

20 20

ADOPTED BUDGET

Fiscal Year

July 1, 2019 - June 30, 2020

Summarized version



FY 2020 Budget Calendar

The FY 2020 budget process was simplified to remove the pre-budget public hearing (as a result of the “no new initiatives” directive) and reduce the number of budget work sessions. The process was revised to accommodate significant work necessary on implementation of the new financial system which will go live July 1, 2019.

September 20, 2018	Budget/CIP Kickoff
September 25, 2018	Approval of FY 2020 Budget Calendar
October 19, 2018	Budget submissions due from departments
December 14, 2018	Preliminary budget meeting with County Administration
December 17–18, 2018	Budget meetings with County Administration
December 19, 2019	Final budget decisions from County Administration
February 11, 2019	School Board approves FY 2020 School Budget & CIP
February 12, 2019	Budget Work Session: Presentation of County Administrator’s FY 2020 Recommended Budget & CIP to BOS; Presentation of School Board’s Approved Budget to Board of Supervisors
March 12, 2019	Budget Work Session: CBRC Presentation to Board of Supervisors; Joint meeting with Schools; Tax rate advertisement decision
March 18, 2019	Public hearing ads advertised in the Free Lance-Star
March 26, 2019	Public Hearings: Budget/Tax Rates/CIP – 6:30 p.m. @ Massaponax High School
April 2, 2019	<i>Earliest date for legal adoption of the budget based on the March 26th public hearing</i>
April 9, 2019	Budget Work Session: Budget/Approve CIP
April 11, 2019	Budget Work Session: Final date by which Board must approve FY 2020 Budget and 2019 tax rates

Cover photo

The internationally televised, Emmy-nominated show, **Fishing University**, filming on Lake Anna in Spotsylvania County.

Photo Credit: Debbie Aylor, Tourism/Special Events Manager for Spotsylvania County Government

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Complete budget available at:

www.spotsylvania.va.us/budget

Board of Supervisors



Courtland
David Ross



Salem
Paul D. Trampe



Battlefield
Chris Yakabouski



Chancellor
Timothy J. McLaughlin



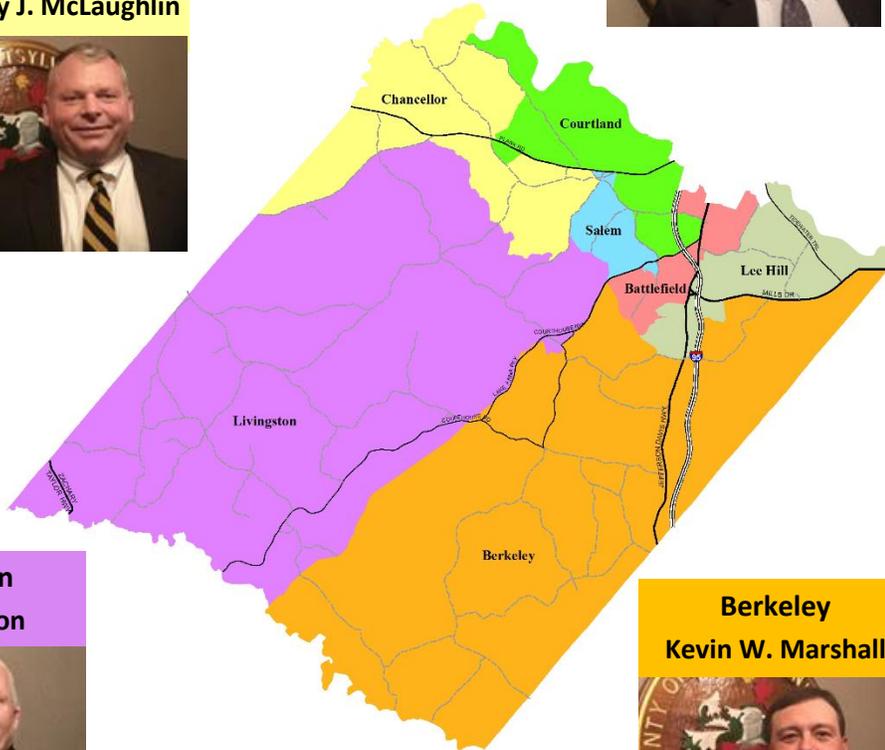
Lee Hill
Gary F. Skinner



Livingston
Greg Benton



Berkeley
Kevin W. Marshall



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Chancellor	Timothy J. McLaughlin	Phone: 540-850-9092; email: mcLaughlintj@spotsylvania.va.us
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Salem	Paul D. Trampe	Phone: 540-850-9073; email: ptrampe@spotsylvania.va.us

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Interim County Administrator

Mark L. Cole

Deputy County Administrator

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Director of Finance

Bonnie L. Jewell

Deputy Director of Finance for Budget

Holly S. Dove

Budget Analyst

Barbara H. Verhaalen

Budget Analyst



Budget Message – April 11, 2019

Dear Spotsylvania County Citizens:

On behalf of the Spotsylvania County Board of Supervisors, I am pleased to present the FY 2020 Adopted Budget and the FY 2020 – FY 2024 Adopted Capital Improvement Plan.

As reported in our Comprehensive Annual Financial Report for FY 2018, our county's economy continues to be strong. The strength of our economy shows in seven years of decline in our unemployment rate, in our continuing local job creation, in the expansion of our tax base, and in our strong credit ratings.

Anticipated Revenue Changes

The vitality of Spotsylvania County's economy is also reflected in the projected revenue increases for FY 2020. Our projections anticipate \$6.5 million (5.3%) in new real estate tax revenue from assessed value, which alone accounts for 44% of the \$14.8 million in additional revenues (other than changes in transfers in and use of fund balance) included in the adopted budget. Additionally, \$2.16 million in new real estate tax revenue stems from a 1.44-cents increase in the tax rate – from \$0.8330 in 2018 to \$0.8474 in 2019. Increases of more than \$800,000 in personal property tax revenue (2.1%) and nearly \$500,000 in sales tax (2.7%) also indicate that our local economy remains healthy.

The FY 2020 Adopted Budget totals \$555.9 million – an increase of \$25.3 million (4.8%) compared to the FY 2019 Adopted Budget. When capital projects funds are excluded, the FY 2020 Adopted Budget is a \$25.4 million (5.4%) increase over the FY 2019 Budget.

	FY 2019 Adopted	FY 2020 Adopted	Difference	
			\$	%
General Fund	\$130,499,695	\$142,308,884	\$11,809,189	9.0%
Economic Dev. Opportunities Fund	1,280,113	1,343,683	63,570	5.0%
Code Compliance Fund	4,284,767	4,456,568	171,801	4.0%
Transportation Fund	8,232,778	8,162,626	(70,152)	(0.9%)
School Operating	285,970,055	296,830,329	10,860,274	3.8%
School Food Service	11,322,972	12,341,528	1,018,556	9.0%
Utilities	<u>32,370,945</u>	<u>33,951,778</u>	<u>1,580,833</u>	4.9%
Subtotal Operating Expenditures	\$473,961,325	\$499,395,396	\$25,434,071	5.4%
Capital Projects Fund	15,920,062	17,274,275	1,354,213	8.5%
School Capital Projects	30,799,918	28,904,696	(1,895,222)	(6.2%)
Utilities Capital Projects	<u>9,948,451</u>	<u>10,325,000</u>	<u>376,549</u>	3.8%
Subtotal Capital Expenditures	\$56,668,431	\$56,503,971	(164,460)	(0.3%)
Total Budget	\$530,629,756	\$555,899,367	\$25,269,611	4.8%

Focusing on New Financial System

New initiatives were largely avoided in the FY 2020 Budget in order to accommodate our Finance and Information Services staffs' work on implementation of new financial system software for Spotsylvania County. Staff deeply appreciates the Board's leadership in exercising such restraint, which we see as an investment in the successful implementation of our new system. We are looking forward to the new financial system and the powerful new technology tools that will be at our disposal, though we acknowledge that there will be some initial growing pains to work through come October 1, 2019 – the anticipated “go live” date for Phase I of the system.

The Board's historic priorities remain in place for the FY 2020 Adopted Budget, in roughly the following order of priority:

1. Fund the third & final year of Evergreen implementation for County staff and the second year of implementation for Schools' staff
2. Fund departmental operations sufficient to maintain existing levels of service
3. Fund additional needs for the financial system upgrade and other continuing capital projects
4. Fund the second fifth (a total of 2/5ths in FY 2020) of on-going Other Post-Employment Benefits (OPEB) contributions as we work towards meeting the full annual required contribution by FY 2023 in accordance with County policy
5. Honor existing commitments to bondholders and to regional partners such as the jail, juvenile detention center, and library
6. Avoid additional debt through the use of available cash to fund necessary capital projects over the five-year planning period.
7. Continue the provision of a rich benefit to employees through the offering of multiple options for health insurance for which the County continues to experience rising premium costs.

Top Priority: Continued Funding of Compensation Implementation

In the summer of 2017, it was recognized that more than a decade had passed since Spotsylvania County had conducted a comprehensive compensation study. To comply with Board-adopted personnel policies and to ensure the competitiveness of our compensation, a study was performed for both the County and the Schools. The Evergreen Study produced useful information for the adjustment of our salaries to market levels. Cost prohibited us from implementing market corrections in a single year, so the Evergreen Study has been implemented over three years. FY 2020 will be the third and final year of implementation for County staff and the second year of implementation for the Schools' staff.

There has been suggestion of the potential to add “steps” or longevity adjustments to our compensation plan, particularly by and for public safety employees. Some such adjustments were among various options included in the Evergreen Study recommendation, but were, at the time, cost prohibitive to pursue in their entirety. Instead, other longevity adjustments were implemented, and are again being funded in this budget for employees reaching 3, 5, 10, 12 or

15 years of service. At the Board's request for additional information on the step system for all employee groups, Human Resources and Finance staff were directed to coordinate with Fire/Rescue to work through and cost out a step plan for all. A working group has begun meeting and gathering data. A report to the Board is anticipated for late November 2019.

The Adopted Budget for FY 2020 includes funding for the third and final year of implementation of the Evergreen study – including a 1.2% COLA and a 1.2% merit increase – for the local government staff. Through a combination of additional revenues anticipated from the Commonwealth and \$3.8 million in additional local appropriations, the second year of implementation of the Evergreen study for the Schools' staff will occur in the form of a 4% across-the-board pay increase to all staff except administrators who are to receive a 3% increase.

Addressing Social Services & Other Staffing Needs

In the past three years, we have added at least 80 public safety positions – 43 in FREM and 37 in the Sheriff's Office. These adds were essential to the safety of our community. We have fully funded SROs at every school in the County. We have increased the number of deputies in the courts and on patrol. We have fully funded 24/7 ALS and fire coverage provided by career staff at all fire/rescue stations in the County. Every one of these 80 positions – regardless of whether they were originally funded for part of a year or through a grant - is maintained for the full year in the FY 2020 Budget. All other previously funded positions also remain in the FY 2020 Adopted Budget, with exception of a vacant Sign Coordinator position which has been deleted.

The greatest changes approved for FY 2020 include funding for new positions in Social Services that are required to achieve manageable caseloads and to provide appropriate management and supervision. Social Services will add seven new positions, including three Family Services Workers, a Family Services Supervisor, a Services Program Manager, an Eligibility Program Manager, and an Eligibility Worker. These positions are necessary to enable us to meet the community's growing service needs, and maintain the high standards of our organization.

The FY 2020 Budget also includes the addition two Deputy Sheriff positions to help staff two additional General District Court days per week as well as a Deputy Director of Human Resources to address the needs of that department. A full-time Maintenance Worker is added to the Parks and Recreation Department's budget to perform the maintenance work that will be needed at the County's newest park, Keswick Park, which was proffered to the County as part of the Keswick development in the Courthouse area. Also added – at no cost to the General Fund – is a Commercial Building Inspector that will be funded out of fee revenues.

In addition to funding the pay increase noted earlier, the combination of additional revenues anticipated from State and Federal sources and \$3.8 million in additional local appropriations funds 52 new positions within the Spotsylvania County Public Schools. These 52 positions include general and special education teachers, social workers, counselors, paraeducators and teachers for English-learners among other positions.

Other New Notables

Currently, there exists an imbalance in the premiums paid into and the claims paid out of both the Keycare 20 and Keycare 30 plans. The County will continue to offer the current Keycare 20 and Keycare 30 health insurance plans and will add a high deductible health insurance plan option, as well. The FY 2020 Budget was increased by \$1.5 million for the County's share of the health insurance premium increases that will be necessary in FY 2020. Employees will see an increase in the monthly payroll premiums for both plans beginning with the plan year that starts October 2019. Details of the high deductible health insurance plan will be provided to staff during open enrollment this summer.

This budget funds Germanna Community College's request for an additional \$100,000 as the first year of a five year capital commitment; a request from the YMCA for a one-time capital contribution of \$200,000; and a one-time \$25,000 contribution to the Railroad Museum using tourism dollars.

Capital Projects

In accordance with policy, since FY 2008, we have been faithfully adding 0.25% each year to the on-going transfer of cash to fund capital projects. For FY 2020, the Board chose to implement a one-year pause on adding the 0.25%, so the total on-going cash transfer stands at the FY 2019 level of \$9.8 million – 3.75% of General Fund revenue less designated transfers. At this time, we have five more budget years to go before achieving the 5% policy goal, but what progress we have made on this! \$9.8 million in cash-to-capital means we can use for other purposes the \$4.1 million that we would otherwise, over time, would have paid in interest costs had we financed this \$9.8million for projects. Over time, we have saved 10s of millions of dollars by using cash, and in keeping with past practice, this budget transfers \$4.2 million of the available fund balance as a one-time additional transfer to capital over and above the policy-level transfer. This added transfer funds some projects in FY 2020 and also funds projects in the out-years of the five year CIP for which referendum authority does not exist and for which we do not have other sources of funding.

Following are the significant capital projects included in the FY 2020 Budget:

Project	Cash Funding	Financed Costs	Total FY 2020 Costs
Judicial Center renovation/expansion	\$4,719,000	-	\$4,719,000
Holbert Building major maintenance	200,000	-	200,000
Replacement vehicles	1,490,870	-	1,490,870
Animal Shelter renovation/expansion	78,597	998,070	1,076,667
New general government building	500,000	-	500,000
Stormwater management maintenance – County-owned facilities	30,000	-	30,000
Technology improvements	3,608,002	982,475	4,590,477
Landfill & convenience center improvements	1,295,000	-	1,295,000
Belmont Park development	500,000	-	500,000
Keswick Park start-up costs	169,120	-	169,120
Co. 6 bunkroom addition/renovation	-	1,200,000	1,200,000
Replacement Fire/Rescue equipment	3,333,912	-	3,333,912
Exit 126 - Rt. 17 widening & bridge	1,070,495	2,329,505	3,400,000
Schools – buses	-	3,987,676	3,987,676
Schools - technology	-	3,141,520	3,141,520
Schools – capital maintenance	-	11,485,500	11,485,500
Schools – renovate/expand Courtland High	-	10,290,000	10,290,000
Water/sewer projects	10,325,000	23,260,000	33,585,000
FY 2020 Total Capital Projects*	\$27,319,996	\$57,674,746	\$84,994,742**

*Excludes personnel and operations costs. Reflects project only costs.

**Differs from figures on page 7 because this listing includes the County's financed projects and the budget itself does not at this point in time. Once bonds are sold and finalized, a budget adjustment will occur to budget the financed projects. Also, the figures on page 7 include capital projects operating and personnel costs not shown above.

Conclusion

The FY 2020 Adopted Budget is in keeping with Spotsylvania County's mission "to ensure the delivery of quality government services that are customer-focused; promote a safe, healthy, and prosperous community; and reflect excellence in financial stewardship." It is fully recognized that with few exceptions, everything the County does is funded by you, the taxpayers. Thank you for continuing to provide us with the resources necessary to serve you! It is truly an honor to do so.

This message is merely a brief introduction to the FY 2020 Budget document which follows. Please explore it as therein you will find much more detailed information about the revenues and expenditures approved for FY 2020, as well as information about the Constitutional Offices, departments, and agencies that provide and support Spotsylvania County's services to our community. The full FY 2020 Adopted Budget is viewable via a link on Spotsylvania County's website.

Sincerely,

A handwritten signature in blue ink that reads "Edward Petrovitch". The signature is fluid and cursive, with a large initial "E" and a long, sweeping underline.

Edward Petrovitch
County Administrator

FY 2020 Budget Strategy

The Budget Strategy provides a discussion about the development of and the underlying assumptions within the FY 2020 Adopted Budget. Major changes within revenues and expenditures are identified. This section essentially tells the story behind the development of the FY 2020 Adopted Budget.

Building the Budget – Pressing Pause

This year's budget process began differently than most. Generally, Budget staff starts with the prior year's budget; removes one-time items funded in the prior year; adjusts base budgets up or down to align with typical spending patterns or for price changes; and then sends their base budget work to departments and asks for what are known as "over/under" changes. The "over/under" process is where departments have a chance to tell Budget staff "We need more here because this thing is changing," or "We can shift \$x between these two accounts because the money gets spent here, not there." Nothing changed about the "over/under" process. However, what was entirely different this year is that departments were directed to forego submitting new initiatives for consideration in the FY 2020 Budget.

This year, a significant portion of Finance staff's time is occupied with meetings, training sessions, and other work associated with a new financial system the first phase of which will go live on July 1, 2019. As such, Budget staff would not have adequate time available to comb through and cost out requests for entirely new items in the budget, hence the "no new initiatives" approach this go-round. The fact that there are very few new items in this budget does not mean that all needs of the County are met, or that there are no good ideas towards making improvements to align with the County's new Strategic Plan goals. It is the case, though, that after several years of pursuing and adding significant staffing capacity – particularly to the public safety departments – the organization's focus is currently dialed to development and implementation of the new financial system. Budget staff is very appreciative of the cooperation of the Board, County Administration and departments in the "no new initiatives" directive.

Building the Budget – Revenues

Overall, General Fund revenues other than transfers in and the use of fund balance are projected to increase by \$14.8 million (5.6%) when compared to the FY 2019 Adopted Budget. Following are revenue items of notable interest to this budget:

Growth in Assessed Value of Real Property

Based on the 2019 land book, taxable assessed values of real property are increasing by 2.0% over the 2018 land book records and are projected to increase by 3.0% for calendar year 2020 to account for supplemental assessments occurring beyond the original April assessment. These increases are attributable to new construction and rezonings. A \$6.5 million increase in

real estate tax revenue is projected for FY 2020 compared to the FY 2019 Adopted Budget based on growth. Additionally, \$2.16 million is added to the real estate revenue projection to account for a 1.44-cents increase in the tax rate – from \$0.8330 in 2018 to \$0.8474 in 2019. For purposes of revenue projections, the budget assumes an equalized rate for calendar year 2020 since FY 2020 revenue stems from one tax billing in calendar year 2019 and a second tax billing in calendar year 2020.

Increasing Personal Property Tax Revenue

Each year, County vehicle values are assessed based on 50% of the clean retail value from the National Automobile Dealers Association (NADA). The business furniture and equipment portion of personal property is valued with a depreciation schedule applied to the original cost of the item. Changes in the NADA guide values can vary widely from one year to the next. For example, application of the new NADA values resulted in the 2009 assessed value of all existing vehicles being 21% less than the 2008 assessed values. Then, when the updated NADA values were applied in 2010, the change in value was less than 1%. The 2018 NADA update is not yet available.

In five of the past six years, actual personal property tax revenue exceeded projections. In an attempt to tighten projections, Finance staff worked with the Treasurer’s Office staff to obtain additional data to understand changes in values occurring through the various stages of property book issuances. While there is no clear trend in book values, personal property revenue consistently increases by approximately \$1.1 million to \$1.3 million per year. As such, the projection of FY 2020 receipts is made assuming a \$1.2 million increase over what will be the mid-year FY 2019 estimate – a \$0.8 million increase over the FY 2019 Adopted Budget projection.

Changes in Other Local Tax Revenues

Meals & Sales Taxes: Receipts from meals and sales taxes continue to increase year over year, adding an estimated \$0.9 million to the FY 2020 Budget. Sales tax receipts returned to pre-recession levels in FY 2014 and are expected to increase by 2.7% (\$499,000) in FY 2020. Somewhat surprisingly, meals tax receipts never declined during the recession and have been increasing by an average of 3% per year for each of the past three years. Meals tax receipts are projected to increase by approximately \$420,000 in FY 2020. Since each of these taxes is calculated as a percentage of sales, changes in prices of goods and meals, as well as changes in the volume of sales impact the revenue.

Public Service Corporation Taxes: Public service corporation values are assessed by the State. Tax bill payments for public service corporations are due in June for the full tax year based upon the prior year’s assessed values. In the Fall of each year, the State sends updated assessed values to localities which are then used to “true up” tax payments in December. The FY 2020 revenue projection for public service corporation real and personal property tax revenue totals \$3.7 million. This projection is based upon the September 2018 assessed valuation report from the State, and assumes a 3.0% increase in assessed value for 2019 and 2020. The \$3.7 million projection is approximately \$253,000 greater than the FY 2019 Budget.

Delinquent Property Taxes: Finance staff's projections of delinquent collections have been aggressive in the last few years with actual receipts falling short of expectations. As such, the projections are being reduced to align with FY 2018 actual receipts and what will, as part of the currently in-progress mid-year report, become the revised FY 2019 projections for delinquent tax collections. A combined net decrease of approximately \$1.2 million is projected for FY 2020.

Business License: Revenue from business licenses is increased by \$250,000 to be consistent with the average \$4.5 million total annual receipts for the past three years.

Recordation & Grantors Taxes: As the local housing market continues forward, recordation tax revenue to the County is increasing, as well. Though nowhere near the FY 2006 pre-recession high of \$5.3 million, the \$2.7 million recordation revenue estimate for FY 2020 reflects an increase of \$300,000 over that budgeted for FY 2019 based on actual receipts received in FY 2018 and anticipated for FY 2019. While this \$2.7 million is not as robust as we would like, it is about \$700,000 greater than the two lowest years of collection following the recession. Similarly, the projection for grantors tax revenue is increased by \$155,000 for FY 2020.

Changes in Certain Other Revenues

Refuse Disposal Fees: Based on receipts from commercial hauler disposal at the landfill over the past two years and projections for FY 2019, revenue is expected to increase by \$400,000 in FY 2020 to \$2.3 million.

Water/Sewer Administrative Fees: As a self-supporting entity, the Utilities Operating Fund reimburses the General Fund for direct services provided by General Fund departments such as Finance, the Treasurer's Office, and Information Services for Utilities billing, collections, and technology services. The FY 2020 revenue projection is increased by about \$373,000 to \$2.2 million.

Interest Earnings on Cash & Investments: A combination of increased fund balance, slightly increased interest rates, and positive investment performance results in a \$200,000 increase in the projection of interest earnings for FY 2020.

Fire Safety Inspection Fees: Necessary adjustments were made by Fire/Rescue to the implementation of their Fire Safety Inspection program. Consequently, a temporary \$133,000 reduction in revenue is expected for FY 2020. Once a revised program is developed and the appropriate ordinances have been adopted, fine revenue will be received in instances where issues found and documented during inspections have not been remedied.

Gun Permit Fees: The Board voted to eliminate the \$35 discretionary portion of the \$50 gun permit fee which had been in place to defray the Sheriff's Office costs of processing the applications. Remaining is a \$15 mandated fee for gun permits, or which \$5 goes to the State Police outside of the County's budget, and \$10 must be used for the Clerk's Office budget.

Wireless E911 Surcharge: During FY 2019, the State revised its funding distribution formula for the Wireless E911 Surcharge it collects such that Spotsylvania's share will nearly double beginning in FY 2019. As a result, the FY 2020 projection is \$185,000 greater than the projection included in the FY 2019 Adopted Budget.

Changes in State & Federal Revenues

State Payments for Social Services Programs: The County receives partial reimbursement from the State for Social Services and CSA programs. Reimbursement rates vary depending upon the program. When expenditures are expected to increase for these programs as they are expected to do in FY 2020, we apply typical reimbursement rates to projected expenditures and arrive at an increased level of reimbursement revenue, as well. In FY 2020, State revenue for CSA is expected to increase by \$1.1 million due to increases in mandated program costs while Social Services base revenues are expected to increase by \$2.1 million.

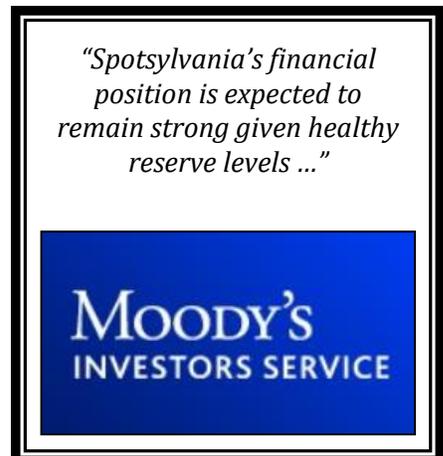
SAFER Grant: During the course of FY 2019, the County was awarded a three-year SAFER grant for 10 Firefighter/Medic positions in FY 2019, FY 2020 and FY 2021. A separate, existing SAFER grant for nine Firefighter/Medics expires in FY 2019 and will not be available in FY 2020. The net impact to the revenue budget is an increase in SAFER grant funds of \$238,388 for FY 2020.

Communications Sales Tax: Based on a three-year trend of declining actual receipts and those anticipated for FY 2019, the projection for communication sales tax revenue in FY 2020 is decreased by \$200,000.

Use of the Fund Balance

The County's fiscal policies call for a reserved and committed General Fund balance equal to at least 11% of the subsequent year's projected General Fund and School Operating Fund revenues. Known as the Fiscal Stability Reserve, this reserved portion of the fund balance is set aside to meet a critical, unexpected financial need costing at least \$1 million and resulting from a natural disaster or declared state of emergency, or from a local catastrophe that cannot be resolved through other less extraordinary budgetary action. By policy, the Fiscal Stability Reserve must be replenished to the 11% minimum level within three fiscal years of any use. The County's financial advisors have advised that the Fiscal Stability Reserve policy is the single most important financial policy to preserve strong credit ratings.

Additionally, a Budget Stabilization Reserve (BSR) must be accounted for within the unassigned General Fund balance. Beginning in FY 2016, the BSR was funded at \$1.0 million with an amount equal to 0.25% of General Fund and School Operating Fund revenues to be added each year until such time as the reserve reaches a maximum of \$5.0 million. The BSR will be available to address potential revenue declines or other economic stress placed on the budget. Any use of this reserve must be replenished within two fiscal years.



At the end of FY 2020:

- Fiscal Stability Reserve will be funded at 11.0% of FY 2020 projected revenues;
- Budget Stabilization Reserve will be funded at \$5.0 million; and
- \$101,152 will remain in the fund balance in excess of these and other policy reserves.

In FY 2020, \$5,221,927 of the General Fund balance is budgeted for use as identified in the table below:

FY 2020 Use of General Fund Balance	
Transfer to Capital Projects Fund in excess of fiscal policy level of \$11.0M	\$4,200,000
Use of Economic Opportunities Reserve for other than tax-based incentives	355,000
One-time YMCA capital contribution	200,000
Use of reserved tourism revenue for tourism expenditures including one-time Railroad Museum contribution	151,793
First year of five- year capital contribution to Germanna Community College	100,000
One-time legal services costs	100,000
Replacement turf sprayer for Parks & Recreation	34,290
Key fob entry system for exterior doors at a fire/rescue station	30,000
Various one-time equipment, software, and furniture for the Sheriff's Office	27,944
Gear locker upgrades at Co. 8	18,000
Fire/Rescue dive computers	3,600
Headsets for Office of Elections headsets	1,300
Total Use of Fund Balance	\$5,221,927

	\$ in millions
FY 2019 Adopted Budget – Revenue (General Fund)	\$280.1

Changes in General Estimates	
Real Property Tax	\$8.7
DSS/CSA State Revenue	3.2
Personal Property Tax	0.8
Local Sales Tax	0.5
Meals Tax	0.4
Refuse Disposal Fees	0.4
Water/Sewer Administration Fees	0.4
Recordation Fees	0.3
Public Service Corporation Tax	0.3
Business License Tax	0.3
SAFER Grant	0.2
Interest Earnings	0.2
Grantors Tax	0.2
Wireless E911 Surcharge	0.2
Delinquent Property Taxes	<u>(1.2)</u>
Subtotal Changes	\$14.9

Changes in Transfers	
Transfer from Code Compliance Fund	(\$0.1)
Transfer from Fire/EMS Service Fee Fund	<u>(0.1)</u>
Subtotal Changes	(\$0.2)

Change in Use of Fund Balance	
One-time added transfer to Capital Projects Fund	\$4.2
Use of Economic Opportunities Reserve for other than tax-based incentives	0.4
One-time capital contribution to YMCA	0.2
Use of reserved tourism funding for tourism including Railroad Museum	0.2
First year of five year capital commitment to Germanna Community College	0.1
One-time legal services increase	0.1
Various other one-time costs in FY 2020	0.1
Remove one-time transfer to Schools in FY 2019	(0.3)
Remove other one-time uses in FY 2019	(0.8)
Remove one-time added transfer to Capital Projects Fund in FY 2019	<u>(8.6)</u>
Subtotal Changes	(\$4.4)

	\$ in millions
FY 2020 Adopted Budget – Revenue (General Fund)	\$290.4

Categorical breakdowns may not tie exactly to financial summaries due to the groupings displayed here.

Building the Budget – Expenditures

Adjustments made to the FY 2019 Adopted Budget expenditures and transfers to yield the FY 2020 Adopted Budget can be summarized as follows for the General Fund:

Base budget adjustments – DSS/CSA programs	3,227,390
Base budget adjustments – comp study implementation.....	1,899,680
Base budget adjustments – health insurance placeholder	1,500,000
Base budget adj. – FTEs added to F/R, Sheriff, DSS during FY19..	1,495,080
Base budget adjustments – on-going OPEB	743,505
Base budget adjustments – all other	1,737,459
New initiatives – DSS.....	544,983
New initiatives – 2 Court Deputies	132,644
New initiatives – Human Resources Deputy Director	105,699
New initiatives – capital contribution to Germanna – year 1 of 5 ..	100,000
New initiatives – one-time funds to YMCA and Rail Museum.....	225,000
New initiatives – new Keswick Park operating costs	79,558
Transfers to other funds	129,070
Net new debt service	18,191
Transfer to Schools	2,689,323
Transfer to Capital Projects Fund	<u>(4,395,000)</u>
Total Change in General Fund.....	\$10,232,582

Significant portions of these General Fund adjustments are outlined in this section.

Base Budget Adjustments

- \$2,165,000 is added to the budget for CSA mandated services to be consistent with FY 2018 actual expenditures and with trends in program utilization. Nearly 60% of the full mandated services program cost of \$10.8 million is expected to stem from the Schools' Individualized Education Program (IEP) placements into private day facilities. These expenses are partially funded by the State. The components of the full \$10.8 million cost are shown in the graph on page 371 based on FY 2018 services provided. Additionally, DSS program costs are expected to increase by \$1.1 million primarily for foster care and adoption programs.
- A total of \$1.9 million is budgeted for the County's third year of the three-year phase in of the compensation study. This funding includes a 1.2% cost-of-living adjustment and a 1.2% merit increase – the 2.4% combination of which is commensurate with the 2018 annual consumer price index; and a longevity adjustment of 0.5% for employees reaching 3 or 12 years of service, and 1% for those reaching 5, 10, and 15 years of service by June 30, 2019. To best align with VRS reporting dates, all approved compensation adjustments have an effective date of July 15, 2019 and will first appear on paychecks on August 2, 2019.
- Currently, there exists an imbalance in the premiums paid into and the claims paid out of both the Keycare 20 and Keycare 30 plans. The County will continue to offer the current Keycare 20 and Keycare 30 health insurance plans and will add a high deductible health

insurance plan option, as well. The FY 2020 Budget was increased by \$1.5 million for the County's share of the health insurance premium increases that will be necessary in FY 2020. Employees will see an increase in the monthly payroll premiums for both plans beginning with the plan year that starts October 2019. Details of the high deductible health insurance plan will be provided to staff during open enrollment this summer.

- During the course of FY 2019, a total of 22.63 positions have been added for Fire/Rescue, the Sheriff's Office and DSS.
 - 10 Firefighter/Medic positions were added through a SAFER grant which, when combined with the 11 positions included in the FY 2019 Adopted Budget, met the 21-position need to allow for 24/7 ALS and fire service countywide at all stations.
 - 4 SRO positions – one of which was funded through a grant – were added to the seven SRO positions included in the FY 2019 Adopted Budget to ensure one SRO position is available at each of the County's public schools.
 - 8.63 DSS positions were added where seven are serving in direct or indirect support of the State's Medicaid program expansion, and 1.63 positions are for working in support of foster care and adoption cases.

Each of these 22.63 positions is included in the base budget for FY 2020 at a cost of \$1,495,080.

- The County is accruing a liability now for future health insurance benefits current employees will have, based on current policy, when they retire. Retiree health insurance benefits are currently paid on a pay-as-you-go basis, but as more employees retire, our annual payments will continue to increase. The County's current total liability is \$95.7 million. To meet this liability, actuaries have calculated the "annual required contribution (ARC)" at \$6.4 million beyond the \$1.2 million we pay annually for current retiree health insurance coverage and the \$1.5 million funded annually for the smaller, other than General Fund funds.

For the past several years, OPEB contributions have been funded in the smaller County funds such as Code Compliance and Transportation. County policy requires that once we begin funding the OPEB contribution for the General Fund, full funding of the on-going ARC will occur within eight years. The **one-time** set-aside of \$1.9 million of the fund balance in FY 2016 for OPEB kicked off the eight-year policy timeframe. In FY 2019, the Board began setting aside **on-going** funding to meet a portion of the ARC, leaving now four budget years to achieve the full on-going ARC. An additional \$743,505 for a total of \$1,896,835 is funded in the FY 2020 Budget as progress towards meeting the full \$9.3 million ARC no later than FY 2023.

- The Rappahannock Regional Jail (RRJ) has experienced excessive turnover in the last five years of 23% - 34% annually. A recent compensation study showed that RRJ's salaries are almost 16% below average. The FY 2020 Adopted Budget includes a \$400,000 increase in the County's contribution to the Rappahannock Regional Jail due to the addition of funding

to address staff salaries, an increase in the County's usage at the facility, and a decrease in the amount of one-time funding used to reduce localities' shares of debt service.

- The FY 2019 Adopted Budget assumed a \$1.25 million savings stemming from lapse and turnover of positions. Based on a review of the FY 2018 turnover savings, staff added back \$302,000 to the FY 2020 Budget to yield a total assumed lapse and turnover savings of \$948,000.
- Final costs of the FY 2019 second year implementation of the compensation study were approximately \$206,000 higher than budgeted. This \$206,000 is factored into the base budget for FY 2020.
- Fire/Rescue and Sheriff's Office overtime budgets are increased by \$140,330 and \$159,670, respectively in an effort to better align the budget with historical expenditures.
- Full year funding for 7.24 half-year Sheriff's Office positions is included in the base budget at a cost of \$203,237.
- The library's full \$4,626,346 funding request is included in the Adopted Budget. This represents a \$204,177 decrease due to the one-time funding in FY 2019 for the first year start-up and operating costs for a new library branch inside the Spotsylvania Towne Centre and a satellite location in the Berkeley District. The FY 2020 Budget funds Spotsylvania's share of an anticipated 1.2% salary increase for library staff, a projected 4.08% increase in health insurance, VRS and FICA costs, and an increase for books and materials. In addition to the \$4,626,346 payment to the library, the County directly pays the debt service of the Salem Church Library branch which in FY 2020 will be \$167,496, and pays the utilities, insurance, and maintenance on the County's two library branches and certain facility operating costs at the Towne Centre branch.

New Initiatives for FY 2020

In the past three years, we have added at least 80 public safety positions – 43 in FREM and 37 in the Sheriff's Office. These adds were critical to the safety of our community. We have fully funded SROs at every school in the County. We have increased the number of deputies in the courts and on patrol. We have fully funded 24/7 ALS and fire coverage provided by career staff at all fire/rescue stations in the County. Every one of these 80 positions – regardless of whether they were originally funded for part of a year or through a grant - is maintained for the full year in the FY 2020 Budget. All other previously funded positions also remain in the FY 2020 Adopted Budget, with exception of a vacant Sign Coordinator position which has been deleted.

Several operational necessities were too critical to exclude from this budget, despite the “no new initiatives” directive:

- \$544,983 is included in the budget for the addition of seven new positions in Social Services that are required to achieve manageable caseloads and to provide appropriate management and supervision. Social Services will add three Family Services Workers, a Family Services Supervisor, a Services Program Manager, an Eligibility Program Manager, and an Eligibility Worker. These positions are needed in order to meet community needs, provide needed services, and maintain the high standards of our organization.
- \$200,000 of the General Fund balance is used to fund a one-time capital funding request from the YMCA to be used towards a \$1.1 million expansion of its Spotsylvania facility. The balance of the funding is being obtained through fundraising and a bank loan.
- \$132,644 is the cost in FY 2020 of two additional Deputy Sheriff positions added to staff two additional court days being added for the General District Court.
- \$105,699 is added to the budget for a Deputy Director of Human Resources to address the needs of that department.
- \$100,000 of the General Fund balance is used to fund the first of five year's contributions to Germanna Community College's capital drive for a new Germanna Allied Health Facility to be located at the Locust Grove campus.
- A total of \$79,558 is added to cover the operating costs associated with the new Keswick Park proffered to the County as part of the Keswick development. This cost includes one full-time Maintenance Worker and operating supplies for field maintenance. Additionally, start-up funding is included in the Capital Projects Fund budget for two mowers, an ATV, and water/sewer connection fees for the park.
- \$25,000 of the accumulated tourism reserve is used to support a one-time capital request from the Railroad Museum for large storage, replacement rail motor car, two passenger cars for train capacity, and building and equipment repairs.
- Though it does not impact the General Fund, a Commercial Building Inspector position is added to the Building Office and will be funded through increased fee revenue.

Transfers to Other Funds

Schools – The transfer to the Schools is adopted at \$131,181,416. This is the originally appropriated 2019 Budget of \$127,623,216 less \$250,000 in one-time funding included in FY 2019 plus \$3,808,200.

Capital Projects Fund – Consistent with fiscal policy guidelines, a transfer from the General Fund to the Capital Projects Fund is budgeted at \$9.8 million. To meet the County's policy goal of cash funding capital projects at an amount equal to 5% of General Fund revenue, beginning in FY 2008, the County established the transfer from the General Fund to the Capital Projects Fund at 1%, with an additional 0.25% to be added each year thereafter. The Board voted to

place a one-year pause on the increase in transfer for FY 2020, resulting in the transfer remaining at the FY 2019 level of 3.75% of General Fund revenues.

In addition to the policy level transfer, \$4.2 million is transferred from the General Fund balance to the Capital Projects Fund to cash fund additional capital projects and reduce the amount to be borrowed for funding of such projects. Further, the one-time \$8.595 million transfer budgeted in FY 2019 is removed from this budget.

Code Compliance Fund – The cost of core and basic services for the Building and Zoning offices are funded by a transfer from the General Fund to the Code Compliance Fund annually. The transfer to Code Compliance is increased by \$64,070 in FY 2020.

Economic Development Opportunities (EDO) Fund – A transfer from the General Fund to the EDO Fund occurs annually to fund the costs of previously approved incentives. Overall, the transfer to the EDO Fund increases by \$65,000 for FY 2020.

Transportation Fund – Since 2011, we have maintained vehicle license fee revenue equaling about \$3.1 million in the General Fund as opposed to transferring those funds to the Transportation Fund as had been the practice prior to 2011. To begin to address the long-term needs of the Transportation Fund, each budget since FY 2017 has included a \$700,000 transfer from the General Fund to the Transportation Fund. This \$700,000 is included in the FY 2020 Budget, as well, to plan for long-term solvency of the Transportation Fund given ongoing expenses like the FRED bus service and annual subsidies to the Virginia Railway Express plus new debt service associated with planned capital expenditures for road projects.

Based on the Adopted CIP, in addition to the \$700,000 ongoing base transfer, the Transportation Fund will need:

- another \$0.7 million from the General Fund in FY 2021 – a cumulative transfer of \$1.4 million;
- another \$0.2 million on top of that in FY 2022 – a cumulative transfer of \$1.6 million;
- another \$0.2 million in FY 2023 – a cumulative transfer of \$1.8 million; and
- the same amount - \$1.8 million – again in FY 2024.

	\$ in millions
<i>FY 2019 Adopted Budget – Expenditures (General Fund)</i>	<i>\$280.1</i>
Mandated services ¹ (39.1%)	\$109.4
Commitments ² (36.5%)	\$102.1
Other services (24.5%)	<u>\$68.6</u>
	\$280.1
Base Budget Adjustments	
CSA mandated costs/DSS programs	\$3.2
Compensation adjustments to include COLA and longevity	1.9
Health insurance placeholder for plan adjustments	1.5
Full year of F/R, Sheriff, and DSS positions hired subsequent to FY 2019 budget	1.5
OPEB on-going contribution	0.7
Contribution to Rappahannock Regional Jail	0.4
Lapse and turnover savings; other personnel adjustments	1.3
Miscellaneous	0.4
Base contribution to Library	<u>(0.2)</u>
Subtotal Changes	\$10.7
New Initiatives	
Cost of new DSS initiatives	\$0.6
Cost of new Sheriff's Office Court Deputies	0.1
Cost of operating costs for new Keswick Park	0.1
Costs of other new initiatives	<u>0.4</u>
Subtotal Changes	\$1.2
Changes in Transfers	
Transfer to Schools	\$2.7
Transfer to EDO Fund	0.1
Transfer to Capital Projects Fund	<u>(4.4)</u>
Subtotal Changes	(\$1.6)

	\$ in millions
<i>FY 2020 Adopted Budget – Expenditures (General Fund)</i>	<i>\$290.4</i>

Categorical breakdowns may not tie exactly to financial summaries due to the groupings displayed here.

¹ Is representative of the legally required local contribution to Schools and mandated services such as Constitutional Officers, Social Services, solid waste collection and disposal, etc. May not be exact.

² Reflects County and Schools debt service, regional agency contributions, the transfer of cash to the CIP, and the transfer to Schools above the amount necessary to satisfy legal and debt service requirements.



FY 2020 Adopted Budget at a Glance

Budget Focus

- Maintain all fiscal policies and priority services (education, public safety, and transportation).
- Fund commitments (jail, juvenile center, regional agencies, existing debt service, Social Services/CSA).
- Fund departmental operations sufficient to maintain existing levels of service to citizens with particular focus on adding personnel in Social Services to achieve manageable caseloads and appropriate management and supervision.
- Continue three-year phased implementation of Compensation Study (FY 2020 is third year).
- Fund second 1/5th (for total of 2/5^{ths}) of on-going OPEB contribution as we work towards full funding of annual required contribution by FY 2023 in accordance with policy.

Budget Highlights

Schools –

- At \$131,181,416, the local transfer to Schools increases by \$3.8 million above the FY 2019 revised ongoing base transfer and represents 47% of total General Fund revenue. Through combined increases in State and local funding, the School Board adopted a 4% pay increase for staff (3% for administrators).

Public Safety –

- In the past three fiscal years, at least 80 public safety positions were added – 43 in FREMS and 37 in the Sheriff's Office. We have fully funded SROs at every school in the County; increased the number of deputies in the courts and on patrol; and achieved 24/7 ALS and fire coverage provided by career staff at all fire/rescue stations in the County. All 80 positions are maintained for the full year in FY 2020.

Transportation –

- Fuel tax revenue allows suspension of transfer of vehicle license fee for the 10th year. However, as begun in FY 2017, \$700,000 in on-going funding is transferred to the Transportation Fund to help address projected out-year imbalances in that fund.
- The local share of approved/applied for revenue sharing projects is included in the CIP along with planning figures for implementation of findings from previously budgeted corridor studies.

Tax Rates/Fees –

- Real Estate tax rate adopted at \$0.8474 – a 1.44 cents increase.
- A separate personal property tax rate for data center equipment is established at \$1.25 per \$100.

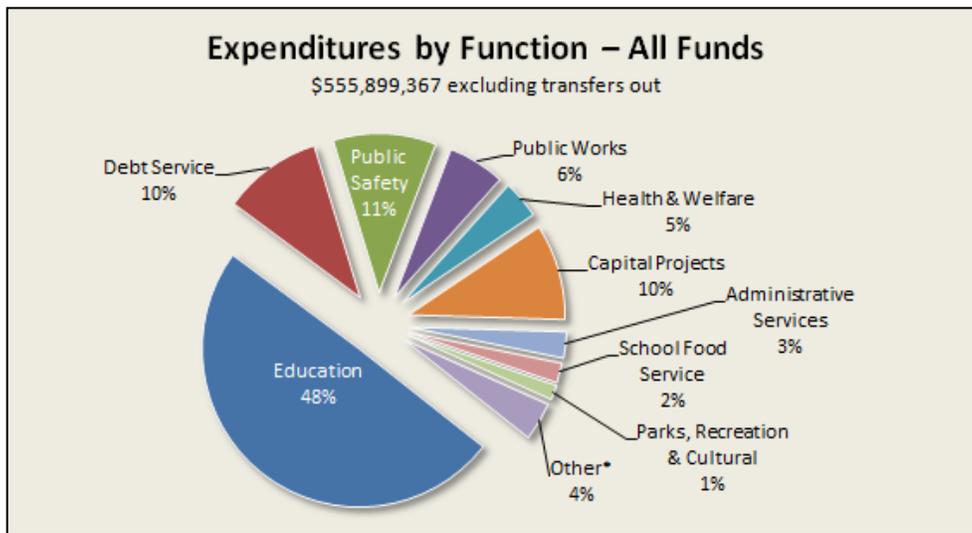
Compensation –

- Funding to implement year 3 of the County's 3-year compensation study implementation to include a 1.2% COLA; a 1.2% merit; longevity adjustments of 0.5% for employees reaching 3 or 12 years of service by June 30, 2019; and 1% for 5, 10 and 15 years of service by June 30, 2019; and the final third of implementation of the classification parity. Adjustments are effective July 15, 2019.
- \$1.5 million is budgeted as the employer's share for changes anticipated to the health insurance plans necessary to resolve current imbalances between premiums and claims costs.

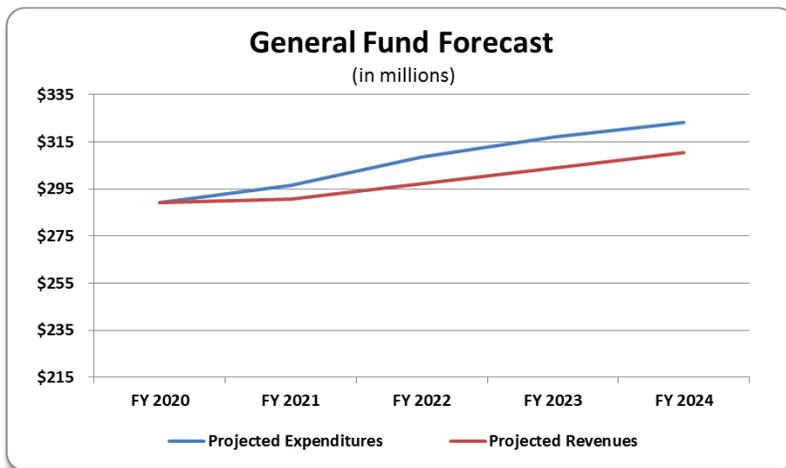
Capital Projects –

- The annual 0.25% increase in the transfer of cash to the CIP is put on hold for one year in FY 2020. The ongoing transfer remains at 3.75% of General Fund revenues. Additionally, a one-time transfer of \$4.2 million is made from the fund balance to reduce the amount to be borrowed for capital projects.

	FY 2019 Adopted	FY 2020 Adopted	Difference \$	%
General Fund	\$130,499,695	\$142,308,884	\$11,809,189	9.0%
Economic Dev. Opportunities Fund	1,280,113	1,343,683	63,570	5.0%
Code Compliance Fund	4,284,767	4,456,568	171,801	4.0%
Transportation Fund	8,232,778	8,162,626	(70,152)	(0.9%)
School Operating Fund	285,970,055	296,830,329	10,860,274	3.8%
School Food Service Fund	11,322,972	12,341,528	1,018,556	9.0%
Utilities Fund	<u>32,370,945</u>	<u>33,951,778</u>	<u>1,580,833</u>	4.9%
Sub-Total Operating Expenditures	\$473,961,325	\$499,395,396	\$25,434,071	5.4%
Capital Projects Fund	\$15,920,062	\$17,274,275	\$1,354,213	8.5%
School Capital Projects Fund	30,799,918	28,904,696	(1,895,222)	(6.2%)
Utilities Capital Projects Fund	<u>9,948,451</u>	<u>10,325,000</u>	<u>376,549</u>	3.8%
Sub-Total Capital Expenditures	\$56,668,431	\$56,503,971	(\$164,460)	(0.3%)
Total Budget	\$530,629,756	\$555,899,367	\$25,269,611	4.8%

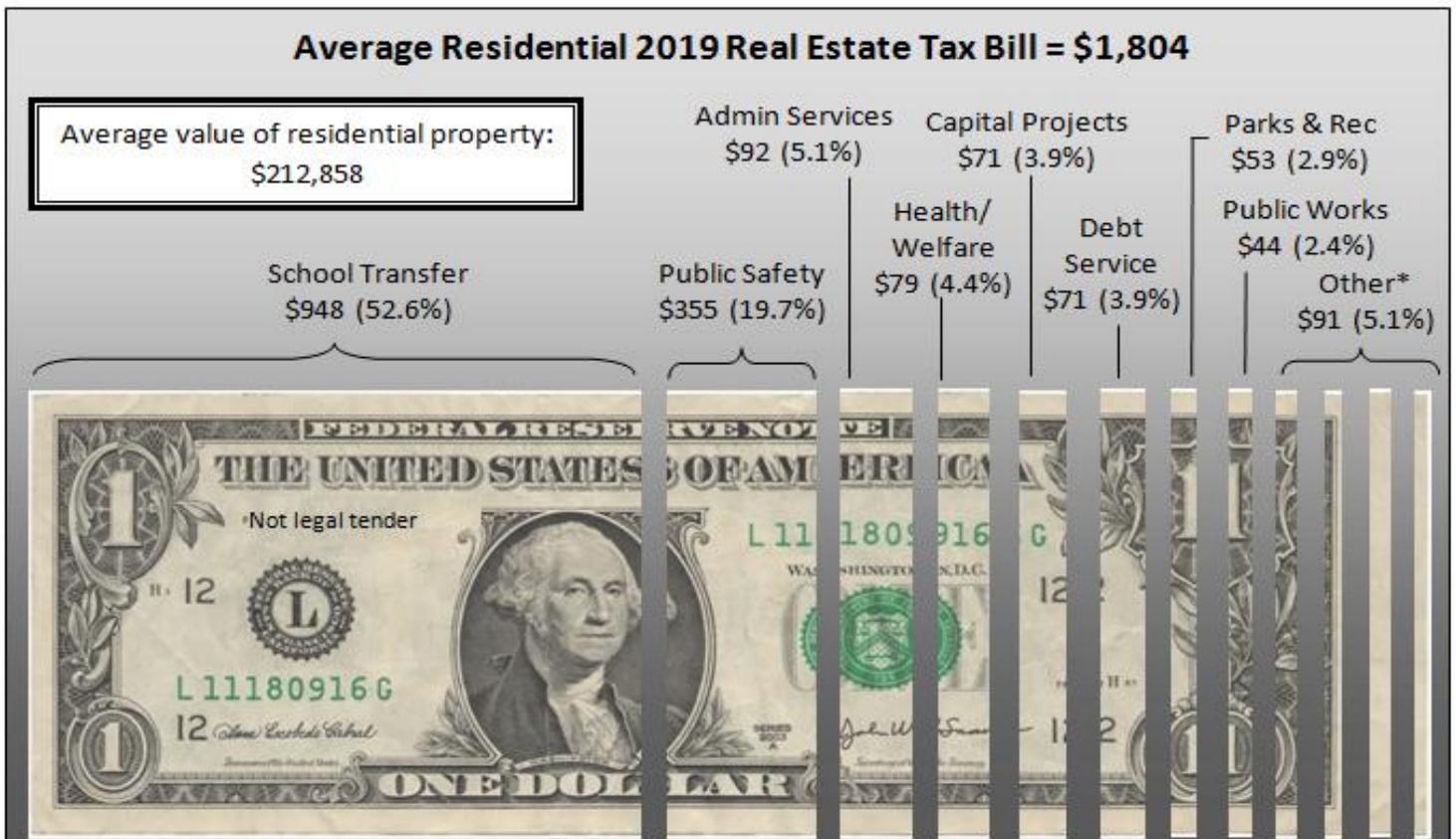


*"Other" includes Community Development, Executive Services, Judicial Administration, Transportation and Voter Services functions and tax relief.



Breakdown of General Fund Transfer to Schools

	2019 Adopted	2020 Adopted
Required Local Effort - SOQs	\$57,978,170	\$57,354,933
Required Local Match for Non-SOQ Programs	2,531,713	3,026,133
Required Local Match for Federal grants	26,632,599	28,998,371
Debt Service	27,048,808	27,849,361
Additional Local Transfer	14,300,803	13,952,618
Total Local Transfer	\$128,492,093	\$131,181,416



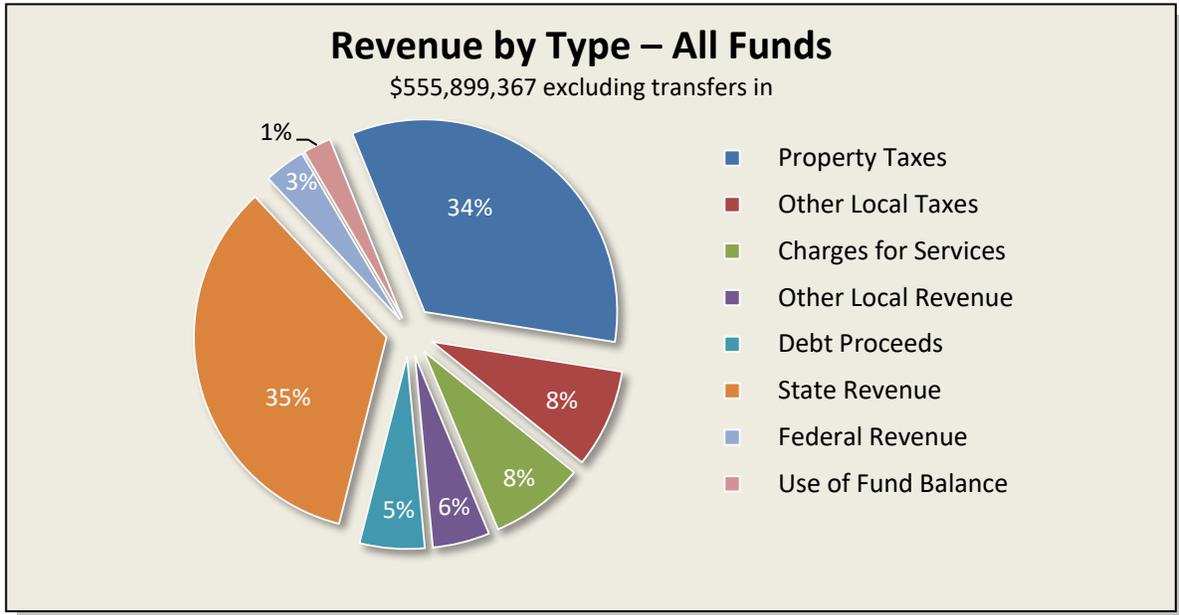
*"Other" includes Executive Services; Community Development; Judicial Administration; Voter Services; and Transportation.

FY 2020 Adopted Budget - All Funds

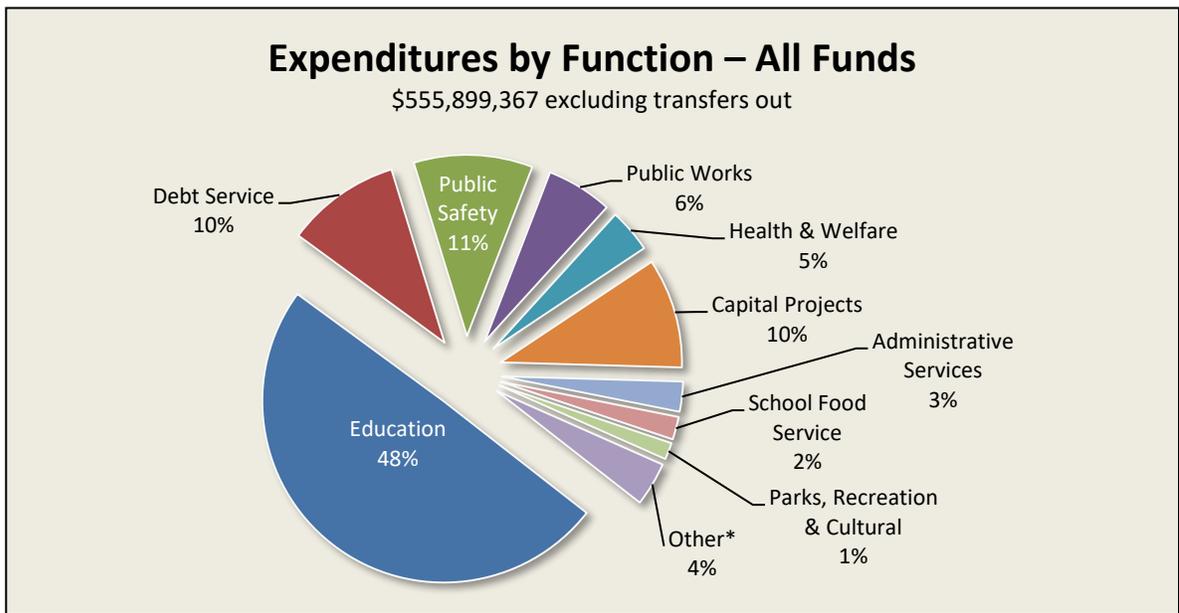
	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2020 Adopted	Variance (rec. to adopt) Amount	Percent
Revenues (by type)						
Property Taxes	\$171,670,000	\$178,401,725	\$178,401,725	\$187,048,147	\$8,646,422	4.8%
Other Local Taxes	\$43,586,149	\$42,735,253	\$42,735,253	\$44,303,635	\$1,568,382	3.7%
Licenses & Permits	\$377,411	\$363,200	\$363,200	\$149,516	(\$213,684)	-58.8%
Charges for Services	\$45,994,859	\$42,687,186	\$42,687,186	\$44,913,487	\$2,226,301	5.2%
Other Local Revenue	\$28,526,330	\$29,978,051	\$33,040,730	\$34,812,193	\$4,834,142	16.1%
Debt Proceeds	\$30,266,478	\$30,799,918	\$37,701,078	\$28,904,696	(\$1,895,222)	-6.2%
State Revenue	\$179,657,451	\$179,509,590	\$183,226,677	\$191,259,746	\$11,750,156	6.5%
Federal Revenue	\$17,972,044	\$17,254,672	\$19,326,538	\$18,649,287	\$1,394,615	8.1%
Subtotal - Revenue	\$518,050,722	\$521,729,595	\$537,482,387	\$550,040,707	\$28,311,112	5.4%
Transfers In	\$147,877,383	\$154,297,522	\$160,648,335	\$151,961,960	(\$2,335,562)	-1.5%
Use of Fund Balance	(\$20,318,713)	\$8,900,161	\$104,860,076	\$5,858,660	(\$3,041,501)	-34.2%
TOTAL REVENUE - All Funds	\$645,609,392	\$684,927,278	\$802,990,798	\$707,861,327	\$22,934,049	3.3%
Expenditures (by function)						
Executive Services	\$3,500,325	\$3,640,607	\$3,387,635	\$6,507,000	\$2,866,393	78.7%
Administrative Services	\$12,236,341	\$14,270,522	\$14,599,219	\$15,046,900	\$776,378	5.4%
Voter Services	\$418,289	\$488,162	\$507,450	\$539,132	\$50,970	10.4%
Judicial Administration	\$4,162,124	\$4,411,164	\$4,620,299	\$4,493,368	\$82,204	1.9%
Public Safety	\$55,063,753	\$58,165,142	\$60,879,764	\$61,811,847	\$3,646,705	6.3%
Public Works	\$26,771,968	\$30,960,941	\$31,234,562	\$30,861,007	(\$99,934)	-0.3%
Health & Welfare	\$22,720,680	\$20,332,663	\$22,544,387	\$25,002,415	\$4,669,752	23.0%
Parks, Recreation & Cultural	\$7,503,396	\$8,216,229	\$8,235,749	\$8,031,794	(\$184,435)	-2.2%
Community Development	\$5,254,363	\$5,956,855	\$8,257,850	\$6,129,889	\$173,034	2.9%
Debt Service	\$50,221,339	\$52,939,597	\$50,063,455	\$55,480,467	\$2,540,870	4.8%
Capital Projects	\$50,485,382	\$56,668,431	\$159,006,945	\$56,503,971	(\$164,460)	-0.3%
Transportation	\$2,372,793	\$3,049,262	\$3,050,960	\$2,883,119	(\$166,143)	-5.4%
Education	\$245,767,159	\$258,921,247	\$263,345,254	\$268,980,968	\$10,059,721	3.9%
School Food Service	\$10,090,646	\$11,322,972	\$11,322,972	\$12,341,528	\$1,018,556	9.0%
Subtotal - Appropriated Expenditures	\$496,568,558	\$529,343,794	\$641,056,501	\$554,613,405	\$25,269,611	4.8%
Tax Relief	\$1,163,451	\$1,285,962	\$1,285,962	\$1,285,962	\$0	0.0%
Subtotal - Adopted Budget	\$497,732,009	\$530,629,756	\$642,342,463	\$555,899,367	\$25,269,611	4.8%
Transfers Out	\$147,877,383	\$154,297,522	\$160,648,335	\$151,961,960	(\$2,335,562)	-1.5%
TOTAL EXPENDITURES - All Funds	\$645,609,392	\$684,927,278	\$802,990,798	\$707,861,327	\$22,934,049	3.3%
Appropriated Expenditures (by category)						
Personnel (salaries & benefits)	\$298,139,734	\$319,576,065	\$322,778,097	\$334,840,717	\$15,264,652	4.8%
Operating (other than debt service)	\$96,952,194	\$100,960,896	\$111,700,038	\$107,996,037	\$7,035,141	7.0%
Debt Service	\$50,221,339	\$52,939,597	\$50,063,455	\$55,480,467	\$2,540,870	4.8%
Capital	\$51,255,291	\$55,867,236	\$156,514,911	\$56,296,184	\$428,948	0.8%
TOTAL APPROPRIATED EXPENDITURES - All Funds	\$496,568,558	\$529,343,794	\$641,056,501	\$554,613,405	\$25,269,611	4.8%

Sources and Uses of Funds

Where Does the Money Come From?

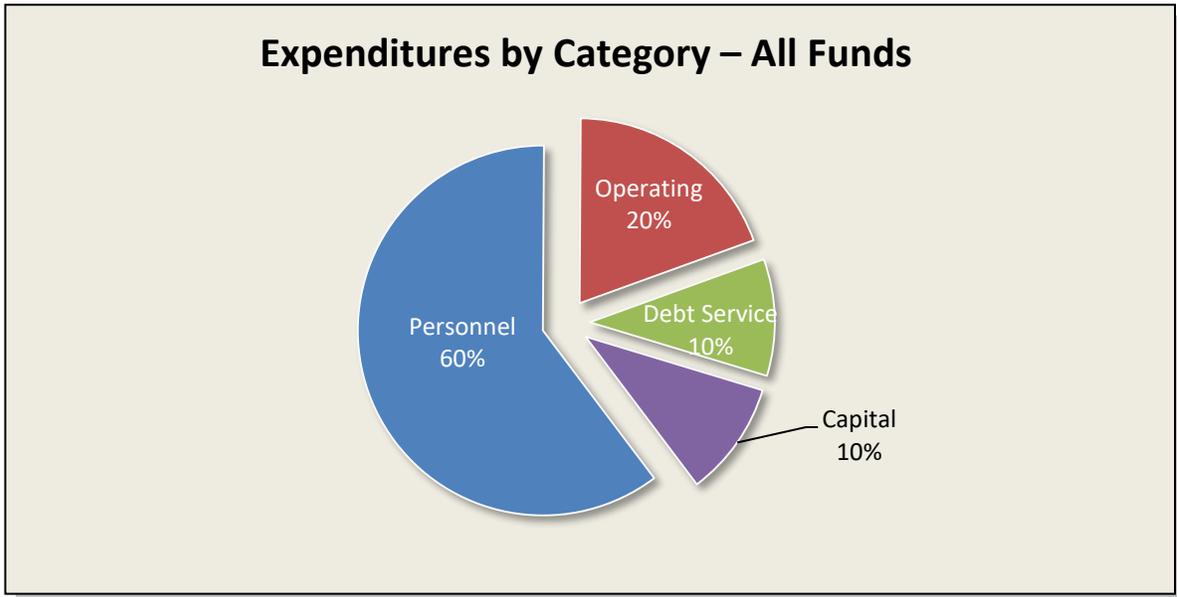


Where Does the Money Go?



*Other category includes Community Development, Executive Services, Judicial Administration, Transportation and Voter Services functions and tax relief, each of which has expenditures comprising 1% or less of total expenditures.

For What Purposes is the Money Used?



Financial Summaries

The following series of displays show revenue broken down by category and expenditures broken down by function for all funds. Pages 30 – 31 show the FY 2020 Adopted Budget for all funds by fund. Thereafter, pages 36 – 47 show the FY 2018 actuals, the FY 2019 budget as adopted and amended, and then the FY 2020 Adopted Budget on a fund by fund basis (one fund per page).

FY 2020 Adopted Budget - All Funds By Fund

	Governmental Funds									Proprietary Funds			FY 2020 Adopted*	FY 2019 Adopted*	FY 2018 Actual*
	General Fund	Capital Proj. Fund	EDO Fund	Fire/EMS Fee Fund	Code Comp Fund	Transportation Fund	School Op. Fund	School Food Fund	School Cap. Fund	Joint Fleet Fund	Utilities Op. Fund	Utilities Cap. Fund			
Revenues (by type)															
Property Taxes	\$185,740,238	\$0	\$0	\$0	\$0	\$1,307,909	\$0	\$0	\$0	\$0	\$0	\$0	\$187,048,147	\$178,401,725	\$171,670,000
Other Local Taxes	\$44,303,635	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$44,303,635	\$42,735,253	\$43,586,149
Licenses & Permits	\$149,516	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$149,516	\$363,200	\$377,411
Charges for Services	\$4,656,308	\$0	\$0	\$2,500,000	\$0	\$0	\$0	\$0	\$0	\$2,912,722	\$34,135,209	\$3,621,970	\$44,913,487	\$42,687,186	\$45,994,859
Other Local Revenue	\$5,113,850	\$2,452,934	\$66,748	\$0	\$4,167,119	\$5,127,000	\$5,680,621	\$4,898,222	\$0	\$0	\$1,808,287	\$5,497,412	\$34,812,193	\$29,978,051	\$28,526,330
Debt Proceeds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$28,904,696	\$0	\$0	\$0	\$28,904,696	\$30,799,918	\$30,266,478
State Revenue	\$41,015,821	\$1,200,000	\$0	\$0	\$0	\$0	\$148,775,038	\$268,887	\$0	\$0	\$0	\$0	\$191,259,746	\$179,509,590	\$179,657,451
Federal Revenue	\$723,691	\$457,928	\$0	\$0	\$0	\$0	\$11,257,124	\$5,716,200	\$0	\$0	\$494,344	\$0	\$18,649,287	\$17,254,672	\$17,972,044
Subtotal - Revenue	\$281,703,059	\$4,110,862	\$66,748	\$2,500,000	\$4,167,119	\$6,434,909	\$165,712,783	\$10,883,309	\$28,904,696	\$2,912,722	\$36,437,840	\$9,119,382	\$550,040,707	\$521,729,595	\$518,050,722
Transfers In	\$3,457,146	\$14,063,888	\$1,234,000	\$0	\$963,044	\$873,596	\$131,181,416	\$63,870	\$0	\$0	\$125,000	\$0	\$151,961,960	\$154,297,522	\$147,877,383
Use of Fund Balance	\$5,221,927	(\$367,546)	\$42,935	\$0	(\$782)	\$904,121	\$0	\$1,394,349	\$0	\$0	(\$2,541,962)	\$1,205,618	\$5,858,660	\$8,900,161	(\$20,318,713)
TOTAL REVENUE - All Funds	\$290,382,132	\$17,807,204	\$1,343,683	\$2,500,000	\$5,129,381	\$8,212,626	\$296,894,199	\$12,341,528	\$28,904,696	\$2,912,722	\$34,020,878	\$10,325,000	\$707,861,327	\$684,927,278	\$645,609,392
Expenditures (by function)															
Executive Services	\$6,507,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,507,000	\$3,640,607	\$3,500,325
Administrative Services	\$15,046,900	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,046,900	\$14,270,522	\$12,236,341
Voter Services	\$539,132	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$539,132	\$488,162	\$418,289
Judicial Administration	\$4,493,368	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,493,368	\$4,411,164	\$4,162,124
Public Safety	\$59,275,280	\$0	\$0	\$0	\$2,536,567	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$61,811,847	\$58,165,142	\$55,063,753
Public Works	\$9,121,887	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$21,739,120	\$0	\$30,861,007	\$30,960,941	\$26,771,968
Health & Welfare	\$25,002,415	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$25,002,415	\$20,332,663	\$22,720,680
Parks, Recreation & Cultural	\$8,031,794	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,031,794	\$8,216,229	\$7,503,396
Community Development	\$2,927,953	\$0	\$1,281,935	\$0	\$1,920,001	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,129,889	\$5,956,855	\$5,254,363
Debt Service	\$10,077,193	\$0	\$61,748	\$0	\$0	\$5,279,507	\$27,849,361	\$0	\$0	\$0	\$12,212,658	\$0	\$55,480,467	\$52,939,597	\$50,221,339
Capital Projects	\$0	\$17,274,275	\$0	\$0	\$0	\$0	\$0	\$0	\$28,904,696	\$0	\$0	\$10,325,000	\$56,503,971	\$56,668,431	\$50,485,382
Transportation	\$0	\$0	\$0	\$0	\$0	\$2,883,119	\$0	\$0	\$0	\$2,912,722	\$0	\$0	\$2,883,119	\$3,049,262	\$2,372,793
Education	\$0	\$0	\$0	\$0	\$0	\$0	\$268,980,968	\$0	\$0	\$0	\$0	\$0	\$268,980,968	\$258,921,247	\$245,767,159
School Food Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,341,528	\$0	\$0	\$0	\$0	\$12,341,528	\$11,322,972	\$10,090,646
Subtotal - Appropriated Expenditures	\$141,022,922	\$17,274,275	\$1,343,683	\$0	\$4,456,568	\$8,162,626	\$296,830,329	\$12,341,528	\$28,904,696	\$2,912,722	\$33,951,778	\$10,325,000	\$554,613,405	\$529,343,794	\$496,568,558
Tax Relief	\$1,285,962	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,285,962	\$1,285,962	\$1,163,451
Subtotal - Adopted Budget	\$142,308,884	\$17,274,275	\$1,343,683	\$0	\$4,456,568	\$8,162,626	\$296,830,329	\$12,341,528	\$28,904,696	\$2,912,722	\$33,951,778	\$10,325,000	\$555,899,367	\$530,629,756	\$497,732,009
Transfers Out	\$148,073,248	\$532,929	\$0	\$2,500,000	\$672,813	\$50,000	\$63,870	\$0	\$0	\$0	\$69,100	\$0	\$151,961,960	\$154,297,522	\$147,877,383
TOTAL EXPENDITURES - All Funds	\$290,382,132	\$17,807,204	\$1,343,683	\$2,500,000	\$5,129,381	\$8,212,626	\$296,894,199	\$12,341,528	\$28,904,696	\$2,912,722	\$34,020,878	\$10,325,000	\$707,861,327	\$684,927,278	\$645,609,392
Appropriated Expenditures (by category)															
Personnel (salaries & benefits)	\$80,169,137	\$171,241	\$0	\$0	\$3,773,751	\$378,934	\$236,500,665	\$2,667,535	\$0	\$1,467,274	\$11,179,454	\$0	\$334,840,717	\$319,576,065	\$298,139,734
Operating (other than debt service)	\$49,940,740	\$2,389,538	\$1,281,935	\$0	\$654,434	\$2,504,185	\$32,445,436	\$9,180,493	\$0	\$1,403,305	\$9,599,276	\$0	\$107,996,037	\$100,960,896	\$96,952,194
Debt Service	\$10,077,193	\$0	\$61,748	\$0	\$0	\$5,279,507	\$27,849,361	\$0	\$0	\$0	\$12,212,658	\$0	\$55,480,467	\$52,939,597	\$50,221,339
Capital	\$835,852	\$14,713,496	\$0	\$0	\$28,383	\$0	\$34,867	\$493,500	\$28,904,696	\$42,143	\$960,390	\$10,325,000	\$56,296,184	\$55,867,236	\$51,255,291
TOTAL APPROPRIATED EXPENDITURES - All Funds	\$141,022,922	\$17,274,275	\$1,343,683	\$0	\$4,456,568	\$8,162,626	\$296,830,329	\$12,341,528	\$28,904,696	\$2,912,722	\$33,951,778	\$10,325,000	\$554,613,405	\$529,343,794	\$496,568,558

*Excludes the Joint Fleet Fund so as not to double-count the revenues and expenditures associated with fleet maintenance. The Joint Fleet Fund charges other funds for costs, and the expenditures show in the funds being charged.

Changes from FY 2019 Adopted Budget to FY 2020 Adopted Budget

	General Fund	Capital	EDQ	Fire/EMS	Code Comp	Transportation	School Op.	School Food Srvc	School Capital	Joint Fleet	Utilities Op.	Utilities Capital	Total*
REVENUE													
FY 2019 Adopted Budget													
Revenue	\$266,868,451	\$973,821	\$64,748	\$2,600,000	\$3,584,643	\$6,488,258	\$157,541,832	\$10,452,102	\$30,799,918	\$2,733,110	\$34,625,040	\$7,730,782	\$521,729,595
Transfers In	\$3,611,704	\$18,967,695	\$1,169,000	\$0	\$898,974	\$874,186	\$128,492,093	\$63,870	\$0	\$0	\$220,000	\$0	\$154,297,522
Use of Fund Balance	\$9,669,395	(\$3,444,147)	\$46,365	\$0	\$529,733	\$970,334	\$0	\$807,000	\$0	\$87,172	(\$1,896,188)	\$2,217,669	\$8,900,161
Total	\$280,149,550	\$16,497,369	\$1,280,113	\$2,600,000	\$5,013,350	\$8,332,778	\$286,033,925	\$11,322,972	\$30,799,918	\$2,820,282	\$32,948,852	\$9,948,451	\$684,927,278
General Adjustments - Revenues													
Real Estate Tax	\$8,664,249					\$18,566							\$8,682,815
DSS/CSA State Revenue	\$3,062,071												\$3,062,071
Personal Property Tax	\$849,435												\$849,435
Sales Tax	\$498,563												\$498,563
Meals Tax	\$419,819												\$419,819
Refuse Disposal Fees	\$400,000												\$400,000
Water/Sewer Administrative Fee	\$372,930												\$372,930
Recordation	\$300,000												\$300,000
Public Service Corporation Taxes	\$252,925												\$252,925
Business License Tax	\$250,000												\$250,000
SAFER Grant - F/R	\$238,388												\$238,388
Interest Earnings	\$200,000		\$1,000			\$15,000				\$45,000			\$261,000
Wireless E911 Surcharge	\$185,000												\$185,000
Grantors Tax	\$155,000												\$155,000
Recycling Revenue	\$100,000												\$100,000
Bank Stock Tax	\$100,000												\$100,000
Compensation Board Adjustments	\$94,649												\$94,649
Emergency Services	\$35,000												\$35,000
Machinery & Tools	\$27,712												\$27,712
Administrative Collection Fee	\$25,000												\$25,000
Self-Supporting Activities	\$16,805												\$16,805
Mobile Home Titling Tax	\$15,000												\$15,000
Animal Shelter Fees	\$12,104												\$12,104
Grant Revenues	\$37,219	\$1,165,321										\$610,000	\$1,812,540
Gun Permits	\$10,000												\$10,000
Recreation Registrations	\$9,845												\$9,845
Victim/Witness Grant	\$5,103												\$5,103
Public Education & Gov't (PEG) Grant	\$5,000												\$5,000
Payment in Lieu of Taxes	\$4,000												\$4,000
Commercial Vehicle Disposal License	\$3,000												\$3,000
FOIA Reimbursement	\$2,300												\$2,300
Emergency Rescue Service Fees	\$2,000			(\$100,000)									(\$98,000)
Loriella Concessions	\$1,725												\$1,725
Jail Admin Fee	\$1,000												\$1,000
Rental of General Property	\$600		\$1,000										\$1,600
Litter Control Grant	\$504												\$504
Hunting Run Reservoir Fees	\$400												\$400
Tourism Miscellaneous	(\$100)												(\$100)
Dog/Cat Sterilization Vehicle Registrations	(\$250)												(\$250)
Ni River Reservoir Fees	(\$280)												(\$280)
Street Lights	(\$300)												(\$300)
Tourism Event Admissions	(\$3,000)												(\$3,000)
Courthouse Security Fee	(\$5,000)												(\$5,000)
Admission Fees - Loriella Park Pool	(\$5,520)												(\$5,520)
Clerk of Court Subscriptions	(\$6,000)												(\$6,000)
Railroad Reimbursement	(\$8,120)												(\$8,120)
Technology Trust Fund - Clerk of Circuit Court	(\$9,239)												(\$9,239)
Telecommunications Review Fee	(\$15,000)												(\$15,000)
Federal Propane Tax Credit	(\$15,000)												(\$15,000)
Antenna Tower Rental Fees	(\$16,674)									\$3,687			(\$12,987)
Journey Through the Chesapeake Bay Camp Fees	(\$19,500)												(\$19,500)
Dog Tag Licenses	(\$31,460)												(\$31,460)
Fire Safety Inspection Fees	(\$133,000)												(\$133,000)
Communications Sales Tax	(\$200,000)												(\$200,000)
Delinquent Personal Property	(\$342,228)												(\$342,228)
Delinquent Real Estate	(\$824,237)												(\$824,237)
Proffers		\$2,030,008											\$2,030,008
Bond Subsidies		\$621											(\$8,513)
Stormwater Management Fee Revenue					\$44,000								\$44,000
Dev. Review Fees & Code Compliance Admin Charges					\$538,476								\$538,476
Fuel Tax						(\$87,600)							(\$87,600)

Changes from FY 2019 Adopted Budget to FY 2020 Adopted Budget

	General Fund	Capital	EDQ	Fire/EMS	Code Comp	Transportation	School Op.	School Food Srvc	School Capital	Joint Fleet	Utilities Op.	Utilities Capital	Total*
Fredericksburg's Share of Projects												\$778,600	\$778,600
State Revenue for Education							\$7,022,485	\$11,727					\$7,034,212
Federal Revenue for Education							\$884,712	\$272,200					\$1,156,912
Other Local Revenue		(\$58,909)				\$685	\$263,754	\$147,280					\$352,810
Charges for Services										\$179,612			\$0
Bond Proceeds									(\$1,895,222)				(\$1,895,222)
Various Utilities revenues											\$1,773,247		\$1,773,247
Budget Initiative Adjustments - Revenues													
7 Added DSS positions	\$174,394												\$174,394
Eliminate \$35 discretionary portion of \$50 gun permit fee	(\$62,224)												(\$62,224)
Adjustments - Use of FB													
Remove one-time FY 2019 transfer to Schools	(\$250,000)												(\$250,000)
Remove other one-time FY 2019 uses	(\$9,419,395)												(\$9,419,395)
Use for one-time FY 2020 base budget items	\$290,134												\$290,134
Use Ec. Opp. Reserve for approved non-tax incentives	\$355,000												\$355,000
Use of one-time for FY 2020 transfer to Capital Projects	\$4,200,000												\$4,200,000
Use of tourism reserve for tourism	\$151,793												\$151,793
Miscellaneous one-time new initiatives in FY 2020	\$225,000												\$225,000
Use of fund balance		\$3,076,601	(\$3,430)		(\$530,515)	(\$66,213)		\$587,349		(\$87,172)	(\$645,774)	(\$1,012,051)	\$1,405,967
Adjustments - Transfers from other funds													
Transfer from Capital Projects Fund	\$1,212					(\$590)					(\$45,000)		(\$44,378)
Transfer from Fire/EMS Service Fee Fund	(\$100,000)												(\$100,000)
Transfer from Code Compliance Fund	(\$55,770)												(\$55,770)
Transfer from General Fund		(\$4,395,000)	\$65,000		\$64,070		\$2,689,323						(\$1,576,607)
Transfer from Utilities Operating Fund		(\$508,807)											(\$508,807)
Transfer from Transportation Fund											(\$50,000)		(\$50,000)
FY 2020 Adopted Budget													
Revenue	\$281,703,059	\$4,110,862	\$66,748	\$2,500,000	\$4,167,119	\$6,434,909	\$165,712,783	\$10,883,309	\$28,904,696	\$2,912,722	\$36,437,840	\$9,119,382	\$550,040,707
Transfers In	\$3,457,146	\$14,063,888	\$1,234,000	\$0	\$963,044	\$873,596	\$131,181,416	\$63,870	\$0	\$0	\$125,000	\$0	\$151,961,960
Use of Fund Balance	\$5,221,927	(\$367,546)	\$42,935	\$0	(\$782)	\$904,121	\$0	\$1,394,349	\$0	\$0	(\$2,541,962)	\$1,205,618	\$5,858,660
Total	\$290,382,132	\$17,807,204	\$1,343,683	\$2,500,000	\$5,129,381	\$8,212,626	\$296,894,199	\$12,341,528	\$28,904,696	\$2,912,722	\$34,020,878	\$10,325,000	\$707,861,327

Changes from FY 2019 Adopted Budget to FY 2020 Adopted Budget

	General Fund	Capital	EDQ	Fire/EMS	Code Comp	Transportation	School Op.	School Food Srvc	School Capital	Joint Fleet	Utilities Op.	Utilities Capital	Total*
EXPENDITURES													
FY 2019 Adopted Budget													
Appropriated Expenditures	\$129,213,733	\$15,920,062	\$1,280,113	\$0	\$4,284,767	\$8,232,778	\$285,970,055	\$11,322,972	\$30,799,918	\$2,820,282	\$32,370,945	\$9,948,451	\$529,343,794
Tax Relief	\$1,285,962	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,285,962
Transfers Out	\$149,649,855	\$577,307	\$0	\$2,600,000	\$728,583	\$100,000	\$63,870	\$0	\$0	\$0	\$577,907	\$0	\$154,297,522
Total	\$280,149,550	\$16,497,369	\$1,280,113	\$2,600,000	\$5,013,350	\$8,332,778	\$286,033,925	\$11,322,972	\$30,799,918	\$2,820,282	\$32,948,852	\$9,948,451	\$684,927,278
General (Base) Adjustments - Expenses													
Other Post Employment Benefits liability (2/5th) - policy	\$743,505												\$743,505
2.4% COLA effective 7/15/19 - Comp Study implementation	\$1,561,951	\$3,337			\$68,177	\$7,127					\$213,792		\$1,854,384
Revised COLA to 1.2% COLA & 1.2% merit for Adopted	(\$50,000)												(\$50,000)
CSA mandated programs	\$2,165,000												\$2,165,000
Placeholder for anticipated HI rate changes to fund claims	\$1,500,000												\$1,500,000
Social Services programs	\$1,062,390												\$1,062,390
10 SAFER positions added to Fire/Rescue in FY 2019	\$673,180												\$673,180
DSS Changes in FY 2019 - +8.63 FTEs	\$578,524												\$578,524
Contribution to Rappahannock Regional Jail	\$400,000												\$400,000
Adj. savings due to lapse & turnover of positions	\$302,000												\$302,000
Comp Study - 3rd year - Comp Study implementation	\$290,219				\$11,985	\$275					\$23,284		\$325,763
Vehicle & Equipment Fuel	\$248,770												\$248,770
4 Added SROs during FY 2019	\$243,376												\$243,376
Factor in higher than est. FY19 2nd yr cost of Comp Study	\$205,746	\$298			\$18,728	\$1,698					\$40,606		\$267,076
Full-yr funding of FY 2019 1/2 year positions	\$203,237												\$203,237
Miscellaneous other adjustments throughout	\$177,699										\$184,612		\$362,311
Shift 2 positions from OneSolution project to General Fd	\$165,511												\$165,511
Sheriff's Office Overtime	\$159,670												\$159,670
Mileage, Travel & Training	\$150,578												\$150,578
Legal Services	\$140,900		(\$2,000)										\$138,900
Fire/Rescue Overtime	\$140,330												\$140,330
Contribution to Regional Juvenile Detention Center	\$136,580												\$136,580
Other changes in personnel	\$106,727	(\$9,465)			(\$13,434)	\$6,154					\$29,322		\$119,304
Shift to active employee HI from retiree HI based on claims	\$100,000												\$100,000
Adj. to assumed savings on HI from lapse & turnover	\$100,000												\$100,000
Longevity Adjustments - 3rd year - Comp Study implem.	\$97,510	\$346			\$1,598						\$9,939		\$109,393
Miscellaneous accounts of +/- <\$20K each	\$53,852	(\$384)	(\$5,000)		\$27,636	\$2,133							\$78,237
Repairs & Maintenance	\$63,557										(\$103,479)		(\$39,922)
Fire/EMS Training	\$54,444												\$54,444
Property & Liability Insurance	\$39,648												\$39,648
Base contribution to Rappahannock Regional Library	\$35,297												\$35,297
RACSB contribution - add'l mental health therapists	\$34,567												\$34,567
Machinery & Equipment	\$28,236										\$177,626		\$205,862
Printing & Binding	\$27,962												\$27,962
Budgeted Contingency (0.25% of GF expenses)	\$27,950												\$27,950
Body armor & protective gear	\$22,990												\$22,990
Debt Service	\$18,191						\$95,991	\$800,553			\$1,626,135		\$2,540,870
Line of Duty Act mandated costs	\$355												\$355
Uniforms	(\$6,084)							\$2,175					(\$3,909)
Management Consulting	(\$26,700)				\$44,000								\$17,300
Police Operating Supplies	(\$29,918)												(\$29,918)
Software Applications	(\$35,835)												(\$35,835)
Operating Supplies	(\$38,560)												(\$38,560)
Heating Services	(\$40,620)												(\$40,620)
Communication Equipment	(\$42,420)												(\$42,420)
Remove Sign Coordinator position	(\$43,207)												(\$43,207)
Other regional agencies	(\$44,156)							(\$22,349)					(\$66,505)
Maintenance Service Contracts	(\$76,650)												(\$76,650)
Minor capital expenses within the operating budget	(\$81,550)												(\$81,550)
Replacement Vehicles	(\$85,900)				\$21,000						(\$123,036)		(\$187,936)
Spotsylvania Volunteer Per Diems	(\$97,825)												(\$97,825)
Shift from retiree HI to active employee HI based on claims	(\$100,000)												(\$100,000)
Electrical Services	(\$114,495)		\$5,570										(\$108,925)
Remove one-time FY 2019 contribution to Library	(\$239,474)												(\$239,474)
Operating Reserve	(\$285,753)												(\$285,753)
OPEB Adjustments - Other Funds		(\$2,911)			(\$116,653)	(\$13,745)					(\$406,289)		(\$539,598)
Capital Projects		\$1,193,872			(\$1,867)	(\$500)			(\$1,895,222)		(\$129,550)	\$376,549	(\$456,718)
Previously approved economic development incentives			\$65,000										\$65,000
VRE/PRTC Subsidies								(\$351,465)					(\$351,465)
Transportation Reserves						\$202,354							\$202,354

Changes from FY 2019 Adopted Budget to FY 2020 Adopted Budget

	General Fund	Capital	EDO	Fire/EMS	Code Comp	Transportation	School Op.	School Food Srvc	School Capital	Joint Fleet	Utilities Op.	Utilities Capital	Total*
Chemical Treatment Supplies											\$37,871		\$37,871
Schools - Instruction							\$5,443,652						\$5,443,652
Schools - Administration							\$792,171						\$792,171
Schools - Transportation							\$1,379,382						\$1,379,382
Schools - Maintenance							\$905,136			\$92,440			\$905,136
Schools - Technology							\$1,539,380						\$1,539,380
Schools - Food Service								\$1,018,556					\$1,018,556
Budget Initiative Adjustments - Expenditures													
Contribution to Germanna - Yr 1 of 5 capital contribution	\$100,000												\$100,000
Deputy Director of Human Resources (1 FTE)	\$105,699												\$105,699
DSS - Eligibility Program Manager (1 FTE)	\$89,607												\$89,607
DSS - Family Services Supervisor (1 FTE)	\$89,607												\$89,607
DSS - Family Services Workers (3 FTEs)	\$207,242												\$207,242
DSS - Services Program Manager (1 FTE)	\$97,524												\$97,524
DSS - Eligibility Worker II (1 FTE)	\$61,003												\$61,003
Court Deputies for 2 Add'l Court Days Per Week (2 FTEs)	\$132,644												\$132,644
One-year contribution to Rail Museum (tourism \$)	\$25,000												\$25,000
One-year capital contribution to YMCA	\$200,000												\$200,000
Keswick Park operating costs	\$79,558	\$169,120											\$248,678
Commercial Building Inspector					\$110,631								\$110,631
Adjustments to Transfers Out													
Remove one-time FY 2019 transfer to Schools	(\$250,000)												(\$250,000)
Adj. Schools transfer for rev. appropriated State \$ in FY19	(\$868,877)												(\$868,877)
Transfer to Schools	\$3,808,200												\$3,808,200
Remove one-time FY 2019 transfer to Capital Projects	(\$8,595,000)												(\$8,595,000)
Transfer cash to CIP - policy level add of 0.25% (1yr delay)	\$0												\$0
Transfer add'l one-time cash to CIP in FY 2020	\$4,200,000												\$4,200,000
Transfer to EDO for previously approved incentives	\$65,000												\$65,000
Transfer to Code Compliance	\$64,070												\$64,070
Transfer to General Fund		\$1,212		(\$100,000)	(\$55,770)								(\$154,558)
Transfer to Capital Projects Fund											(\$508,807)		(\$508,807)
Transfer to Transportation Fund		(\$590)											(\$590)
Transfer to Utilities Operating Fund		(\$45,000)				(\$50,000)							(\$95,000)
FY 2020 Adopted Budget													
Appropriated Expenditures	\$141,022,922	\$17,274,275	\$1,343,683	\$0	\$4,456,568	\$8,162,626	\$296,830,329	\$12,341,528	\$28,904,696	\$2,912,722	\$33,951,778	\$10,325,000	\$554,613,405
Tax Relief	\$1,285,962												\$1,285,962
Transfers Out	\$148,073,248	\$532,929	\$0	\$2,500,000	\$672,813	\$50,000	\$63,870	\$0	\$0	\$0	\$69,100	\$0	\$151,961,960
Total	\$290,382,132	\$17,807,204	\$1,343,683	\$2,500,000	\$5,129,381	\$8,212,626	\$296,894,199	\$12,341,528	\$28,904,696	\$2,912,722	\$34,020,878	\$10,325,000	\$707,861,327

* Excludes the Joint Fleet Fund so as not to double-count the revenues and expenditures associated with fleet maintenance. The Joint Fleet Fund charges other funds for costs, and the expenditures show in the funds being charged.

FY 2020 Adopted Budget - General Fund

	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2020 Adopted	Variance (rec. to adopt) Amount	Percent
Revenues (by type)						
Property Taxes	\$170,465,838	\$177,112,382	\$177,112,382	\$185,740,238	\$8,627,856	4.9%
Other Local Taxes	\$43,586,149	\$42,735,253	\$42,735,253	\$44,303,635	\$1,568,382	3.7%
Licenses & Permits	\$377,411	\$363,200	\$363,200	\$149,516	(\$213,684)	-58.8%
Charges for Services	\$4,731,006	\$4,140,254	\$4,140,254	\$4,656,308	\$516,054	12.5%
Other Local Revenue	\$5,319,735	\$4,574,689	\$4,654,025	\$5,113,850	\$539,161	11.8%
Debt Proceeds	\$0	\$0	\$0	\$0	\$0	n/a
State Revenue	\$41,311,466	\$37,465,198	\$39,274,611	\$41,015,821	\$3,550,623	9.5%
Federal Revenue	<u>\$907,826</u>	<u>\$477,475</u>	<u>\$1,209,604</u>	<u>\$723,691</u>	<u>\$246,216</u>	51.6%
Subtotal - Revenue	\$266,699,431	\$266,868,451	\$269,489,329	\$281,703,059	\$14,834,608	5.6%
Transfers In	\$3,323,656	\$3,611,704	\$3,811,704	\$3,457,146	(\$154,558)	-4.3%
Use of Fund Balance	<u>(\$10,045,268)</u>	<u>\$9,669,395</u>	<u>\$15,845,418</u>	<u>\$5,221,927</u>	<u>(\$4,447,468)</u>	-46.0%
TOTAL REVENUE - General Fund	\$259,977,819	\$280,149,550	\$289,146,451	\$290,382,132	\$10,232,582	3.7%
Expenditures (by function)						
Executive Services	\$3,500,325	\$3,640,607	\$3,387,635	\$6,507,000	\$2,866,393	78.7%
Administrative Services	\$12,236,341	\$14,270,522	\$14,599,219	\$15,046,900	\$776,378	5.4%
Voter Services	\$418,289	\$488,162	\$507,450	\$539,132	\$50,970	10.4%
Judicial Administration	\$4,162,124	\$4,411,164	\$4,620,299	\$4,493,368	\$82,204	1.9%
Public Safety	\$52,981,770	\$55,736,974	\$58,388,567	\$59,275,280	\$3,538,306	6.3%
Public Works	\$8,161,175	\$9,176,519	\$9,153,283	\$9,121,887	(\$54,632)	-0.6%
Health & Welfare	\$22,720,680	\$20,332,663	\$22,544,387	\$25,002,415	\$4,669,752	23.0%
Parks, Recreation & Cultural	\$7,503,396	\$8,216,229	\$8,235,749	\$8,031,794	(\$184,435)	-2.2%
Community Development	\$2,466,485	\$2,881,891	\$3,006,258	\$2,927,953	\$46,062	1.6%
Debt Service	\$10,248,302	\$10,059,002	\$9,946,338	\$10,077,193	\$18,191	0.2%
Capital Projects	\$0	\$0	\$0	\$0	\$0	n/a
Transportation	\$0	\$0	\$0	\$0	\$0	n/a
Education	\$0	\$0	\$0	\$0	\$0	n/a
School Food Service	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	n/a
Subtotal - Appropriated Expenditures	\$124,398,887	\$129,213,733	\$134,389,185	\$141,022,922	\$11,809,189	9.1%
Tax Relief	<u>\$1,163,451</u>	<u>\$1,285,962</u>	<u>\$1,285,962</u>	<u>\$1,285,962</u>	<u>\$0</u>	0.0%
Subtotal - Adopted Budget	\$125,562,338	\$130,499,695	\$135,675,147	\$142,308,884	\$11,809,189	9.0%
Transfers Out	<u>\$134,415,481</u>	<u>\$149,649,855</u>	<u>\$153,471,304</u>	<u>\$148,073,248</u>	<u>(\$1,576,607)</u>	-1.1%
TOTAL EXPENDITURES - General Fund	\$259,977,819	\$280,149,550	\$289,146,451	\$290,382,132	\$10,232,582	3.7%
Appropriated Expenditures (by category)						
Personnel (salaries & benefits)	\$68,648,619	\$72,482,965	\$74,016,001	\$80,169,137	\$7,686,172	10.6%
Operating (other than debt service)	\$44,787,088	\$45,684,591	\$49,341,217	\$49,940,740	\$4,256,149	9.3%
Debt Service	\$10,248,302	\$10,059,002	\$9,946,338	\$10,077,193	\$18,191	0.2%
Capital	<u>\$714,878</u>	<u>\$987,175</u>	<u>\$1,085,629</u>	<u>\$835,852</u>	<u>(\$151,323)</u>	-15.3%
TOTAL APPROPRIATED EXPENDITURES - General Fund	\$124,398,887	\$129,213,733	\$134,389,185	\$141,022,922	\$11,809,189	9.1%

Fund Balance - General Fund						
Beginning Fund Balance *	\$76,559,859	\$77,856,802	\$86,605,127	\$71,711,638	(\$6,145,164)	-7.9%
Net gain (use) from operations	\$10,045,268	(\$9,669,395)	(\$15,845,418)	(\$5,221,927)	\$4,447,468	-46.0%
Ending Fund Balance	\$86,605,127	\$68,187,407	\$70,759,709	\$66,489,711	(\$1,697,696)	-2.5%
Restricted, Committed, Assigned	\$18,823,409	\$3,229,602	\$2,891,647	\$2,739,854	(489,748)	-15.2%
Fiscal Stability Reserve	\$47,391,540	\$47,391,540	\$49,215,743	\$50,603,705	3,212,165	6.8%
Budget Stabilization Reserve	\$4,179,844	\$4,179,844	\$4,237,358	\$5,000,000	\$820,156	19.6%
Health Insurance Reserve	\$4,352,752	\$4,000,000	\$4,500,000	\$4,500,000	\$500,000	12.5%
Economic Opportunities Reserve	\$2,000,000	\$2,000,000	\$2,000,000	\$1,645,000	(\$355,000)	-17.8%
OPEB Reserve	\$1,900,000	\$1,900,000	\$1,900,000	\$1,900,000	\$0	0.0%
Fund Balance Net of Obligations & Reserves	\$7,957,582	\$5,486,421	\$6,014,961	\$101,152	(\$5,385,269)	-98.2%
Ending Fund Balance - General Fund	\$86,605,127	\$68,187,407	\$70,759,709	\$66,489,711	(\$1,697,696)	-2.5%

*FY 2020 beginning Fund Balance was modified to reflect changes in revenues and expenditures estimated in the FY 2019 mid-year report which have not yet been factored into the FY 2019 Amended figures through 4/18/19.

FY 2020 Adopted Budget - Capital Projects Fund

	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2020 Adopted	Variance (rec. to adopt) Amount	Percent
Revenues (by type)						
Property Taxes	\$0	\$0	\$0	\$0	\$0	n/a
Other Local Taxes	\$0	\$0	\$0	\$0	\$0	n/a
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	n/a
Charges for Services	\$0	\$0	\$0	\$0	\$0	n/a
Other Local Revenue	\$1,737,694	\$481,835	\$2,259,714	\$2,452,934	\$1,971,099	409.1%
Debt Proceeds	\$2,441,434	\$0	\$6,642,058	\$0	\$0	n/a
State Revenue	\$560,329	\$34,679	\$871,032	\$1,200,000	\$1,165,321	3360.3%
Federal Revenue	<u>\$768,717</u>	<u>\$457,307</u>	<u>\$1,592,235</u>	<u>\$457,928</u>	<u>\$621</u>	0.1%
Subtotal - Revenue	\$5,508,174	\$973,821	\$11,365,039	\$4,110,862	\$3,137,041	322.1%
Transfers In	\$10,900,052	\$18,967,695	\$19,840,317	\$14,063,888	(\$4,903,807)	-25.9%
Use of Fund Balance	<u>\$1,372,969</u>	<u>(\$3,444,147)</u>	<u>\$41,535,554</u>	<u>(\$367,546)</u>	<u>\$3,076,601</u>	-89.3%
TOTAL REVENUE - Capital Projects Fund	\$17,781,195	\$16,497,369	\$72,740,910	\$17,807,204	\$1,309,835	7.9%
Expenditures (by function)						
Executive Services	\$0	\$0	\$0	\$0	\$0	n/a
Administrative Services	\$0	\$0	\$0	\$0	\$0	n/a
Voter Services	\$0	\$0	\$0	\$0	\$0	n/a
Judicial Administration	\$0	\$0	\$0	\$0	\$0	n/a
Public Safety	\$0	\$0	\$0	\$0	\$0	n/a
Public Works	\$0	\$0	\$0	\$0	\$0	n/a
Health & Welfare	\$0	\$0	\$0	\$0	\$0	n/a
Parks, Recreation & Cultural	\$0	\$0	\$0	\$0	\$0	n/a
Community Development	\$0	\$0	\$0	\$0	\$0	n/a
Debt Service	\$9,584	\$0	\$53,995	\$0	\$0	n/a
Capital Projects	\$17,243,690	\$15,920,062	\$70,439,292	\$17,274,275	\$1,354,213	8.5%
Transportation	\$0	\$0	\$0	\$0	\$0	n/a
Education	\$0	\$0	\$0	\$0	\$0	n/a
School Food Service	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	n/a
Subtotal - Appropriated Expenditures	\$17,253,274	\$15,920,062	\$70,493,287	\$17,274,275	\$1,354,213	8.5%
Transfers Out	<u>\$527,921</u>	<u>\$577,307</u>	<u>\$2,247,623</u>	<u>\$532,929</u>	<u>(\$44,378)</u>	-7.7%
TOTAL EXPENDITURES - Cap Proj Fund	\$17,781,195	\$16,497,369	\$72,740,910	\$17,807,204	\$1,309,835	7.9%
Appropriated Expenditures (by category)						
Personnel (salaries & benefits)	\$77,712	\$179,636	\$287,474	\$171,241	(\$8,395)	-4.7%
Operating (other than debt service)	\$622,390	\$3,009,201	\$6,630,564	\$2,389,538	(\$619,663)	-20.6%
Debt Service	\$9,584	\$0	\$53,995	\$0	\$0	n/a
Capital	<u>\$16,543,588</u>	<u>\$12,731,225</u>	<u>\$63,521,254</u>	<u>\$14,713,496</u>	<u>\$1,982,271</u>	15.6%
TOTAL APPROPRIATED EXPENDITURES - Cap Proj Fund	\$17,253,274	\$15,920,062	\$70,493,287	\$17,274,275	\$1,354,213	8.5%

Fund Balance - Capital Projects Fund						
Beginning Fund Balance	\$52,465,810	\$5,388,882	\$51,092,841	\$9,557,287	\$4,168,405	77.4%
Net gain (use) from operations	(\$1,372,969)	\$3,444,147	(\$41,535,554)	\$367,546	(\$3,076,601)	-89.3%
Ending Fund Balance	\$51,092,841	\$8,833,029	\$9,557,287	\$9,924,833	\$1,091,804	12.4%

FY 2020 Adopted Budget - Economic Development Opportunities Fund

	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2020 Adopted	Variance (rec. to adopt) Amount	Percent
Revenues (by type)						
Property Taxes	\$0	\$0	\$0	\$0	\$0	n/a
Other Local Taxes	\$0	\$0	\$0	\$0	\$0	n/a
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	n/a
Charges for Services	\$0	\$0	\$0	\$0	\$0	n/a
Other Local Revenue	\$44,649	\$64,748	\$64,748	\$66,748	\$2,000	3.1%
Debt Proceeds	\$0	\$0	\$0	\$0	\$0	n/a
State Revenue	\$0	\$0	\$0	\$0	\$0	n/a
Federal Revenue	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	n/a
Subtotal - Revenue	\$44,649	\$64,748	\$64,748	\$66,748	\$2,000	3.1%
Transfers In	\$974,835	\$1,169,000	\$3,299,316	\$1,234,000	\$65,000	5.6%
Use of Fund Balance	<u>\$69,330</u>	<u>\$46,365</u>	<u>\$46,365</u>	<u>\$42,935</u>	<u>(\$3,430)</u>	-7.4%
TOTAL REVENUE - EDO Fund	\$1,088,814	\$1,280,113	\$3,410,429	\$1,343,683	\$63,570	5.0%
Expenditures (by function)						
Executive Services	\$0	\$0	\$0	\$0	\$0	n/a
Administrative Services	\$0	\$0	\$0	\$0	\$0	n/a
Voter Services	\$0	\$0	\$0	\$0	\$0	n/a
Judicial Administration	\$0	\$0	\$0	\$0	\$0	n/a
Public Safety	\$0	\$0	\$0	\$0	\$0	n/a
Public Works	\$0	\$0	\$0	\$0	\$0	n/a
Health & Welfare	\$0	\$0	\$0	\$0	\$0	n/a
Parks, Recreation & Cultural	\$0	\$0	\$0	\$0	\$0	n/a
Community Development	\$1,027,066	\$1,218,365	\$3,348,681	\$1,281,935	\$63,570	5.2%
Debt Service	\$61,748	\$61,748	\$61,748	\$61,748	\$0	0.0%
Capital Projects	\$0	\$0	\$0	\$0	\$0	n/a
Transportation	\$0	\$0	\$0	\$0	\$0	n/a
Education	\$0	\$0	\$0	\$0	\$0	n/a
School Food Service	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	n/a
Subtotal - Appropriated Expenditures	\$1,088,814	\$1,280,113	\$3,410,429	\$1,343,683	\$63,570	5.0%
Transfers Out	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	n/a
TOTAL EXPENDITURES - EDO Fund	\$1,088,814	\$1,280,113	\$3,410,429	\$1,343,683	\$63,570	5.0%
Appropriated Expenditures (by category)						
Personnel (salaries & benefits)	\$0	\$0	\$0	\$0	\$0	n/a
Operating (other than debt service)	\$1,027,066	\$1,218,365	\$1,953,365	\$1,281,935	\$63,570	5.2%
Debt Service	\$61,748	\$61,748	\$61,748	\$61,748	\$0	0.0%
Capital	<u>\$0</u>	<u>\$0</u>	<u>\$1,395,316</u>	<u>\$0</u>	<u>\$0</u>	n/a
TOTAL APPROPRIATED EXPENDITURES - EDO Fund	\$1,088,814	\$1,280,113	\$3,410,429	\$1,343,683	\$63,570	5.0%

Fund Balance - EDO Fund						
Beginning Fund Balance	\$580,912	\$487,776	\$511,582	\$465,217	(\$22,559)	-4.6%
Net gain (use) from operations	(\$69,330)	(\$46,365)	(\$46,365)	(\$42,935)	\$3,430	-7.4%
Ending Fund Balance	\$511,582	\$441,411	\$465,217	\$422,282	(\$19,129)	-4.3%

FY 2020 Adopted Budget - Fire-EMS Fee Fund

	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2020 Adopted	Variance (rec. to adopt) Amount	Percent
Revenues (by type)						
Property Taxes	\$0	\$0	\$0	\$0	\$0	n/a
Other Local Taxes	\$0	\$0	\$0	\$0	\$0	n/a
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	n/a
Charges for Services	\$2,396,740	\$2,600,000	\$2,600,000	\$2,500,000	(\$100,000)	-3.8%
Other Local Revenue	\$0	\$0	\$0	\$0	\$0	n/a
Debt Proceeds	\$0	\$0	\$0	\$0	\$0	n/a
State Revenue	\$0	\$0	\$0	\$0	\$0	n/a
Federal Revenue	\$0	\$0	\$0	\$0	\$0	n/a
Subtotal - Revenue	\$2,396,740	\$2,600,000	\$2,600,000	\$2,500,000	(\$100,000)	-3.8%
Transfers In	\$0	\$0	\$0	\$0	\$0	n/a
Use of (Addition to) Fund Balance	(\$29,017)	\$0	\$0	\$0	\$0	n/a
TOTAL REVENUE - Fire/EMS Fee Fund	\$2,367,723	\$2,600,000	\$2,600,000	\$2,500,000	(\$100,000)	-3.8%
Expenditures (by function)						
Executive Services	\$0	\$0	\$0	\$0	\$0	n/a
Administrative Services	\$0	\$0	\$0	\$0	\$0	n/a
Voter Services	\$0	\$0	\$0	\$0	\$0	n/a
Judicial Administration	\$0	\$0	\$0	\$0	\$0	n/a
Public Safety	\$0	\$0	\$0	\$0	\$0	n/a
Public Works	\$0	\$0	\$0	\$0	\$0	n/a
Health & Welfare	\$0	\$0	\$0	\$0	\$0	n/a
Parks, Recreation & Cultural	\$0	\$0	\$0	\$0	\$0	n/a
Community Development	\$0	\$0	\$0	\$0	\$0	n/a
Debt Service	\$0	\$0	\$0	\$0	\$0	n/a
Capital Projects	\$0	\$0	\$0	\$0	\$0	n/a
Transportation	\$0	\$0	\$0	\$0	\$0	n/a
Education	\$0	\$0	\$0	\$0	\$0	n/a
School Food Service	\$0	\$0	\$0	\$0	\$0	n/a
Subtotal - Appropriated Expenditures	\$0	\$0	\$0	\$0	\$0	n/a
Transfers Out	\$2,367,723	\$2,600,000	\$2,600,000	\$2,500,000	(\$100,000)	-3.8%
TOTAL EXPENDITURES - Fire/EMS Fund	\$2,367,723	\$2,600,000	\$2,600,000	\$2,500,000	(\$100,000)	-3.8%
Appropriated Expenditures (by category)						
Personnel (salaries & benefits)	\$0	\$0	\$0	\$0	\$0	n/a
Operating (other than debt service)	\$0	\$0	\$0	\$0	\$0	n/a
Debt Service	\$0	\$0	\$0	\$0	\$0	n/a
Capital	\$0	\$0	\$0	\$0	\$0	n/a
TOTAL APPROPRIATED EXPENDITURES - Fire/EMS Fund	\$0	\$0	\$0	\$0	\$0	n/a

Fund Balance - Fire/EMS Fee Fund						
Beginning Fund Balance	\$291,538	\$120,833	\$320,555	\$320,555	\$199,722	165.3%
Net gain (use) from operations	\$29,017	\$0	\$0	\$0	\$0	#DIV/0!
Ending Fund Balance	\$320,555	\$120,833	\$320,555	\$320,555	\$199,722	165.3%

FY 2020 Adopted Budget - Code Compliance Fund

	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2020 Adopted	Variance (rec. to adopt) Amount	Percent
Revenues (by type)						
Property Taxes	\$0	\$0	\$0	\$0	\$0	n/a
Other Local Taxes	\$0	\$0	\$0	\$0	\$0	n/a
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	n/a
Charges for Services	\$0	\$0	\$0	\$0	\$0	n/a
Other Local Revenue	\$4,700,337	\$3,584,643	\$3,647,643	\$4,167,119	\$582,476	16.2%
Debt Proceeds	\$0	\$0	\$0	\$0	\$0	n/a
State Revenue	\$0	\$0	\$0	\$0	\$0	n/a
Federal Revenue	\$0	\$0	\$0	\$0	\$0	n/a
Subtotal - Revenue	\$4,700,337	\$3,584,643	\$3,647,643	\$4,167,119	\$582,476	16.2%
Transfers In	\$918,635	\$898,974	\$898,974	\$963,044	\$64,070	7.1%
Use of (Addition to) Fund Balance	(\$1,103,364)	\$529,733	\$576,074	(\$782)	(\$530,515)	-100.1%
TOTAL REVENUE - Code Comp. Fund	\$4,515,608	\$5,013,350	\$5,122,691	\$5,129,381	\$116,031	2.3%
Expenditures (by function)						
Executive Services	\$0	\$0	\$0	\$0	\$0	n/a
Administrative Services	\$0	\$0	\$0	\$0	\$0	n/a
Voter Services	\$0	\$0	\$0	\$0	\$0	n/a
Judicial Administration	\$0	\$0	\$0	\$0	\$0	n/a
Public Safety	\$2,081,983	\$2,428,168	\$2,491,197	\$2,536,567	\$108,399	4.5%
Public Works	\$0	\$0	\$0	\$0	\$0	n/a
Health & Welfare	\$0	\$0	\$0	\$0	\$0	n/a
Parks, Recreation & Cultural	\$0	\$0	\$0	\$0	\$0	n/a
Community Development	\$1,760,812	\$1,856,599	\$1,902,911	\$1,920,001	\$63,402	3.4%
Debt Service	\$0	\$0	\$0	\$0	\$0	n/a
Capital Projects	\$0	\$0	\$0	\$0	\$0	n/a
Transportation	\$0	\$0	\$0	\$0	\$0	n/a
Education	\$0	\$0	\$0	\$0	\$0	n/a
School Food Service	\$0	\$0	\$0	\$0	\$0	n/a
Subtotal - Appropriated Expenditures	\$3,842,795	\$4,284,767	\$4,394,108	\$4,456,568	\$171,801	4.0%
Transfers Out	\$672,813	\$728,583	\$728,583	\$672,813	(\$55,770)	-7.7%
TOTAL EXPENDITURES - Code Comp. Fund	\$4,515,608	\$5,013,350	\$5,122,691	\$5,129,381	\$116,031	2.3%
Appropriated Expenditures (by category)						
Personnel (salaries & benefits)	\$3,178,923	\$3,698,394	\$3,742,223	\$3,773,751	\$75,357	2.0%
Operating (other than debt service)	\$607,350	\$577,123	\$591,673	\$654,434	\$77,311	13.4%
Debt Service	\$0	\$0	\$0	\$0	\$0	n/a
Capital	\$56,522	\$9,250	\$60,212	\$28,383	\$19,133	206.8%
TOTAL APPROPRIATED EXPENDITURES - Code Comp. Fund	\$3,842,795	\$4,284,767	\$4,394,108	\$4,456,568	\$171,801	4.0%

Fund Balance - Code Compliance Fund						
Beginning Fund Balance	\$2,077,228	\$1,568,197	\$3,180,592	\$2,604,518	\$1,036,321	66.1%
Net gain (use) from operations	\$1,103,364	(\$529,733)	(\$576,074)	\$782	\$530,515	-100.1%
Ending Fund Balance	\$3,180,592	\$1,038,464	\$2,604,518	\$2,605,300	\$1,566,836	150.9%
OPEB Reserve	\$810,800	\$544,900	\$810,800	\$810,800	\$265,900	48.8%
Stormwater Management Reserve	\$210,458	\$266,974	\$210,458	\$205,458	(\$61,516)	-23.0%
Fund Balance Net of Obligations & Reserves	\$2,159,334	\$226,590	\$1,583,260	\$1,589,042	\$1,362,452	601.3%
Ending Fund Balance	\$3,180,592	\$1,038,464	\$2,604,518	\$2,605,300	\$1,566,836	150.9%

FY 2020 Adopted Budget - Transportation Fund

	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2020 Adopted	Variance (rec. to adopt) Amount	Percent
Revenues (by type)						
Property Taxes	\$1,204,162	\$1,289,343	\$1,289,343	\$1,307,909	\$18,566	1.4%
Other Local Taxes	\$0	\$0	\$0	\$0	\$0	n/a
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	n/a
Charges for Services	\$0	\$0	\$0	\$0	\$0	n/a
Other Local Revenue	\$4,386,948	\$5,198,915	\$5,198,915	\$5,127,000	(\$71,915)	-1.4%
Debt Proceeds	\$0	\$0	\$0	\$0	\$0	n/a
State Revenue	\$0	\$0	\$0	\$0	\$0	n/a
Federal Revenue	\$0	\$0	\$0	\$0	\$0	n/a
Subtotal - Revenue	\$5,591,110	\$6,488,258	\$6,488,258	\$6,434,909	(\$53,349)	-0.8%
Transfers In	\$875,391	\$874,186	\$874,186	\$873,596	(\$590)	-0.1%
Use of Fund Balance	\$642,850	\$970,334	\$506,121	\$904,121	(\$66,213)	-6.8%
TOTAL REVENUE - Trans. Fund	\$7,109,351	\$8,332,778	\$7,868,565	\$8,212,626	(\$120,152)	-1.4%
Expenditures (by function)						
Executive Services	\$0	\$0	\$0	\$0	\$0	n/a
Administrative Services	\$0	\$0	\$0	\$0	\$0	n/a
Voter Services	\$0	\$0	\$0	\$0	\$0	n/a
Judicial Administration	\$0	\$0	\$0	\$0	\$0	n/a
Public Safety	\$0	\$0	\$0	\$0	\$0	n/a
Public Works	\$0	\$0	\$0	\$0	\$0	n/a
Health & Welfare	\$0	\$0	\$0	\$0	\$0	n/a
Parks, Recreation & Cultural	\$0	\$0	\$0	\$0	\$0	n/a
Community Development	\$0	\$0	\$0	\$0	\$0	n/a
Debt Service	\$4,690,787	\$5,183,516	\$4,717,605	\$5,279,507	\$95,991	1.9%
Capital Projects	\$0	\$0	\$0	\$0	\$0	n/a
Transportation	\$2,372,793	\$3,049,262	\$3,050,960	\$2,883,119	(\$166,143)	-5.4%
Education	\$0	\$0	\$0	\$0	\$0	n/a
School Food Service	\$0	\$0	\$0	\$0	\$0	n/a
Subtotal - Appropriated Expenditures	\$7,063,580	\$8,232,778	\$7,768,565	\$8,162,626	(\$70,152)	-0.9%
Transfers Out	\$45,771	\$100,000	\$100,000	\$50,000	(\$50,000)	-50.0%
TOTAL EXPENDITURES - Trans. Fund	\$7,109,351	\$8,332,778	\$7,868,565	\$8,212,626	(\$120,152)	-1.4%
Appropriated Expenditures (by category)						
Personnel (salaries & benefits)	\$326,512	\$377,425	\$379,123	\$378,934	\$1,509	0.4%
Operating (other than debt service)	\$2,045,829	\$2,671,337	\$2,671,337	\$2,504,185	(\$167,152)	-6.3%
Debt Service	\$4,690,787	\$5,183,516	\$4,717,605	\$5,279,507	\$95,991	1.9%
Capital	\$452	\$500	\$500	\$0	(\$500)	-100.0%
TOTAL APPROPRIATED EXPENDITURES - Trans. Fund	\$7,063,580	\$8,232,778	\$7,768,565	\$8,162,626	(\$70,152)	-0.9%

Fund Balance - Transportation Fund						
Beginning Fund Balance	\$9,260,261	\$7,517,971	\$8,617,411	\$8,609,536	\$1,091,565	14.5%
Net gain (use) from operations	(\$642,850)	(\$970,334)	(\$506,121)	(\$904,121)	\$66,213	-6.8%
Ending Fund Balance	\$8,617,411	\$6,547,637	\$8,111,290	\$7,705,415	\$1,157,778	17.7%
OPEB Reserve	\$64,200	\$47,600	\$64,200	\$64,200	\$16,600	34.9%
Fund Balance Net of Obligations & Reserves	\$8,553,211	\$6,500,037	\$8,047,090	\$7,641,215	\$1,141,178	17.6%
Ending Fund Balance	\$8,617,411	\$6,547,637	\$8,111,290	\$7,705,415	\$1,157,778	17.7%

FY 2020 Adopted Budget - Joint Fleet Fund

	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2020 Adopted	Variance (rec. to adopt) Amount	Percent
Revenues (by type)						
Property Taxes	\$0	\$0	\$0	\$0	\$0	n/a
Other Local Taxes	\$0	\$0	\$0	\$0	\$0	n/a
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	n/a
Charges for Services	\$2,590,331	\$2,733,110	\$2,804,028	\$2,912,722	\$179,612	6.6%
Other Local Revenue	\$0	\$0	\$0	\$0	\$0	n/a
Debt Proceeds	\$0	\$0	\$0	\$0	\$0	n/a
State Revenue	\$0	\$0	\$0	\$0	\$0	n/a
Federal Revenue	\$0	\$0	\$0	\$0	\$0	n/a
Subtotal - Revenue	\$2,590,331	\$2,733,110	\$2,804,028	\$2,912,722	\$179,612	6.6%
Transfers In	\$0	\$0	\$0	\$0	\$0	n/a
Use of Fund Balance	\$2,379	\$87,172	\$87,172	\$0	(\$87,172)	-100.0%
TOTAL REVENUE - Joint Fleet Fund	\$2,592,710	\$2,820,282	\$2,891,200	\$2,912,722	\$92,440	3.3%
Expenditures (by function)						
Executive Services	\$0	\$0	\$0	\$0	\$0	n/a
Administrative Services	\$0	\$0	\$0	\$0	\$0	n/a
Voter Services	\$0	\$0	\$0	\$0	\$0	n/a
Judicial Administration	\$0	\$0	\$0	\$0	\$0	n/a
Public Safety	\$0	\$0	\$0	\$0	\$0	n/a
Public Works	\$0	\$0	\$0	\$0	\$0	n/a
Health & Welfare	\$0	\$0	\$0	\$0	\$0	n/a
Parks, Recreation & Cultural	\$0	\$0	\$0	\$0	\$0	n/a
Community Development	\$0	\$0	\$0	\$0	\$0	n/a
Debt Service	\$0	\$0	\$0	\$0	\$0	n/a
Capital Projects	\$0	\$0	\$0	\$0	\$0	n/a
Transportation	\$2,592,710	\$2,820,282	\$2,891,200	\$2,912,722	\$92,440	3.3%
Education	\$0	\$0	\$0	\$0	\$0	n/a
School Food Service	\$0	\$0	\$0	\$0	\$0	n/a
Subtotal - Appropriated Expenditures	\$2,592,710	\$2,820,282	\$2,891,200	\$2,912,722	\$92,440	3.3%
Transfers Out	\$0	\$0	\$0	\$0	\$0	n/a
TOTAL EXPENDITURES - Joint Fleet Fund	\$2,592,710	\$2,820,282	\$2,891,200	\$2,912,722	\$92,440	3.3%
Appropriated Expenditures (by category)						
Personnel (salaries & benefits)	\$1,360,118	\$1,357,128	\$1,426,978	\$1,467,274	\$110,146	8.1%
Operating (other than debt service)	\$1,146,112	\$1,375,982	\$1,377,050	\$1,403,305	\$27,323	2.0%
Debt Service		\$0		\$0	\$0	n/a
Capital	\$86,480	\$87,172	\$87,172	\$42,143	(\$45,029)	-51.7%
TOTAL APPROPRIATED EXPENDITURES - Joint Fleet Fund	\$2,592,710	\$2,820,282	\$2,891,200	\$2,912,722	\$92,440	3.3%

Fund Balance - Joint Fleet Fund						
Beginning Fund Balance	\$760,356	\$546,139	\$757,977	\$670,805	\$124,666	22.8%
Net gain (use) from operations	(\$2,379)	(\$87,172)	(\$87,172)	\$0	\$87,172	-100.0%
Ending Fund Balance	\$757,977	\$458,967	\$670,805	\$670,805	\$211,838	46.2%

FY 2020 Adopted Budget - School Operating Fund

	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2020 Adopted	Variance (rec. to adopt) Amount	Percent
Revenues (by type)						
Property Taxes	\$0	\$0	\$0	\$0	\$0	n/a
Other Local Taxes	\$0	\$0	\$0	\$0	\$0	n/a
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	n/a
Charges for Services	\$0	\$0	\$0	\$0	\$0	n/a
Other Local Revenue	\$4,589,484	\$5,416,867	\$5,416,868	\$5,680,621	\$263,754	4.9%
Debt Proceeds	\$0	\$0	\$0	\$0	\$0	n/a
State Revenue	\$137,544,760	\$141,752,553	\$142,823,874	\$148,775,038	\$7,022,485	5.0%
Federal Revenue	<u>\$9,996,839</u>	<u>\$10,372,412</u>	<u>\$10,577,221</u>	<u>\$11,257,124</u>	<u>\$884,712</u>	8.5%
Subtotal - Revenue	\$152,131,083	\$157,541,832	\$158,817,963	\$165,712,783	\$8,170,951	5.2%
Transfers In	\$121,634,934	\$128,492,093	\$129,029,305	\$131,181,416	\$2,689,323	2.1%
Use of Fund Balance	<u>(\$3,058,301)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	n/a
TOTAL REVENUE - School Op. Fund	\$270,707,716	\$286,033,925	\$287,847,268	\$296,894,199	\$10,860,274	3.8%

Expenditures (by function)						
Executive Services	\$0	\$0	\$0	\$0	\$0	n/a
Administrative Services	\$0	\$0	\$0	\$0	\$0	n/a
Voter Services	\$0	\$0	\$0	\$0	\$0	n/a
Judicial Administration	\$0	\$0	\$0	\$0	\$0	n/a
Public Safety	\$0	\$0	\$0	\$0	\$0	n/a
Public Works	\$0	\$0	\$0	\$0	\$0	n/a
Health & Welfare	\$0	\$0	\$0	\$0	\$0	n/a
Parks, Recreation & Cultural	\$0	\$0	\$0	\$0	\$0	n/a
Community Development	\$0	\$0	\$0	\$0	\$0	n/a
Debt Service	\$24,876,687	\$27,048,808	\$24,438,144	\$27,849,361	\$800,553	3.0%
Capital Projects	\$0	\$0	\$0	\$0	\$0	n/a
Transportation	\$0	\$0	\$0	\$0	\$0	n/a
Education	\$245,767,159	\$258,921,247	\$263,345,254	\$268,980,968	\$10,059,721	3.9%
School Food Service	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	n/a
Subtotal - Appropriated Expenditures	\$270,643,846	\$285,970,055	\$287,783,398	\$296,830,329	\$10,860,274	3.8%
Transfers Out	\$63,870	\$63,870	\$63,870	\$63,870	\$0	0.0%
TOTAL EXPENDITURES - School Op. Fund	\$270,707,716	\$286,033,925	\$287,847,268	\$296,894,199	\$10,860,274	3.8%

Appropriated Expenditures (by category)						
Personnel (salaries & benefits)	\$213,798,061	\$228,959,107	\$230,372,208	\$236,500,665	\$7,541,558	3.3%
Operating (other than debt service)	\$31,905,197	\$29,925,773	\$32,542,040	\$32,445,436	\$2,519,663	8.4%
Debt Service	\$24,876,687	\$27,048,808	\$24,438,144	\$27,849,361	\$800,553	3.0%
Capital	<u>\$63,901</u>	<u>\$36,367</u>	<u>\$431,006</u>	<u>\$34,867</u>	<u>(\$1,500)</u>	-4.1%
TOTAL APPROPRIATED EXPENDITURES - School Op. Fund	\$270,643,846	\$285,970,055	\$287,783,398	\$296,830,329	\$10,860,274	3.8%

Fund Balance - School Operating Fund						
Beginning Fund Balance - HI Reserve	\$11,316,235	\$10,299,097	\$14,374,536	\$14,374,536	\$4,075,439	39.6%
Net gain (use) from operations	\$3,058,301	\$0	\$0	\$0	\$0	n/a
Ending Fund Balance - HI Reserve	\$14,374,536	\$10,299,097	\$14,374,536	\$14,374,536	\$4,075,439	39.6%
Restricted, Committed, Assigned	\$14,374,536	\$10,299,097	\$14,374,536	\$14,374,536	\$4,075,439	39.6%
Fund Balance Net of Obligations & Res	\$0	\$0	\$0	\$0	\$0	n/a
Ending Fund Balance - HI Reserve	\$14,374,536	\$10,299,097	\$14,374,536	\$14,374,536	\$0	0.0%

"HI" = health insurance

Local Transfer Breakdown						
State Required Local Effort		\$57,978,170	\$57,484,640	\$57,354,933	(\$623,237)	-1.1%
State Required Local Match for Optional Programs		\$2,531,713	\$2,708,905	\$3,026,133	\$494,420	19.5%
Required Local Match for Federal Grants		\$26,632,599	\$26,632,599	\$28,998,371	\$2,365,772	8.9%
Debt Service		\$27,048,808	\$24,438,144	\$27,849,361	\$800,553	3.0%
Additional Local Transfer		\$14,300,803	\$17,765,017	\$13,952,618	(\$348,185)	-2.4%
Total Local Transfer	\$121,634,934	\$128,492,093	\$129,029,305	\$131,181,416	\$2,689,323	2.1%

FY 2020 Adopted Budget - School Food Service Fund

	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2020 Adopted	Variance (rec. to adopt) Amount	Percent
Revenues (by type)						
Property Taxes	\$0	\$0	\$0	\$0	\$0	n/a
Other Local Taxes	\$0	\$0	\$0	\$0	\$0	n/a
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	n/a
Charges for Services	\$0	\$0	\$0	\$0	\$0	n/a
Other Local Revenue	\$4,572,382	\$4,750,942	\$4,750,942	\$4,898,222	\$147,280	3.1%
Debt Proceeds	\$0	\$0	\$0	\$0	\$0	n/a
State Revenue	\$240,896	\$257,160	\$257,160	\$268,887	\$11,727	4.6%
Federal Revenue	<u>\$5,569,552</u>	<u>\$5,444,000</u>	<u>\$5,444,000</u>	<u>\$5,716,200</u>	<u>\$272,200</u>	5.0%
Subtotal - Revenue	\$10,382,830	\$10,452,102	\$10,452,102	\$10,883,309	\$431,207	4.1%
Transfers In	\$63,870	\$63,870	\$63,870	\$63,870	\$0	0.0%
Use of Fund Balance	<u>(\$356,054)</u>	<u>\$807,000</u>	<u>\$807,000</u>	<u>\$1,394,349</u>	<u>\$587,349</u>	72.8%
TOTAL REVENUE - School Food Srvc. Fur	\$10,090,646	\$11,322,972	\$11,322,972	\$12,341,528	\$1,018,556	9.0%
Expenditures (by function)						
Executive Services	\$0	\$0	\$0	\$0	\$0	n/a
Administrative Services	\$0	\$0	\$0	\$0	\$0	n/a
Voter Services	\$0	\$0	\$0	\$0	\$0	n/a
Judicial Administration	\$0	\$0	\$0	\$0	\$0	n/a
Public Safety	\$0	\$0	\$0	\$0	\$0	n/a
Public Works	\$0	\$0	\$0	\$0	\$0	n/a
Health & Welfare	\$0	\$0	\$0	\$0	\$0	n/a
Parks, Recreation & Cultural	\$0	\$0	\$0	\$0	\$0	n/a
Community Development	\$0	\$0	\$0	\$0	\$0	n/a
Debt Service	\$0	\$0	\$0	\$0	\$0	n/a
Capital Projects	\$0	\$0	\$0	\$0	\$0	n/a
Transportation	\$0	\$0	\$0	\$0	\$0	n/a
Education	\$0	\$0	\$0	\$0	\$0	n/a
School Food Service	<u>\$10,090,646</u>	<u>\$11,322,972</u>	<u>\$11,322,972</u>	<u>\$12,341,528</u>	<u>\$1,018,556</u>	9.0%
Subtotal - Appropriated Expenditures	\$10,090,646	\$11,322,972	\$11,322,972	\$12,341,528	\$1,018,556	9.0%
Transfers Out	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	n/a
TOTAL EXPENDITURES - School Food Srvc	\$10,090,646	\$11,322,972	\$11,322,972	\$12,341,528	\$1,018,556	9.0%
Appropriated Expenditures (by category)						
Personnel (salaries & benefits)	\$2,380,410	\$2,563,251	\$2,563,251	\$2,667,535	\$104,284	4.1%
Operating (other than debt service)	\$7,434,039	\$8,440,721	\$8,440,721	\$9,180,493	\$739,772	8.8%
Debt Service	\$0	\$0	\$0	\$0	\$0	n/a
Capital	<u>\$276,197</u>	<u>\$319,000</u>	<u>\$319,000</u>	<u>\$493,500</u>	<u>\$174,500</u>	54.7%
TOTAL APPROPRIATED EXPENDITURES - School Food Srvc.	\$10,090,646	\$11,322,972	\$11,322,972	\$12,341,528	\$1,018,556	9.0%

Fund Balance - School Food Service Fund						
Beginning Fund Balance	\$3,599,669	\$3,262,030	\$3,955,723	\$3,148,723	(\$113,307)	-3.5%
Net gain (use) from operations	\$356,054	(\$807,000)	(\$807,000)	(\$1,394,349)	(\$587,349)	72.8%
Ending Fund Balance	\$3,955,723	\$2,455,030	\$3,148,723	\$1,754,374	(\$700,656)	-28.5%

FY 2020 Adopted Budget - School Capital Projects Fund

	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2020 Adopted	Variance (rec. to adopt) Amount	Percent
Revenues (by type)						
Property Taxes	\$0	\$0	\$0	\$0	\$0	n/a
Other Local Taxes	\$0	\$0	\$0	\$0	\$0	n/a
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	n/a
Charges for Services	\$0	\$0	\$0	\$0	\$0	n/a
Other Local Revenue	\$0	\$0	\$0	\$0	\$0	n/a
Debt Proceeds	\$27,825,044	\$30,799,918	\$31,059,020	\$28,904,696	(\$1,895,222)	-6.2%
State Revenue	\$0	\$0	\$0	\$0	\$0	n/a
Federal Revenue	<u>\$225,632</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	n/a
Subtotal - Revenue	\$28,050,676	\$30,799,918	\$31,059,020	\$28,904,696	(\$1,895,222)	-6.2%
Transfers In	\$0	\$0	\$2,610,663	\$0	\$0	n/a
Use of Fund Balance	<u>(\$3,608,878)</u>	<u>\$0</u>	<u>\$3,875,127</u>	<u>\$0</u>	<u>\$0</u>	n/a
TOTAL REVENUE - School Cap. Proj. Fund	\$24,441,798	\$30,799,918	\$37,544,810	\$28,904,696	(\$1,895,222)	-6.2%
Expenditures (by function)						
Executive Services	\$0	\$0	\$0	\$0	\$0	n/a
Administrative Services	\$0	\$0	\$0	\$0	\$0	n/a
Voter Services	\$0	\$0	\$0	\$0	\$0	n/a
Judicial Administration	\$0	\$0	\$0	\$0	\$0	n/a
Public Safety	\$0	\$0	\$0	\$0	\$0	n/a
Public Works	\$0	\$0	\$0	\$0	\$0	n/a
Health & Welfare	\$0	\$0	\$0	\$0	\$0	n/a
Parks, Recreation & Cultural	\$0	\$0	\$0	\$0	\$0	n/a
Community Development	\$0	\$0	\$0	\$0	\$0	n/a
Debt Service	\$185,203	\$0	\$259,102	\$0	\$0	n/a
Capital Projects	\$24,256,595	\$30,799,918	\$37,285,708	\$28,904,696	(\$1,895,222)	-6.2%
Transportation	\$0	\$0	\$0	\$0	\$0	n/a
Education	\$0	\$0	\$0	\$0	\$0	n/a
School Food Service	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	n/a
Subtotal - Appropriated Expenditures	\$24,441,798	\$30,799,918	\$37,544,810	\$28,904,696	(\$1,895,222)	-6.2%
Transfers Out	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	n/a
TOTAL EXPENDITURES - School Cap. Proj.	\$24,441,798	\$30,799,918	\$37,544,810	\$28,904,696	(\$1,895,222)	-6.2%
Appropriated Expenditures (by category)						
Personnel (salaries & benefits)	\$0	\$0	\$0	\$0	\$0	n/a
Operating (other than debt service)	\$0	\$0	\$0	\$0	\$0	n/a
Debt Service	\$185,203	\$0	\$259,102	\$0	\$0	n/a
Capital	<u>\$24,256,595</u>	<u>\$30,799,918</u>	<u>\$37,285,708</u>	<u>\$28,904,696</u>	<u>(\$1,895,222)</u>	-6.2%
TOTAL APPROPRIATED EXPENDITURES - School Cap. Proj.	\$24,441,798	\$30,799,918	\$37,544,810	\$28,904,696	(\$1,895,222)	-6.2%

Fund Balance - School Cap. Proj. Fund						
Beginning Fund Balance	\$663,877	\$119,224	\$4,272,755	\$397,628	\$278,404	233.5%
Net gain (use) from operations	\$3,608,878	\$0	(\$3,875,127)	\$0	\$0	n/a
Ending Fund Balance	\$4,272,755	\$119,224	\$397,628	\$397,628	\$278,404	233.5%

FY 2020 Adopted Budget - Utilities Operating Fund

	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2020 Adopted	Variance (rec. to adopt) Amount	Percent
Revenues (by type)						
Property Taxes	\$0	\$0	\$0	\$0	\$0	n/a
Other Local Taxes	\$0	\$0	\$0	\$0	\$0	n/a
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	n/a
Charges for Services	\$31,855,513	\$32,324,962	\$32,324,962	\$34,135,209	\$1,810,247	5.6%
Other Local Revenue	\$2,184,019	\$1,796,600	\$1,830,913	\$1,808,287	\$11,687	0.7%
Debt Proceeds	\$0	\$0	\$0	\$0	\$0	n/a
State Revenue	\$0	\$0	\$0	\$0	\$0	n/a
Federal Revenue	\$503,478	\$503,478	\$503,478	\$494,344	(\$9,134)	-1.8%
Subtotal - Revenue	\$34,543,010	\$34,625,040	\$34,659,353	\$36,437,840	\$1,812,800	5.2%
Transfers In	\$115,181	\$220,000	\$220,000	\$125,000	(\$95,000)	-43.2%
Use of Fund Balance	\$3,885,434	(\$1,896,188)	(\$774,596)	(\$2,541,962)	(\$645,774)	34.1%
TOTAL REVENUE - Utilities Op Fund	\$38,543,625	\$32,948,852	\$34,104,757	\$34,020,878	\$1,072,026	3.3%
Expenditures (by function)						
Executive Services	\$0	\$0	\$0	\$0	\$0	n/a
Administrative Services	\$0	\$0	\$0	\$0	\$0	n/a
Voter Services	\$0	\$0	\$0	\$0	\$0	n/a
Judicial Administration	\$0	\$0	\$0	\$0	\$0	n/a
Public Safety	\$0	\$0	\$0	\$0	\$0	n/a
Public Works	\$18,610,793	\$21,784,422	\$22,081,279	\$21,739,120	(\$45,302)	-0.2%
Health & Welfare	\$0	\$0	\$0	\$0	\$0	n/a
Parks, Recreation & Cultural	\$0	\$0	\$0	\$0	\$0	n/a
Community Development	\$0	\$0	\$0	\$0	\$0	n/a
Debt Service	\$10,149,028	\$10,586,523	\$10,586,523	\$12,212,658	\$1,626,135	15.4%
Capital Projects	\$0	\$0	\$0	\$0	\$0	n/a
Transportation	\$0	\$0	\$0	\$0	\$0	n/a
Education	\$0	\$0	\$0	\$0	\$0	n/a
School Food Service	\$0	\$0	\$0	\$0	\$0	n/a
Subtotal - Appropriated Expenditures	\$28,759,821	\$32,370,945	\$32,667,802	\$33,951,778	\$1,580,833	4.9%
Transfers Out	\$9,783,804	\$577,907	\$1,436,955	\$69,100	(\$508,807)	-88.0%
TOTAL EXPENDITURES - Utilities Op Fun	\$38,543,625	\$32,948,852	\$34,104,757	\$34,020,878	\$1,072,026	3.3%
Appropriated Expenditures (by category)						
Personnel (salaries & benefits)	\$9,729,497	\$11,315,287	\$11,417,817	\$11,179,454	(\$135,833)	-1.2%
Operating (other than debt service)	\$8,523,235	\$9,433,785	\$9,529,121	\$9,599,276	\$165,491	1.8%
Debt Service	\$10,149,028	\$10,586,523	\$10,586,523	\$12,212,658	\$1,626,135	15.4%
Capital	\$358,061	\$1,035,350	\$1,134,341	\$960,390	(\$74,960)	-7.2%
TOTAL APPROPRIATED EXPENDITURES - Utilities Op Fund	\$28,759,821	\$32,370,945	\$32,667,802	\$33,951,778	\$1,580,833	4.9%

Fund Balance - Utilities Operating Fund						
Beginning Fund Balance	\$43,427,324	\$34,858,071	39,541,890	\$40,316,486	\$5,458,415	15.7%
Net gain (use) from operations	(\$3,885,434)	\$1,896,188	\$774,596	\$2,541,962	\$645,774	34.1%
Ending Fund Balance	\$39,541,890	\$36,754,259	\$40,316,486	\$42,858,448	\$6,104,189	16.6%
OPEB Reserve	\$2,980,200	\$2,156,600	\$2,980,200	\$2,980,200	\$823,600	38.2%
Fund Balance Net of Obligations & Res	\$36,561,690	\$34,597,659	\$37,336,286	\$39,878,248	\$5,280,589	15.3%
Ending Fund Balance	\$39,541,890	\$36,754,259	\$40,316,486	\$42,858,448	\$6,104,189	16.6%

FY 2020 Adopted Budget - Utilities Capital Projects Fund

	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2020 Adopted	Variance (rec. to adopt) Amount	Percent
Revenues (by type)						
Property Taxes	\$0	\$0	\$0	\$0	\$0	n/a
Other Local Taxes	\$0	\$0	\$0	\$0	\$0	n/a
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	n/a
Charges for Services	\$7,011,600	\$3,621,970	\$3,621,970	\$3,621,970	\$0	0.0%
Other Local Revenue	\$991,082	\$4,108,812	\$5,216,962	\$5,497,412	\$1,388,600	33.8%
Debt Proceeds	\$0	\$0	\$0	\$0	\$0	n/a
State Revenue	\$0	\$0	\$0	\$0	\$0	n/a
Federal Revenue	\$0	\$0	\$0	\$0	\$0	n/a
Subtotal - Revenue	\$8,002,682	\$7,730,782	\$8,838,932	\$9,119,382	\$1,388,600	18.0%
Transfers In	\$9,070,829	\$0	\$0	\$0	\$0	n/a
Use of Fund Balance	(\$8,088,414)	\$2,217,669	\$42,443,013	\$1,205,618	(\$1,012,051)	-45.6%
TOTAL REVENUE - Utilities Cap Proj Fund	\$8,985,097	\$9,948,451	\$51,281,945	\$10,325,000	\$376,549	3.8%
Expenditures (by function)						
Executive Services	\$0	\$0	\$0	\$0	\$0	n/a
Administrative Services	\$0	\$0	\$0	\$0	\$0	n/a
Voter Services	\$0	\$0	\$0	\$0	\$0	n/a
Judicial Administration	\$0	\$0	\$0	\$0	\$0	n/a
Public Safety	\$0	\$0	\$0	\$0	\$0	n/a
Public Works	\$0	\$0	\$0	\$0	\$0	n/a
Health & Welfare	\$0	\$0	\$0	\$0	\$0	n/a
Parks, Recreation & Cultural	\$0	\$0	\$0	\$0	\$0	n/a
Community Development	\$0	\$0	\$0	\$0	\$0	n/a
Debt Service	\$0	\$0	\$0	\$0	\$0	n/a
Capital Projects	\$8,985,097	\$9,948,451	\$51,281,945	\$10,325,000	\$376,549	3.8%
Transportation	\$0	\$0	\$0	\$0	\$0	n/a
Education	\$0	\$0	\$0	\$0	\$0	n/a
School Food Service	\$0	\$0	\$0	\$0	\$0	n/a
Subtotal - Appropriated Expenditures	\$8,985,097	\$9,948,451	\$51,281,945	\$10,325,000	\$376,549	3.8%
Transfers Out	\$0	\$0	\$0	\$0	\$0	n/a
TOTAL EXPENDITURES - Utilities Cap Proj	\$8,985,097	\$9,948,451	\$51,281,945	\$10,325,000	\$376,549	3.8%
Appropriated Expenditures (by category)						
Personnel (salaries & benefits)	\$0	\$0	\$0	\$0	\$0	n/a
Operating (other than debt service)	\$0	\$0	\$0	\$0	\$0	n/a
Debt Service	\$0	\$0	\$0	\$0	\$0	n/a
Capital	\$8,985,097	\$9,948,451	\$51,281,945	\$10,325,000	\$376,549	3.8%
TOTAL APPROPRIATED EXPENDITURES - Utilities Cap Proj	\$8,985,097	\$9,948,451	\$51,281,945	\$10,325,000	\$376,549	3.8%

Fund Balance - Utilities Cap. Proj. Fund						
Beginning Fund Balance	\$40,046,607	\$7,409,271	\$48,135,021	\$5,692,008	(\$1,717,263)	-23.2%
Net gain (use) from operations	\$8,088,414	(\$2,217,669)	(\$42,443,013)	(\$1,205,618)	\$1,012,051	-45.6%
Ending Fund Balance	\$48,135,021	\$5,191,602	\$5,692,008	\$4,486,390	(\$705,212)	-13.6%

Changes in Fund Balance

Fund balance is the term used for the excess of fund assets over fund liabilities, reserves and carryover. Following is a table showing the projected beginning and ending FY 2020 balances for each fund. Changes in fund balance of at least 10% are discussed below the table.

Changes in Fund Balance - All Funds				
Funds	FY 2020		Variance	
	Beginning	Ending	Amount	Percent
General Fund	\$71,711,638	\$66,489,711	(\$5,221,927)	(7.3%)
Capital Projects Fund	9,557,287	9,924,833	367,546	3.8%
Economic Development Opportunities Fund	465,217	422,282	(42,935)	(9.2%)
Fire/EMS Service Fee Fund	320,555	320,555	-	0.0%
Code Compliance Fund	2,604,518	2,605,300	782	0.0%
Transportation Fund	8,609,536	7,705,415	(904,121)	(10.5%)
School Operating Fund	14,374,536	14,374,536	-	0.0%
School Food Service Fund	3,148,723	1,754,374	(1,394,349)	(44.3%)
School Capital Projects Fund	397,628	397,628	-	0.0%
Joint Fleet Maintenance Fund	670,805	670,805	-	0.0%
Utilities Operating Fund	40,316,486	42,858,448	2,541,962	6.3%
Utilities Capital Projects Fund	5,692,008	4,486,390	(1,205,618)	(21.2%)

Discussion of Changes in Fund Balance of at least 10% –

General Fund: \$4,200,000 is used for an added transfer to the Capital Projects Fund to reduce the amount of borrowing to occur during the five-year CIP period. \$355,000 of the budgeted use of fund balance is use of the Economic Opportunities Reserves for approved economic incentives. \$200,000 is budgeted for a one-time contribution to the YMCA’s capital campaign and \$100,000 is included as the first of five years of capital contributions to Germanna Community College. Additionally, \$366,927 is budgeted for use on various one-time purchases.

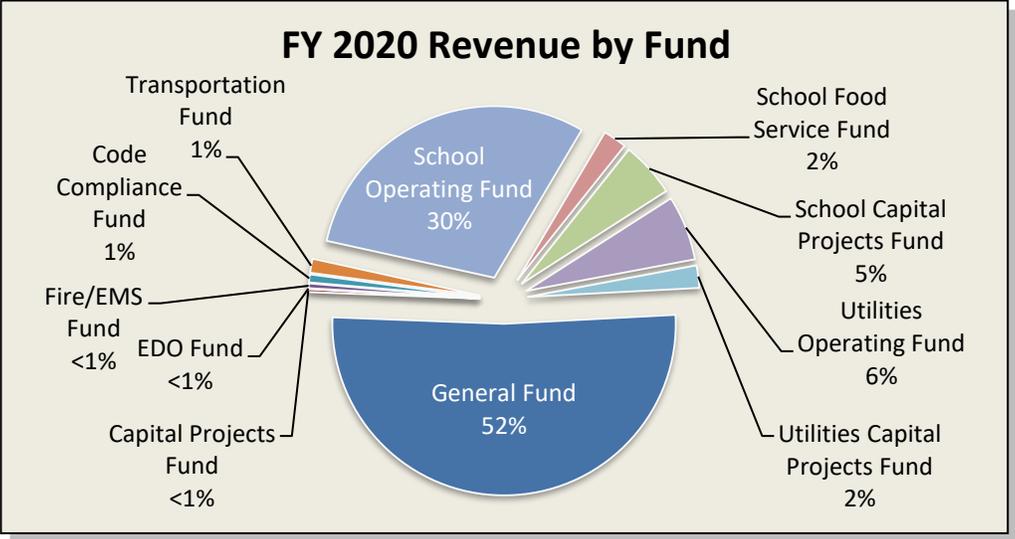
Capital Projects Fund: The \$9.8 million fiscal policy transfer from the General Fund to the Capital Projects Fund and the \$4.2 million additional transfer exceed cash-funded FY 2020 projects by \$367,546. This \$0.4 million will be used to fund out-year projects in the five-year CIP.

Economic Development Opportunities Fund:	\$42,935 is used because FY 2020 costs exceed projected revenues. The transfer from the General Fund supports incentives and revenue from rent at the Southpoint Building pays for debt service. Legal services, EDA member stipends, and insurance costs are paid from the fund balance.
Code Compliance Fund:	\$5,000 of previously accumulated stormwater management fees within the fund balance are budgeted for continuation of a stormwater management plan through which the County is establishing a mussel farming operation. Additionally, \$4,218 is added to the fund balance as projected revenues exceed budgeted expenditures.
Transportation Fund:	\$700,600 is used to reserve the budgeted special taxes for four special service districts. Additionally, \$203,521 of the fund balance is used because other-than-service district costs exceed other-than-service district revenues.
School Food Service Fund:	\$1,394,349 of the fund balance is planned for capital needs such as replacement food service fixtures and equipment.
Utilities Operating Fund:	Revenue to the Utilities Operating Fund exceeds FY 2020 expenditures by \$2,541,962.
Utilities Capital Projects Fund:	\$1,205,618 of the fund balance is used in FY 2020 to cash-fund a portion of the Utilities capital projects, reducing the amount borrowed for FY 2020 projects.



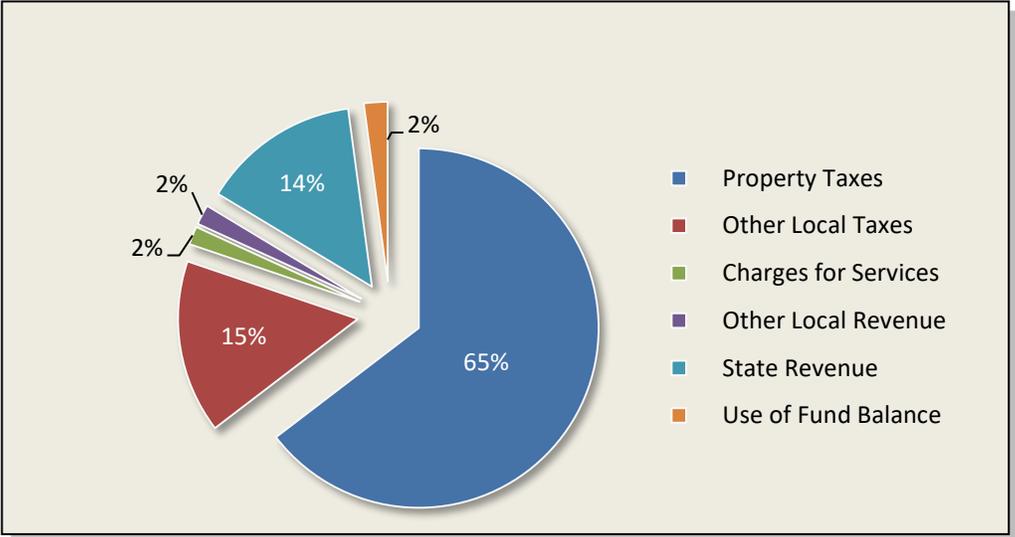
Revenues

The following sections provide an overview of the major revenues, by category, within each fund. Revenue sources totaling at least 75% of the total revenues in each fund are discussed in detail. All revenue projections are developed by the Finance staff with input from County departments where appropriate.



General Fund

There are six primary categories of revenue within the General Fund: property taxes, other local taxes, charges for services, other local revenues, state revenue, and use of/addition to fund balance. The following graph shows the percentage that each category is of the total General Fund revenue excluding transfers. In years when there is a net add to fund balance, the fund balance category is excluded from the graph.





FY 2020 Revenue Detail by Fund

	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2020 Adopted	Variance (rec. to adopt)	
					Amount	Percent
GENERAL FUND						
<u>Real Property Taxes:</u>						
Current Taxes Real Estate	\$119,671,031	\$122,811,539	\$122,811,539	\$131,475,788	\$8,664,249	7.1%
Delinquent Taxes Real Estate	\$1,303,634	\$2,024,237	\$2,024,237	\$1,200,000	(\$824,237)	-40.7%
Deferred Taxes	\$266,823	\$200,000	\$200,000	\$200,000	\$0	0.0%
Current Taxes Public Svc Real Estate	\$3,192,576	\$3,468,506	\$3,468,506	\$3,721,431	\$252,925	7.3%
<i>Subtotal - Real Property</i>	<i>\$124,434,064</i>	<i>\$128,504,282</i>	<i>\$128,504,282</i>	<i>\$136,597,219</i>	<i>\$8,092,937</i>	<i>6.3%</i>
<u>Personal Property Taxes:</u>						
Current Taxes Personal Property	\$39,117,342	\$41,095,404	\$41,095,404	\$41,944,839	\$849,435	2.1%
Delinquent Taxes Personal Property	\$3,549,544	\$4,107,540	\$4,107,540	\$3,765,312	(\$342,228)	-8.3%
Current Taxes Mobile Home	\$54,829	\$60,000	\$60,000	\$60,000	\$0	0.0%
Delinquent Taxes Mobile Home	\$16,619	\$20,000	\$20,000	\$20,000	\$0	0.0%
<i>Subtotal - Personal Property</i>	<i>\$42,738,334</i>	<i>\$45,282,944</i>	<i>\$45,282,944</i>	<i>\$45,790,151</i>	<i>\$507,207</i>	<i>1.1%</i>
<u>Other Property Taxes:</u>						
Current Taxes Heavy Equipment	\$326,461	\$326,645	\$326,645	\$326,645	\$0	0.0%
Delinquent Taxes Heavy Equipment	\$14,629	\$10,000	\$10,000	\$10,000	\$0	0.0%
Current Taxes Machinery & Tools	\$644,019	\$608,511	\$608,511	\$636,223	\$27,712	4.6%
Delinquent Taxes Machinery & Tools	\$27,690	\$30,000	\$30,000	\$30,000	\$0	0.0%
<i>Subtotal - Other Property</i>	<i>\$1,012,799</i>	<i>\$975,156</i>	<i>\$975,156</i>	<i>\$1,002,868</i>	<i>\$27,712</i>	<i>2.8%</i>
<u>Penalties & Interest on Taxes:</u>						
Penalties	\$1,576,427	\$1,600,000	\$1,600,000	\$1,600,000	\$0	0.0%
Interest	\$704,214	\$750,000	\$750,000	\$750,000	\$0	0.0%
<i>Subtotal - Penalties & Interest on Taxes</i>	<i>\$2,280,641</i>	<i>\$2,350,000</i>	<i>\$2,350,000</i>	<i>\$2,350,000</i>	<i>\$0</i>	<i>0.0%</i>
Total Property Taxes	\$170,465,838	\$177,112,382	\$177,112,382	\$185,740,238	\$8,627,856	4.9%
<u>Sales Tax:</u>						
Local Sales Tax	\$18,105,300	\$18,487,405	\$18,487,405	\$18,985,968	\$498,563	2.7%
<i>Subtotal - Sales Tax</i>	<i>\$18,105,300</i>	<i>\$18,487,405</i>	<i>\$18,487,405</i>	<i>\$18,985,968</i>	<i>\$498,563</i>	<i>2.7%</i>
<u>Utility Tax:</u>						
Consumer Utility Tax	\$2,518,953	\$2,500,000	\$2,500,000	\$2,500,000	\$0	0.0%
<i>Subtotal - Utility Tax</i>	<i>\$2,518,953</i>	<i>\$2,500,000</i>	<i>\$2,500,000</i>	<i>\$2,500,000</i>	<i>\$0</i>	<i>0.0%</i>
<u>Other Local Taxes:</u>						
Business License Tax	\$4,751,227	\$4,250,000	\$4,250,000	\$4,500,000	\$250,000	5.9%
Daily Rental Tax	\$50,067	\$50,000	\$50,000	\$50,000	\$0	0.0%
Utility Gross Receipts Tax	\$807,684	\$650,000	\$650,000	\$650,000	\$0	0.0%
Local Vehicle License Fee	\$3,129,093	\$3,100,000	\$3,100,000	\$3,100,000	\$0	0.0%
Bank Stock Tax	\$878,496	\$625,000	\$625,000	\$725,000	\$100,000	16.0%
Recordation Tax	\$2,784,598	\$2,400,000	\$2,400,000	\$2,700,000	\$300,000	12.5%
Transient Occupancy Tax	\$1,498,214	\$1,475,000	\$1,475,000	\$1,475,000	\$0	0.0%
Meals Tax	\$9,062,517	\$9,197,848	\$9,197,848	\$9,617,667	\$419,819	4.6%
<i>Subtotal - Other Local Taxes</i>	<i>\$22,961,896</i>	<i>\$21,747,848</i>	<i>\$21,747,848</i>	<i>\$22,817,667</i>	<i>\$1,069,819</i>	<i>4.9%</i>
Total Other Local Taxes	\$43,586,149	\$42,735,253	\$42,735,253	\$44,303,635	\$1,568,382	3.7%

FY 2020 Revenue Detail by Fund

	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2020 Adopted	Variance (rec. to adopt) Amount	Percent
<u>Licenses & Permits:</u>						
Dog Tag Licenses	\$62,350	\$75,000	\$75,000	\$43,540	(\$31,460)	-41.9%
Land Use Application Fees	\$912	\$1,000	\$1,000	\$1,000	\$0	0.0%
Transfer Fees	\$5,343	\$5,000	\$5,000	\$5,000	\$0	0.0%
Well/Septic Permit Fees	\$41,275	\$40,000	\$40,000	\$40,000	\$0	0.0%
Commercial Vehicle Disposal Fee	\$18,200	\$15,000	\$15,000	\$18,000	\$3,000	20.0%
Solicitor Permits	\$1,180	\$1,200	\$1,200	\$1,200	\$0	0.0%
Gun Permits	\$93,100	\$70,000	\$70,000	\$17,776	(\$52,224)	-74.6%
Open Air Burning Permit	\$5,470	\$6,000	\$6,000	\$6,000	\$0	0.0%
Fire & Safety Inspection Fee	\$140,846	\$143,000	\$143,000	\$10,000	(\$133,000)	-93.0%
Towing Application/Inspection Fee	\$6,650	\$5,000	\$5,000	\$5,000	\$0	0.0%
Massage Parlor Fees	\$2,085	\$2,000	\$2,000	\$2,000	\$0	0.0%
Total Licenses & Permits	\$377,411	\$363,200	\$363,200	\$149,516	(\$213,684)	-58.8%
<u>Charges for Services:</u>						
Excess Fees of Clerk	\$107,580	\$110,000	\$110,000	\$110,000	\$0	0.0%
Sheriff's Fees	\$4,099	\$4,099	\$4,099	\$4,099	\$0	0.0%
Clerk of Court Subscriptions	\$44,002	\$50,000	\$50,000	\$44,000	(\$6,000)	-12.0%
Courthouse Maintenance Fees	\$40,347	\$45,000	\$45,000	\$45,000	\$0	0.0%
Copying Fees	\$12,874	\$13,000	\$13,000	\$13,000	\$0	0.0%
Circuit Court Judgeship	\$0	\$0	\$0	\$0	\$0	n/a
Commonwealth's Attorney Fees	\$24,101	\$25,000	\$25,000	\$25,000	\$0	0.0%
Other Sheriff Fees	\$90,405	\$93,000	\$93,000	\$93,000	\$0	0.0%
Em Rescue Svc Fees	\$20,296	\$16,000	\$16,000	\$18,000	\$2,000	12.5%
Animal Shelter Fees	\$206,849	\$187,000	\$187,000	\$199,104	\$12,104	6.5%
Rabies Vaccinations	\$7,482	\$7,500	\$7,500	\$7,500	\$0	0.0%
Street Lights	\$6,192	\$6,500	\$6,500	\$6,200	(\$300)	-4.6%
Refuse Disposal Fees	\$2,233,542	\$1,900,000	\$1,900,000	\$2,300,000	\$400,000	21.1%
Weed & Debris Fee	\$3,075	\$10,000	\$10,000	\$10,000	\$0	0.0%
Recycling Revenues	\$526,540	\$285,000	\$285,000	\$385,000	\$100,000	35.1%
Recreation Registration Fees	\$281,570	\$285,625	\$285,625	\$295,470	\$9,845	3.4%
Loriella Park Admission	\$47,039	\$54,645	\$54,645	\$49,125	(\$5,520)	-10.1%
Ni River Reservoir Fees	\$19,524	\$20,950	\$20,950	\$20,670	(\$280)	-1.3%
Hunting Run Reservoir Fees	\$23,408	\$22,670	\$22,670	\$23,070	\$400	1.8%
Self-Supporting Activities	\$158,390	\$142,500	\$142,500	\$159,305	\$16,805	11.8%
Tourism Event Admissions	\$11,087	\$3,000	\$3,000	\$0	(\$3,000)	-100.0%
Stonewall Jackson Run Fee	\$0	\$0	\$0	\$0	\$0	n/a
Tourism Event Vendor Fee	\$0	\$0	\$0	\$0	\$0	n/a
Planning Department Publications	\$626	\$700	\$700	\$700	\$0	0.0%
Sale of Publications	\$25	\$0	\$0	\$0	\$0	n/a
Plat Filing Fees	\$202,870	\$223,347	\$223,347	\$223,347	\$0	0.0%
Telecommunications Review Fee	\$0	\$15,000	\$15,000	\$0	(\$15,000)	-100.0%
Planning Review Fee	\$317,413	\$259,718	\$259,718	\$259,718	\$0	0.0%
GIS Fees	\$156,342	\$180,000	\$180,000	\$180,000	\$0	0.0%
Annual PEG Fee Grant	\$185,328	\$180,000	\$180,000	\$185,000	\$5,000	2.8%
Total Charges for Services	\$4,731,006	\$4,140,254	\$4,140,254	\$4,656,308	\$516,054	12.5%

FY 2020 Revenue Detail by Fund

	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2020 Adopted	Variance (rec. to adopt)	
					Amount	Percent
<u>Other Local Revenue:</u>						
County Court Fines	\$382,610	\$400,000	\$400,000	\$400,000	\$0	0.0%
False Fire Alarm Fines	\$1,050	\$5,000	\$5,000	\$5,000	\$0	0.0%
DNA Local Fee (Clerk of Court)	\$2,612	\$1,500	\$1,500	\$1,500	\$0	0.0%
Jail Admin Fee (Clerk of Court)	\$16,928	\$15,000	\$15,000	\$16,000	\$1,000	6.7%
Crthouse Security Fee (Clerk of Court)	\$126,385	\$135,000	\$135,000	\$130,000	(\$5,000)	-3.7%
Interest on Investments	\$508,486	\$500,000	\$500,000	\$700,000	\$200,000	40.0%
Interest on Trigon Stock	\$10,067	\$5,000	\$5,000	\$5,000	\$0	0.0%
Insurance Dividend	\$0	\$0	\$0	\$0	\$0	n/a
Rental of General Property	\$62,764	\$61,228	\$61,228	\$61,828	\$600	1.0%
Use of Park Facilities	\$44,217	\$45,000	\$45,000	\$45,000	\$0	0.0%
Loriella Park Concessions	\$20,125	\$16,275	\$16,275	\$18,000	\$1,725	10.6%
Antenna Tower Rental	\$257,308	\$314,373	\$314,373	\$297,699	(\$16,674)	-5.3%
Railroad Reimbursement	\$182,367	\$200,000	\$200,000	\$191,880	(\$8,120)	-4.1%
<i>Subtotal - Other Local Revenue</i>	<i>\$1,614,919</i>	<i>\$1,698,376</i>	<i>\$1,698,376</i>	<i>\$1,871,907</i>	<i>\$173,531</i>	<i>10.2%</i>
<u>Miscellaneous:</u>						
VOPEX	\$60,000	\$30,000	\$30,000	\$30,000	\$0	n/a
Court Restitution - Sheriff	\$3,174	\$0	\$0	\$0	\$0	n/a
Court Restitution - Animal Control	\$9,092	\$0	\$0	\$0	\$0	n/a
Non-Taxable Tourism Miscellaneous	\$0	\$100	\$100	\$0	(\$100)	-100.0%
Taxable Tourism Miscellaneous	\$3,978	\$3,000	\$3,000	\$3,000	\$0	0.0%
Sale of Surplus Property	\$66,158	\$30,000	\$30,000	\$30,000	\$0	0.0%
Parks & Rec Sale Items	\$997	\$1,000	\$1,000	\$1,000	\$0	0.0%
Administrative Collection Fee	\$600,665	\$550,000	\$550,000	\$575,000	\$25,000	4.5%
Miscellaneous	\$147,671	\$37,200	\$92,700	\$2,700	(\$34,500)	-92.7%
Water/Sewer Administration Fee	\$2,149,823	\$1,841,388	\$1,841,388	\$2,214,318	\$372,930	20.3%
Other Local Revenue Sources	\$16,068	\$12,000	\$12,112	\$12,000	\$0	0.0%
Proffers	\$0	\$0	\$0	\$0	\$0	n/a
Insurance Recovery Revenue	\$98,803	\$55,000	\$77,580	\$55,000	\$0	0.0%
Donations	\$123,932	\$0	\$1,144	\$0	\$0	n/a
Tourism Commission Event Donations	\$43,420	\$41,425	\$41,425	\$41,425	\$0	0.0%
Training Fees	\$2,820	\$0	\$0	\$0	\$0	n/a
FOIA Reimbursement	\$2,517	\$200	\$200	\$2,500	\$2,300	1150.0%
DSS/CSA Local Revenue	\$103,519	\$0	\$0	\$0	\$0	n/a
Sheriff Local Services	\$272,179	\$275,000	\$275,000	\$275,000	\$0	0.0%
Land Sale Surplus	\$0	\$0	\$0	\$0	\$0	n/a
<i>Subtotal - Miscellaneous</i>	<i>\$3,704,816</i>	<i>\$2,876,313</i>	<i>\$2,955,649</i>	<i>\$3,241,943</i>	<i>\$365,630</i>	<i>12.7%</i>
Total Other Local Revenue	\$5,319,735	\$4,574,689	\$4,654,025	\$5,113,850	\$539,161	11.8%
<u>Non-Categorical State Aid:</u>						
Motor Vehicle Carrier Taxes	\$70,929	\$52,000	\$52,000	\$52,000	\$0	0.0%
Mobile Home Titling Taxes	\$86,754	\$60,000	\$60,000	\$75,000	\$15,000	25.0%
Communication Sales Tax	\$4,332,200	\$4,500,000	\$4,500,000	\$4,300,000	(\$200,000)	-4.4%
Grantor's Tax	\$578,996	\$420,000	\$420,000	\$575,000	\$155,000	36.9%
DMV Rental Tax	\$467,057	\$450,000	\$450,000	\$450,000	\$0	0.0%
Personal Property Tax Relief Act	\$14,509,422	\$14,509,422	\$14,509,422	\$14,509,422	\$0	0.0%
<i>Subtotal - Non-Categorical State Aid</i>	<i>\$20,045,358</i>	<i>\$19,991,422</i>	<i>\$19,991,422</i>	<i>\$19,961,422</i>	<i>(\$30,000)</i>	<i>-0.2%</i>

FY 2020 Revenue Detail by Fund

	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2020 Adopted	Variance (rec. to adopt) Amount	Percent
Shared Expenses:						
Commonwealth's Attorney	\$807,019	\$843,619	\$843,619	\$867,195	\$23,576	2.8%
Sheriff	\$3,479,752	\$3,597,857	\$3,597,857	\$3,648,686	\$50,829	1.4%
Commissioner of the Revenue	\$274,400	\$277,063	\$277,063	\$283,810	\$6,747	2.4%
Treasurer	\$239,254	\$242,347	\$242,347	\$245,663	\$3,316	1.4%
Registrar/Electoral Board	\$53,750	\$73,696	\$73,696	\$73,696	\$0	0.0%
Clerk of the Circuit Court	\$753,699	\$750,317	\$821,622	\$751,259	\$942	0.1%
<i>Subtotal - Shared Expenses</i>	<i>\$5,607,874</i>	<i>\$5,784,899</i>	<i>\$5,856,204</i>	<i>\$5,870,309</i>	<i>\$85,410</i>	<i>1.5%</i>
Social Services:						
Public Assistance/Welfare Admin.	\$8,436,863	\$6,802,124	\$7,490,506	\$8,915,129	\$2,113,005	31.1%
Children's Services Act	\$6,185,804	\$3,833,857	\$4,723,857	\$4,957,317	\$1,123,460	29.3%
<i>Subtotal - Social Services</i>	<i>\$14,622,667</i>	<i>\$10,635,981</i>	<i>\$12,214,363</i>	<i>\$13,872,446</i>	<i>\$3,236,465</i>	<i>30.4%</i>
Other Categorical State Aid:						
Emergency Services	\$6,659	\$0	\$0	\$35,000	\$35,000	n/a
Litter Control Grant	\$19,766	\$19,262	\$21,435	\$19,766	\$504	2.6%
State Fire Program	\$409,190	\$400,000	\$400,000	\$400,000	\$0	0.0%
Grant Revenue	\$122,580	\$141,205	\$297,482	\$178,424	\$37,219	26.4%
License Plates- Dog/Cat Sterilization	\$3,173	\$3,500	\$3,500	\$3,250	(\$250)	-7.1%
Motor Veh Registration 2 for Life	\$0	\$130,000	\$130,000	\$130,000	\$0	0.0%
VJCCA Grant	\$115,141	\$115,141	\$115,141	\$115,141	\$0	0.0%
Reimb. Extradition of Prisoners	\$9,431	\$10,000	\$10,000	\$10,000	\$0	0.0%
Victim/Witness Grant	\$51,341	\$63,788	\$65,064	\$65,063	\$1,275	2.0%
Forfeiture/Seizure	\$113,802	\$0	\$0	\$0	\$0	n/a
Wireless E-911 Surcharge	\$184,484	\$170,000	\$170,000	\$355,000	\$185,000	108.8%
Reduce Aid to Localities	\$0	\$0	\$0	\$0	\$0	n/a
Other State Reimbursement	\$0	\$0	\$0	\$0	\$0	n/a
<i>Subtotal - Other Categorical State Aid</i>	<i>\$1,035,567</i>	<i>\$1,052,896</i>	<i>\$1,212,622</i>	<i>\$1,311,644</i>	<i>\$258,748</i>	<i>24.6%</i>
Total State Revenue	\$41,311,466	\$37,465,198	\$39,274,611	\$41,015,821	\$3,550,623	9.5%
Federal Aid:						
Payments in Lieu of Taxes	\$22,278	\$18,000	\$18,000	\$22,000	\$4,000	22.2%
Other Federal Grants	\$56,661	\$40,579	\$171,245	\$40,579	\$0	0.0%
Forfeiture/Seizure	\$106,440	\$0	\$0	\$0	\$0	n/a
Sheriff Overtime Grant	\$136,984	\$0	\$137,574	\$0	\$0	n/a
Victim/Witness Grant	\$154,022	\$191,362	\$195,189	\$195,190	\$3,828	2.0%
SAFER Grant	\$431,441	\$227,534	\$687,596	\$465,922	\$238,388	104.8%
Total Federal Revenue	\$907,826	\$477,475	\$1,209,604	\$723,691	\$246,216	51.6%
Debt Proceeds:						
Bond Proceeds	\$0	\$0	\$0	\$0	\$0	n/a
Bond Premiums	\$0	\$0	\$0	\$0	\$0	n/a
Total Debt Proceeds	\$0	\$0	\$0	\$0	\$0	n/a
TOTAL REVENUE - GENERAL FUND	\$266,699,431	\$266,868,451	\$269,489,329	\$281,703,059	\$14,834,608	5.6%

FY 2020 Revenue Detail by Fund

	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2020 Adopted	Variance (rec. to adopt) Amount	Percent
CAPITAL PROJECTS FUND						
<u>Other Local Revenue:</u>						
Field Rental/Concessions	\$97,962	\$100,000	\$100,000	\$100,000	\$0	0.0%
Miscellaneous	\$65,653	\$0	\$0	\$0	\$0	n/a
Interest on Investments	\$194,319	\$75,000	\$75,000	\$75,000	\$0	0.0%
Other Local Revenue	\$10,000	\$137,506	\$137,506	\$78,597	(\$58,909)	-42.8%
Proffers	\$1,325,900	\$129,729	\$1,907,608	\$2,159,737	\$2,030,008	1564.8%
Special Assessments	\$43,860	\$39,600	\$39,600	\$39,600	\$0	0.0%
Total Other Local Revenue	\$1,737,694	\$481,835	\$2,259,714	\$2,452,934	\$1,971,099	409.1%
<u>State Revenue:</u>						
Grant Revenues	\$195,917	\$34,679	\$688,184	\$1,200,000	\$1,165,321	3360.3%
Other State Reimbursement	\$364,412	\$0	\$182,848	\$0	\$0	n/a
Total State Revenue	\$560,329	\$34,679	\$871,032	\$1,200,000	\$1,165,321	3360.3%
<u>Federal Revenue:</u>						
Other Federal Grants	\$310,206	\$0	\$1,134,928	\$0	\$0	n/a
ARRA Funds	\$0	\$0	\$0	\$0	\$0	n/a
QECB Subsidy	\$25,039	\$23,835	\$23,835	\$22,599	(\$1,236)	-5.2%
BAB Subsidy (ARRA)	\$433,472	\$433,472	\$433,472	\$435,329	\$1,857	0.4%
Total Federal Revenue	\$768,717	\$457,307	\$1,592,235	\$457,928	\$621	0.1%
<u>Debt Proceeds:</u>						
Bond Proceeds	\$1,964,033	\$0	\$6,125,000	\$0	\$0	n/a
Interest on Bond/Lease Proceeds	\$477,401	\$0	\$0	\$0	\$0	n/a
Bond Premiums	\$0	\$0	\$517,058	\$0	\$0	n/a
Total Debt Proceeds	\$2,441,434	\$0	\$6,642,058	\$0	\$0	n/a
TOTAL REVENUE - CAPITAL PROJECTS FUND	\$5,508,174	\$973,821	\$11,365,039	\$4,110,862	\$3,137,041	322.1%
ECONOMIC DEVELOPMENT OPP. FUND						
<u>Other Local Revenue:</u>						
Interest on Investments	\$4,573	\$3,000	\$3,000	\$4,000	\$1,000	33.3%
Rental of General Property	\$36,246	\$61,748	\$61,748	\$62,748	\$1,000	1.6%
<i>Subtotal - Other Local Revenue</i>	<i>\$40,819</i>	<i>\$64,748</i>	<i>\$64,748</i>	<i>\$66,748</i>	<i>\$2,000</i>	<i>3.1%</i>
<u>Miscellaneous:</u>						
Miscellaneous	\$3,830	\$0	\$0	\$0	\$0	n/a
<i>Subtotal - Miscellaneous</i>	<i>\$3,830</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>n/a</i>
Total Other Local Revenue	\$44,649	\$64,748	\$64,748	\$66,748	\$2,000	3.1%
TOTAL REVENUE - EDO FUND	\$44,649	\$64,748	\$64,748	\$66,748	\$2,000	3.1%

FY 2020 Revenue Detail by Fund

	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2020 Adopted	Variance (rec. to adopt) Amount	Percent
FIRE/EMS SERVICE FEE FUND						
<u>Charges for Services</u>						
EMS Rescue Services Fees	\$2,396,740	\$2,600,000	\$2,600,000	\$2,500,000	(\$100,000)	-3.8%
Total Charges for Services	\$2,396,740	\$2,600,000	\$2,600,000	\$2,500,000	(\$100,000)	-3.8%
TOTAL REVENUE - FIRE/EMS SERVICE FEE FUND	\$2,396,740	\$2,600,000	\$2,600,000	\$2,500,000	(\$100,000)	-3.8%
CODE COMPLIANCE FUND						
<u>Other Local Revenue:</u>						
Development Review Fees	\$4,149,400	\$2,975,435	\$3,038,435	\$3,513,911	\$538,476	18.1%
Code Compliance Admin Charges	\$248,286	\$215,208	\$215,208	\$215,208	\$0	0.0%
Other Local Revenue Sources	\$302,651	\$394,000	\$394,000	\$438,000	\$44,000	11.2%
Total Other Local Revenue	\$4,700,337	\$3,584,643	\$3,647,643	\$4,167,119	\$582,476	16.2%
TOTAL REVENUE - CODE COMPLIANCE	\$4,700,337	\$3,584,643	\$3,647,643	\$4,167,119	\$582,476	16.2%
TRANSPORTATION FUND						
<u>Real Property Taxes:</u>						
Current Taxes Real Estate	\$1,201,012	\$1,289,343	\$1,289,343	\$1,307,909	\$18,566	1.4%
Penalties	\$3,150	\$0	\$0	\$0	\$0	n/a
Total Property Taxes	\$1,204,162	\$1,289,343	\$1,289,343	\$1,307,909	\$18,566	1.4%
<u>Other Local Revenue:</u>						
Fuel Tax	\$4,272,463	\$5,168,600	\$5,168,600	\$5,081,000	(\$87,600)	-1.7%
Transportation Review Fees	\$16,164	\$15,315	\$15,315	\$16,000	\$685	4.5%
Lee Hill East/West Proffer Fees	\$28,839	\$0	\$0	\$0	\$0	n/a
Interest on Investments	\$69,482	\$15,000	\$15,000	\$30,000	\$15,000	100.0%
Total Other Local Revenue	\$4,386,948	\$5,198,915	\$5,198,915	\$5,127,000	(\$71,915)	-1.4%
TOTAL REVENUE - TRANSPORTATION FUND	\$5,591,110	\$6,488,258	\$6,488,258	\$6,434,909	(\$53,349)	-0.8%
JOINT FLEET MAINTENANCE FUND						
<u>Charges for Services:</u>						
Service Charges	\$2,590,331	\$2,733,110	\$2,804,028	\$2,912,722	\$179,612	6.6%
Total Charges for Services	\$2,590,331	\$2,733,110	\$2,804,028	\$2,912,722	\$179,612	6.6%
TOTAL REVENUE - JOINT FLEET MAINT. FUND	\$2,590,331	\$2,733,110	\$2,804,028	\$2,912,722	\$179,612	6.6%

FY 2020 Revenue Detail by Fund

	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2020 Adopted	Variance (rec. to adopt) Amount Percent	
SCHOOL OPERATING FUND						
<u>Other Local Revenue:</u>						
Other Local Revenue	\$4,589,484	\$5,416,867	\$5,416,868	\$5,680,621	\$263,754	4.9%
Proffers	\$0	\$0	\$0	\$0	\$0	n/a
Total Other Local Revenue	\$4,589,484	\$5,416,867	\$5,416,868	\$5,680,621	\$263,754	4.9%
<u>State Revenue:</u>						
State Sales Tax	\$25,591,946	\$25,623,888	\$25,623,888	\$27,227,304	\$1,603,416	6.3%
Other State Funds	\$111,952,814	\$116,128,665	\$117,199,986	\$121,547,734	\$5,419,069	4.7%
Total State Revenue	\$137,544,760	\$141,752,553	\$142,823,874	\$148,775,038	\$7,022,485	5.0%
<u>Federal Revenue:</u>						
School Federal Funds	\$9,996,839	\$10,372,412	\$10,577,221	\$11,257,124	\$884,712	8.5%
Total Federal Revenue	\$9,996,839	\$10,372,412	\$10,577,221	\$11,257,124	\$884,712	8.5%
TOTAL REVENUE - SCHOOL OPERATING FUND	\$152,131,083	\$157,541,832	\$158,817,963	\$165,712,783	\$8,170,951	5.2%

FY 2020 Revenue Detail by Fund

	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2020 Adopted	Variance (rec. to adopt) Amount Percent	
SCHOOL FOOD SERVICE FUND						
<u>Other Local Revenue:</u>						
Other Local Revenue	\$4,572,382	\$4,750,942	\$4,750,942	\$4,898,222	\$147,280	3.1%
Total Other Local Revenue	\$4,572,382	\$4,750,942	\$4,750,942	\$4,898,222	\$147,280	3.1%
<u>State Revenue:</u>						
Other State Funds	\$240,896	\$257,160	\$257,160	\$268,887	\$11,727	4.6%
Total State Revenue	\$240,896	\$257,160	\$257,160	\$268,887	\$11,727	4.6%
<u>Federal Revenue:</u>						
School Federal Funds	\$5,569,552	\$5,444,000	\$5,444,000	\$5,716,200	\$272,200	5.0%
Total Federal Revenue	\$5,569,552	\$5,444,000	\$5,444,000	\$5,716,200	\$272,200	5.0%
TOTAL REVENUE - SCHOOL FOOD SVC. FUND	\$10,382,830	\$10,452,102	\$10,452,102	\$10,883,309	\$431,207	4.1%
SCHOOL CAPITAL PROJECTS FUND						
<u>Other Local Revenue:</u>						
Proffers	\$0	\$0		\$0	\$0	n/a
Miscellaneous	\$0	\$0		\$0	\$0	n/a
Interest on Investments	\$0	\$0		\$0	\$0	n/a
Total Other Local Revenue	\$0	\$0	\$0	\$0	\$0	n/a
<u>Federal Revenue:</u>						
Other Federal Grants	\$225,632	\$0	\$0	\$0	\$0	n/a
Total Federal Revenue	\$225,632	\$0	\$0	\$0	\$0	n/a
<u>Debt Proceeds:</u>						
Bond Proceeds	\$24,440,000	\$30,799,918	\$28,465,000	\$28,904,696	(\$1,895,222)	-6.2%
Bond Premiums	\$3,106,650	\$0	\$2,594,020	\$0	\$0	n/a
Interest on Bond/Lease Proceeds	\$278,394	\$0	\$0	\$0	\$0	n/a
Total Debt Proceeds	\$27,825,044	\$30,799,918	\$31,059,020	\$28,904,696	-\$1,895,222	-6.2%
TOTAL REVENUE - SCHOOL CAP. PROJ. FUND	\$28,050,676	\$30,799,918	\$31,059,020	\$28,904,696	(\$1,895,222)	-6.2%

FY 2020 Revenue Detail by Fund

	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2020 Adopted	Variance (rec. to adopt)	
					Amount	Percent
UTILITIES OPERATING FUND						
<u>Charges for Services:</u>						
Water User Fees	\$12,946,169	\$13,205,095	\$13,205,095	\$13,776,995	\$571,900	4.3%
Sewer User Fees	\$9,502,767	\$9,859,263	\$9,859,263	\$10,252,750	\$393,487	4.0%
Fredericksburg User Fees - FMC	\$739,988	\$320,000	\$320,000	\$600,000	\$280,000	87.5%
Fredericksburg User Fees - Motts	\$1,218,382	\$1,200,000	\$1,200,000	\$1,200,000	\$0	0.0%
School Board O&M Sewer System	\$105,110	\$75,000	\$75,000	\$100,000	\$25,000	33.3%
Debt Service Fee	\$5,217,232	\$5,452,033	\$5,452,033	\$5,760,782	\$308,749	5.7%
Administrative Fee	\$2,125,865	\$2,213,571	\$2,213,571	\$2,444,682	\$231,111	10.4%
Total Charges for Services	\$31,855,513	\$32,324,962	\$32,324,962	\$34,135,209	\$1,810,247	5.6%
<u>Miscellaneous:</u>						
Interest	\$329,521	\$130,000	\$130,000	\$175,000	\$45,000	34.6%
Penalties	\$582,335	\$550,000	\$550,000	\$550,000	\$0	0.0%
Compost Sales	\$181,921	\$200,000	\$200,000	\$200,000	\$0	0.0%
Account Transaction Fees	\$89,402	\$80,000	\$80,000	\$80,000	\$0	0.0%
Water Connections	\$38,593	\$82,000	\$82,000	\$25,000	(\$57,000)	-69.5%
Sewer Connections	\$32,578	\$50,000	\$50,000	\$30,000	(\$20,000)	-40.0%
Meter/Other Connections	\$300,095	\$185,000	\$185,000	\$225,000	\$40,000	21.6%
Disposal Tickets	\$82,325	\$75,000	\$75,000	\$75,000	\$0	0.0%
Utility Inspection Fees	\$64,862	\$45,000	\$45,000	\$45,000	\$0	0.0%
Reconnection Fees	\$84,700	\$100,000	\$100,000	\$100,000	\$0	0.0%
Multi-Visit Meter Set Fee	\$450	\$1,000	\$1,000	\$1,000	\$0	0.0%
City Water/Sewer Plant Assistance	\$22,365	\$20,000	\$20,000	\$20,000	\$0	0.0%
Antenna/Water Tower Rental	\$127,678	\$133,600	\$133,600	\$137,287	\$3,687	2.8%
Miscellaneous	\$247,194	\$145,000	\$179,313	\$145,000	\$0	0.0%
Total Other Local Revenue	\$2,184,019	\$1,796,600	\$1,830,913	\$1,808,287	\$11,687	0.7%
<u>Federal Revenue:</u>						
BAB Subsidy (ARRA)	\$503,478	\$503,478	\$503,478	\$494,344	(\$9,134)	-1.8%
Total Federal Revenue	\$503,478	\$503,478	\$503,478	\$494,344	-\$9,134	-1.8%
TOTAL REVENUE - UTILITIES OPERATING FUND	\$34,543,010	\$34,625,040	\$34,659,353	\$36,437,840	\$1,812,800	5.2%

FY 2020 Revenue Detail by Fund

	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2020 Adopted	Variance (rec. to adopt)	
					Amount	Percent
UTILITIES CAPITAL PROJECTS FUND						
<u>Charges for Services:</u>						
Sewer Availability Fees	\$3,423,350	\$1,806,590	\$1,806,590	\$1,806,590	\$0	0.0%
Water Availability Fees	\$3,588,250	\$1,815,380	\$1,815,380	\$1,815,380	\$0	0.0%
Total Charges for Services	\$7,011,600	\$3,621,970	\$3,621,970	\$3,621,970	\$0	0.0%
<u>Miscellaneous:</u>						
Interest	\$66,275	\$150,000	\$150,000	\$150,000	\$0	0.0%
Interest on Revenue Bond Proceeds	\$59,922	\$0	\$0	\$0	\$0	n/a
WQIF Grant	\$0	\$0	\$0	\$610,000	\$610,000	n/a
F'burg Contribution to Capital Proj.	\$864,885	\$3,958,812	\$5,066,962	\$4,737,412	\$778,600	19.7%
Other Miscellaneous	\$0	\$0	\$0	\$0	\$0	n/a
Total Other Local Revenue	\$991,082	\$4,108,812	\$5,216,962	\$5,497,412	\$1,388,600	33.8%
TOTAL REVENUE - UTILITIES CAP. PROJ. FUND	\$8,002,682	\$7,730,782	\$8,838,932	\$9,119,382	\$1,388,600	18.0%
Total Revenue - All Funds	\$520,641,053	\$524,462,705	\$540,286,415	\$552,953,429	\$28,490,724	5.4%

Funds, Functions & Departments

Within each fund, the expenditures and revenues are accounted for by function and department. A list detailing the relationship between each fund, function and department follows.

Fund Type	Fund/Function/Department(☞)	Annual Appropriations <i>(Budget lapses at end of year)</i>	Annual Appropriations <i>(Budget does not lapse at end of year)</i>	Funds with No Appropriations
Governmental	General Fund:	✓		
	Executive Services			
	☞ Board of Supervisors	\$613,531		
	☞ County Administration	1,060,587		
	☞ County Attorney	1,180,311		
	☞ Non-Departmental	3,652,571		
	Administrative Services			
	☞ Human Resources	942,570		
	☞ Commissioner of the Revenue	1,505,287		
	☞ Assessment	1,025,878		
	☞ Treasurer	1,925,428		
	☞ Financial Services	3,099,128		
	☞ Information Services	6,548,609		
	Voter Services			
	☞ Office of Elections	539,132		
	Judicial Administration			
	☞ Circuit Court	286,330		
	☞ General District Court	30,885		
	☞ Magistrate	4,184		
	☞ Juvenile & Domestic Rel Court	39,913		
	☞ Clerk of the Circuit Court	1,575,056		
	☞ Commonwealth’s Attorney	2,557,000		
	Public Safety			
	☞ Sheriff	25,648,540		
	☞ Fire/Rescue/Emergency Mgmt.	25,621,634		
	☞ Regional Detention Facilities	7,564,276		
	☞ Court Services Unit	439,830		
	☞ Medical Examiner	1,000		
	Public Works			
	☞ Facilities Management (Bldg & Grounds)	4,731,835		
☞ Refuse Management	4,390,052			

Fund Type	Fund/Function/Department(☞)	Annual Appropriations (Budget lapses at end of year)	Annual Appropriations (Budget does not lapse at end of year)	Funds with No Appropriations	
Governmental (continued)	Health & Welfare				
	☞ Local Health Department	\$647,569			
	☞ Rapp Area Comm. Svcs. Bd.	427,593			
	☞ Social Services	12,762,827			
	☞ Children's Services Act	10,975,255			
	☞ Germanna Community College	189,171			
	Parks, Recreation & Cultural				
	☞ Parks & Recreation	3,316,800			
	☞ County Museum	88,648			
	☞ Regional Library	4,626,346			
	Community Development				
	☞ Planning	1,059,639			
	☞ Economic Development	945,901			
	☞ Tourism	732,727			
	☞ Virginia Cooperative Extension	189,686			
	Debt Service		10,077,193		
	GENERAL FUND TOTAL		\$141,022,922		
	Capital Projects Fund:		✓	✓	
	Capital Projects				
	☞ Capital Projects Management	\$279,279			
	☞ Capital Projects			\$16,994,996	
	CAPITAL PROJECTS FUND TOTAL		\$279,279	\$16,994,996	
	Economic Development Opp. Fund:		✓		
	Community Development		\$1,343,683		
	EDO FUND TOTAL		\$1,343,683		
	Fire/EMS Service Fee Fund:				✓
	Public Safety				\$0
	FIRE/EMS SERVICE FEE FUND TOTAL				\$0
Code Compliance Fund:		✓			
Public Safety					
☞ Building	\$2,536,567				
Community Development					
☞ Zoning	845,847				
☞ Erosion	1,074,154				
CODE COMPLIANCE FUND TOTAL		\$4,456,568			

Fund Type	Fund/Function/ Department(☞)	Annual Appropriations (Budget lapses at end of year)	Annual Appropriations (Budget does not lapse at end of year)	Funds with No Appropriations
Governmental (continued)	Transportation Fund:	✓		
	Transportation	\$8,162,626		
	TRANSPORTATION FUND TOTAL	\$8,162,626		
	School Operating Fund:	✓		
	Education	\$296,830,329		
	SCHOOL OPERATING FUND TOTAL	\$296,830,329		
	School Food Service Fund:	✓		
	School Food Service	\$12,341,528		
	SCHOOL FOOD SERVICE FUND TOTAL	\$12,341,528		
	School Capital Projects Fund:		✓	
	Capital Projects		\$28,904,696	
	SCHOOL CAP. PROJECTS FUND TOTAL		\$28,904,696	
	Proprietary	Joint Fleet Maintenance Fund*:	✓	
Transportation		\$2,912,722		
JOINT FLEET MAINT. FUND TOTAL		\$2,912,722		
Utilities Operating Fund:		✓		
Public Works				
☞ Water & Sewer		\$33,951,778		
UTILITIES OPERATING FUND TOTAL		\$33,951,778		
Utilities Capital Projects Fund:			✓	
Public Works				
☞ Capital Projects			\$10,325,000	
UTILITIES CAP. PROJ. FUND TOTAL		\$10,325,000		
APPROPRIATION TOTAL – ALL FUNDS*			\$557,526,127	

*Appropriation total includes the Joint Fleet Maintenance Fund, whereas the budget totals for all funds on pages 25, 27 and 31 exclude the Joint Fleet Maintenance Fund. The Joint Fleet Maintenance Fund figures are excluded from the total budget calculation so as not to double-count the revenues and expenditures associated with fleet maintenance since this fund charges other funds for costs, and the expenditures show in the funds being charged. Also, excludes \$1,285,962 in tax relief expenditures which are not appropriated.

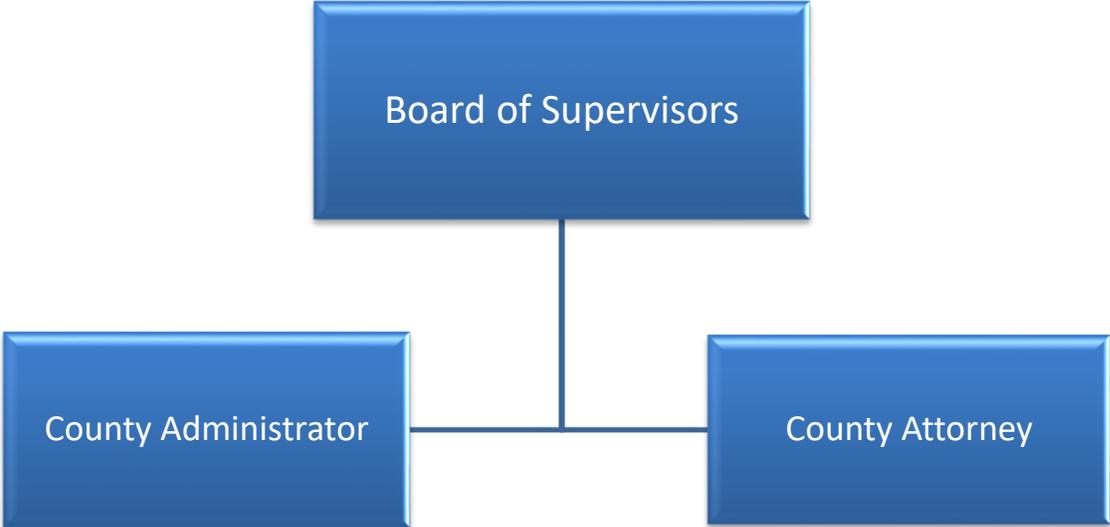
DEPARTMENT/AGENCY BUDGETS TAX SUPPORTED*
EXPENDITURES AS SHARE OF NON-DESIGNATED REVENUES

DEPARTMENT	FY 2018 Actuals	FY 2019 Adopted	FY 2020 Adopted	PERCENTAGE OF NON-DESIGNATED REVENUES
Transfer to School Operating Fund	\$121,634,934	\$128,242,093	\$131,181,416	56.6%
Fire, Rescue, & Emergency Mgmt	19,318,257	20,313,637	21,924,733	9.5%
Sheriff	16,264,769	17,682,000	18,897,756	8.1%
Social Services & CSA	6,729,569	8,566,916	9,865,636	4.3%
Transfer to Capital Projects	10,187,077	9,794,788	9,794,788	4.2%
Debt Service	9,965,182	9,775,881	9,792,860	4.2%
Regional Detention Facilities	6,466,410	7,027,696	7,564,276	3.3%
Information Services	4,604,789	5,816,939	5,883,410	2.5%
Regional Library	4,435,128	4,595,999	4,626,346	2.0%
Facilities Management	4,005,789	4,668,989	4,426,927	1.9%
Non-Departmental	1,219,696	1,144,246	3,652,571	1.6%
Financial Services	1,945,004	2,271,508	2,736,069	1.2%
Parks and Recreation	2,375,533	2,572,216	2,670,870	1.2%
Refuse Management	1,038,553	1,941,040	1,652,286	0.7%
Commonwealth's Attorney	1,281,200	1,316,367	1,359,552	0.6%
Commissioner of Revenue	1,055,904	1,169,149	1,220,477	0.5%
County Attorney	953,963	1,054,047	1,080,311	0.5%
County Administration	928,672	1,018,943	1,058,087	0.5%
Assessment	908,955	952,333	1,025,878	0.4%
Transfer to Code Compliance	918,635	898,974	963,044	0.4%
Economic Development	870,003	916,510	945,901	0.4%
Human Resources	715,662	795,808	942,570	0.4%
Transfer to ED Opportunities Fund	864,835	899,000	879,000	0.4%
Treasurer	654,763	851,005	853,236	0.4%
Transfer to Transportation	700,000	700,000	700,000	0.3%
Clerk of Circuit Court	537,448	634,690	639,021	0.3%
Local Health Department	592,732	607,569	607,569	0.3%
Planning	391,457	530,264	575,874	0.2%
Registrar/Electoral Board	364,539	414,466	464,136	0.2%
Rapp Area Community Svcs Board	396,984	393,026	427,593	0.2%
Court Services Unit	408,507	342,643	324,689	0.1%
Board of Supervisors	267,825	280,246	289,099	0.1%
Circuit Court	253,695	276,317	286,330	0.1%
Virginia Cooperative Extension	152,915	185,597	189,686	Less than 1/10 of 1%
Germanna Community College	230,520	89,171	89,171	Less than 1/10 of 1%
BOS Regional Agencies	127,659	142,435	88,432	Less than 1/10 of 1%
Juvenile & Domestic Relations Court	31,566	37,781	39,913	Less than 1/10 of 1%
General District Court	30,675	33,135	30,885	Less than 1/10 of 1%
Magistrate	6,720	5,234	4,184	Less than 1/10 of 1%
Medical Examiner	960	1,000	1,000	Less than 1/10 of 1%
Transfer to Utilities	0	0	0	Less than 1/10 of 1%
County Museum	0	(51,037)	0	Less than 1/10 of 1%
Tourism	(209,214)	(21,560)	(224,043)	Less than 1/10 of 1%
Sub Total	\$223,628,270	\$238,887,061	\$249,531,539	
Less use of designated revenues (Transfers from other funds, etc) that are used specifically for General Fund expenditures	(16,018,072)	(17,296,298)	(17,611,945)	
	\$207,610,198	\$221,590,763	\$231,919,594	

*Use of fund balance for specific budget items has been removed from the totals.

Executive Services

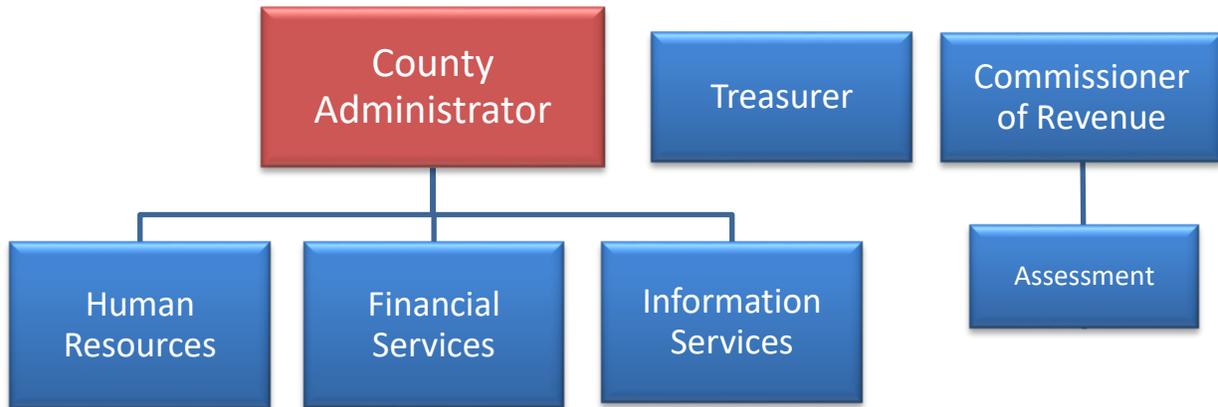
Mission – Provide the citizens of Spotsylvania County a safe, healthy and prosperous community through effective oversight of County departments and responsiveness to citizens.



	FY 2018 Amended	FY 2018 Actuals	FY 2019 Adopted	FY 2019 Amended	FY 2020 Adopted
REVENUES: (function specific)					
	\$29,900	\$31,510	\$31,690	\$31,690	\$38,500
TOTAL REVENUES	\$29,900	\$31,510	\$31,690	\$31,690	\$38,500
EXPENDITURES: (by department)					
Board of Supervisors	\$268,589	\$267,825	\$280,246	\$280,246	\$289,099
Board Regional Agencies	\$127,659	\$127,659	\$142,435	\$142,435	\$324,432
County Administration	\$974,557	\$931,182	\$1,019,143	\$1,021,927	\$1,060,587
County Attorney	\$1,048,706	\$953,963	\$1,054,047	\$1,054,943	\$1,180,311
Non-Departmental	\$1,413,193	\$1,219,696	\$1,144,736	\$888,084	\$3,652,571
TOTAL EXPENDITURES	\$3,832,704	\$3,500,325	\$3,640,607	\$3,387,635	\$6,507,000
APPROPRIATED EXPENDITURES: (by category)					
Personnel	\$3,136,575	\$3,191,071	\$2,606,220	\$2,610,395	\$5,283,750
Operating	\$695,643	\$308,274	\$1,033,887	\$776,619	\$1,223,250
Capital	\$486	\$980	\$500	\$621	\$0
TOTAL APPROPRIATED EXPENDITURES	\$3,832,704	\$3,500,325	\$3,640,607	\$3,387,635	\$6,507,000
NET TAX SUPPORT	\$3,802,804	\$3,468,815	\$3,608,917	\$3,355,945	\$6,468,500

Administrative Services

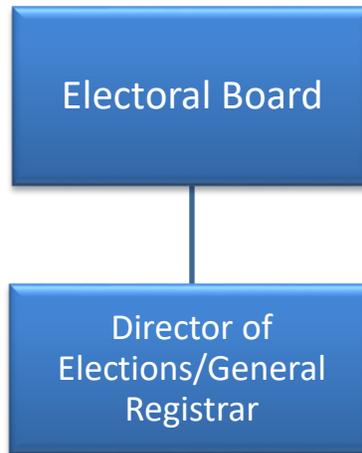
Mission – To provide essential fiscal and support services to County programs and staff, and to serve as a responsible steward of government records, information and public assets.



	FY 2018 Amended	FY 2018 Actuals	FY 2019 Adopted	FY 2019 Amended	FY 2020 Adopted
REVENUES: (function specific)					
TOTAL REVENUES	\$2,265,992	\$2,351,264	\$2,349,951	\$2,349,951	\$2,385,260
EXPENDITURES: (by department)					
Human Resources	\$809,728	\$715,662	\$795,808	\$826,155	\$942,570
Commissioner of Revenue	\$1,447,061	\$1,331,216	\$1,447,212	\$1,453,821	\$1,505,287
Assessment	\$1,021,714	\$908,955	\$952,333	\$953,500	\$1,025,878
Treasurer	\$1,846,972	\$1,738,920	\$1,896,908	\$1,905,529	\$1,925,428
Financial Services	\$2,554,109	\$2,337,821	\$2,626,949	\$2,635,993	\$3,099,128
Information Services	\$6,133,586	\$5,203,767	\$6,551,312	\$6,824,221	\$6,548,609
TOTAL EXPENDITURES	\$13,813,170	\$12,236,341	\$14,270,522	\$14,599,219	\$15,046,900
APPROPRIATED EXPENDITURES: (by category)					
Personnel	\$9,759,130	\$8,489,879	\$9,764,919	\$9,821,469	\$10,450,996
Operating	\$4,037,934	\$3,728,646	\$4,449,518	\$4,719,391	\$4,585,304
Capital	\$16,106	\$17,816	\$56,085	\$58,359	\$10,600
TOTAL APPROPRIATED EXPENDITURES	\$13,813,170	\$12,236,341	\$14,270,522	\$14,599,219	\$15,046,900
NET TAX SUPPORT	\$11,547,178	\$9,885,077	\$11,920,571	\$12,249,268	\$12,661,640

Voter Services

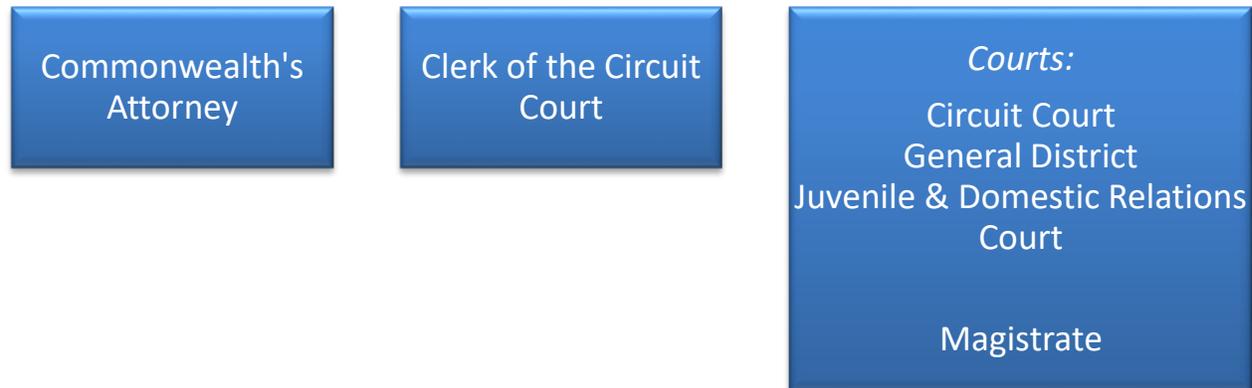
Mission – To provide each resident of Spotsylvania County with the opportunity to exercise his or her right to vote in an efficient and equitable manner in accordance with the election laws of the Commonwealth of Virginia.



	FY 2018 Amended	FY 2018 Actuals	FY 2019 Adopted	FY 2019 Amended	FY 2020 Adopted
REVENUES: (function specific)					
State Funding	\$73,696	\$53,750	\$73,696	\$73,696	\$73,696
TOTAL REVENUES	\$73,696	\$53,750	\$73,696	\$73,696	\$73,696
EXPENDITURES: (by department)					
Office of Elections	\$442,963	\$418,289	\$488,162	\$507,450	\$539,132
TOTAL EXPENDITURES	\$442,963	\$418,289	\$488,162	\$507,450	\$539,132
APPROPRIATED EXPENDITURES: (by category)					
Personnel	\$265,274	\$263,409	\$269,526	\$270,922	\$286,936
Operating	\$167,810	\$145,512	\$216,836	\$234,728	\$250,896
Capital	\$9,879	\$9,368	\$1,800	\$1,800	\$1,300
TOTAL APPROPRIATED EXPENDITURES	\$442,963	\$418,289	\$488,162	\$507,450	\$539,132
NET TAX SUPPORT	\$369,267	\$364,539	\$414,466	\$433,754	\$465,436

Judicial Administration

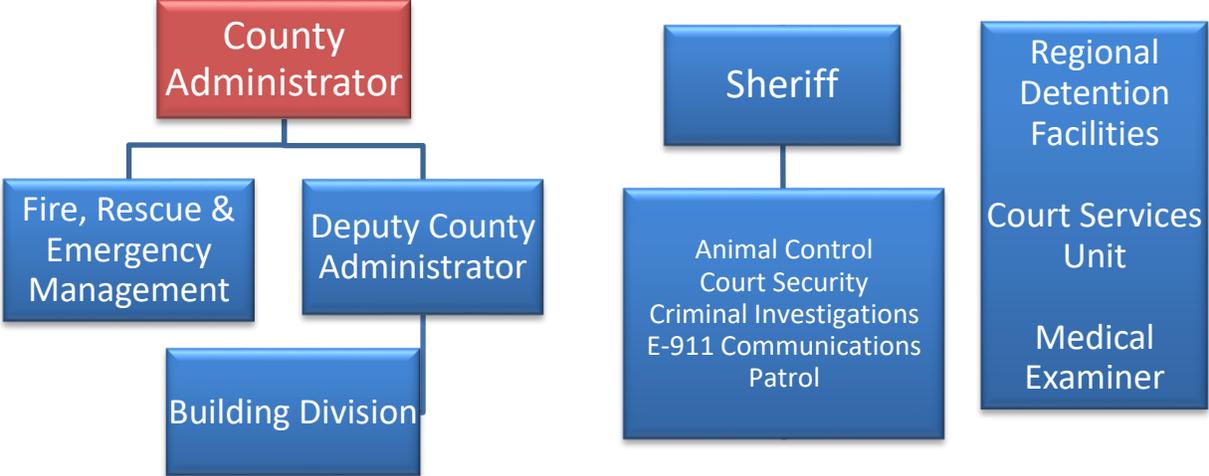
Mission – To prosecute criminal cases and resolve all legal matters in a fair, efficient, and effective manner to protect the rights of all parties before the Court pursuant to the laws of Virginia and the Constitutions of Virginia and the United States.



	FY 2018 Amended	FY 2018 Actuals	FY 2019 Adopted	FY 2019 Amended	FY 2020 Adopted
REVENUES: (function specific)					
TOTAL REVENUES	\$2,101,336	\$2,020,820	\$2,107,640	\$2,209,294	\$2,133,483
EXPENDITURES: (by department)					
Circuit Court	\$268,768	\$253,695	\$276,317	\$276,742	\$286,330
General District Court	\$29,056	\$30,675	\$33,135	\$33,135	\$30,885
Magistrate	\$10,338	\$6,720	\$5,234	\$5,234	\$4,184
Juvenile & Domestic Relations Court	\$28,483	\$31,566	\$37,781	\$37,781	\$39,913
Clerk of the Circuit Court	\$1,518,665	\$1,488,464	\$1,573,561	\$1,666,739	\$1,575,056
Commonwealth's Attorney	\$2,503,547	\$2,351,004	\$2,485,136	\$2,600,668	\$2,557,000
TOTAL EXPENDITURES	\$4,358,857	\$4,162,124	\$4,411,164	\$4,620,299	\$4,493,368
APPROPRIATED EXPENDITURES: (by category)					
Personnel	\$3,745,504	\$3,686,181	\$3,930,725	\$3,939,560	\$4,019,928
Operating	\$588,954	\$450,177	\$473,664	\$671,338	\$473,140
Capital	\$24,399	\$25,766	\$6,775	\$9,401	\$300
TOTAL APPROPRIATED EXPENDITURES	\$4,358,857	\$4,162,124	\$4,411,164	\$4,620,299	\$4,493,368
NET TAX SUPPORT	\$2,257,521	\$2,141,304	\$2,303,524	\$2,411,005	\$2,359,885

Public Safety

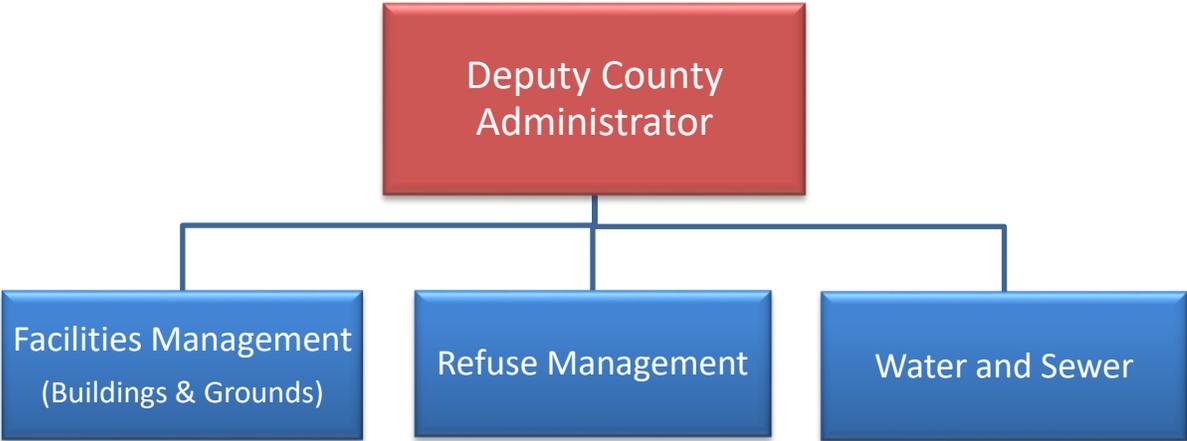
Mission – To protect the people, property and the environment through timely, professional, and humanitarian services essential to the health, safety and well-being of the community.



	FY 2018 Amended	FY 2018 Actuals	FY 2019 Adopted	FY 2019 Amended	FY 2020 Adopted
REVENUES: (function specific)					
Transfers from Other Funds	\$14,116,316	\$12,993,251	\$13,095,039	\$13,941,884	\$13,402,228
	\$2,763,505	\$2,360,523	\$2,592,800	\$2,592,800	\$2,492,800
TOTAL REVENUES	\$16,879,821	\$15,353,774	\$15,687,839	\$16,534,684	\$15,895,028
EXPENDITURES: (by department)					
Sheriff	\$23,325,906	\$23,175,435	\$24,267,944	\$25,361,090	\$25,648,540
Fire, Rescue & Emergency Mgmt	\$23,803,172	\$22,815,317	\$23,982,550	\$25,540,448	\$25,621,634
Regional Detention Facilities	\$6,537,424	\$6,466,410	\$7,027,696	\$7,027,696	\$7,564,276
Court Services Unit	\$554,942	\$523,648	\$457,784	\$458,333	\$439,830
Medical Examiner	\$500	\$960	\$1,000	\$1,000	\$1,000
Building Division	\$2,290,221	\$2,081,983	\$2,428,168	\$2,491,197	\$2,536,567
SUBTOTAL - APPROPRIATED EXPENDITURES	\$56,512,165	\$55,063,753	\$58,165,142	\$60,879,764	\$61,811,847
Fire/EMS Service Fee Transfers Out	\$2,763,505	\$2,360,523	\$2,592,800	\$2,592,800	\$2,492,800
Transfer to General Fund – Building Division	\$374,779	\$388,401	\$405,973	\$405,973	\$382,379
Transfer to Capital Projects Fund	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$59,650,449	\$57,812,677	\$61,163,915	\$63,878,537	\$64,687,026
APPROPRIATED EXPENDITURES: (by category)					
Personnel	\$41,330,911	\$41,299,168	\$43,359,407	\$44,335,857	\$46,131,152
Operating	\$14,678,569	\$13,334,643	\$14,165,353	\$15,859,367	\$15,102,348
Capital	\$502,685	\$429,942	\$640,382	\$684,540	\$578,347
TOTAL APPROPRIATED EXPENDITURES	\$56,512,165	\$55,063,753	\$58,165,142	\$60,879,764	\$61,811,847
NET TAX SUPPORT	\$42,395,849	\$42,070,502	\$45,070,103	\$46,937,880	\$48,409,619

Public Works

Mission – To maintain County-owned facilities and to provide safe water, wastewater services, solid waste management, and community beautification services while maintaining dedication to efficiency and regulatory compliance.

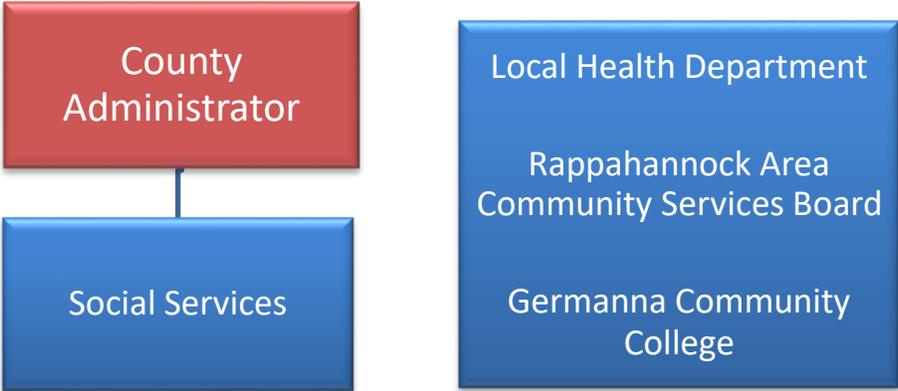


	FY 2018 Amended	FY 2018 Actuals	FY 2019 Adopted	FY 2019 Amended	FY 2020 Adopted
REVENUES: (function specific)	\$44,636,820	\$41,660,458	\$35,515,342	\$36,653,920	\$37,063,552
TOTAL REVENUES	\$44,636,820	\$41,660,458	\$35,515,342	\$36,653,920	\$37,063,552
EXPENDITURES: (by department)					
Facilities Management (Bldg & Grounds)	\$4,925,864	\$4,297,459	\$4,981,717	\$4,950,488	\$4,731,835
Refuse Management	\$4,352,389	\$3,863,716	\$4,194,802	\$4,202,795	\$4,390,052
Water & Sewer	\$30,995,413	\$28,759,821	\$32,370,945	\$32,667,802	\$33,951,778
SUBTOTAL - APPROPRIATED EXPENDITURES	\$40,273,666	\$36,920,996	\$41,547,464	\$41,821,085	\$43,073,665
Water & Sewer Transfers Out	\$10,695,909	\$9,783,804	\$577,907	\$1,436,955	\$69,100
TOTAL EXPENDITURES	\$50,969,575	\$46,704,800	\$42,125,371	\$43,258,040	\$43,142,765
APPROPRIATED EXPENDITURES: (by category)					
Personnel	\$15,055,822	\$13,516,106	\$15,439,969	\$15,563,327	\$15,422,386
Operating	\$13,997,465	\$12,815,643	\$14,428,378	\$14,494,650	\$14,418,187
Capital	\$610,755	\$440,219	\$1,092,594	\$1,176,585	\$1,020,434
Debt Service	\$10,609,624	\$10,149,028	\$10,586,523	\$10,586,523	\$12,212,658
TOTAL APPROPRIATED EXPENDITURES	\$40,273,666	\$36,920,996	\$41,547,464	\$41,821,085	\$43,073,665
NET TAX SUPPORT *	\$6,332,755	\$5,044,342	\$6,610,029	\$6,604,120	\$6,079,213

*Applies to Facilities Management and Refuse Management only. Water & Sewer service is not tax supported.

Health and Welfare

Mission – To strengthen the social and economic well-being of Spotsylvania County by helping families and individuals meet their basic needs and move toward self-sufficiency through employment and overall family economic success, and by developing adequate resources through partnerships with community-based programs.

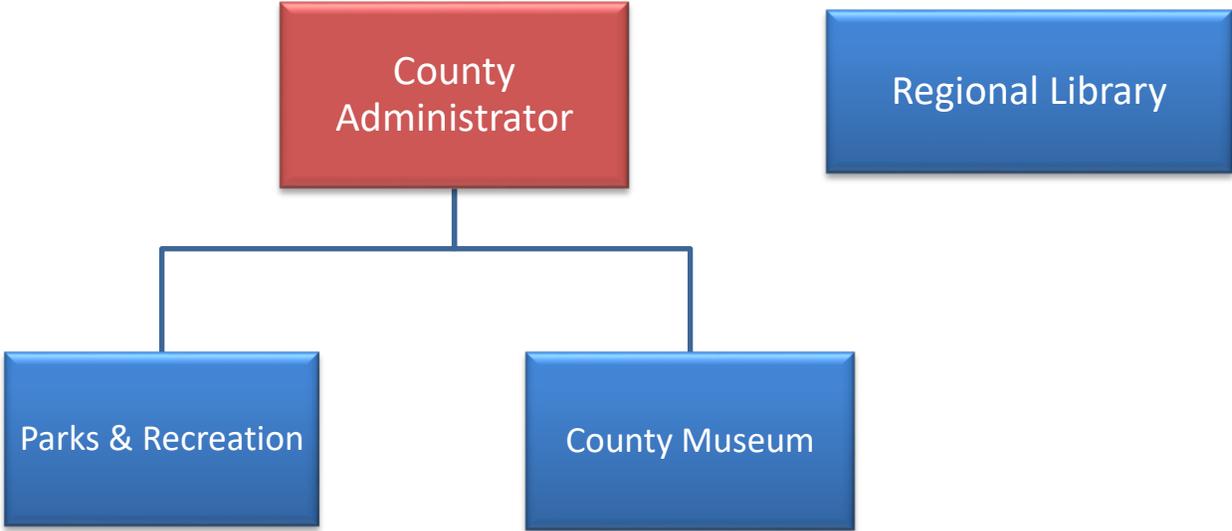


	FY 2018 Amended	FY 2018 Actuals	FY 2019 Adopted	FY 2019 Amended	FY 2020 Adopted
REVENUES: (function specific)	\$13,128,167	\$14,770,875	\$10,675,981	\$12,431,463	\$13,912,446
TOTAL REVENUES	\$13,128,167	\$14,770,875	\$10,675,981	\$12,431,463	\$13,912,446
EXPENDITURES: (by department)					
Local Health Department	\$647,569	\$634,007	\$647,569	\$647,569	\$647,569
Rappahannock Area Community Services Board	\$396,984	\$396,984	\$393,026	\$393,026	\$427,593
Department of Social Services (DSS)	\$11,243,651	\$10,928,907	\$10,395,639	\$10,957,153	\$12,762,827
Children's Services Act	\$8,657,013	\$10,530,262	\$8,807,258	\$10,457,468	\$10,975,255
Tax Relief for Elderly/Disabled	\$1,090,709	\$1,163,451	\$1,285,962	\$1,285,962	\$1,285,962
Germanna Community College	\$230,520	\$230,520	\$89,171	\$89,171	\$189,171
TOTAL EXPENDITURES	\$22,266,446	\$23,884,131	\$21,618,625	\$23,830,349	\$26,288,377
APPROPRIATED EXPENDITURES: (by category)					
Personnel	\$6,266,703	\$6,129,890	\$6,533,454	\$7,014,104	\$7,801,121
Operating	\$14,871,557	\$16,537,046	\$13,751,503	\$15,452,587	\$17,110,215
Capital	\$37,477	\$53,744	\$47,706	\$77,696	\$91,079
TOTAL APPROPRIATED EXPENDITURES*	\$21,175,737	\$22,720,680	\$20,332,663	\$22,544,387	\$25,002,415
NET TAX SUPPORT	\$9,138,279	\$9,113,256	\$10,942,644	\$11,398,886	\$12,375,931

* Does not include Tax Relief for Elderly/Disabled

Parks, Recreation & Cultural

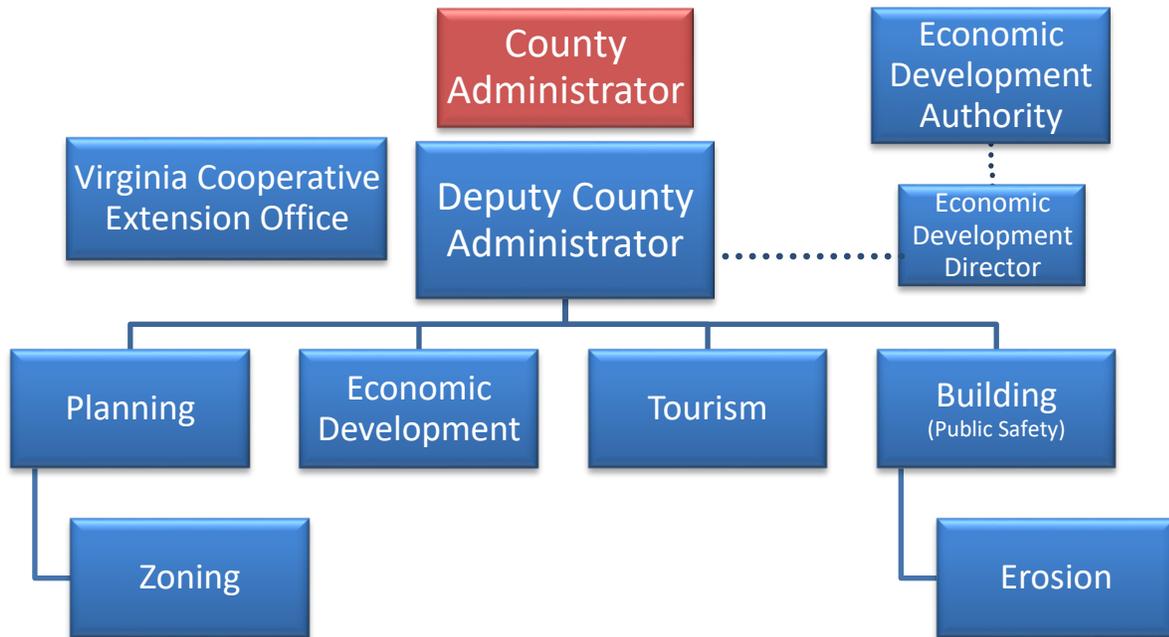
Mission – To provide and manage a variety of quality recreation and leisure activities that will promote personal growth, physical fitness, and recreational needs to fulfill the desires of Spotsylvania County residents.



	FY 2018 Amended	FY 2018 Actuals	FY 2019 Adopted	FY 2019 Amended	FY 2020 Adopted
REVENUES: (function specific)	\$689,772	\$692,735	\$717,585	\$741,309	\$700,288
TOTAL REVENUES	\$689,772	\$692,735	\$717,585	\$741,309	\$700,288
EXPENDITURES: (by department)					
Parks & Recreation	\$3,080,657	\$2,970,803	\$3,256,786	\$3,294,756	\$3,316,800
County Museum	\$103,767	\$97,465	\$128,920	\$128,920	\$88,648
Regional Library	\$4,435,128	\$4,435,128	\$4,830,523	\$4,812,073	\$4,626,346
TOTAL EXPENDITURES	\$7,619,552	\$7,503,396	\$8,216,229	\$8,235,749	\$8,031,794
APPROPRIATED EXPENDITURES: (by category)					
Personnel	\$2,183,345	\$2,138,378	\$2,270,502	\$2,284,748	\$2,347,365
Operating	\$5,303,848	\$5,244,183	\$5,768,794	\$5,751,488	\$5,589,414
Capital	\$132,359	\$120,835	\$176,933	\$199,513	\$95,015
TOTAL APPROPRIATED EXPENDITURES	\$7,619,552	\$7,503,396	\$8,216,229	\$8,235,749	\$8,031,794
NET TAX SUPPORT	\$6,929,780	\$6,810,661	\$7,498,644	\$7,494,440	\$7,331,506

Community Development

Mission – To enhance the quality of life for Spotsylvania County citizens through comprehensive planning, economic development, and the protection of natural resources. At the same time promoting Spotsylvania County as Virginia’s strategic location for businesses and as an attractive and desirable tourist destination.

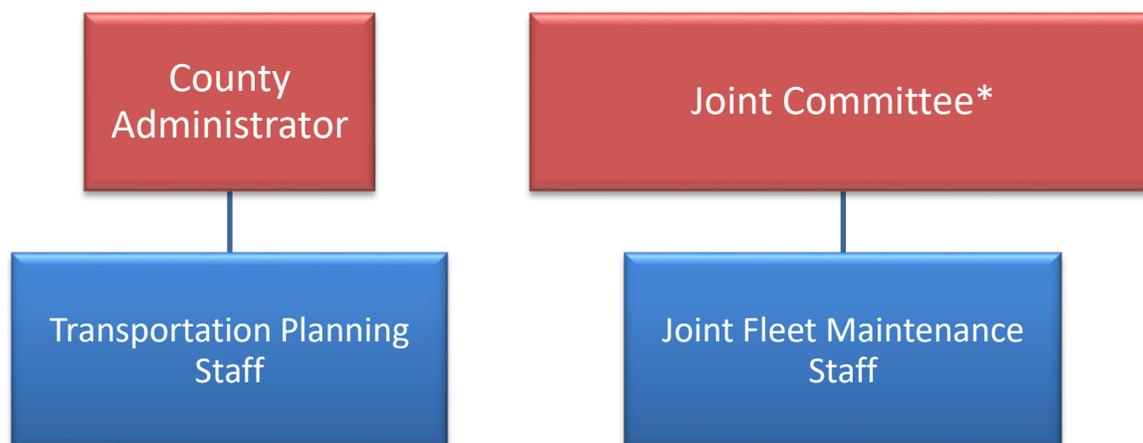


Community Development *cont'd*

	FY 2018 Amended	FY 2018 Actuals	FY 2019 Adopted	FY 2019 Amended	FY 2020 Adopted
REVENUES: (function specific)					
Transfer from General Fund	\$3,085,157	\$3,012,468	\$3,059,210	\$4,576,467	\$1,900,639
	\$2,143,016	\$1,482,478	\$1,671,192	\$2,331,192	\$1,734,022
TOTAL REVENUES	\$5,228,173	\$4,494,946	\$4,730,402	\$6,907,659	\$3,634,661
EXPENDITURES: (by department)					
Planning	\$1,015,865	\$942,366	\$1,029,029	\$1,133,555	\$1,059,639
Economic Development	\$904,917	\$870,003	\$916,510	\$919,595	\$945,901
Economic Development Opportunities Fund	\$1,806,755	\$1,088,814	\$1,280,113	\$3,410,429	\$1,343,683
Tourism	\$720,921	\$626,955	\$750,755	\$767,303	\$732,727
Extension Agents (VA Cooperative)	\$179,087	\$152,915	\$185,597	\$185,805	\$189,686
Zoning Division	\$1,836,491	\$1,760,812	\$1,856,599	\$1,902,911	\$845,848
Erosion Division		Combined with Zoning prior to FY 2020			\$1,074,154
SUBTOTAL - APPROPRIATED	\$6,464,036	\$5,441,865	\$6,018,603	\$8,319,598	\$6,191,637
Transfer to General & Capital Projects Fund	\$249,024	\$284,412	\$322,610	\$322,610	\$290,434
TOTAL EXPENDITURES	\$6,713,060	\$5,726,277	\$6,341,213	\$8,642,208	\$6,482,071
APPROPRIATED EXPENDITURES: (by category)					
Personnel	\$3,014,638	\$2,842,957	\$3,322,025	\$3,338,406	\$3,378,708
Operating	\$3,355,402	\$2,506,369	\$2,625,830	\$3,466,258	\$2,723,631
Capital	\$32,248	\$30,791	\$9,000	\$1,453,186	\$27,550
Debt Service	\$61,748	\$61,748	\$61,748	\$61,748	\$61,748
TOTAL APPROPRIATED EXPENDITURES	\$6,464,036	\$5,441,865	\$6,018,603	\$8,319,598	\$6,191,637
NET TAX SUPPORT	\$3,378,879	\$2,433,227	\$2,959,393	\$3,743,131	\$3,216,845

Transportation

Mission — Work with the Federal and State governments to provide safe, economical and appropriate transportation means to the citizens of Spotsylvania County.



*Oversight and management of the Joint Fleet is provided by a joint committee with representatives from the Board of Supervisors, School Board, County and School staff.

	FY 2018 Amended	FY 2018 Actuals	FY 2019 Adopted	FY 2019 Amended	FY 2020 Adopted
REVENUES: (function specific)	\$11,313,211	\$9,737,522	\$11,153,060	\$10,759,765	\$11,125,348
TOTAL REVENUES	\$11,313,211	\$9,737,522	\$11,153,060	\$10,759,765	\$11,125,348
EXPENDITURES: (by department)					
Transportation Fund	\$8,358,320	\$7,099,041	\$8,232,778	\$7,768,565	\$8,162,626
Joint Fleet Maintenance Fund	\$2,760,110	\$2,592,710	\$2,820,282	\$2,891,200	\$2,912,722
SUBTOTAL - APPROPRIATED	\$11,118,430	\$9,691,751	\$11,053,060	\$10,659,765	\$11,075,348
Transfers Out	\$194,781	\$45,771	\$100,000	\$100,000	\$50,000
TOTAL EXPENDITURES	\$11,313,211	\$9,737,522	\$11,153,060	\$10,759,765	\$11,125,348
APPROPRIATED EXPENDITURES: (by category)					
Personnel	\$1,712,643	\$1,722,091	\$1,734,553	\$1,806,202	\$1,807,791
Operating	\$1,778,988	\$1,560,350	\$1,797,738	\$1,798,705	\$1,845,437
Capital	\$31,644	\$86,932	\$87,672	\$87,672	\$42,143
Debt Service	\$4,685,307	\$4,690,787	\$5,183,516	\$4,717,605	\$5,279,507
Reserves	\$2,909,848	\$1,631,591	\$2,249,581	\$2,249,581	\$2,100,470
TOTAL APPROPRIATED EXPENDITURES	\$11,118,430	\$9,691,751	\$11,053,060	\$10,659,765	\$11,075,348

Education

Mission – Spotsylvania County Public Schools is a leading school division that inspires and empowers all students to become creative thinkers, problem solvers and effective communicators.

The School Board adopted its FY 2020 Budget on April 15, 2019. More detailed information on the School Board’s Adopted Budget is available through the School Administrative Office at (540) 834-2500 or at www.spotsylvania.k12.va.us.

School Operating Fund

	FY 2018 Amended	FY 2018 Actuals	FY 2019 Adopted	FY 2019 Amended	FY 2020 Adopted
REVENUES: (function specific)					
State & Federal	\$145,707,084	\$146,341,813	\$152,124,965	\$153,401,095	\$160,032,162
Local Transfer	\$125,512,336	\$121,634,934	\$128,492,093	\$129,029,305	\$131,181,416
Local	\$6,021,290	\$5,789,270	\$5,416,867	\$5,416,868	\$5,680,621
Bond Proceeds	\$0	\$0	\$0	\$0	\$0
Proffers	\$0	\$0	\$0	\$0	\$0
Use of (Addition to) Fund Balance	\$1,017,138	(\$3,058,301)	\$0	\$0	\$0
TOTAL REVENUES	\$278,257,848	\$270,707,716	\$286,033,925	\$287,847,268	\$296,894,199
APPROPRIATED EXPENDITURES: (by category)					
Instruction	\$194,013,183	\$187,463,832	\$199,332,767	\$202,877,050	\$204,776,419
Administration/Health	\$10,501,803	\$10,387,794	\$10,786,225	\$11,017,877	\$11,578,396
Transportation	\$18,187,274	\$18,534,893	\$18,370,223	\$18,520,148	\$19,749,605
Maintenance	\$21,511,437	\$20,796,265	\$21,240,833	\$21,458,919	\$22,145,969
Debt Service	\$24,885,845	\$24,876,687	\$27,048,808	\$24,438,144	\$27,849,361
Technology	\$9,094,436	\$8,584,375	\$9,191,199	\$9,471,260	\$10,730,579
TOTAL APPROPRIATED EXPENDITURES	\$278,193,978	\$270,643,846	\$285,970,055	\$287,783,398	\$296,830,329
Transfer to School Food Service Fund	\$63,870	\$63,870	\$63,870	\$63,870	\$63,870
TOTAL EXPENDITURES	\$278,257,848	\$270,707,716	\$286,033,925	\$287,847,268	\$296,894,199

Overview of Education Function

School Boards in Virginia are required to provide, as a minimum, programs and services as prescribed by the Standards of Quality (SOQ). The Local Composite Index is the measure used to determine the state and local share of SOQ costs. The Required Local Effort is the locality’s share, of the State’s estimate of the costs of such SOQ programs, which, by law, must be funded by the locality. The Required Local Match is the locality’s required share of program costs for optional school facilities and incentive programs in which the school division elects to participate in a given fiscal year. The additional local transfer is the amount of local funding provided above the Required Local Effort and the Required Local Match.

The table below provides a breakdown of the General Fund transfer, showing the required local effort for State funding, the required local match for optional State programs, the required local match for Federal grants, the transfer necessary to pay debt service on school capital projects, and the additional local transfer. Cost per pupil data follows the table depicting the breakdown of the local transfer to Schools.

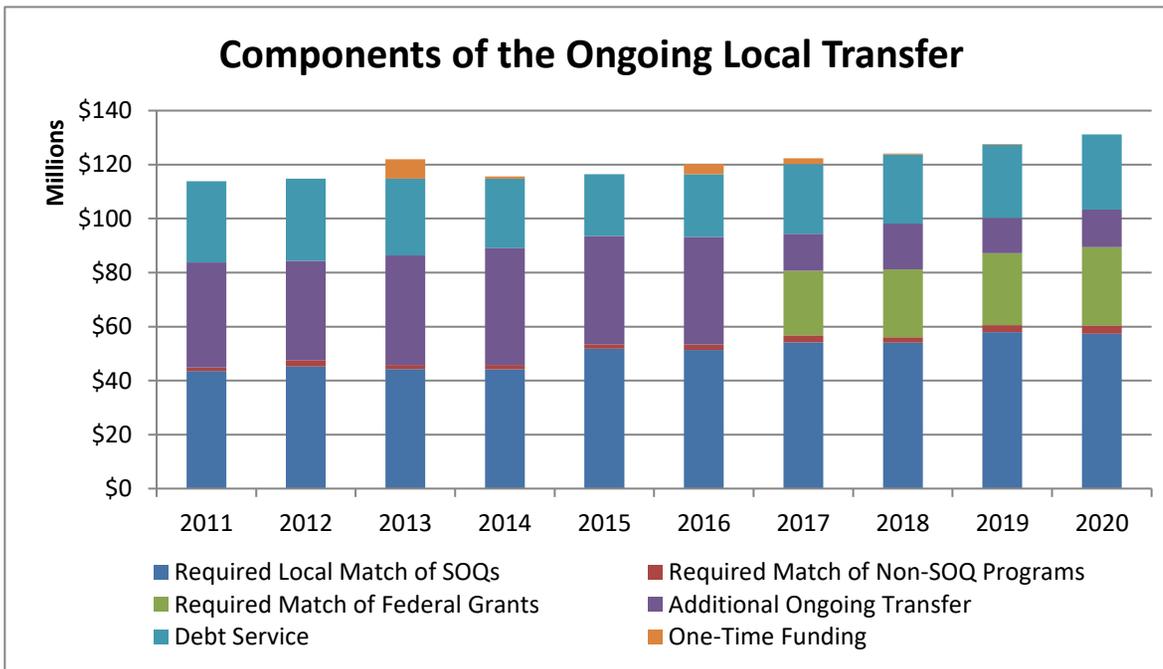
Breakdown of Local Transfer	FY 2019 Adopted Budget	FY 2020 Adopted Budget
Required Local Effort for State SOQ funding	\$57,978,170	\$57,354,933
Required Local Match for Non-SOQ Programs	2,531,713	3,026,133
Required Local Match for Federal Grants	26,632,599	28,998,371
Debt Service	27,048,808	27,849,361
Additional Local Transfer	14,300,803	13,952,618
Total Local Transfer	\$128,492,093*	\$131,181,416

*\$250,000 of the total local transfer is one-time funding in FY 2019. Subsequent to adoption of the FY 2019 Budget, an additional \$868,877 in State revenue was received. The Board of Supervisors opted to decrease the local transfer as a result of the increased State revenue.

The table on the following page shows a historical view of the breakdown of the various components of the local transfer to the Schools.

Components of the Ongoing Local Transfer to Schools

FY	Required Local Match of SOQs	Required Match of Non-SOQ Programs	Required Match of Federal Grants	Additional Ongoing Transfer	Debt Service	One-Time Funding	Total Transfer	Change	
								\$	%
2011	\$43,595,345	\$1,302,868	n/a*	\$38,918,480	\$30,013,646	\$0	\$113,830,339	\$0	0.0%
2012	\$45,188,202	\$2,381,247	n/a*	\$36,745,949	\$30,514,941	\$0	\$114,830,339	\$1,000,000	0.9%
2013	\$44,280,489	\$1,507,515	n/a*	\$40,624,898	\$28,417,437	\$7,206,094	\$122,036,433	\$7,206,094	6.3%
2014	\$44,116,544	\$1,650,255	n/a*	\$43,441,149	\$25,622,391	\$750,000	\$115,580,339	-\$6,456,094	-5.3%
2015	\$51,849,984	\$1,599,490	n/a*	\$40,068,261	\$22,897,604	\$0	\$116,415,339	\$835,000	0.7%
2016	\$51,345,396	\$1,954,912	n/a*	\$39,916,137	\$23,216,302	\$3,749,749	\$120,182,496	\$3,767,157	3.2%
2017	\$54,185,003	\$2,534,239	\$23,985,322	\$13,623,058	\$25,922,930	\$2,100,000	\$122,350,552	\$2,168,056	1.8%
2018	\$54,018,514	\$2,027,313	\$25,110,085	\$17,004,285	\$25,581,896	\$333,222	\$124,075,315	\$1,724,763	1.4%
2019	\$57,978,170	\$2,531,713	\$26,632,599	\$13,181,926	\$27,048,808	\$250,000	\$127,623,216	\$3,547,901	2.9%
2020	\$57,354,933	\$3,026,133	\$28,998,371	\$13,952,618	\$27,849,361	\$0	\$131,181,416	\$3,558,200	2.8%

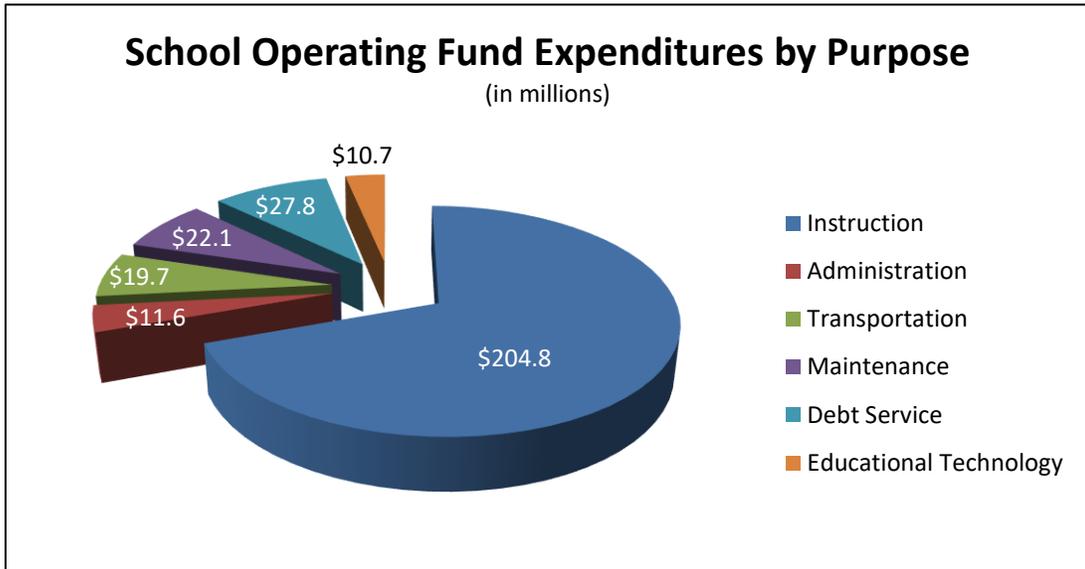


Available Ongoing Local Transfer After Debt Service			
FY	Transfer less D.S.	\$	%
2011	\$83,816,693	\$1,858,273	2.3%
2012	\$84,315,398	\$498,705	0.6%
2013	\$86,412,902	\$2,097,504	2.5%
2014	\$89,207,948	\$2,795,046	3.2%
2015	\$93,517,735	\$4,309,787	4.8%
2016	\$93,216,445	-\$301,290	-0.3%
2017	\$94,327,622	\$1,111,177	1.2%
2018	\$98,160,197	\$3,832,575	4.1%
2019	\$100,324,408	\$2,164,211	2.2%
2020	\$103,332,055	<u>\$3,007,647</u>	3.0%
		\$21,373,635	25.5%

*Prior to FY 2017, the required match of federal grants was combined with the additional ongoing transfer and consequently shows as "n/a."

Per Pupil Cost	FY 2019 Adopted Budget	FY 2020 Adopted Budget
Student enrollment	23,896	24,009
Total School Operating Budget per Pupil	\$11,967	\$12,363
Local Transfer per pupil – Operating	\$4,245	\$4,304
Local Transfer per pupil – Debt Service	<u>\$1,132</u>	<u>\$1,160</u>
Total Local Transfer per pupil	\$5,377	\$5,464

Note: Per pupil costs may vary from one locality to another because each locality may have varying operations and unique programs that may distort comparisons.



School	Building Capacity	Enrollment			2019-2020 Projection
		2016-2017	2017-2018	2018-2019	
Elementary (grades preK-5):					
Battlefield	833	618	649	655	651
Berkeley	353	268	294	295	290
Brock Road	907	656	658	665	668
Cedar Forest	936	746	749	740	744
Chancellor	455	424	441	463	456
Courthouse Road	907	813	809	812	823
Courtland	789	527	535	535	560
Harrison Road	936	793	792	783	781
Lee Hill	807	652	669	662	665
Livingston	504	420	406	408	410
Parkside	936	773	865	867	914
Riverview	907	685	619	624	614
Robert E. Lee	585	515	540	508	546
Salem	815	629	646	645	680
Smith Station	986	713	678	642	628
Spotswood	641	512	551	568	574
Wilderness	936	746	719	677	647
	13,233	10,490	10,620	10,549	10,651
Middle (grades 6-8):					
Battlefield	807	802	834	837	850
Chancellor	857	849	861	835	848
Freedom	948	780	769	815	851
Ni River	774	764	723	707	706
Post Oak	948	726	727	688	699
Spotsylvania	907	876	909	934	945
Thornburg	790	739	715	730	741
	6,031	5,536	5,538	5,546	5,640
Secondary (grades 9-12):					
Chancellor	1,427	1,299	1,268	1,288	1,323
Courtland	1,265	1,146	1,179	1,176	1,183
Massaponax	1,830	2,022	2,027	2,017	2,077
Riverbend	1,995	1,919	1,981	1,919	1,946
Spotsylvania	1,611	1,157	1,180	1,143	1,153
John J. Wright Center (preK-12)					
Preschool	(1)	(1)	(1)	(1)	(1)
Alt Education	90	23	21	36	36
	8,218	7,566	7,656	7,579	7,718
TOTAL	27,482	23,592	23,814	23,674	24,009

(1) Pre-K enrollment is counted at the home elementary schools above. However, the 10/1/2018 enrollment was 432 for the 2018 - 2019 school year and is projected at 432 for the 2019 - 2020 school year.

School Food Service

Mission – To provide a nutritious and well-balanced USDA reimbursable breakfast, lunch, and a la carte program, providing students choices of meals with high quality products.

School Food Service Fund

	FY 2018 Amended	FY 2018 Actuals	FY 2019 Adopted	FY 2019 Amended	FY 2020 Adopted
REVENUES: (function specific)					
Local	\$4,771,075	\$4,572,382	\$4,750,942	\$4,750,942	\$4,898,222
State & Federal	\$5,426,549	\$5,810,448	\$5,701,160	\$5,701,160	\$5,985,087
Transfer from School Operating Fund	\$63,870	\$63,870	\$63,870	\$63,870	\$63,870
Use of (Addition to) Fund Balance	\$337,638	(\$356,054)	\$807,000	\$807,000	\$1,394,349
TOTAL REVENUES	\$10,599,132	\$10,090,646	\$11,322,972	\$11,322,972	\$12,341,528
EXPENDITURES: (by category)					
School Food Service	\$10,599,132	\$10,090,646	\$11,322,972	\$11,322,972	\$12,341,528
TOTAL EXPENDITURES	\$10,599,132	\$10,090,646	\$11,322,972	\$11,322,972	\$12,341,528

Citizen Services/Regional Agencies

Local funding only - grant funding NOT included

	FY 2018 Actuals	FY 2019 Adopted	FY 2020		Variance from FY 2019 Adopted Budget	
			Agency Request	Adopted Budget	Dollar	Percentage
4-H Educational Center	\$2,000	\$2,000	\$2,000	\$2,000	0	0.0%
Airplane Museum	50,000	0	0	0	0	N/A
Boys & Girls Club of the Rappahannock Region	0	0	13,000	0	0	N/A
Central Rappahannock Regional Library (CRRL)	4,435,128	4,830,523 #	4,626,346	4,626,346	(204,177)	(4.2%)
disAbility Resource Center	30,550	30,550	32,075	28,000	(2,550)	(8.3%)
Empowerhouse	69,808	55,448	58,220	58,220	2,772	5.0%
FAILSAFE-ERA	0	0	15,000	0	0	N/A
Forest Fire Extension Service	12,024	12,024	11,996	11,996	(28)	(0.2%)
Fredericksburg Regional Alliance (FRA)	128,998	126,337	135,000	135,000	8,663	6.9%
Fredericksburg Regional Food Bank	0	0	63,092	0	0	N/A
Fredericksburg Regional Transit (FRED)	402,673	405,421	383,072	383,072	(22,349)	(5.5%)
Fredericksburg SPCA	0	4,000	15,000	4,000	0	0.0%
George Washington Regional Commission (GWRC)	87,985	95,761	95,758	75,758	(20,003)	(20.9%)
Germanna Community College	230,520	89,171	189,171	189,171	100,000	112.1%
Greater Fredericksburg Habitat for Humanity	7,000	0	7,700	0	0	N/A
Greater Fredericksburg Tourism Partnership	171,338	175,000	175,000	175,000	0	0.0%
Health Department	634,007	647,569	647,569	647,569	0	0.0%
Healthy Families Rappahannock Area	16,400	28,000	28,000	10,000	(18,000)	(64.3%)
John J. Wright Educational & Cultural Ctr Museum	29,000	31,000	36,000	36,000	5,000	16.1%
Lake Anna Advisory Committee	2,000	3,000	0	0	(3,000)	(100.0%)
Lake Anna Civic Association	7,000	7,000	7,000	7,000	0	0.0%
Legal Aid Works (prev Rapp Legal Services)	28,684	28,684	28,684	28,684	0	0.0%
Med Flight	0	0	4,100	0	0	N/A
Mental Health America of Fredericksburg	27,142	27,348	26,250	14,750	(12,598)	(46.1%)
Micah Ministries	20,000	22,000	22,000	22,000	0	0.0%
Moss Free Clinic	25,460	25,456	25,456	25,456	0	0.0%
Office on Youth	278,473	217,829	178,392	178,392	(39,437)	(18.1%)
Piedmont Dispute Resolution Center	0	1,500	2,500	1,500	0	0.0%
Potomac & Rapp'k Transportation Commission (PRTC)	111,400	118,700	114,200	114,200	(4,500)	(3.8%)
Rappahannock Area Agency on Aging	31,885	31,885	31,885	31,885	0	0.0%
Rappahannock Area Community Services Board (RACSB)	396,984	393,026	427,593	427,593	34,567	8.8%
Rappahannock Area Court App Special Advocates (CASA)	20,000	20,000	24,000	22,000	2,000	10.0%
Rappahannock Area YMCA	0	0	200,000	200,000	200,000	N/A
Rappahannock Big Brothers/Big Sisters	5,500	3,000	3,000	3,000	0	0.0%
Rappahannock Council Against Sexual Assault	21,000	21,000	25,410	21,000	0	0.0%
Rappahannock Emergency Medical Services	12,000	12,000	39,309	12,000	0	0.0%
Rappahannock Juvenile Center	1,386,321	1,214,807	1,351,387	1,351,387	136,580	11.2%
Rappahannock Railroad Museum	0	0	25,000	25,000	25,000	N/A
Rappahannock Refuge/Loisann's Hope House	20,000	20,000	20,000	15,000	(5,000)	(25.0%)
Rappahannock Regional Jail	5,061,059	5,812,889	6,212,889	6,212,889	400,000	6.9%
Rappahannock River Basin Commission	1,000	1,000	1,000	1,000	0	0.0%
Rappahannock United Way Vol/Info Prog	0	3,000	3,000	5,000	2,000	66.7%
Rebuilding Together - Fredericksburg	7,000	7,000	8,500	7,000	0	0.0%
Safe Harbor Child Advocacy Center	7,000	7,150	7,365	7,365	215	3.0%
Spotsylvania Emergency Concerns Assoc (SECA)	12,500	13,250	13,250	13,250	0	0.0%
Spotsylvania Historical Association	35,520	30,720	30,728	30,728	8	0.0%
Thurman Brisben Center	77,000	84,000	100,800	84,000	0	0.0%
Tri-County Soil & Water Conservation District (SWCD)	31,830	35,013	41,306	41,306	6,293	18.0%
Virginia Community Food Connections	0	0	15,000	5,000	5,000	N/A
Virginia Railway Express (VRE)	1,520,191	1,632,635	1,285,670	1,285,670	(346,965)	(21.3%)
TOTAL ALL AGENCIES FUNDED	\$15,454,379	\$16,326,696	\$16,809,673	\$16,576,187	\$249,491	1.5%

¹ Subsequent to adoption of the FY 2019 Budget, the Board authorized two months of operations of the new Spotsylvania Towne Centre satellite library in FY 2018. This caused a shift of \$18,450 in one-time capital start-up costs between the FY 2018 and FY 2019 budgets, reducing the FY 2019 payment to the library by \$18,450.

Total Full-time Equivalents (FTE)

	FY 2018 Revised	FY 2019 Adopted	FY 2019 Revised	FY 2020 Adopted
Executive Services	23.00	23.00	22.00	22.00
Administrative Services	117.65	117.65	121.28	121.28
Voter Services	3.50	3.50	3.50	3.50
Judicial Administration	44.89	44.89	44.89	44.89
Public Safety	521.88	547.23	561.23	564.23
Public Works	199.32	203.32	203.32	202.32
Health & Welfare	96.65	98.15	106.78	113.78
Parks, Recreation & Cultural	26.78	26.78	27.28	28.28
Community Development	31.13	35.50	35.13	35.13
Transportation	4.26	4.26	4.26	4.26
Capital Projects	2.00	2.00	2.00	2.00
TOTAL FTEs*	1,071.06	1,106.28	1,131.67	1,141.67
Total full-time FTEs	996.00	1,036.00	1,059.00	1,069.00
Total part-time FTEs	75.06	70.28	72.67	72.67

Positions for each department are listed at the end of each function section.

Salary and Benefits

The FY 2020 Adopted Budget includes the following salary and benefit changes for all County departments. Salary and benefit details for School employees can be found in the School's budget document which is available through the School Administrative Office at (540) 834-2500 or at www.spotsylvania.k12.va.us.

- The following compensation adjustments are budgeted within department budgets:
 - 1.2% cost-of-living adjustment, and 1.2% merit increase – the combination of which is commensurate with the 2018 annual consumer price index.
 - Third year of funding for the phased implementation of the compensation study and longevity adjustments approved by the Board in June 2017. The longevity adjustments planned in FY 2020 are 0.5% for employees reaching three or 12 years of service, and 1% for those reaching five, 10 or 15 years of service as of June 30, 2019.

To best align with VRS reporting dates, all approved compensation adjustments have an effective date of July 15, 2019 and will first appear on paychecks on August 2, 2019.

- The County will continue to offer the current Keycare 20 and Keycare 30 health insurance plans and will add a high deductible health insurance plan option. The FY 2020 Budget was increased by \$1.5 million for the County's share of the health insurance increases. Employees will see an increase in the monthly payroll premiums for both plans beginning with the plan year that starts October 2019. Details of the high deductible health insurance plan will be provided during open enrollment.
- The Virginia Retirement System (VRS) employer contribution rate remains at 9.58%.
- The VRS disability insurance rate for employees in the VRS Hybrid Plan retirement system remains at 0.59%.
- The VRS Life Insurance employer rate remains at 1.31%.
- Workers compensation rates remain the same as those in use for FY 2019.
- As has been the case in prior budgets, \$8,500 is included in the County Administrator's budget for special employee recognitions (i.e. bonuses and other forms of recognition) as set out in Section 8.3 of the County's Personnel Policies and Procedures Manual.

Personnel Changes

The table below outlines position additions and changes in FY 2020.

Function	FTE Count		Position	Funded: Full-Year	Deleted	Requested: Not Recommended
	Full-time	Part-time				
Executive Services			Deputy Director of Human Resources ¹	✓		
			Part-time Assessment Technician I			✓
Public Safety	2.00		Deputy Sheriff - Courts	✓		
			Three Deputy Sheriff – SROs ²	✓		
			Two Communications Officers ²	✓		
			Two Communications Operators ²	✓		
			Two Animal Control Shelter Assistants ²	✓		
			Commercial Inspector	✓		
Public Works	(1.00)		Sign Coordinator		✓	
Health & Welfare	1.00		Eligibility Program Manager	✓		
	3.00		Family Services Worker (Child Welfare)	✓		
	1.00		Family Services Supervisor (Foster Care)	✓		
	1.00		Services Program Manager	✓		
	1.00		Eligibility Worker II	✓		
Parks, Recreation & Cultural	1.00		Maintenance Worker I	✓		
10.00		TOTAL NET INCREASE/(DECREASE) IN FULL-TIME POSITIONS				
0.00		TOTAL NET INCREASE/(DECREASE) IN PART-TIME FTEs				

Bold = new position

¹ This position was approved by the Board in February 2019 for FY 2019.

² Existing position. Funded half year in FY 2019, but for full year in FY 2020.

Personnel Changes *continued*

The table below outlines position changes that occurred during FY 2019 and are included in the FY 2020 Adopted Budget.

Function	FTE Count		Position	Full-Year Funded	Grant Funded
	Full-time	Part-time			
Executive Services	(1.00)		Assistant County Administrator		
Administrative Services	1.00		Deputy Director of Human Resources	✓	
	1.00		Financial System Administrator	✓	
	1.00		Deputy Director of Finance for Budget	✓	
		0.63	Procurement Clerk	✓	
Public Safety	3.00		Deputy Sheriff - SRO	✓	
	1.00		Deputy Sheriff – SRO – half year		✓
	10.00		Firefighter/Medic 24/7 (SAFER) – half yr		✓
Health & Welfare	3.00		Eligibility Worker	✓	
	1.00		Senior Eligibility Worker	✓	
	2.00		Self-Sufficiency Worker II	✓	
	1.00		Senior Family Services Worker	✓	
	1.00	(0.63)	Aide II ¹	✓	
		0.63	Family Services Worker II	✓	
		0.63	PC Technician	✓	
Parks & Recreation		0.50	Support Clerk ²	✓	
Community Development	1.00		Project Management Coordinator ³		
	(1.00)		Business Retention Specialist ³		
	1.00		Business Development Manager ³		
	(1.00)		Project Management Coordinator ³		
		0.63	Office Assistant ³		
	(1.00)		ED&T Assistant ³		
23.00			Total net increase/(decrease) in full-time positions		
2.39			Total net increase/(decrease) in part-time FTEs		

¹ Conversion of part-time Aide II position to full-time

² FTE change from 0.0 FTE to 0.50 FTE due to amount of consistent hours worked per week

³ The vacant Business Retention Specialist position was changed to a Project Management Coordinator position in June 2018. In June 2019, the vacant Project Management Coordinator and one vacant ED&T Assistant positions were eliminated in order to add the Business Development Manager and part-time Office Assistant positions.

FY 2020 – FY 2024 CIP Development Calendar

August 16, 2018	Project managers submit project requests/revisions to Finance Department
September 2018	CIP Working Group review/discussion of projects
October 9, 2018	CIP work session – initial presentation of CIP concepts for Board comments
Early November	CIP review meetings with 2 Board members at a time
November 26, 2018	Schools submit Schools' Draft CIP to Finance
Early December 2018	County Administrator makes final decisions on projects to include in Recommended CIP
By December 7, 2018	Finance ensures debt service and operating costs for FY 2020 projects are included in Recommended Budget
February 12, 2019	Schools submit Schools' Approved CIP to Finance
February 12, 2019	Presentation of County Administrator's FY 2020 Recommended Budget and FY 2020 – FY 2024 CIP to Board of Supervisors
March 26, 2019	Budget, Tax Rate, and CIP public hearings – Massaponax High School
April 3, 2019	Planning Commission reviews potential projects within the CIP for conformance with Comprehensive Plan
April 9, 2019	Board's final approval of draft FY 2020 – FY 2024 CIP
April 11, 2019	Adoption of FY 2020 Budget and 2019 Tax Rates

Financial Analysis

The financial condition and debt capacity of the County is a primary consideration when developing the CIP. Credit ratings reflect a locality's financial condition, management expertise, and proven ability to implement strategies that maintain long-term credit strength. As such, balancing project needs with projections of available resources to pay for those needs is paramount. Although there is no legal limit in Virginia on the level of general obligation debt issued by counties, Spotsylvania's financial policies include the following debt guidelines:

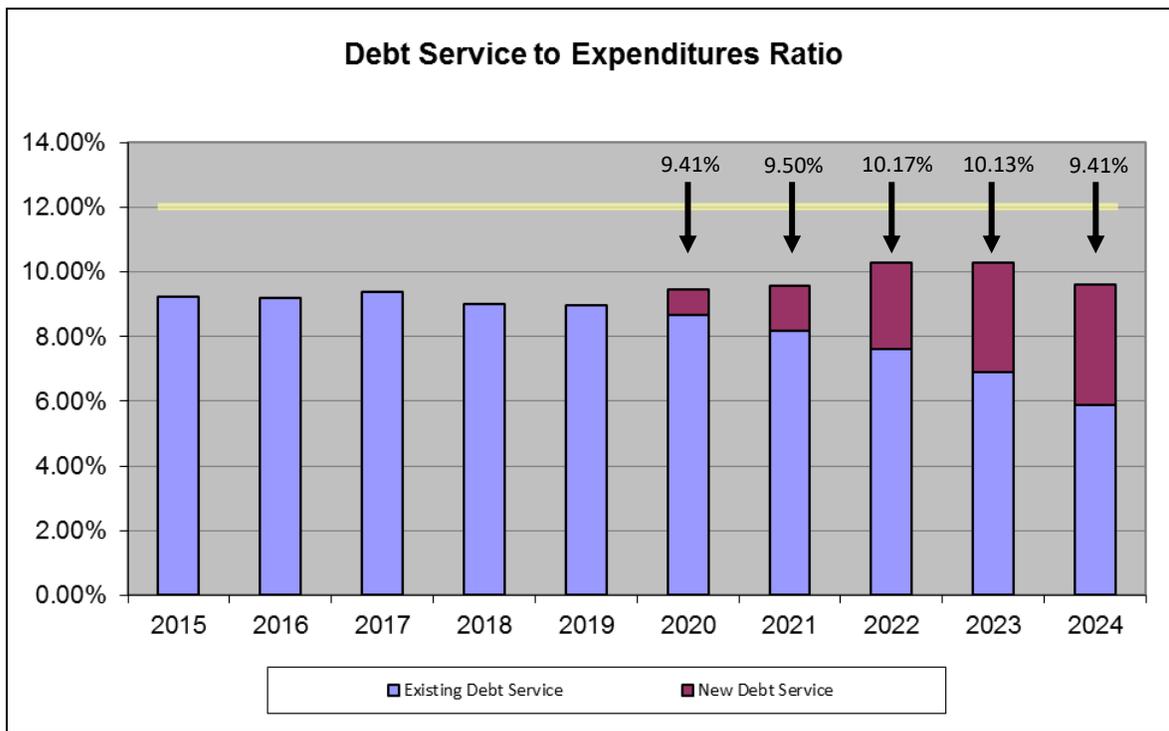
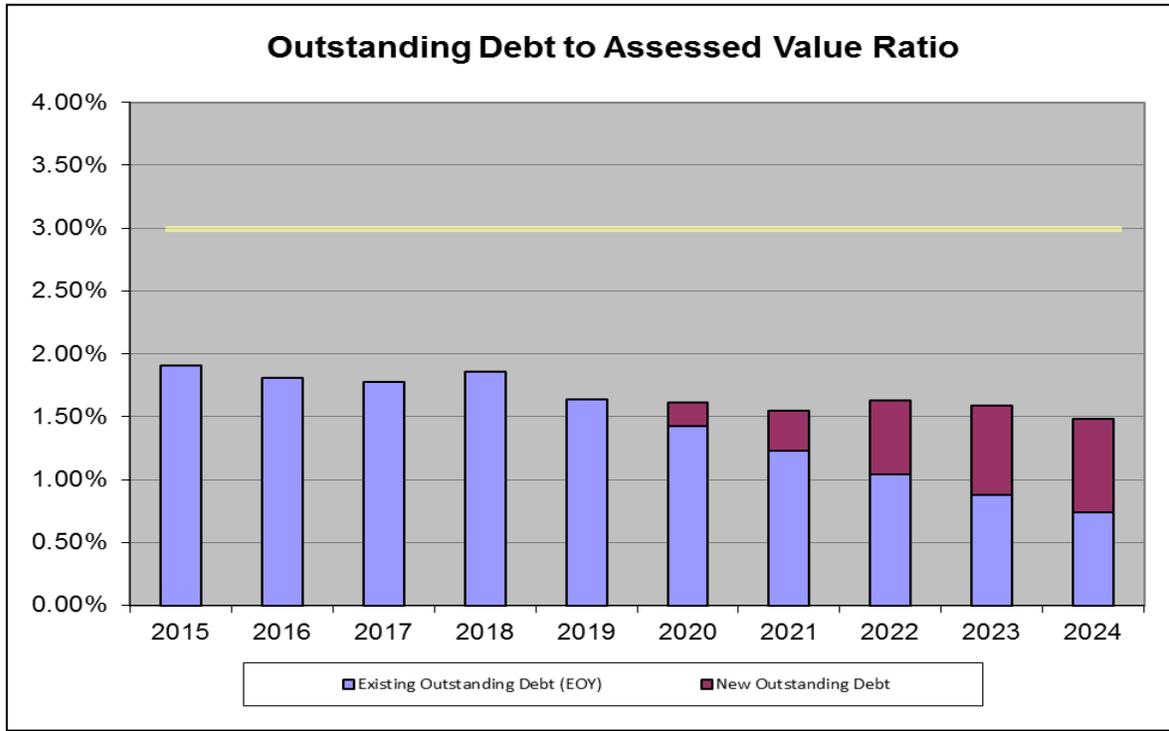
- Net debt as a percentage of estimated market value taxable should not exceed 3%.
- The ratio of debt service expenditures as a percent of governmental fund expenditures should not exceed 12%. The County will work towards reducing this ratio to not more than 10% by the end of FY 2025.
- The County intends to maintain its 10 year tax-supported debt and lease payout ratio at or above 65% at the end of each adopted CIP.

As staff prepared the CIP financial analysis to assess the ratios noted above, the following **assumptions** were in place for budget purposes. The actual terms for which bonds are issued will be fine-tuned to more accurately align with the useful lives of projects ahead of the Summer bond issuance.

CIP Assumptions:

- Bonds are sold on an annual basis.
 - The structure of all bond sales is level principal.
 - Long-term bonds are structured with 20-year terms.
 - Short-term bonds are structured with 12-year terms for buses and fire apparatus and with 7-year terms for rescue apparatus and technology items.
 - The growth rates for revenues and expenditures are consistent with those reflected in the Budget Plus Five financial model (i.e. the five year forecast), and assume an equalized real estate tax rate each year.
 - The interest rate paid on borrowed funds is fixed at 4.00%/2.80%/3.45% for 7/12/20 year bonds for the Summer 2019 issuance and is fixed at 5.00%/3.80%/4.45% for each 7/12/20 year issuance thereafter.
-

The graphs below indicate that the revised FY 2020 – FY 2024 Adopted CIP is in compliance with the Board’s adopted fiscal policy guidelines. The yellow horizontal lines represent the limit of the fiscal policies for each debt ratio.



The payout ratio is an assessment of the speed at which the County repays its debt.

10-Yr Payout Ratio (must be > 65%)	
FY	Payout Ratio
FY 2020	80.45%
FY 2021	81.09%
FY 2022	78.61%
FY 2023	77.69%
FY 2024	78.03%

For example, at the beginning of FY 2020, including the financings to be issued in Summer 2019, total general debt outstanding is estimated at \$308.1 million. At the end of FY 2029 – ten fiscal years beyond FY 2020 – the County will have repaid \$247.9 million (80.45%) of the debt outstanding at the beginning of FY 2020.

Also related to the CIP is a fiscal policy which states the County’s goal of budgeting pay-as-you-go funding for capital projects is equal to 5% of General Fund revenues (excluding obligated transfers), with a minimum of 3%. Beginning in FY 2008, the County established the transfer from the General Fund to the Capital Projects Fund at 1%, with an additional 0.25% to be added each year thereafter. For FY 2020, the Board voted to pause on adding another 0.25% for one year, such that the FY 2020 transfer is budgeted at \$9.8 million, or 3.75% of General Fund revenues. Additionally, \$4.2 million is transferred from the General Fund balance to the Capital Projects Fund to cash fund additional capital projects.

Operating Impact

The table below shows the anticipated budgetary impacts that implementation of projects in the FY 2020 – FY 2024 CIP may have in the near future. The operating impacts occurring in FY 2020 are included in the Adopted Budget.

Projects/Type	FY 2021	FY 2022	FY 2023	FY 2024
General Government Projects				
Debt Service	\$251,763	\$345,837	\$737,411	\$1,018,985
Utilities/Maintenance/Insurance/Fuel	418,415	851,313	1,029,145	1,042,893
Parks & Recreation Projects				
Utilities/Maintenance/Insurance/Fuel	11,566	12,144	12,752	13,389
Fire & Rescue Projects				
Debt Service	355,600	1,160,372	1,831,712	2,124,209
Personnel (new station)	0	0	0	1,240,000
Utilities/Maintenance/Insurance/Fuel	26,552	27,422	113,283	257,397
Transportation Projects				
Debt Service	568,180	1,647,054	2,271,751	2,566,388
School Projects				
Debt Service	5,298,866	9,394,025	11,524,978	12,805,558
Total				
Debt Service	6,474,409	12,547,288	16,365,852	18,515,140
Personnel	0	0	0	1,240,000
Utilities/Maintenance/Insurance/Fuel	<u>456,533</u>	<u>890,879</u>	<u>1,155,180</u>	<u>1,313,679</u>
Total	\$6,930,942	\$13,438,167	\$17,521,032	\$21,068,819

The following table shows the potential impact that implementation of the FY 2020 – FY 2024 CIP could have on the tax rate. This table reflects all General Government, Transportation and Schools capital projects within the five-year planning period. The analysis assumes the 2019 real estate tax rate of \$0.8474 per \$100 of assessed value is equalized in the out-years. The “Additional D.S. Budget Needed” column represents the net new debt service that is over and above the debt service budgeted in FY 2020, and unlike the debt service shown in the previous table, takes into account the pay down of existing debt. The “Incremental Tax Rate Impact” shows the tax rate increase necessary each year to fund the Adopted CIP *beyond what is included in the FY 2020 Budget*.

FY 2020 – FY 2024 CIP’s Potential Impact on Tax Rate

FY	Value of \$0.01	Debt Service Impact			Operational Impact			Total Estimated Impact	
		Add'l D.S. Budget Needed	Estimated Tax Rate Impact	Incremental Tax Rate Impact	Add'l Operational Budget Needed	Estimated Tax Rate Impact	Incremental Tax Rate Impact	Estimated Tax Rate Impact	Incremental Tax Rate Impact
2020	\$1,528,413	\$0	\$0.000	\$0.000	\$0	\$0.000	\$0.000	\$0.000	\$0.000
2021	1,574,265	1,487,876	0.009	0.009	456,533	0.003	0.003	0.012	0.012
2022	1,621,493	6,035,059	0.037	0.028	890,879	0.005	0.003	0.043	0.030
2023	1,670,138	7,289,229	0.044	0.006	1,155,180	0.007	0.001	0.051	0.008
2024	1,720,242	5,155,775	0.030	-0.014	2,553,679	0.015	0.008	0.045	-0.006
				\$0.030*				\$0.015*	\$0.045*

*May appear to add incorrectly due to rounding

Given the projected CIP expenditures for the next five years, revenues will need to increase by the equivalent of 4.5 cents on the real property tax rate by FY 2024 to pay the costs of added debt service and operating costs. Over the five year period, 67% of the added costs are associated with debt service while the remaining 33% is associated with on-going operating costs related to the projects with the most significant operating costs being the 18 new positions that will be necessary to operate a new fire/rescue station (Co. 12). Debt service and annual operating costs related to the CIP have been factored into the five-year financial forecast which begins on page 125.

FY 2020 Capital Projects –

The capital projects budgets for FY 2020 total \$56.5 million and include the County’s Capital Projects Fund, the Utilities Capital Projects Fund, and the Schools’ Capital Projects Fund. It is anticipated that bonds will be issued in Summer 2019 to fund certain County and Schools capital projects for FY 2020. Due to the close proximity of time between budget approval and the start of implementation of school capital projects, the debt proceeds and project expenditures are included in the budget for the Schools’ Capital Projects Fund. However, neither debt proceeds nor project expenditures associated with the financings for County capital projects are included in the FY 2020 Adopted Budget. Upon finalizing the financing of the FY 2020 projects, staff will request that the Board amend the budget to include revenues and expenditures associated with the financed projects. Debt service expenditures associated with the planned financing are included in the FY 2020 General Fund, Transportation Fund and School Operating Fund budgets.

The following table lists the capital projects, transfers and capital projects related staffing costs adopted for FY 2020:

Project	Frequency*	FY 2020 Project Cost	FY 2020 Budget	To Be Financed
General Government Facilities:				
Judicial Center Renovation & Expansion	N	\$4,719,000	\$4,719,000	\$ -
Holbert Building Major Maintenance	N	200,000	200,000	-
Replacement Vehicles	R	1,490,870	1,490,870	-
Animal Shelter Renovation & Expansion	N	1,076,667	78,597	998,070
New General Government Facility	N	500,000	500,000	-
Stormwater Mgmt. Maint. – County-Owned	R	30,000	30,000	-
General Government Facilities Total		\$8,016,537	\$7,018,467	\$998,070
Information Technology:				
Computer Aided Dispatch System Replacement	N	\$1,000,000	\$17,525	\$982,475
Next Generation 911 (NG911)	N	1,200,000	1,200,000	-
In-Car Camera Replacement Program	R	256,667	256,667	-
Replacement Computers & Servers	R	802,310	802,310	-
Financial & HR System Upgrade	N	631,500	631,500	-
Cloud Strategy Implementation	N	250,000	250,000	-
Business Tax Software Update	N	100,000	100,000	-
State Income Tax Program Replacement	N	100,000	100,000	-
Security Camera Replacement Program	R	250,000	250,000	-
Information Technology Total		\$4,590,477	\$3,608,002	\$982,475
Solid Waste:				
Convenience Center Paving	R	\$50,000	\$50,000	\$ -
Refuse Disposal Equipment Replacement	R	615,000	615,000	-
Refuse Collection Equipment Replacement	R	630,000	630,000	-
Solid Waste Total		\$1,295,000	\$1,295,000	\$ -
Parks & Recreation:				
Belmont Park	N	\$500,000	\$500,000	\$ -
Keswick Park Start-Up Costs	N	169,120	169,120	-
Parks & Recreation Total		\$669,120	\$669,120	\$ -
Fire/Rescue:				
Company 6 Bunkroom Renovation & Expansion	N	\$1,200,000	\$ -	\$1,200,000
Replacement Fire Equipment	R	2,200,000	2,200,000	-
Replacement EMS Equipment	R	1,087,500	1,087,500	-
CPR Delivery Devices	N	46,412	46,412	-
Fire/Rescue Total		\$4,533,912	\$3,333,912	\$1,200,000
Transportation:				
Exit 126 – Rt. 17 Widening/Bridge	N	\$3,400,000	\$1,070,495	\$2,329,505
Transportation Total		\$3,400,000	\$1,070,495	\$2,329,505

Project	Frequency*	FY 2020 Project Cost	FY 2020 Budget	To Be Financed
Schools:				
Renovate & Expand Courtland High School	N	\$10,290,000	\$ -	\$10,290,000
Transportation Buses	R	3,987,676	-	3,987,676
Capital Maintenance	R	11,485,500	-	11,485,500
Technology Replacements/Upgrades	R	3,141,520	-	3,141,520
Schools Total		\$28,904,696	\$ -	\$28,904,696
Utilities:				
Telemetry/SCADA	N	\$1,850,000	\$250,000	\$1,600,000
Manhole Rehabilitation Program	R	50,000	50,000	-
System Improvements with Developers	R	150,000	150,000	-
CMMS & Asset Management Upgrade	N	300,000	300,000	-
Utilities Billing System Upgrade	N	100,000	100,000	-
Water Meter Replacement Program	N	5,000,000	-	5,000,000
Maple Grove 2" Waterline	N	75,000	75,000	-
Calhoun/Kilarney Waterline Connection	N	120,000	120,000	-
12" AC Line Replacement	N	350,000	350,000	-
Thornburg Distribution Improvements	N	2,000,000	-	2,000,000
Rt. 1 Waterline Imprv. – Cosner to Massaponax	N	500,000	500,000	-
Rt. 606 West - Waterline	N	500,000	500,000	-
Rt. 17 Waterline Betterment	N	50,000	50,000	-
Commonwealth Dr. Lot Waterline Betterment	N	50,000	50,000	-
Pump Station 24 Waterline	N	1,500,000	-	1,500,000
T'water Trl Waterline – Ruffins Pnd to New Post	N	125,000	125,000	-
Fawn Lake Tank & Booster Station	N	300,000	300,000	-
Collection System Extensions	R	50,000	50,000	-
Pump Station 24 Relocation	N	2,200,000	-	2,200,000
FMC Infrastructure Improvements	N	1,500,000	1,088,000	412,000
Fawn Lake Pump Stations 3 & 6	N	1,620,000	-	1,620,000
Thornburg WWTP Upgrade	N	3,000,000	-	3,000,000
Massaponax WWTP Expansion	N	6,100,000	3,697,000	2,403,000
Infiltration & Inflow Program	R	100,000	100,000	-
FMC Decommissioning/Indus. Pump Station	N	2,500,000	225,000	2,275,000
Deep Run Pump Station Rehabilitation	N	270,000	270,000	-
FMC to Massaponax WWTP Conveyance	N	1,500,000	250,000	1,250,000
Wishner Pump Station/Force Main	N	400,000	400,000	-
Grantwood Acres Interceptor	N	300,000	300,000	-
Thornburg Collection System Improvements	N	150,000	150,000	-
Gateway Business Park Pump Station	N	75,000	75,000	-
Rt. 606 West – Sewerline	N	200,000	200,000	-
Replacement Equipment – Field Services	R	300,000	300,000	-
Replacement Equipment – Composting	R	300,000	300,000	-
Utilities Total		\$33,585,000	\$10,325,000	\$23,260,000

Project	Frequency*	FY 2020 Project Cost	FY 2020 Budget	To Be Financed
Other:				
Capital Projects Management (personnel & op.)		\$279,279	\$279,279	\$ -
Transfer to General Fund		284,333	284,333	-
Transfer to Utilities Operating Fund		75,000	75,000	-
Transfer to Transportation Fund		173,596	173,596	-
Other Total**		\$812,208	\$812,208	\$ -
Total FY 2020 Capital Projects Funds		\$85,806,950	\$28,132,204	\$57,674,746
FY 2020 Capital Budget Including Schools' Financed Projects***				\$57,036,900

*"Frequency" refers to whether project is non-recurring (N) or routine (R) in nature. In this context, routine (recurring) expenditures are those that are included in almost every year's budget. Please note, this definition is meant to encompass general categories of work performed and assets acquired. It does not refer to the same exact equipment being replaced or the same exact maintenance being done every year.

**Items in "Other" category are excluded from the reports on pages 107 – 120.

***Differs from figures on pages 5 and 25 because transfers out are included here.

New Non-Recurring Capital Projects

Twenty-three new non-recurring projects are included in the FY 2020 - FY 2024 CIP for the first time, the capital and operating costs of which are listed in the table below. Note that the operating costs shown are for the period FY 2020 – FY 2024 only.

Non-Recurring Project Name	Estimated Expenditures FY 2020—FY 2024	
	Capital	Operating
Capital Projects		
Replacement of Livingston Tower	\$1,000,000	\$ -
Time Management System Replacement	200,000	-
Belmont Park	500,000	49,851
Keswick Park Start-Up Costs	169,120	-
Loriella Park Lighting Replacement – Phase II	304,000	-
Lee Hill Park Lighting Replacement	291,000	-
Aquatics Center	9,000,000	-
Field Complex	-	-
Partlow Community Center	-	-
Bring Hospital Blvd/Spotsylvania Parkway in Area of Hospital to State Standards	621,000	-
Schools Capital Projects		
Renovation & Expand Spotsylvania Middle School	28,00,000	TBD

Non-Recurring Project Name	Estimated Expenditures FY 2020—FY 2024	
	Capital	Operating
Utilities Capital Projects		
Utilities Billing System Upgrade	\$100,000	\$ -
Rt. 17 Waterline Betterment	250,000	-
Commonwealth Dr. Parking Lot Waterline Betterment	250,000	-
Pump Station 24 Waterline	1,500,000	505,793
Tidewater Trail Waterline – Ruffins Pond to New Post	1,125,000	-
Fawn Lake Tank & Booster Station	2,200,000	-
FMC to Massaponax WWTP Conveyance	16,453,404	1,982,330
Old Greenwich Sewer Replacement – Phase 5	800,000	-
Wishner Pump Station/Force Main	650,000	-
Grantwood Acres Interceptor	300,000	-
Thornburg Collection System Improvements	150,000	-
Gateway Business Park Pump Station	75,000	-

Out-Year Impacts of Approved Developments

Although specific projects related to out-year growth are not yet shown in the CIP for categories other than Utilities, previously approved residential developments that have not yet been constructed or fully built out are expected to impact future years' budgets. A summary of the Planning Department's May 2019 analysis of future impacts on school capacity and Fire/Rescue call volumes follows. The analysis indicates:

- At full capacity of 2,500 calls per station identified in the Comprehensive Plan, Company 4 and Company 6 currently exceed call capacity. Company 11, which opened in September 2016, was expected to relieve call volume at Company 1 and Company 6. However, both Company 4 and Company 6 remain significantly over capacity as shown in the table on page 103.
- Upon full build-out of the potential new development, there will be County-wide capacity to respond to an additional 5,268 calls a year beyond projected demand. Individually, however, Companies 1, 4, 6, and 11 will exceed call capacity. The most significant of these, Companies 4 and 6, will exceed the 2,500 calls per station capacity by 2,473 calls, and 1,474 calls respectively. A planned new station, Company 12 - Massaponax, is anticipated to help provide relief to the overall fire and rescue system when built and operational.
- Currently, 23 of the 27 schools that are expected to be impacted by previously approved residential developments have student capacity available. Upon build-out of the developments, 12 of the schools are expected to be over capacity. County-wide, elementary schools will have capacity of 385 seats; middle schools will be short by 665 seats; and high schools will be short by 815 seats.

Approved Development Inputs:

Development	Units Approved but Unbuilt				Future Students / F/R Calls	Impacted Schools & F/R Stations			
	SFD	SFA	MF	AR		Elem.	Middle	High	F/R Station
Fawn Lake	474	0	0	0	271 / 198	Brock Rd.	Ni River	Riverbend	7
Estates of Chancellorsville	44	0	0	0	25 / 18	Chancellor	Ni River	Riverbend	5
Estates of Elys Ford	231	0	0	0	132 / 96	Chancellor	Ni River	Riverbend	5
Saw Hill	31	0	0	0	18 / 13	Wilderness	Ni River	Riverbend	5
Estates at Buckingham	42	0	0	0	24 / 18	Berkeley	Post Oak	Spotsylvania	3
Whitehall	60	0	0	0	34 / 25	Brock Rd.	Ni River	Riverbend	7
Estates at Kingswood	20	0	0	0	12 / 8	Battlefield	Chancellor	Chancellor	4
Breckenridge Farms	39	0	0	0	22 / 16	Courthouse	Freedom	Courtland	1

Approved Development Inputs (continued):

Development	Units Approved but Unbuilt				Future Students / F/R Calls	Impacted Schools & F/R Stations			
	SFD	SFA	MF	AR		Elem.	Middle	High	F/R Station
Avalon Woods	98	0	0	0	56 / 41	Salem	Chancellor	Chancellor	6
Anna Vista Section 2	10	0	0	0	6 / 4	Livingston	Post Oak	Spotsylvania	2
Pennington Estates	9	0	0	0	5 / 4	Courtland	Spotsylvania	Courtland	1
Pamunkey Point	18	0	0	0	10 / 8	Livingston	Post Oak	Spotsylvania	9
Lee's Parke	344	0	0	133	197 / 171	Parkside	Spotsylvania	Massaponax	4
Sunrise Bay	33	0	0	0	19 / 14	Livingston	Post Oak	Spotsylvania	9
Regency at Chancellorsville	0	0	0	91	0 / 19	n/a	n/a	n/a	5
Glenhaven/ River Glen	25	0	0	0	14 / 10	Chancellor	Chancellor	Riverbend	5
Reserve at Chancellorsville	63	0	0	0	36 / 26	Chancellor	Chancellor	Riverbend	5
Mallard Landing	0	79	0	0	45 / 26	Cedar Forest	Thornburg	Massaponax	11
Summerfield	40	10	0	0	29 / 20	Spotswood	Battlefield	Chancellor	4
Keswick	150	90	236	184	272 / 178	R.E. Lee	Spotsylvania	Spotsylvania	1
Ni Village	0	164	773	0	227 / 212	Riverview	Spotsylvania	Massaponax	8
Lakeside	0	14	0	0	8 / 5	Spotswood	Battlefield	Massaponax	4
Brooks	0	2	0	0	1 / 1	Cedar Forest	Thornburg	Massaponax	11
Estates at Terry's Run	10	0	0	0	6 / 4	Livingston	Post Oak	Spotsylvania	9
Spotsylvania Courthouse Vil.	292	165	755	50	411 / 341	R.E. Lee	Spotsylvania	Spotsylvania / Courtland	1
Crossroads Station	0	0	610	0	105 / 125	Cedar Forest	Thornburg	Massaponax	11
New Post	219	87	0	0	176 / 120	Cedar Forest	Thornburg	Massaponax	11
Fortune's Landing	40	0	0	0	22 / 17	Wilderness	Ni River	Spotsylvania	5
Barley Woods	0	0	0	107	0 / 22	n/a	n/a	n/a	6
Heritage Woods	697	180	183	0	534 / 387	Parkside	Spotsylvania	Courtland/ Massaponax	1, 4, 8
Courtland Park	81	0	0	0	47 / 34	Courtland	Spotsylvania	Courtland	1
Southpoint Landing	0	0	550	0	94 / 112	Parkside	Battlefield	Massaponax	4

Approved Development Inputs (continued):

Development	Units Approved but Unbuilt				Future Students / F/R Calls	Impacted Schools & F/R Stations			
	SFD	SFA	MF	AR		Elem.	Middle	High	F/R Station
Legends of Chancellorsville	218	0	0	0	124 / 91	Brock Rd./ Chancellor	Ni River	Riverbend	5
Wheatland	0	93	0	0	55 / 31	Lee Hill	Thornburg	Massaponax	11
Thorburn Estates	59	0	0	0	34 / 25	Wilderness	Freedom	Riverbend	10
Jackson Village	0	596	1,149	385	543 / 510	Parkside	Spotsylvania	Massaponax	4
Retreat at Chancellorsville	0	0	0	191	0 / 39	n/a	n/a	n/a	5
Alexander's Crossing	518	971	888	230	1,012 / 765	Riverview	Thornburg	Massaponax	11
Plantation Woods	132	0	0	0	75 / 55	Courtland	Spotsylvania	Massaponax	1
Goodwin Cove	35	0	0	0	20 / 15	Livingston	Post Oak	Spotsylvania	9
Cedar Forest	29	0	0	0	16 / 12	Cedar Forest	Thornburg	Massaponax	11
Summit Crossing Estates	70	0	0	0	40 / 29	Riverview	Thornburg	Massaponax	11
Barrington	39	0	0	0	22 / 16	Chancellor	Chancellor	Riverbend	5
Afton	29	0	0	0	16 / 12	Spotswood	Battlefield	Massaponax	4
Roseland	0	14	0	0	8 / 5	Spotswood	Battlefield	Massaponax	4
Ashleigh Ridge	19	0	0	0	10 / 8	Wilderness	Freedom	Riverbend	5
The Villas at Salem Church	0	0	0	45	0 / 9	n/a	n/a	n/a	6
Palmer's Creek	0	0	400	0	68 / 82	Parkside	Spotsylvania	Massaponax	8
Total	13,643				4,901/3,997				

SFD = Single Family Detached SFA = Single Family Attached MF = Multi-Family (apartments) AR = Age Restricted Units
 *Units Approved but Unbuilt figures updated through May 2019.

Approved Development – School Impacts:

School	Capacity	October 2018 Enrollment	Anticipated New Students	Enroll. with New Students	Seats Avail w/New Students
Elementary					
Battlefield	833	655	5	660	173
Berkeley	353	295	11	306	47
Brock Road	907	665	166	831	76
Cedar Forest	936	740	160	900	36
Chancellor	455	463	132	595	-140
Courthouse Road	907	812	10	822	85
Courtland	789	535	57	592	197
Lee Hill	807	662	29	691	116
Livingston	504	408	27	435	69
Parkside	936	867	673	1,540	-604
Riverview	907	624	621	1,245	-338
Robert E. Lee	585	508	316	824	-239
Salem	815	645	25	670	145
Spotswood	641	568	29	597	44
Wilderness	936	677	38	715	221
Subtotal	11,311	9,124	2,299	11,423	-112
Countywide Elementary	13,233	10,549	2,299	12,848	385

Middle					
Battlefield	807	837	40	877	-70
Chancellor	857	835	32	867	-10
Freedom	948	815	15	830	118
Ni River	774	707	144	851	-77
Post Oak	948	688	19	707	241
Spotsylvania	907	934	562	1,496	-589
Thornburg	790	730	338	1,068	-278
Subtotal	6,031	5,546	1,150	6,696	-665
Countywide Middle	6,031	5,546	1,150	6,696	-665

High					
Chancellor	1,427	1,288	30	1,318	109
Courtland	1,265	1,176	173	1,349	-84
Massaponax	1,830	2,017	844	2,861	-1,031
Riverbend	1,995	1,919	231	2,150	-155
Spotsylvania	1,611	1,143	176	1,319	292
Subtotal	8,128	7,543	1,454	8,997	-869
Countywide High	8,218	7,579	1,454	9,033	-815

Approved Development – Fire/Rescue Impacts:

Station	Capacity	2018 Call Volume	Anticipated New Calls	Total with New Calls	Capacity Available
1 - Courthouse	2,500	1,847	757	2,604	-104
2 - Brokenburg	2,500	826	4	830	1,670
3 – Partlow	2,500	565	18	583	1,917
4 – Four Mile Fork	2,500	4,001	972	4,973	-2,473
5 – Chancellor	2,500	1,256	353	1,609	891
6 – Salem Church	2,500	3,902	72	3,974	-1,474
7 – Wilderness	2,500	945	223	1,168	1,332
8 – Thornburg	2,500	1,195	423	1,618	882
9 – Belmont	2,500	534	40	574	1,926
10 – Salem Fields	2,500	1,425	25	1,450	1,050
11 – Lee Hill	2,500	1,741	1,108	2,849	-349
Subtotal	27,500	18,237	3,995	22,232	5,268
Countywide F/R*	27,500	18,237	3,995	22,232	5,268

*Source of Fire/Rescue call volume data is Spotsylvania County Planning Department. Call volumes are allocated between stations based on assigned response zones.

The analysis of school capacity shows that there will be a shortage of capacity countywide at the middle and high schools if these projections become reality. The construction of new schools or additions will have a significant impact in operating costs in future budgets, both in terms of debt service, staff to fill the schools, and facility operations and maintenance.

Costs for Future Project Planning

As evidenced by the approved development tables in the preceding section, additional public facilities and services will be needed in the future to serve an increased population upon build-out of approved development. For planning purposes, the following estimating methodology should be used for typical parks, fire/rescue stations, and schools needed in the future beyond the five-year scope of this CIP. Cost estimates reflect current dollars, but an annual escalation factor is provided to assist in determining out-year costs which, of course, will depend upon the assumed timing of the project. Note that the estimates following include neither the costs to equip the facilities nor the costs to staff the facilities.

Park	We can consider the planned Ni River Park as a “typical” park. The park, as budgeted in the CIP, includes 2 rectangular fields, 1 baseball/softball diamond, a multipurpose field with 2 diamonds on each end and a center area that could be used as a rectangular field, trails, 1 restroom building, and parking areas.		
	Project Component	Cost Estimate	Notes
	Land Acquisition:	\$1,000,000*	65 acres
	Design:	\$350,000	
	Construction:	\$2,750,000	
	Contingency (10%):	\$275,000	
	Total Current Cost	\$4,375,000	
Escalation factor	3%	Engineering News-Record’s Construction Cost Index	

*In the case of the Ni River Park project itself, the land already is owned by the County, so there is no land acquisition costs included in the CIP.

Fire/Rescue Station	A typical fire/rescue station would be a 13,000 to 15,000 sq. ft. single story, masonry construction with metal roof, 3-4 bay station. 3 bunkrooms would be available to house up to 20 staff. The station would also include a laundry room; restrooms; showers; locker rooms; integrated call alerting system; passive vehicle exhaust system; control room for base radio and shared work space; office; medical storage; fitness room; dayroom/kitchen; training room for up to 24 people; support spaces to include repair shop, mechanical/electrical room; decontamination area with commercial laundry equipment; turn-out gear storage; and SCBA storage room. The facility would be equipped with a 250 Kw, full load emergency standby power system.		
	Project Component	Cost Estimate	Notes
	Land Acquisition:	\$175,000	5 acres
	Design:	\$500,000	Includes inspection fees
	Construction:	\$4,545,000	Includes sitework
	Contingency (10%):	\$455,000	
	Total Current Cost	\$5,675,000	
Escalation factor	3%	Engineering News-Record’s Construction Cost Index	

Elementary School	A typical elementary school would be a one to two-story masonry structure with 38 regular classrooms, 5 special education classrooms, and 5 resource rooms. The building would encompass 90,448 sq. ft. to include an 8,500 sq. ft. multipurpose room. At 100% capacity, the facility would house between 800 and 825 students.		
	Project Component	Cost Estimate	Notes
	Site:	\$3,244,800	20 acres
	Soft Costs:	\$4,541,639	
	Building Construction:	\$20,544,992	
	Total Current Cost	\$28,331,431	
Escalation factor	4%	BCWH Architects	

Middle School	A typical middle school would be a one to two-story masonry structure encompassing 128,800 sq. ft. to include an auxiliary gym and school forum space.		
	Project Component	Cost Estimate	Notes
	Site:	\$4,867,200	45 acres
	Soft Costs:	\$6,545,844	
	Building Construction:	\$27,862,016	
	Total Current Cost	\$39,275,060	
	Escalation factor	4%	BCWH Architects

High School	A typical high school would be a one to two-story masonry structure encompassing 318,800 sq. ft. including an auxiliary gym, auditorium, and ancillary athletic fields and facilities.		
	Project Component	Cost Estimate	Notes
	Site:	\$8,652,800	80 acres
	Soft Costs:	\$13,952,640	
	Building Construction:	\$77,583,168	
	Athletic Stadium:	\$6,489,600	
	Total Current Cost	\$106,678,208	
Escalation factor	4%	BCWH Architects	

FY 2020 – FY 2024 CIP Summary

The spreadsheets on the following pages summarize the projects included in the FY 2020 – FY 2024 CIP. The spreadsheets on pages 105 – 118 show the anticipated funding by fiscal year for each project. Funding sources are identified on pages 105 – 118 by the following codes:

Code	Description
B	Revenue Bonds - Utilities
B-PS	2014 Referendum – Public Safety
B-S	2014 Referendum – Schools
B-T	2014 Referendum - Transportation
C	Cash
CR	Concession revenues
D	Donations
FR - L	Future bond referendum - library
FR – S	Future bond referendum - schools
FRED	Fredericksburg share of certain projects
G	Grants
IE	Interest earnings
L	Other bonds (aka “lease revenue”)
P	Proffers
U	Transfer from Utilities Fund

Spotsylvania County, Virginia FY 2020 - FY 2024 Capital Improvement Plan Project Summary By Fund

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2020 - FY 2024 Total
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General Government Projects:

General Government and Judicial Facilities	\$12,607,014	\$13,317,397	\$8,519,257	\$11,135,380	\$6,967,675	\$52,546,722
Solid Waste	\$1,295,000	\$1,483,107	\$5,784,700	\$1,173,800	\$6,223,000	\$15,959,607
Parks and Recreation	\$669,120	\$0	\$515,000	\$0	\$9,595,000	\$10,779,120
Fire and Rescue Services	\$4,533,912	\$5,073,113	\$10,016,721	\$7,375,297	\$3,535,799	\$30,534,842
General Government Total	\$19,105,046	\$19,873,617	\$24,835,678	\$19,684,477	\$26,321,474	\$109,820,291

Transportation Total	\$3,400,000	\$3,830,000	\$10,926,128	\$6,657,500	\$3,550,000	\$28,363,628
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Schools Total	\$28,904,696	\$21,075,916	\$38,195,828	\$20,081,582	\$13,200,964	\$121,458,986
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Utility Projects:

General Utility Projects	\$2,450,000	\$700,000	\$600,000	\$2,500,000	\$750,000	\$7,000,000
Water Projects	\$10,570,000	\$8,045,000	\$4,090,400	\$6,631,040	\$14,321,618	\$43,658,058
Sewer Projects	\$20,565,000	\$37,840,000	\$29,169,640	\$15,913,033	\$8,327,025	\$111,814,698
Utilities Total	\$33,585,000	\$46,585,000	\$33,860,040	\$25,044,073	\$23,398,643	\$162,472,756

CIP Total, All Funds	\$84,994,742	\$91,364,533	\$107,817,674	\$71,467,632	\$66,471,081	\$422,115,661
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**SPOTSYLVANIA COUNTY
CAPITAL IMPROVEMENT PLAN**

FY 2020 - FY 2024

GENERAL GOV'T EXPENDITURES

Spotsylvania County, Virginia
FY 2020 Adopted Budget

	Total Budget through FY 2019	Funding Source	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total FY 20 - FY 24	Costs beyond FY 2024
Gen. Gov't Facilities & Equip									
Facility Asset Management Program	on-going	C	\$0	\$610,000	\$700,000	\$700,000	\$700,000	\$2,710,000	on-going
Judicial Center Renovation & Expansion	\$9,606,006	C, IE, P	\$4,719,000	\$1,600,000	\$0	\$0	\$0	\$6,319,000	\$0
Major Maintenance (HVAC & electric) at Marshall Center	-	C, D	\$0	\$348,800	\$0	\$3,300,000	\$0	\$3,648,800	\$0
Major Maintenance/Renov. at Holbert Building	\$350,000	C	\$200,000	\$0	\$0	\$0	\$0	\$200,000	\$1,000,000
Replacement Vehicles	on-going	C	\$1,490,870	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$7,490,870	on-going
Animal Shelter Renovation & Expansion	\$5,673,646	B-PS, FRED	\$1,076,667	\$0	\$0	\$0	\$0	\$1,076,667	\$0
New General Government Facility	\$50,000	C	\$500,000	\$4,700,000	\$3,800,000	\$0	\$0	\$9,000,000	\$0
Library/Community Center in Massaponax Area	\$15,000	FR	\$0	\$0	\$1,000,000	\$4,000,000	\$3,000,000	\$8,000,000	\$0
Stormwater Management Maintenance - County-Owned Property	\$58,375	C	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$150,000	\$0
Subtotal - Gen. Gov't Facilities & Equip	\$15,753,027		\$8,016,537	\$8,788,800	\$7,030,000	\$9,530,000	\$5,230,000	\$38,595,337	\$1,000,000

Information Technology

Public Safety System Improvements:

Computer Aided Dispatch System Replacement	\$5,200,000	B-PS, IE	\$1,000,000	\$0	\$0	\$0	\$0	\$1,000,000	\$0
Replacement of Chancellor Tower	-	C	\$0	\$1,000,000	\$0	\$0	\$0	\$1,000,000	\$0
Replacement of Livingston Tower	-	C	\$0	\$1,000,000	\$0	\$0	\$0	\$1,000,000	\$0
Next Generation 911 (NG911)	\$200,000	G	\$1,200,000	\$0	\$0	\$0	\$0	\$1,200,000	\$0
Radio Replacement Program	on-going	C	\$0	\$615,000	\$615,000	\$615,000	\$615,000	\$2,460,000	on-going
In-Car Camera Replacement Program	on-going	C	\$256,667	\$256,667	\$256,667	\$0	\$0	\$770,000	on-going
Body Camera Replacement Program	on-going	C	\$0	\$0	\$0	\$108,000	\$102,000	\$210,000	on-going

Other System Improvements:

Replacement Computers and Servers	on-going	C	\$802,310	\$606,930	\$367,590	\$632,380	\$770,675	\$3,179,885	\$0
Financial & HR System Upgrade	\$2,078,503	C, UT	\$631,500	\$0	\$0	\$0	\$0	\$631,500	\$0
Personal Property System Replacement	\$450,000	C	\$0	\$600,000	\$0	\$0	\$0	\$600,000	\$0
Cloud Strategy Implementation	\$250,000	C	\$250,000	\$0	\$0	\$0	\$0	\$250,000	\$0
Business Tax Software Update	-	C	\$100,000	\$0	\$0	\$0	\$0	\$100,000	\$0

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**SPOTSYLVANIA COUNTY
CAPITAL IMPROVEMENT PLAN
FY 2020 - FY 2024**

Spotsylvania County, Virginia
FY 2020 Adopted Budget

	Total Budget through FY 2019	Funding Source	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total FY 20 - FY 24	Costs beyond FY 2024
Information Technology									
Public Safety System Improvements (continued):									
State Income Tax Program Replacement	-	C	\$100,000	\$0	\$0	\$0	\$0	\$100,000	\$0
Time Management System Replacement	-	C	\$0	\$200,000	\$0	\$0	\$0	\$200,000	\$0
Security Camera Replacement Program	on-going	C	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$1,250,000	on-going
Subtotal - Information Technology	\$8,178,503		\$4,590,477	\$4,528,597	\$1,489,257	\$1,605,380	\$1,737,675	\$13,951,385	-
TOTAL GENERAL GOV'T EXPENDITURES	\$23,931,530		\$12,607,014	\$13,317,397	\$8,519,257	\$11,135,380	\$6,967,675	\$52,546,722	\$1,000,000

**SPOTSYLVANIA COUNTY
CAPITAL IMPROVEMENT PLAN**

FY 2020 - FY 2024

GENERAL GOV'T REVENUES

Spotsylvania County, Virginia
FY 2020 Adopted Budget

	Total Budget through FY 2019	Funding Source	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total FY 20 - FY 24	Costs beyond FY 2024
Cash		C	\$7,869,683	\$13,317,397	\$7,519,257	\$7,130,080	\$3,967,675	\$39,804,091	\$1,000,000
Interest Earnings		IE	\$239,302	\$0	\$0	\$0	\$0	\$239,302	\$0
Nov 2014 Bond Referendum - Public Safety		B-PS	\$1,980,545	\$0	\$0	\$0	\$0	\$1,980,545	\$0
Other Bonds (aka "lease revenue)		L	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Future Bond Referendum - Library		FR - L	\$0	\$0	\$1,000,000	\$4,000,000	\$3,000,000	\$8,000,000	\$0
Proffers		P	\$1,169,787	\$0	\$0	\$0	\$0	\$1,169,787	\$0
Donations		D	\$0	\$0	\$0	\$5,300	\$0	\$5,300	\$0
Grants		G	\$1,200,000	\$0	\$0	\$0	\$0	\$1,200,000	\$0
Fredericksburg Share of Certain Projects		FRED	\$78,597	\$0	\$0	\$0	\$0	\$78,597	\$0
Transfer from Utilities Fund		U	\$69,100	\$0	\$0	\$0	\$0	\$69,100	\$0
TOTAL GENERAL GOV'T REVENUES			\$12,607,014	\$13,317,397	\$8,519,257	\$11,135,380	\$6,967,675	\$52,546,722	\$1,000,000

**SPOTSYLVANIA COUNTY
CAPITAL IMPROVEMENT PLAN**

FY 2020 - FY 2024

SOLID WASTE EXPENDITURES

Spotsylvania County, Virginia
FY 2020 Adopted Budget

	Total Budget through FY 2019	Funding Source	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total FY 20 - FY 24	Costs beyond FY 2024
SOLID WASTE - Construction/Closing of Landfill Cells & Facilities									
Active Gas Collection System in Add'l Cells	\$252,200	C, P	\$0	\$252,000	\$0	\$0	\$0	\$252,000	\$0
Convenience Center Paving	on-going	C	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000	on-going
Livingston Landfill Development (MANDATE)	\$3,081,968	C	\$0	\$166,107	\$4,479,700	\$173,800	\$5,443,000	\$10,262,607	\$806,500
Subtotal - Construction/Closing Cells & Facilities	\$3,334,168		\$50,000	\$468,107	\$4,529,700	\$223,800	\$5,493,000	\$10,764,607	\$806,500

SOLID WASTE - Equipment Replacement

Refuse Disposal Equip Replacement	on-going	C	\$615,000	\$550,000	\$605,000	\$525,000	\$440,000	\$2,735,000	on-going
Refuse Collection Equip Replacement	on-going	C	\$630,000	\$465,000	\$650,000	\$425,000	\$290,000	\$2,460,000	on-going
Subtotal - Solid Waste Equipment Replacement	-		\$1,245,000	\$1,015,000	\$1,255,000	\$950,000	\$730,000	\$5,195,000	\$0

TOTAL SOLID WASTE EXPENDITURES	\$3,334,168		\$1,295,000	\$1,483,107	\$5,784,700	\$1,173,800	\$6,223,000	\$15,959,607	\$806,500
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SOLID WASTE REVENUES

	Total Budget through FY 2019	Funding Source	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total FY 20 - FY 24	Costs beyond FY 2024
Cash		C	\$1,295,000	\$1,479,793	\$5,784,700	\$1,173,800	\$6,223,000	\$15,956,293	\$806,500
Proffer		P	\$0	\$3,314	\$0	\$0	\$0	\$3,314	\$0

TOTAL SOLID WASTE REVENUES			\$1,295,000	\$1,483,107	\$5,784,700	\$1,173,800	\$6,223,000	\$15,959,607	\$806,500
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**SPOTSYLVANIA COUNTY
CAPITAL IMPROVEMENT PLAN
FY 2020 - FY 2024**

PARKS & RECREATION EXPENDITURES

Spotsylvania County, Virginia
FY 2020 Adopted Budget

	Total Budget through FY 2019	Funding Source	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total FY 19 - FY 23	Costs beyond FY 2024
<i>PARKS AND RECREATION - Construction & Maintenance of Parks and Park Facilities</i>									
Belmont Park	\$52,987	C, P	\$500,000	\$0	\$0	\$0	\$0	\$500,000	\$0
Loriella Park Lighting Replacement - Phase I	-	CR	\$0	\$0	\$515,000	\$0	\$0	\$515,000	\$0
Loriella Park Lighting Replacement - Phase II	-	C	\$0	\$0	\$0	\$0	\$304,000	\$304,000	\$0
Lee Hill Park Lighting Replacement	-	C	\$0	\$0	\$0	\$0	\$291,000	\$291,000	\$0
Aquatics Center	-	C	\$0	\$0	\$0	\$0	\$9,000,000	\$9,000,000	\$0
Field Complex	-	C	\$0	\$0	\$0	\$0	\$0	\$0	\$10,000,000
Partlow Community Center	-	C	\$0	\$0	\$0	\$0	\$0	\$0	\$750,000
Keswick Park Start-Up Costs	-	C	\$169,120	\$0	\$0	\$0	\$0	\$169,120	\$0
TOTAL PARKS & REC EXPENDITURES	\$52,987		\$669,120	\$0	\$515,000	\$0	\$9,595,000	\$10,779,120	\$10,750,000

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PARKS & RECREATION REVENUES

	Total Budget through FY 2019	Funding Source	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total FY 20 - FY 24	Costs beyond FY 2024
Cash		C	\$566,688	\$0	\$0	\$0	\$9,595,000	\$10,161,688	\$10,750,000
Concession Receipts		CR	\$0	\$0	\$515,000	\$0	\$0	\$515,000	\$0
Proffers		P	\$102,432	\$0	\$0	\$0	\$0	\$102,432	\$0
TOTAL PARKS & REC REVENUES			\$669,120	\$0	\$515,000	\$0	\$9,595,000	\$10,779,120	\$10,750,000

**SPOTSYLVANIA COUNTY
CAPITAL IMPROVEMENT PLAN**

FY 2020 - FY 2024

FIRE & RESCUE SERVICES EXPENDITURES

Spotsylvania County, Virginia
FY 2020 Adopted Budget

	Total Budget through FY 2019	Funding Source	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total FY 20 - FY 24	Costs beyond FY 2024
<i>FIRE/RESCUE SERVICES - Construction Projects</i>									
Fire Training & Logistics Center	\$250,000	B-PS, P	\$0	\$0	\$2,250,000	\$2,000,000	\$0	\$4,250,000	\$0
Replacement of Company 3 (Partlow)	\$500,000	B-PS	\$0	\$2,500,000	\$2,500,000	\$0	\$0	\$5,000,000	\$0
New Fire/Rescue - Company 12 (Massaponax area)	\$250,000	B-PS	\$0	\$0	\$2,500,000	\$2,500,000	\$0	\$5,000,000	\$0
Co. 6 Bunkroom Addition/Renovation	\$675,000	B-PS	\$1,200,000	\$0	\$0	\$0	\$0	\$1,200,000	\$0
<i>Subtotal Fire/Rescue constructon</i>	\$1,675,000		\$1,200,000	\$2,500,000	\$7,250,000	\$4,500,000	\$0	\$15,450,000	\$0

FIRE/RESCUE SERVICES - Equipment

Replacement Fire Equipment	on-going	B-PS, C, IE	\$2,200,000	\$1,781,937	\$1,916,207	\$1,961,023	\$2,662,559	\$10,521,726	\$0
Replacement EMS Equipment	on-going	C	\$1,087,500	\$791,176	\$850,514	\$914,274	\$813,240	\$4,456,704	\$0
CPR Delivery Devices	on-going	C	\$46,412	\$0	\$0	\$0	\$60,000	\$106,412	\$0
<i>Subtotal Fire/Rescue equipment</i>	-		\$3,333,912	\$2,573,113	\$2,766,721	\$2,875,297	\$3,535,799	\$15,084,842	\$0

TOTAL FIRE/RESCUE SVCS EXPENDITURES	\$1,675,000		\$4,533,912	\$5,073,113	\$10,016,721	\$7,375,297	\$3,535,799	\$30,534,842	\$0
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FIRE & RESCUE SERVICES REVENUES

	Total Budget through FY 2019	Funding Source	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total FY 20 - FY 24	Costs beyond FY 2024
Cash		C	\$3,178,977	\$2,573,113	\$2,066,721	\$914,274	\$873,240	\$9,606,325	\$0
Interest Earnings		IE	\$154,935	\$0	\$0	\$0	\$0	\$154,935	\$0
Proffers		P	\$0	\$0	\$10,613	\$0	\$0	\$10,613	\$0
Nov 2014 Bond Referendum - Public Safety		B-PS	\$1,200,000	\$2,500,000	\$7,939,387	\$6,461,023	\$2,662,559	\$20,762,969	\$0
TOTAL FIRE/RESCUE SVCS REVENUES			\$4,533,912	\$5,073,113	\$10,016,721	\$7,375,297	\$3,535,799	\$30,534,842	\$0

**SPOTSYLVANIA COUNTY
CAPITAL IMPROVEMENT PLAN**

FY 2020 - FY 2024

TRANSPORTATION EXPENDITURES

Spotsylvania County, Virginia
FY 2020 Adopted Budget

	Total Budget through FY 2019	Funding Source	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total FY 20 - FY 24	Costs beyond FY 2024
TRANSPORTATION (reflects solely the County's share of project costs)									
Improvements at Exit 118 - 606 East, Bridge, 606 West & Connector Road	\$13,230,059	B-T	\$0	\$3,230,000	\$2,925,020	\$0	\$0	\$6,155,020	\$0
Improvements at Exit 126 - Rt. 17 Widening & Bridge	\$1,510,669	B-T, IE, P	\$3,400,000	\$0	\$0	\$0	\$0	\$3,400,000	\$0
Rt. 3 Operational Improvements - "Bump Outs"	\$1,000,000	B-T	\$0	\$0	\$1,622,608	\$0	\$0	\$1,622,608	\$0
Roundabout - Old Plank & Andora	-	B-T, P	\$0	\$600,000	\$0	\$900,000	\$0	\$1,500,000	\$0
Widening of Harrison - Old Plank to Gordon	\$2,450,000	B-T, P	\$0	\$0	\$0	\$0	\$3,550,000	\$3,550,000	\$0
Implementation of Findings from Corridor Study - Rt 1 & Rt 208 (County's assumed share of implementation)	-	B-T	\$0	\$0	\$2,878,750	\$2,878,750	\$0	\$5,757,500	\$0
Implementation of Findings from Corridor Study - Rt 2 & Rt 17 (County's assumed share of implementation)	-	B-T	\$0	\$0	\$2,878,750	\$2,878,750	\$0	\$5,757,500	\$0
Bring Hospital Blvd/Spotsylvania Parkway in Area of Hospital to State Standards	-	B-T	\$0	\$0	\$621,000	\$0	\$0	\$621,000	\$0
TOTAL TRANSPORTATION EXPENDITURES	\$18,190,728		\$3,400,000	\$3,830,000	\$10,926,128	\$6,657,500	\$3,550,000	\$28,363,628	\$0

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TRANSPORTATION REVENUES

	Total Budget through FY 2019	Funding Source	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total FY 20 - FY 24	Costs beyond FY 2024
Interest Earnings		IE	\$182,977	\$0	\$0	\$0	\$0	\$182,977	\$0
Proffers		P	\$887,518	\$198,162	\$0	\$0	\$26,644	\$1,112,324	\$0
Nov 2014 Bond Referendum		B-T	\$2,329,505	\$3,631,838	\$10,926,128	\$6,657,500	\$3,523,356	\$27,068,327	\$0
TOTAL TRANSPORTATION REVENUES			\$3,400,000	\$3,830,000	\$10,926,128	\$6,657,500	\$3,550,000	\$28,363,628	\$0

**SPOTSYLVANIA COUNTY
CAPITAL IMPROVEMENT PLAN**

FY 2020 - FY 2024

SCHOOL CAPITAL EXPENDITURES

Spotsylvania County, Virginia
FY 2020 Adopted Budget

	Total Budget through FY 2019	Funding Source	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total FY 20 - FY 24	Costs beyond FY 2024
SCHOOL - MAJOR CONSTRUCTION CAPITAL PROJECTS									
Renovate & Expand Courtland High School	\$27,140,000	B-S	\$10,290,000	\$0	\$0	\$0	\$0	\$10,290,000	\$0
Renovate & Expand Spotsylvania Middle School	-	FR-S	\$0	\$0	\$18,000,000	\$10,000,000	\$0	\$28,000,000	\$0
Subtotal - School Construction	\$27,140,000		\$10,290,000	\$0	\$18,000,000	\$10,000,000	\$0	\$38,290,000	\$0
SCHOOL MINOR CONSTRUCTION or NON-CONSTRUCTION CAPITAL PROJECTS									
Transportation Buses	on-going	B-S, FR-S	\$3,987,676	\$3,795,992	\$3,999,568	\$3,999,552	\$3,999,964	\$19,782,752	\$0
Capital Maintenance	on-going	B-S, FR-S	\$11,485,500	\$14,970,000	\$12,537,000	\$2,939,000	\$7,271,000	\$49,202,500	\$0
Technology Replacements/Upgrades	on-going	B-S, FR-S	\$3,141,520	\$2,309,924	\$3,659,260	\$3,143,030	\$1,930,000	\$14,183,734	\$0
Subtotal - School Non-Construction	-		\$18,614,696	\$21,075,916	\$20,195,828	\$10,081,582	\$13,200,964	\$83,168,986	\$0
TOTAL SCHOOL CAPITAL PROJECTS EXPENDITURES	\$27,140,000		\$28,904,696	\$21,075,916	\$38,195,828	\$20,081,582	\$13,200,964	\$121,458,986	\$0

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SCHOOL CAPITAL REVENUES

	Total Budget through FY 2019	Funding Source	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total FY 20 - FY 24	Costs beyond FY 2024
Cash from General Fund		C	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Nov 2014 School Bond Referenda		B-S	\$28,904,696	\$21,075,916	\$17,006,348	\$0	\$0	\$66,986,960	\$0
Future Bond Referendum - Schools		FR - S	\$0	\$0	\$21,189,480	\$20,081,582	\$13,200,964	\$54,472,026	\$0
TOTAL SCHOOL CAPITAL PROJECTS REVENUES			\$28,904,696	\$21,075,916	\$38,195,828	\$20,081,582	\$13,200,964	\$121,458,986	\$0

**SPOTSYLVANIA COUNTY
CAPITAL IMPROVEMENT PLAN**

FY 2020 - FY 2024

UTILITIES CAPITAL EXPENDITURES

Spotsylvania County, Virginia
FY 2020 Adopted Budget

	Total Budget through FY 2019	Funding Source	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total FY 20 - FY 24	Costs beyond FY 2024
General Utilities Projects									
Utility Lab/Office Expansion	\$2,295,304	B, C	\$0	\$0	\$0	\$2,000,000	\$500,000	\$2,500,000	\$0
Telemetry/SCADA	\$1,238,723	B, C, FRED	\$1,850,000	\$300,000	\$300,000	\$100,000	\$100,000	\$2,650,000	\$0
Manhole Rehabilitation Program	on-going	C	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000	\$0
System Improvement Opportunities with Developers	on-going	C	\$150,000	\$100,000	\$100,000	\$100,000	\$100,000	\$550,000	\$0
CMMS & Asset Management Upgrade	\$410,561	C	\$300,000	\$250,000	\$150,000	\$0	\$0	\$700,000	\$0
Utilities Master Plan Upgrade	\$300,000	C	\$0	\$0	\$0	\$250,000	\$0	\$250,000	\$0
Utilities Billing System Replacement	\$0	C	\$100,000	\$0	\$0	\$0	\$0	\$100,000	\$0
SUBTOTAL GENERAL UTILITIES PROJECTS	\$4,244,588		\$2,450,000	\$700,000	\$600,000	\$2,500,000	\$750,000	\$7,000,000	\$0

Water Projects

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Tank Maintenance	\$1,267,789	C	\$0	\$225,000	\$0	\$0	\$0	\$225,000	\$0
Loren Drive/Harrison Rd (formerly known as Falcon Drive Extension)	-	B	\$0	\$0	\$0	\$400,000	\$0	\$400,000	\$0
Brock Road 16" Waterline Extension	\$2,098,368	B, C	\$0	\$0	\$350,000	\$350,000	\$0	\$700,000	\$0
Water Meter Replacement Program	\$7,133,159	B	\$5,000,000	\$0	\$0	\$0	\$0	\$5,000,000	\$0
Maple Grove 2" Waterline	\$75,000	C	\$75,000	\$75,000	\$75,000	\$75,000	\$0	\$300,000	\$0
Rt. 1/Rt. 606 Waterline Improvements	-	C	\$0	\$0	\$0	\$250,000	\$0	\$250,000	\$0
Calhoun/Kilarney Waterline Connection	\$200,540	C	\$120,000	\$0	\$0	\$0	\$0	\$120,000	\$0
12" AC Line Replacement	\$17,420	C	\$350,000	\$350,000	\$0	\$0	\$0	\$700,000	\$0
Southpoint 12" Waterline Replacement	-	C	\$0	\$0	\$0	\$175,000	\$175,000	\$350,000	\$0
Waverly Village 2" Line Upgrade	-	C	\$0	\$75,000	\$75,000	\$75,000	\$75,000	\$300,000	\$0
Old Greenwich 2" Line Upgrade	-	C	\$0	\$250,000	\$300,000	\$0	\$0	\$550,000	\$0
Thornburg Distribution Improvements	\$500,000	B, C	\$2,000,000	\$2,000,000	\$2,000,000	\$0	\$0	\$6,000,000	\$0
Motts Water Treatment Plant Expansion	\$459,948	B, FRED	\$0	\$1,020,000	\$1,040,400	\$5,306,040	\$14,071,618	\$21,438,058	\$13,524,990
Rt. 1 Waterline Improvements - Cosner to Massaponax	\$500,000	B, C	\$500,000	\$500,000	\$0	\$0	\$0	\$1,000,000	\$0
Rt. 606 West	40,000	C	\$500,000	\$500,000	\$0	\$0	\$0	\$1,000,000	\$0

**SPOTSYLVANIA COUNTY
CAPITAL IMPROVEMENT PLAN
FY 2020 - FY 2024**

Spotsylvania County, Virginia
FY 2020 Adopted Budget

	Total Budget through FY 2019	Funding Source	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total FY 20 - FY 24	Costs beyond FY 2024
Water Projects (continued)									
Rt. 17 Waterline Betterment	20,000	C	\$50,000	\$200,000	\$0	\$0	\$0	\$250,000	\$0
Commonwealth Dr. Parking Lot Waterline Betterment	20,000	C	\$50,000	\$200,000	\$0	\$0	\$0	\$250,000	\$0
Pump Station 24 Waterline	200,000	B	\$1,500,000	\$0	\$0	\$0	\$0	\$1,500,000	\$0
Tidewater Trail Waterline - Ruffins Pond to New Post	-	C	\$125,000	\$750,000	\$250,000	\$0	\$0	\$1,125,000	\$0
Fawn Lake Tank & Booster Station	-	C	\$300,000	\$1,900,000	\$0	\$0	\$0	\$2,200,000	\$0
SUBTOTAL WATER PROJECTS	\$12,532,224		\$10,570,000	\$8,045,000	\$4,090,400	\$6,631,040	\$14,321,618	\$43,658,058	\$13,524,990

**SPOTSYLVANIA COUNTY
CAPITAL IMPROVEMENT PLAN
FY 2020 - FY 2024**

Spotsylvania County, Virginia
FY 2020 Adopted Budget

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	Total Budget through FY 2019	Funding Source	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total FY 20 - FY 24	Costs beyond FY 2024
Sewer Projects									
Collection System Extensions	on-going	C	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000	\$0
Pump Station 24 Relocation	\$964,080	B	\$2,200,000	\$0	\$0	\$0	\$0	\$2,200,000	\$0
Lafayette Crossing Pump Station Abandonment	-	C	\$0	\$0	\$300,000	\$100,000	\$0	\$400,000	\$0
FMC Infrastructure Improvements	\$2,227,882	B, FRED	\$1,500,000	\$1,530,000	\$0	\$0	\$0	\$3,030,000	\$0
Elimination of Pump Stations 3 & 6	\$50,000	C	\$0	\$0	\$350,000	\$0	\$0	\$350,000	\$0
Fawn Lake Pump Stations 27 & 58	\$1,255,954	B	\$1,620,000	\$0	\$0	\$0	\$0	\$1,620,000	\$0
Thornburg Wastewater Treatment Plant Upgrade	\$7,250,000	B	\$3,000,000	\$5,500,000	\$0	\$0	\$0	\$8,500,000	\$0
Massaponax Wastewater Treatment Plant Expansion	\$2,000,000	B, C, G, FRED	\$6,100,000	\$19,278,000	\$20,391,840	\$14,432,429	\$7,577,025	\$67,779,294	\$0
Infiltration & Inflow Program	on-going	C	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000	\$0
Flow Metering	\$300,000	C	\$0	\$200,000	\$0	\$0	\$0	\$200,000	\$0
Old Greenwich Sewer Replacement - Ph 5	\$0	C	\$0	\$800,000	\$0	\$0	\$0	\$800,000	\$0
FMC Decommissioning/Industrial Pump Station	\$500,000	B, FRED	\$2,500,000	\$0	\$0	\$0	\$0	\$2,500,000	\$0
Deep Run Pump Station Rehab	-	B, C	\$270,000	\$2,652,000	\$0	\$0	\$0	\$2,922,000	\$0
FMC to Massaponax WWTP Conveyance	-	B, C, FRED	\$1,500,000	\$7,140,000	\$7,282,800	\$530,604	\$0	\$16,453,404	\$0
Wishner Pump Station/Force Main	500,000	C	\$400,000	\$250,000	\$0	\$0	\$0	\$650,000	\$0
Grantwood Acres Interceptor (Chancellor Elementary)	-	C	\$300,000	\$0	\$0	\$0	\$0	\$300,000	\$0
Thornburg Collection System Improvements	150,000	C	\$150,000	\$0	\$0	\$0	\$0	\$150,000	\$0
Gateway Business Park Pump Station	125,000	C	\$75,000	\$0	\$0	\$0	\$0	\$75,000	\$0
Rt. 606 West	40,000	C	\$200,000	\$0	\$0	\$0	\$0	\$200,000	\$0
Replacement Equipment - Field Services	on-going	C	\$300,000	\$340,000	\$195,000	\$200,000	\$200,000	\$1,235,000	\$0
Replacement Equipment - Composting	on-going	C	\$300,000	\$0	\$500,000	\$500,000	\$400,000	\$1,700,000	\$0
SUBTOTAL SEWER PROJECTS	\$15,362,916		\$20,565,000	\$37,840,000	\$29,169,640	\$15,913,033	\$8,327,025	\$111,814,698	\$0
TOTAL UTILITIES EXPENDITURES	\$32,139,728		\$33,585,000	\$46,585,000	\$33,860,040	\$25,044,073	\$23,398,643	\$162,472,756	\$13,524,990

**SPOTSYLVANIA COUNTY
CAPITAL IMPROVEMENT PLAN**

FY 2020 - FY 2024

UTILITIES REVENUES

	Total Budget through FY 2019	Funding Source	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total FY 20 - FY 24	Costs beyond FY 2024
Cash		C	\$4,977,588	\$7,090,100	\$8,030,068	\$3,793,497	\$3,928,503	\$27,819,756	\$3,599,971
Fredericksburg Share of Certain Projects		FRED	\$4,737,412	\$13,492,100	\$13,330,788	\$9,252,333	\$6,012,437	\$46,825,070	\$2,427,520
Grant		G	\$610,000	\$1,927,800	\$2,039,184	\$1,443,243	\$757,703	\$6,777,930	\$1,352,499
Revenue Bonds		B	\$23,260,000	\$24,075,000	\$10,460,000	\$10,555,000	\$12,700,000	\$81,050,000	\$6,145,000
TOTAL UTILITIES REVENUES			\$33,585,000	\$46,585,000	\$33,860,040	\$25,044,073	\$23,398,643	\$162,472,756	\$13,524,990

Spotsylvania County, Virginia
FY 2020 Adopted Budget

**SPOTSYLVANIA COUNTY
CAPITAL IMPROVEMENT PLAN
FY 2020 - FY 2024**

Spotsylvania County, Virginia
FY 2020 Adopted Budget

CIP EXPENDITURES SUMMARY

	Total Budget through FY 2019	Funding Source	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total FY 20 - FY 24	Costs beyond FY 2024
TOTAL FY 2020 - FY 2024 CIP			\$84,994,742	\$91,364,533	\$107,817,674	\$71,467,632	\$66,471,081	\$422,115,661	\$26,081,490

CIP REVENUE SUMMARY

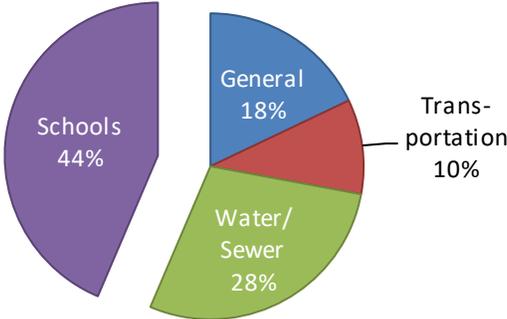
	Total Budget through FY 2019	Funding Source	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total FY 20 - FY 24	Costs beyond FY 2024
Cash		C	\$17,887,936	\$24,460,403	\$23,400,746	\$13,011,651	\$24,587,418	\$103,348,153	\$16,156,471
Interest Earnings		IE	\$577,214	\$0	\$0	\$0	\$0	\$577,214	\$0
Fredericksburg Share of Certain Projects		FRED	\$4,816,009	\$13,492,100	\$13,330,788	\$9,252,333	\$6,012,437	\$46,903,667	\$2,427,520
Concession Receipts		CR	\$0	\$0	\$515,000	\$0	\$0	\$515,000	\$0
Donations		D	\$0	\$0	\$0	\$5,300	\$0	\$5,300	\$0
Proffers		P	\$2,159,737	\$201,476	\$10,613	\$0	\$26,644	\$2,398,470	\$0
Grants		G	\$1,810,000	\$1,927,800	\$2,039,184	\$1,443,243	\$757,703	\$7,977,930	\$1,352,499
Nov 2014 Bond Referendum - Public Safety		B-PS	\$3,180,545	\$2,500,000	\$7,939,387	\$6,461,023	\$2,662,559	\$22,743,514	\$0
Nov 2014 Bond Referenda - Schools		B-S	\$28,904,696	\$21,075,916	\$17,006,348	\$0	\$0	\$66,986,960	\$0
Nov 2014 Bond Referendum - Transportation		B-T	\$2,329,505	\$3,631,838	\$10,926,128	\$6,657,500	\$3,523,356	\$27,068,327	\$0
Future Bond Referendum - Library		FR - L	\$0	\$0	\$1,000,000	\$4,000,000	\$3,000,000	\$8,000,000	\$0
Future Bond Referendum - Schools		FR - S	\$0	\$0	\$21,189,480	\$20,081,582	\$13,200,964	\$54,472,026	\$0
Other Bonds (aka "lease revenue)		L	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Revenue Bonds - Utilities		B	\$23,260,000	\$24,075,000	\$10,460,000	\$10,555,000	\$12,700,000	\$81,050,000	\$6,145,000
Transfer from Utilities Fund		U	\$69,100	\$0	\$0	\$0	\$0	\$69,100	\$0

TOTAL FY 2020 - FY 2024 CIP			\$84,994,742	\$91,364,533	\$107,817,674	\$71,467,632	\$66,471,081	\$422,115,661	\$26,081,490
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Debt Service

Spotsylvania County is responsible for outstanding debt remaining on various financings undertaken for the purpose of funding general County projects, School projects, transportation projects, and water and sewer projects. Total existing debt that will be outstanding in all funds as of June 30, 2019 is \$382.7 million and is broken down as follows:

Debt Type	Balance – June 30, 2019
General projects	\$68.6 M
Transportation projects*	\$38.3 M
Water and sewer projects	\$109.0 M
School projects	\$166.8 M
Total	\$382.7 M



* Excludes bonds issued for transportation projects for which Special Service District taxes are in place to *fully* fund the debt service.

Counties in Virginia are not subject to legal debt limits. However, Spotsylvania’s financial policies include the following debt guidelines related to debt for County, School, and transportation projects:

- Net debt as a percentage of estimated taxable market value should not exceed 3%;
- The ratio of debt service expenditures as a percent of governmental fund expenditures should not exceed 12%. The County will work towards reducing this ratio to not more than 10% by the end of FY 2025; and
- The County intends to maintain its 10 year tax-supported debt and lease payout ratio at or above 65% at the end of each adopted CIP.

An assessment of these ratios relative to existing debt and debt anticipated based on the Adopted CIP begins on page 89.

Separate from the debt guidelines outlined above for County, School, and transportation projects are the County’s debt guidelines for Utilities projects. These Utilities debt guidelines are as follows:

- The Utilities Fund balance must be at least 100% of the average of total revenues for the last three years;
- Revenues remaining after operational expenditures other than debt service must be sufficient to cover debt service 1.3 times; and
- Operating revenues as a percent of operating expenditures including debt service must be at least 100%.

Additionally, the financial policies include a referendum policy which requires financings related to construction projects to be approved through voter referendum prior to the issuance of debt unless such projects are financed through revenue-supported mechanisms (i.e., water/sewer revenue bonds).

The 2001, 2005 and 2006 voter-approved referenda authorized the County to borrow a total of \$372.0 million for purposes of fire/rescue station construction and equipment purchases, transportation projects, library and parks projects, public safety and general government purposes, and school construction and technology purchases. \$259.9 million was borrowed against this referenda authority. The balance - \$112.1 million – will remain unissued because the time limit for legal issuance has expired.

In 2014, a voter-approved referendum authorized the County to borrow a total of \$241.4 million to fund public safety, transportation and school capital projects. At the end of FY 2020, it is estimated that \$125.4 million will have been borrowed against this referendum authority.

The following table shows the potential impact on the tax rate stated at the time of each referendum:

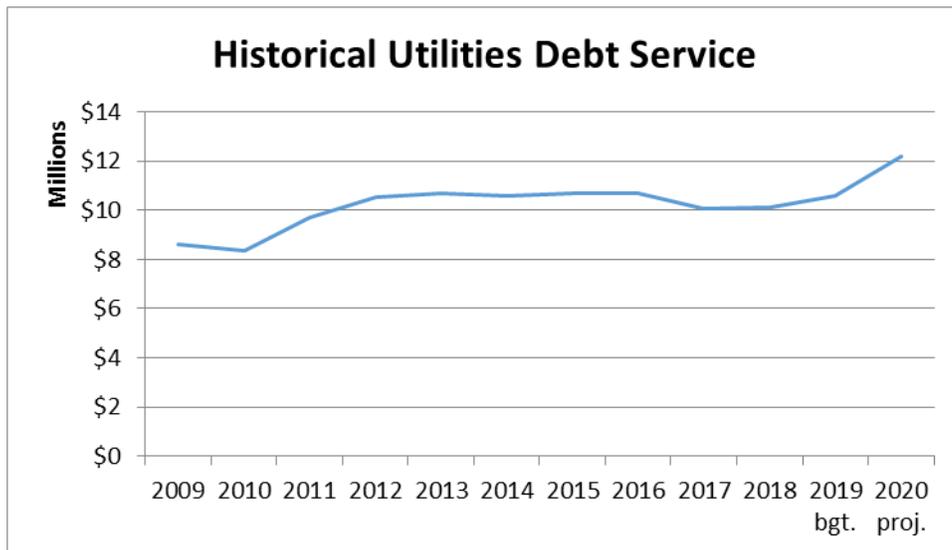
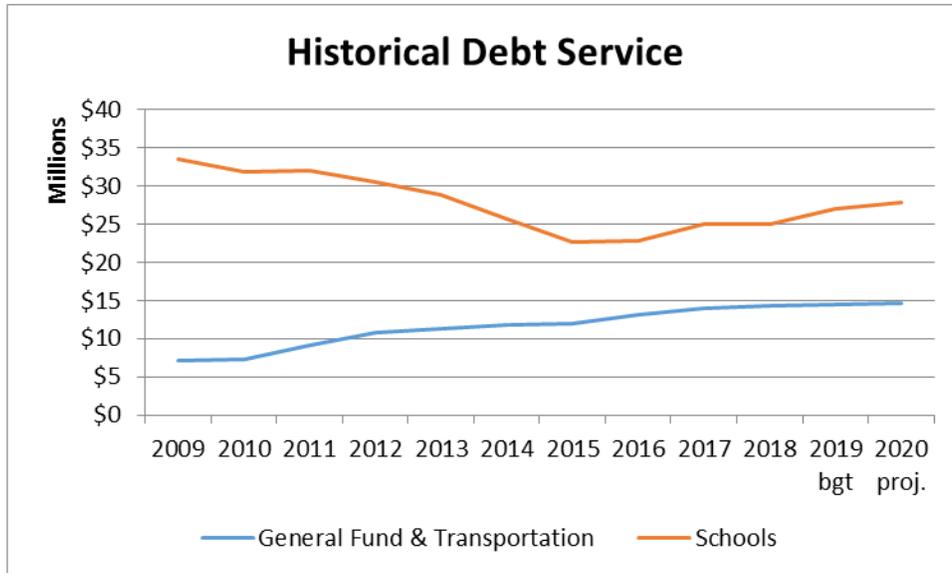
Referendum	Purpose	Potential Tax Rate Impact*
2001	Fire/Rescue	\$0.05 per \$100
2005	Transportation	\$0.10 per \$100
2005	Library & Parks	\$0.01 per \$100
2005	Public Safety	\$0.06 per \$100
2005	Schools	\$0.05 per \$100
2006	Schools	\$0.04 per \$100
2014	Public Safety	\$0.03 per \$100
2014	Transportation	\$0.05 per \$100
2014	Schools	\$0.11 per \$100
		\$0.50 per \$100

* This is the potential tax rate impact identified in materials distributed at the time of the referenda. Tax rate impact calculations were based on the value of one penny on the real property tax rate at the time of the referenda.

There have been two previous tax rate increases specifically tied to repayment of the debt service associated with these borrowings:

- A \$0.02 tax rate increase in calendar year 2005 for the purpose of funding fire/rescue debt service; and
- A \$0.01 tax rate increase in calendar year 2010 was approved for general County debt service.

The following graphs show historical debt service for the combined General and Transportation Funds and School and for Utilities debt service. The Historical Debt Service graph excludes bonds issued for transportation projects for which Special Service District taxes are in place to fully fund the debt service.



Following are the amortization schedules for general, transportation, schools, and utilities debt. Each schedule shows existing debt service. The schedules also include the projected debt service associated with a combined \$34.4 million planned for issuance in Summer 2019 for the Animal Shelter renovations and expansion; CAD system upgrades; Co. 6 bunkroom addition and renovations; improvements at Exit 126 – Rt. 17 widening and bridge; renovation and expansion of Courtland High School; and various school capital maintenance, technology and bus replacements.

General and Transportation Debt

TOTAL GENERAL & TRANSPORTATION DEBT - SPOTSYLVANIA COUNTY						
	Existing Debt¹		New Debt		Total Debt	
	Principal	Interest	Principal	Interest	Principal	Interest
2020	\$9,553,679	\$4,500,960	\$366,732	\$208,612	\$9,920,412	\$4,709,572
2021	9,643,588	4,094,807	366,732	195,627	10010320	4,290,434
2022	9,746,894	3,650,421	366,732	182,642	10113626	3,833,063
2023	9,870,871	3,199,150	366,732	169,657	10237603	3,368,807
2024	9,575,437	2,744,600	366,732	156,672	9942169	2,901,272
2025	9,267,240	2,297,346	366,732	143,687	9633972	2,441,033
2026	9,280,760	1,936,867	366,732	130,702	9647492	2,067,569
2027	9,225,089	1,583,022	226,379	117,717	9451468	1,700,739
2028	5,551,275	1,213,782	226,379	108,662	5777654	1,322,444
2029	5,366,275	970,388	226,379	99,607	5592654	1,069,995
2030	5,291,275	731,308	226,379	90,552	5517654	821,860
2031	3,431,275	526,978	226,379	81,496	3657654	608,474
2032	3,126,698	398,058	226,379	72,441	3353077	470,499
2033	2,536,026	280,795	226,379	63,386	2762405	344,181
2034	2,249,814	184,023	226,379	54,331	2476192	238,354
2035	1,749,456	95,902	226,379	45,276	1975835	141,178
2036	520,000	40,463	226,379	36,221	746379	76,683
2037	305,000	25,481	226,379	27,165	531379	52,647
2038	275,000	15,538	226,379	18,110	501379	33,648
2039	275,000	5,500	226,379	9,055	501379	14,555
2040	0	0	0	0	0	0
	\$106,840,654	\$28,495,387	\$5,510,050	\$2,011,619	\$112,350,704	\$30,507,006

¹ Excludes bonds issued for transportation projects for which Special Service District taxes are in place to fully fund the debt service.

School Debt

TOTAL SCHOOLS DEBT - SPOTSYLVANIA COUNTY						
	<u>Existing Debt</u>		<u>New Debt</u>		<u>Total Debt</u>	
	Principal	Interest	Principal	Interest	Principal	Interest
2020	\$18,167,780	\$6,683,152	\$1,869,870	\$1,096,557	\$20,037,649	\$7,779,709
2021	17,860,386	5,862,028	1,869,870	1,028,976	19730256	6,891,004
2022	17,494,106	5,043,692	1,869,870	961,394	19363976	6,005,086
2023	16,036,128	4,264,570	1,869,870	893,812	17905998	5,158,382
2024	13,177,563	3,590,377	1,869,870	826,231	15047433	4,416,608
2025	13,013,760	3,060,339	1,869,870	758,649	14883630	3,818,988
2026	12,874,240	2,575,262	1,869,870	691,067	14744110	3,266,329
2027	12,770,911	2,124,846	1,421,081	623,486	14191992	2,748,332
2028	10,069,724	1,534,067	1,421,081	568,470	11490806	2,102,537
2029	8,717,724	1,178,700	1,421,081	513,455	10138806	1,692,154
2030	6,739,724	858,411	1,421,081	458,439	8160806	1,316,850
2031	5,923,724	640,370	1,421,081	403,424	7344806	1,043,794
2032	2,693,302	456,325	1,088,775	348,408	3782077	804,733
2033	2,362,704	364,476	1,088,775	304,857	3451479	669,333
2034	2,090,186	281,423	1,088,775	261,306	3178961	542,729
2035	1,780,544	212,059	1,088,775	217,755	2869319	429,814
2036	1,550,000	154,940	1,088,775	174,204	2638775	329,144
2037	1,550,000	105,278	1,088,775	130,653	2638775	235,931
2038	980,000	55,370	1,088,775	87,102	2068775	142,472
2039	980,000	19,600	1,088,775	43,551	2068775	63,151
2040	0	0	0	0	0	0
	\$166,832,506	\$39,065,283	\$28,904,696	\$10,391,797	\$195,737,202	\$49,457,080

Utilities Debt

TOTAL UTILITIES DEBT - SPOTSYLVANIA COUNTY						
	Existing Debt		New Debt		Total Debt	
	Principal	Interest	Principal	Interest	Principal	Interest
2020	\$5,903,000	\$4,665,387	\$521,932	\$1,046,700	\$6,424,932	\$5,712,087
2021	6,111,000	4,423,302	545,419	1,023,213	6,656,419	5,446,515
2022	6,383,000	4,149,217	569,963	998,669	6,952,963	5,147,886
2023	6,650,000	3,859,794	595,611	973,021	7,245,611	4,832,815
2024	6,937,000	3,556,279	622,413	946,218	7,559,413	4,502,497
2025	7,233,000	3,249,648	650,422	918,210	7,883,422	4,167,858
2026	7,522,000	2,928,379	679,691	888,941	8,201,691	3,817,320
2027	5,270,000	2,572,192	710,277	858,355	5,980,277	3,430,547
2028	5,457,000	2,362,094	742,240	826,392	6,199,240	3,188,487
2029	5,657,000	2,144,132	775,640	792,991	6,432,640	2,937,124
2030	5,845,000	1,922,808	810,544	758,088	6,655,544	2,680,896
2031	6,052,000	1,694,288	847,019	721,613	6,899,019	2,415,901
2032	6,272,000	1,452,213	885,134	683,497	7,157,134	2,135,710
2033	4,670,000	1,205,880	924,965	643,666	5,594,965	1,849,547
2034	4,819,000	1,027,587	966,589	602,043	5,785,589	1,629,630
2035	4,977,000	843,344	1,010,085	558,546	5,987,085	1,401,890
2036	3,815,000	647,642	1,055,539	513,093	4,870,539	1,160,734
2037	3,955,000	479,691	1,103,039	465,593	5,058,039	945,284
2038	1,750,000	305,573	1,152,675	415,957	2,902,675	721,530
2039	1,815,000	207,363	1,204,546	364,086	3,019,546	571,450
2040	1,880,000	105,506	1,258,750	309,882	3,138,750	415,387
2041	0	0	1,315,394	253,238	1,315,394	253,238
2042	0	0	1,374,587	194,045	1,374,587	194,045
2043	0	0	1,436,443	132,189	1,436,443	132,189
2044	0	0	1,501,083	67,549	1,501,083	67,549
2045	0	0	0	0	0	0
	\$108,973,000	\$43,802,321	\$23,260,000	\$15,955,795	\$132,233,000	\$59,758,115

Five-Year Financial Forecast

The practice of forecasting operating revenues and expenditures over several years to anticipate budget imbalances is considered a best practice within government finance. The Government Finance Officers Association (GFOA) recommends that multiyear forecasts look no fewer than five years into the future.

General Fund – The forecast is taken from Spotsylvania’s Budget Plus Five model which is updated on an annual basis in preparation of the upcoming budget cycle. The General Fund forecast on the following page represents the costs of the FY 2020 Adopted General Fund budget over the course of the next four years. Projected costs are compared to projected revenues to arrive at an estimate of annual budgetary deficits or surpluses. This analysis assumes no new operational initiatives beyond staffing of a new fire/rescue station (Co. 12) in FY 2024.

The out-year costs of maintaining current service levels for programs, and maintaining competitive salary and benefits are calculated using assumptions of inflation and growth. Projections assume gradually increasing revenues beyond FY 2020, and assume that a portion of the transfer to the Transportation Fund beyond the current \$700,000 base transfer resumes in FY 2021.

Unless revenue projections significantly improve, the budget deficits shown for FY 2021 – FY 2024 will need to be addressed during each budget cycle through increased tax rates, reductions in budgeted expenditures, reprioritization of capital projects to be financed, or a combination of each of these options.

Included in the General Fund Forecast:
<p>Current Programs & Services (adjustments below are made beginning with the FY 2021 forecast)</p> <ul style="list-style-type: none">• Annual adjustments for inflation in materials and supplies (1.5%)• Annual compensation adjustment (2.5%)• Transfers to other funds based upon current practices and upon fiscal policies• Additional transfer from the General Fund to the Transportation Fund resumes in FY 2021
<p>School Funding</p> <ul style="list-style-type: none">• Local transfer to the Schools is based on 100% of projected Schools’ debt service plus a cost per pupil amount adjusted annually for a 2.5% COLA and 1.5% CPI
<p>Capital Improvement Plan (CIP)</p> <ul style="list-style-type: none">• Funding for debt service on \$52.3 million in costs associated with County general capital projects within the Adopted CIP in FY 2021 – FY 2024 (see pgs 107 – 114)• Within the projected local transfer, Schools will fund debt service on \$92.6 million in costs associated with Schools’ capital projects in the Adopted CIP in FY 2021 – FY 2024 (see pg 115)

General Fund Forecast

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
General Fund Revenue	(\$ in millions)				
Real Property Taxes	\$135.3	\$139.3	\$143.5	\$147.7	\$152.1
Other General Property Taxes	49.1	50.5	51.9	53.4	54.8
Other Local Taxes & Receipts	58.5	59.3	60.2	61.0	61.8
State & Federal Revenues	37.4	37.5	37.5	37.6	37.9
Use of (addition to) Fund Balance	5.2	0.4	0.4	0.4	0.4
Transfer from Other Funds	3.5	3.6	3.6	3.6	3.6
General Fund Revenue Total	\$289.1	\$290.6	\$297.0	\$303.7	\$310.6
General Fund Expenditures					
Current Programs & Services	\$130.9	\$134.0	\$137.1	\$140.3	\$144.9
School Funding	131.2	137.0	143.6	146.6	147.0
Debt Service	10.1	10.1	10.8	11.6	11.5
New Capital Projects Operating	0.0	0.5	0.9	1.2	1.3
Transfers/Fiscal Policy	16.9	15.0	16.2	17.4	18.4
General Fund Expenditures Total	\$289.1	\$296.6	\$308.5	\$317.0	\$323.1
Budget Surplus/(Deficit)	\$0.0	(\$6.0)	(\$11.5)	(\$13.4)	(\$12.5)
Incremental Tax Rate to Balance	\$0.000	\$0.038	\$0.033	\$0.009	\$0.000

Figures may appear not to add due to rounding.

Transportation Fund – Effective February 15, 2010, Spotsylvania joined the Virginia Railway Express (VRE) and became a member of the Potomac and Rappahannock Transportation Commission (PRTC). By State law, membership in the PRTC permits the County to enact a 2.1% tax on the distribution costs of fuel which may be used only for VRE and PRTC annual subsidies and other transportation purposes. PRTC estimates Spotsylvania’s FY 2020 fuel tax revenue to be \$5.1 million. When combined with the \$700,000 transfer from the General Fund instituted in FY 2017, approximately \$0.9 million from the Transportation Fund balance, and property taxes received for service district debt service, the projected fuel tax revenue is sufficient to pay all FY 2020 transportation operation expenditures. Consequently, the transfer of \$3.1 million in vehicle license fee revenue is suspended again in FY 2020, allowing that funding to remain in the General Fund to balance the General Fund budget without inhibiting the operations of the Transportation Fund. It is assumed that the transfer of a portion of license fee revenue from the General Fund to the Transportation Fund is resumed in FY 2021 to balance the Transportation Fund.

Other assumptions in the Transportation five-year forecast include out-year fuel tax revenue estimates provided by PRTC; out-year VRE subsidy estimates provided by VRE; continued support of FRED, the regional bus service; and payment of debt service costs associated with existing and planned transportation debt. Like the General Fund, out-year compensation adjustments are assumed at 2.5%, and inflation in materials and supplies is assumed at 1.5%.

The Transportation Fund forecast below represents the costs of the FY 2020 Adopted Transportation Fund budget over the course of the next four years and does not include revenues, expenditures, and reserves tied to special service districts. Projected costs are compared to projected revenues to arrive at an estimate of the annual budgetary gap. This analysis assumes no new operating initiatives for the out-years, and assumes changes in debt service based on approval of the projects in the Adopted CIP. Given this forecast, it appears that the Transportation Fund balance will be sufficient to support Transportation Fund expenditures through FY 2020 while the transfer from the General Fund is suspended.

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Transportation Fund Forecast					
Transportation Fund Revenue*					
	(\$ in millions)				
VRE - Fuel Tax	\$5.1	\$5.0	\$5.0	\$5.0	\$5.0
Transfer from General Fund	0.7	1.4	1.6	1.8	1.8
Transfer from Capital Projects Fund	0.1	0.1	0.1	0.1	0.1
Use of (addition to) Fund Balance	<u>0.2</u>	<u>0.3</u>	<u>1.2</u>	<u>1.8</u>	<u>2.0</u>
Transportation Fund Revenue Total	\$6.1	\$6.8	\$7.9	\$8.6	\$8.9
Transportation Fund Expenditures*					
Personnel	\$0.3	\$0.4	\$0.4	\$0.4	\$0.4
FRED	0.4	0.4	0.4	0.4	0.4
Debt Service	3.9	4.2	5.2	5.8	6.0
VRE/PRTC Subsidies	1.4	1.8	1.8	2.0	2.0
Transfer to Other Funds	<u>0.1</u>	<u>0.1</u>	<u>0.1</u>	<u>0.1</u>	<u>0.1</u>
Transportation Fund Expenditures Total	\$6.1	\$6.8	\$7.9	\$8.6	\$8.9
Budget Surplus/(Deficit)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Incremental Tax Rate to Balance					
Transportation Fund Balance	\$7.4	\$7.0	\$5.9	\$4.1	\$2.1

*Excludes Special Service District taxes, expenditures and reserves.

Figures may appear not to add due to rounding.

Utilities Fund – The County’s fiscal policies include the following summarized policies related to the Utilities Operating and Capital Funds:

- The combined fund balance of the Utilities Operating and Capital Funds will be at least 100% of the average for the last three years of total Utilities revenues;
- Revenues remaining after payment of operating expenditures (other than debt service) will be at least 1.3 times debt service requirements; and
- The County will reduce its reliance on availability fee revenue for operating expenditures by increasing total operating revenues to a level that will fully support operating expenditures (including debt service).

After reviewing out-year operating costs and capital needs of the water and sewer facilities, staff recommended to the Board in Fall 2016 the financial plan for the Utilities Funds. This plan includes changes in user rates and fees for FY 2018 – FY 2020 to ensure the utility can continue operations while meeting the expectations of the County’s fiscal policies and of bondholders. The FY 2020 Adopted Budget assumes the rates and fees adopted by the Board on February 14, 2017.

The Utilities Fund forecast that follows represents the costs of the FY 2020 Recommended Utilities Operating Fund and Utilities Capital Projects Fund budgets over the course of the next four years, including planned capital projects in the Adopted CIP. Forecasted revenues assume conservative estimates of growth in the number of water and sewer connections and assume adjustments in user rates and fees to fund anticipated increases in Utilities operating costs and Utilities debt service associated with the FY 2020 – FY 2024 CIP. Like the General Fund and Transportation Fund forecasts, out-year compensation adjustments are assumed at 2.5%, while inflation in materials and supplies is assumed at 2.0% for Utilities.

Based on the projections for FY 2020 – FY 2024, the County will maintain the 1.3 times debt service coverage ratio, and will operate in such a manner that revenues fully support operating expenditures. More importantly, based on this forecast, the County will have flexibility within which to operate to ensure it meets the legal coverage ratio of 1.15.

Utilities Operating & Capital Funds Forecast

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Utilities Revenue					
User Fees	\$38.8	\$48.7	\$49.6	\$46.8	\$45.0
Availability Fees	3.6	3.6	3.6	3.6	3.6
Interest Earnings	0.3	0.3	0.3	0.3	0.3
Miscellaneous	2.2	2.2	2.2	2.2	2.2
Bond Proceeds	23.3	24.1	10.5	10.6	12.7
Transfers from Other Funds	0.1	0.1	0.1	0.1	0.1
Use of Fund Balance	<u>(0.8)</u>	<u>3.5</u>	<u>4.7</u>	<u>(0.1)</u>	<u>(0.8)</u>
Utilities Revenue Total	\$67.5	\$82.6	\$71.1	\$63.5	\$63.2
Utilities Expenditures					
Personnel	\$11.2	\$11.5	\$11.7	\$12.0	\$12.3
Operating (other than debt)	9.6	9.8	10.0	10.2	10.4
Capital (operating)	1.0	1.0	1.0	1.0	1.0
Debt Service	12.1	13.8	14.5	15.2	16.1
Capital Projects	33.6	46.6	33.9	25.0	23.4
Transfer to Other Fund	<u>0.1</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
Utilities Expenditures Total	\$67.5	\$82.6	\$71.1	\$63.5	\$63.2
Budget Surplus/(Deficit)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Utilities Fund Balances	\$47.3	\$45.5	\$42.8	\$44.4	\$45.9
Coverage Ratio ¹	1.55	1.41	1.38	1.36	1.35
County Policy Coverage Ratio ²	1.24	1.14	1.12	1.12	1.12
Op. Rev. as % of Op. Exp. ³	108%	105%	104%	104%	104%
FB as % of Prior 3 Years Rev. ⁴	115%	111%	102%	103%	104%
	Rates Adopted 2/14/2017	Rates TBD			

Figures may appear not to add due to rounding.

¹ Coverage ratio represents the degree to which net revenues after operating expenditures (other than debt service) cover debt service costs. The legal requirement is 1.15 times. The County policy guideline is 1.30 times.

² County policy calls for there to be no reliance on volatile availability fee revenue for covering operating expenditures. 1.00 or better means that 100% or better of operating expenditures is covered by revenues net of availability fees.

³ Represents the degree to which operating revenues cover operating expenditures. County policy calls for this to be at least 100%.

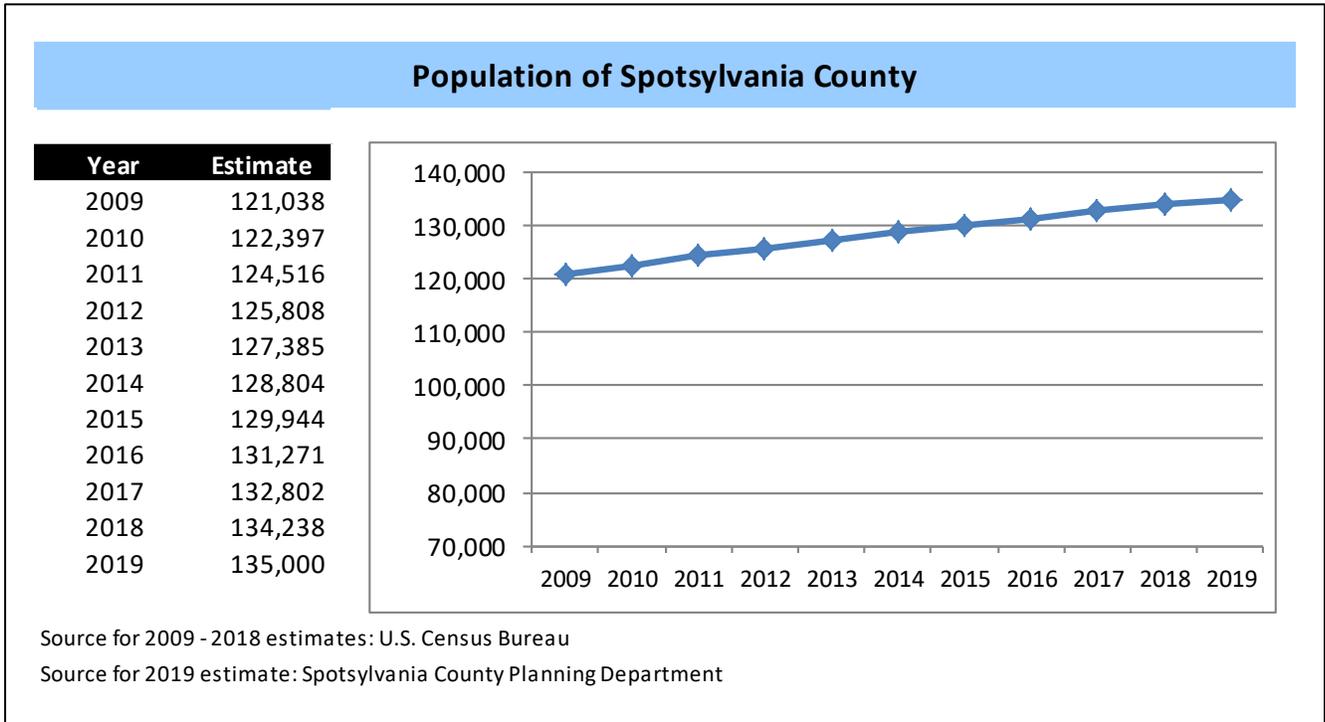
⁴ Fund balance as a percentage of the average of the prior three years' revenues must be at least 100% according to County policy.



Supplemental Information & Data

Population

The Planning Department estimates the County's 2019 population to be 135,000. The County's population has continued to grow consistently each of the past ten years with an average annual increase of 1.1%, down from an average annual increase of 3.3% for the previous decade.



The Planning Department estimates the County's population growth to average between 1% and 2% per year into the next few decades. The following table compares the estimated population at these two percentage rates.

Spotsylvania County Population Forecast

Year	U.S. Census Population Estimates	
2000	90,395	
2005	114,909	
2010	122,397	
2015	129,944	
Planning Department Projections		
Year	1% Growth Rate	2% Growth Rate
2020	136,936	139,661
2025	143,921	154,197
2030	151,263	170,246
2035	158,979	187,966
2040	167,088	207,529

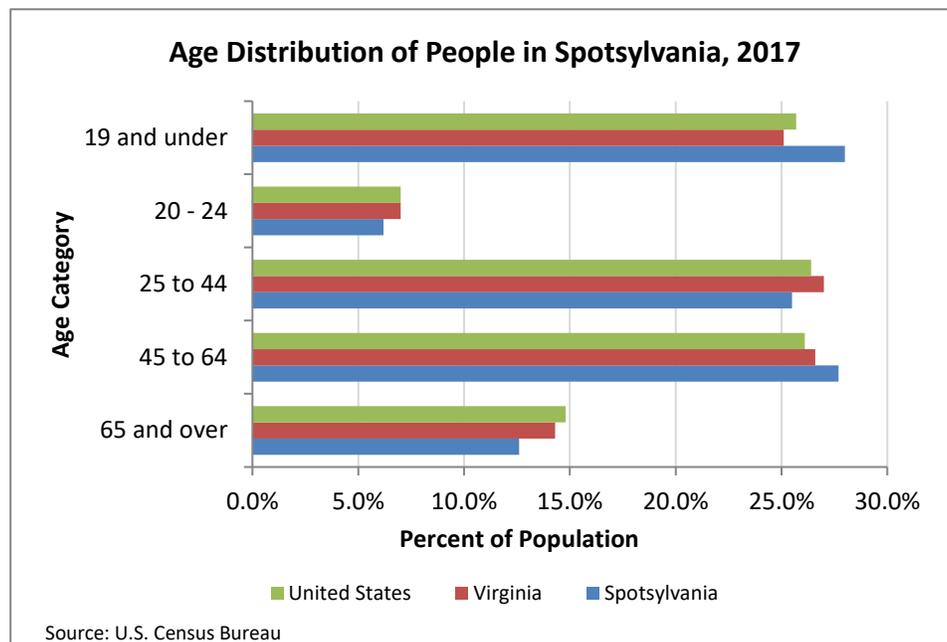
The U.S. Census Bureau estimates that in 2017, a little over two-thirds of the population of Spotsylvania County was white and approximately one-sixth of the population was black or African-American.

2017 Population by Racial/Ethnic Group

Group	Spotsylvania	Virginia	United States
White	68.3%	61.9%	60.7%
Black or African American	16.7%	19.8%	13.4%
Hispanic or Latino	9.8%	9.4%	18.1%
Asian	2.9%	6.8%	5.8%
American Indian or Alaska Native	0.5%	0.5%	1.3%
Native Hawaiian or Pacific Islander	0.2%	0.1%	0.2%
Other	1.6%	1.5%	0.5%

The majority of the County's population (66%) was estimated to be greater than or equal to 25 years of age, with 6% estimated between the ages of 20 and 24 and 28% estimated to be 19 or younger.

The percentage of the population between ages 20 and 64 in Spotsylvania is comparable to the makeup of state and national populations, as



well. However, according to census figures, when compared to Virginia and the United States, Spotsylvania has a higher percentage of its population at 19 and under, and a lower percentage of its population at 65 or older than do the state and the nation.

2017 Household Composition

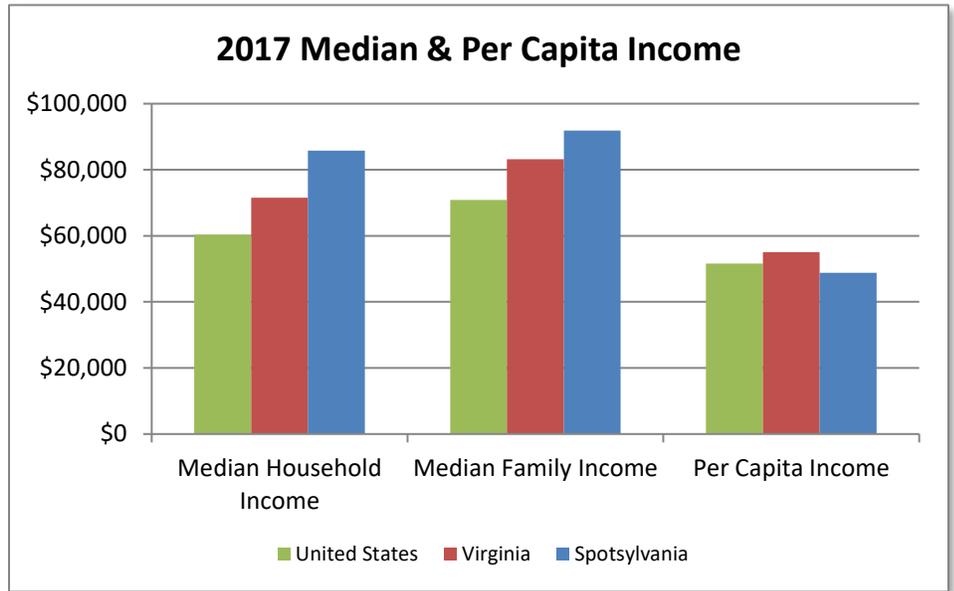
Type of Household	Spotsylvania		Virginia		United States	
Family Households	33,291	76.9%	2,078,081	66.9%	78,298,703	65.9%
With own children under 18 years	14,744	34.1%	897,089	28.9%	33,552,189	28.2%
Married-couple families	26,387	61.0%	1,570,701	50.6%	57,459,352	48.4%
Male householder; no wife families	1,903	4.4%	132,960	4.3%	5,747,150	4.8%
Female householder; no husband families	5,001	11.6%	374,420	12.1%	15,092,201	12.7%
Without children under 18 years	18,547	42.9%	1,180,992	38.0%	44,746,514	37.7%
Nonfamily Households	9,988	23.1%	1,027,555	33.1%	40,527,218	34.1%
Total Households	43,279	100%	3,105,636	100%	118,825,921	100%

Source: U.S. Census Bureau

Personal Income

According to the U.S. Census Bureau, Spotsylvania’s 2017 median household income was estimated at \$85,743 and median family income was estimated at \$91,899.

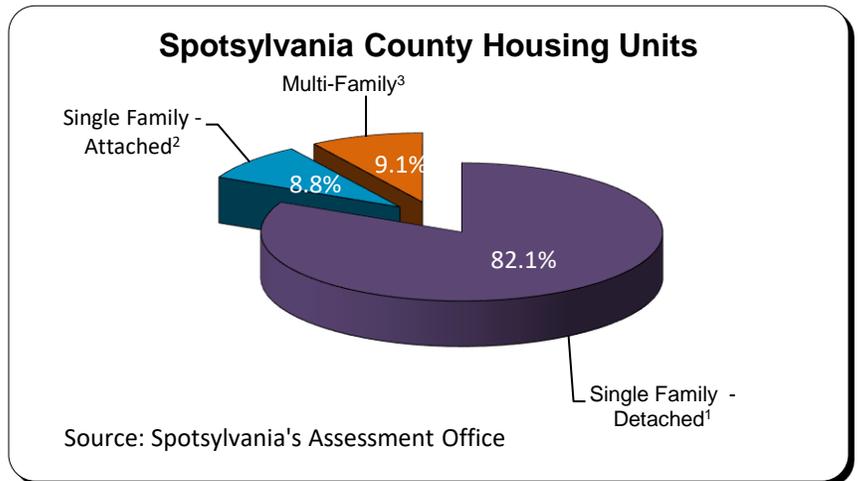
The estimated 2017 combined per capita income for Spotsylvania County and the City of Fredericksburg of \$48,823 is approximately 11% less than the state amount and approximately 5% less than the national amount.



Source: US Census Bureau for Median Household and Median Family Income
Bureau of Economic Analysis (BEA) for Per Capita Income

Housing

As of December 31, 2018 there were 49,573 housing units in Spotsylvania County. A housing unit can be multi-family or single-family, attached or detached. The majority (82.1%) of the housing units in Spotsylvania were single-family detached units. Since 2000, the number of housing units in the County has increased by 48.8%.



Source: Spotsylvania's Assessment Office

¹ Includes trailers, manufactured homes and mobile homes

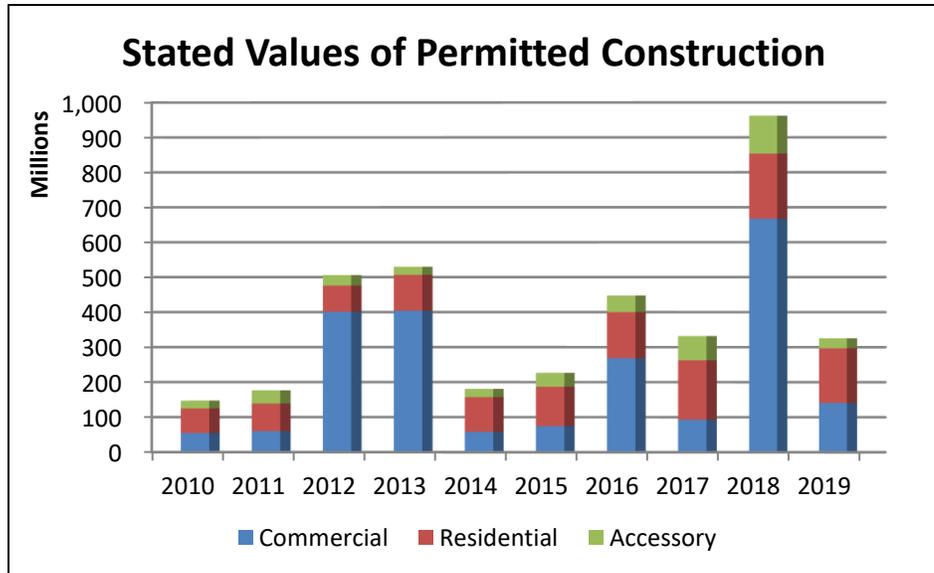
² Consists of duplexes and townhouses

³ Consists of apartments and condominiums and assisted living housing units

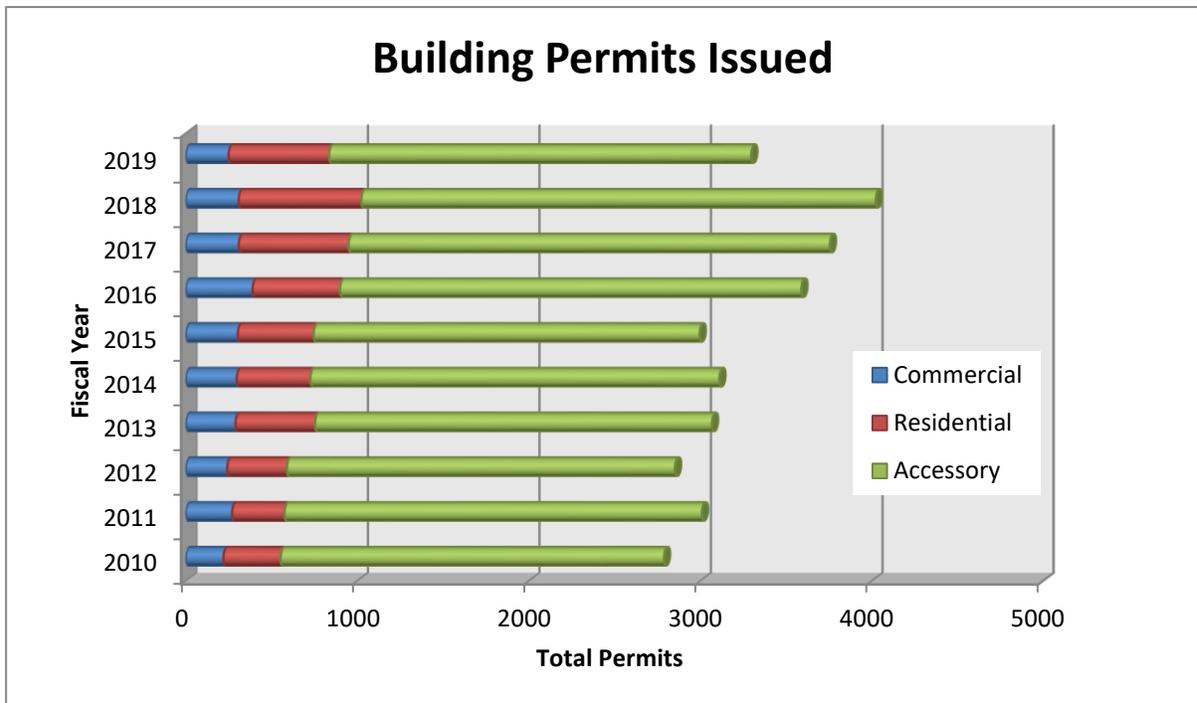
Housing Units

Housing Unit Type	2000	2010	2019
Single Family – Detached	28,804	37,141	40,711
Single Family - Attached	2,522	2,730	4,357
Multi-Family	1,983	3,136	4,505
Totals	33,309	43,007	49,573

The accompanying graphs illustrate construction activity within Spotsylvania during the past 10 years. In FY 2012 and FY 2013, the County processed multiple site plans for which the stated value of site work being performed was unusually large. Additionally, there were several large commercial projects where the stated value of each project was significant. Similar activity occurred in FY 2016 with the submission of several large commercial applications having sizeable stated values, including a substantial site plan for the 921,565 sq. ft. Lidl grocery distribution center. The significant increase in FY 2018 reflects the stated values for some larger commercial applications that included apartments, a Publix grocery store, a self-storage building and the Copart auto auction.



Values are taken from permit applications as provided by the applicants. These values **do not** represent the value assigned by Spotsylvania's Assessment Office. The FY 2019 figures are as of April 30, 2019.



The FY 2019 building permit figures are as of April 30, 2019.

Approved Development

As of May, 2019, the following development has been approved by the Board of Supervisors, but is not yet constructed:

Approved Developments with Unbuilt Units

Development	SFD	SFA	MF	AR	Total	Development	SFD	SFA	MF	AR	Total
Fawn Lake	474	0	0	0	474	Spotsylvania					
Estates of Chancellorsville	44	0	0	0	44	Courthouse Village	292	165	755	50	1,262
Estates of Elys Ford	231	0	0	0	231	Crossroads Station	0	0	610	0	610
Saw Hill	31	0	0	0	31	New Post	219	87	0	0	306
Estates at Buckingham	42	0	0	0	42	Fortune's Landing	40	0	0	0	40
Whitehall	60	0	0	0	60	Barley Woods	0	0	0	107	107
Estates at Kingswood	20	0	0	0	20	Heritage Woods	697	180	183	0	1,060
Breckenridge Farms	39	0	0	0	39	Courtland Park	81	0	0	0	81
Avalon Woods	98	0	0	0	98	Southpoint Landing	0	0	550	0	550
Anna Vista, Section 2	10	0	0	0	10	Legends of Chancellorsville	218	0	0	0	218
Pennington Estates	9	0	0	0	9	Wheatland	0	93	0	0	93
Pamunkey Point	18	0	0	0	18	Thorburn Estates	59	0	0	0	59
Lee's Parke	344	0	0	133	477	Jackson Village	0	596	1,149	385	2,130
Sunrise Bay	33	0	0	0	33	Retreat at Chancellorsville	0	0	0	191	191
Regency at Chancellorsville	0	0	0	91	91	Alexander's Crossing	518	971	888	230	2,607
Glenhaven/ River Glen	25	0	0	0	25	Plantation Woods	132	0	0	0	132
Reserve at Chancellorsville	63	0	0	0	63	Goodwin Cove	35	0	0	0	35
Mallard Landing	0	79	0	0	79	Cedar Forest	29	0	0	0	29
Summerfield	40	10	0	0	50	Summit Crossing Estates	70	0	0	0	70
Keswick	150	90	236	184	660	Barrington	39	0	0	0	39
Ni Village	0	164	773	0	937	Afton	29	0	0	0	29
Lakeside	0	14	0	0	14	Roseland	0	14	0	0	14
Brooks	0	2	0	0	2	Ashleigh Ridge	19	0	0	0	19
Estates at Terry's Run	10	0	0	0	10	The Villas at Salem Church	0	0	0	45	45
						Palmer's Creek	0	0	400	0	400
Total of all units approved but not yet built							13,643				

SFD = Single Family Detached; SFA = Single Family Attached; MF = Multi Family; AR = Age Restricted

County-Owned Community Facilities

- 31 Schools
- 13 Parks¹
- 1 Outdoor Amphitheatre
- 4 Community Centers
- 1 Senior Center
- 1 Visitors Center
- 1 County Museum
- 1 Swimming Pool
- 75 Multipurpose Fields²
- 48 Tennis Courts²
- 52 Baseball/Softball Diamonds²
- 45 Basketball Courts²
- 22.9 miles of Trails²
- 1 Animal Shelter
- 13 Convenience Centers
- 1 Landfill
- 11 Fire/Rescue Stations
- 2 Dams and Reservoirs
- 49 Pump Stations
- 2 Water Treatment Plants (WTP)
- 3 Wastewater Treatment Plants (WWTP)
- 1,200+ miles water/sewer infrastructure

¹ Includes parks at the County's two reservoirs

² Includes facilities at schools

Additionally, Spotsylvania participates in regional programs such as the Central Rappahannock Regional Library, FRED Bus Service, Health Department, Rappahannock Juvenile Detention Center and the Rappahannock Regional Jail.

Business, Labor & Employment

The County's primary economic development mission is to attract new businesses and capital investment, and to provide a supportive climate for the growth of existing businesses in order to stimulate the creation of jobs and tax revenues. The County has implemented numerous initiatives and specific programs to accomplish this mission.

The County's target industries include healthcare, manufacturing, professional services (high tech/IT/defense), and tourism.

Existing Retail and Mixed Use Developments

Development	Square Footage	Development Type
Spotsylvania Towne Centre	1.6 million	Shopping and dining
Southpoint I & II	1.2 million+	Mixed use retail/commercial
Cosner's Corner	980,000	Retail and office
Harrison Crossing	600,000	Shopping and dining
Spotsylvania Courthouse Village	500,000	Office, retail, civic: 1,500 residential units

Source: Spotsylvania County Economic Development Department

Number of Jobs by Sector and Wage

Industry	Average Establishments		Average Employment		Average Weekly Wage	
	YoY		YoY		YoY	
	2018	Change ¹	2018	Change ¹	2018	Change ¹
Accommodation and Food Service	196	9	4,301	210	\$328	\$5
Administrative and Support and Waste Management	141	14	1,312	(133)	\$621	\$30
Agriculture, Forestry, Fishing & Hunting	9	1	61	9	\$380	(\$68)
Arts, Entertainment, and Recreation	35	(2)	701	(22)	\$322	(\$9)
Construction	312	16	2,205	(64)	\$997	(\$353)
Educational Services	32	2	5,245	67	\$781	\$19
Finance and Insurance	93	(1)	458	(41)	\$1,124	\$88
Health Care and Social Assistance	610	(20)	4,746	81	\$866	(\$12)
Information	28	-	329	6	\$1,039	\$61
Management of Companies and Enterprises	18	(1)	432	(12)	\$1,537	\$149
Manufacturing	68	5	1,054	(52)	\$986	(\$71)
Mining, Quarrying, and Oil and Gas Extraction	3	-	39	2	\$1,296	(\$121)
Other Services (except Public Administration)	464	68	1,708	100	\$587	\$1
Professional, Scientific, and Technical Services	283	23	2,345	432	\$1,680	(\$24)
Public Administration	37	-	1,142	45	\$997	\$35
Real Estate and Rental and Leasing	116	(1)	553	(16)	\$853	\$83
Retail Trade	402	23	7,115	238	\$572	(\$53)
Transportation and Warehousing	73	3	1,587	10	\$948	\$72
Unclassified establishments	53	(4)	106	(15)	\$710	(\$35)
Utilities	7	-	89	5	\$1,023	\$31
Wholesale Trade	110	-	1,164	-	\$1,171	\$64
Total	3,091	135	36,698	851	\$794	(\$17)

Source: Virginia Employment Commission, Quarterly Census of Employment and Wages as of 4th Quarter 2018

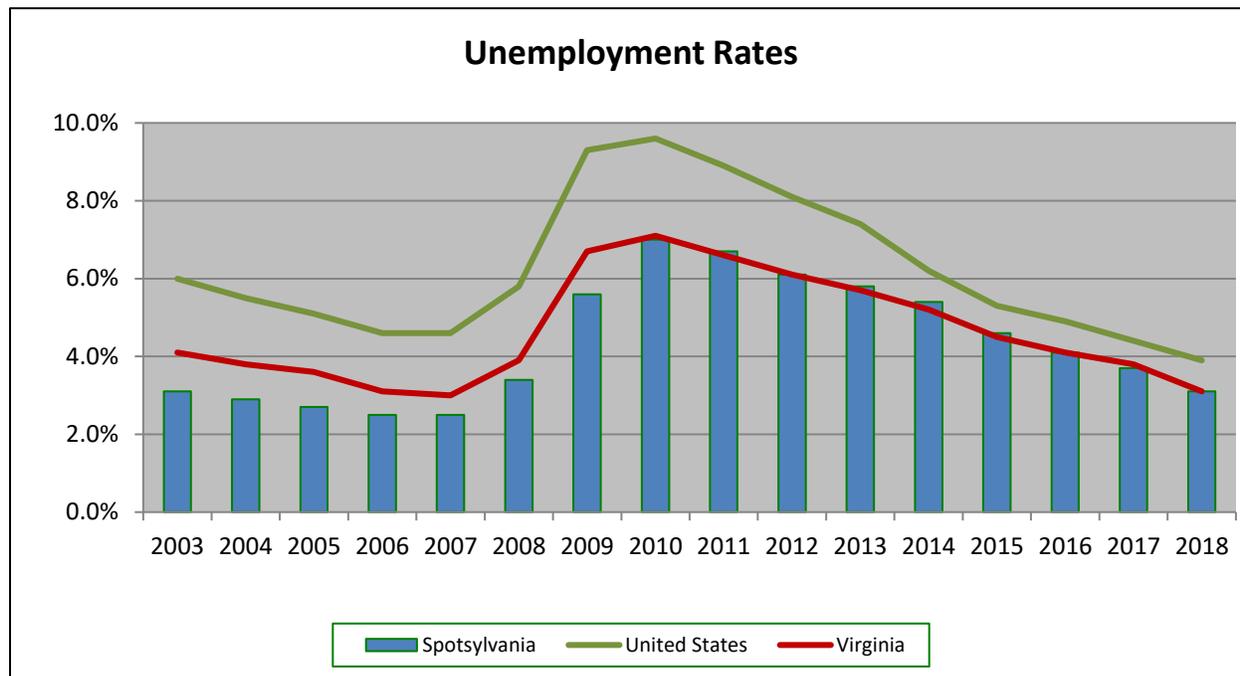
¹Represents the year over year change in amounts reported by the Virginia Employment Commission, Quarterly Census of Employment and Wages from 4th Quarter 2017 to 4th Quarter 2018

Employment Status within Spotsylvania

Employment Status	2000	2017	% Change
Population 16 years old or older	66,138	101,035	52.8%
In labor force	47,747	68,543	43.6%
- Employed - civilian	45,651	68,140	49.3%
- Employed - armed forces	595	403	(32.3%)
- Unemployed	1,501	3,724	148.1%
Not in labor force	18,391	32,492	76.7%

Source: U.S. Census Bureau

Unemployment rates for Spotsylvania have been well below the national level and below, or comparable, to state rates in recent years. The County had the 10th best unemployment rate within Virginia in December 2018, as reported by the Virginia Employment Commission.



Source: Virginia Employment Commission for Spotsylvania and Virginia, U.S. Bureau of Labor Statistics for United States

Top 20 Public & Private Employers within the County

Name	Nature of Business	Employee Range
Spotsylvania County Schools	Education	1,000+
Spotsylvania County Government	Local Government	1,000+
HCA Virginia Health System	Hospital – Spotsylvania Regional	500-999
Wal-Mart	Retail	250-499
CVS Pharmacy	Pharmacy Distribution Warehouse	250-499
Lidl US Operations	Grocery Distribution Center	250-499
Germanna Community College	Education	250-499
Weis Markets	Grocery	250-499
United Parcel Service	Package Delivery Service	250-499
McDonald's	Restaurant	250-499
Kaesar Compressors	Air Compressor Manufacturer	250-499
Target Corp	Retail	100-249
Carmax	Automobile Dealer	100-249
Costco	Retail	100-249
Giant Food	Grocery	100-249
Radley Honda	Automobile Dealer	100-249
PMC Services	Direct Mail Services	100-249
Richmond Fitness	Fitness Facility	100-249
PAE National Security Solutions LLC	Government Services and Support	100-249
WaWa	Fueling Stations/Convenience Stores	100-249

Source: Virginia Employment Commission, as of 4th Quarter 2018

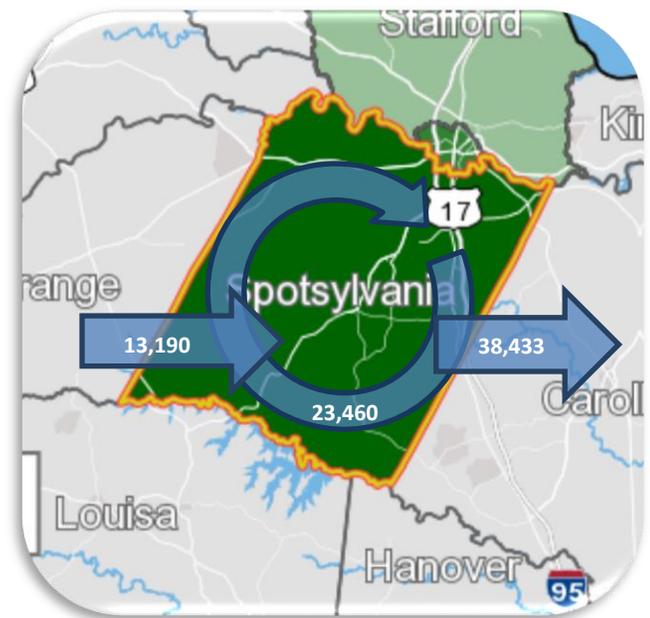
Other Major Public & Private Employers in Surrounding Area

Name	Nature of Business	Employee Range
U.S. Department of Defense	Federal Government Agency	1,000+
GEICO	Insurance Customer Service Center	1,000+
Stafford County Schools	Education	1,000+
Federal Bureau of Investigation	Federal Government Agency	1,000+
Mary Washington Hospital	Hospital	1,000+
County of Stafford	Local Government	1,000+
University of Mary Washington	Education	1,000+
Fredericksburg City Schools	Education	500-999
McLane Mid Atlantic	Distributor for Convenience Centers	500-999
King George Schools	Education	500-999
Medicorp Health System	Healthcare	500-999
Caroline County Schools	Education	500-999
City of Fredericksburg	Local Government	500-999
YMCA	Social Advocacy Organization	500-999
Lowe's Home Centers, Inc	Retail	500-999
Stafford Hospital Center	Hospital	500-999
Rappahannock Area Community Services Board	Social Advocacy Organization	500-999
United States Postal Service	Federal Government Agency	250-499
Caroline County	Local Government	250-499
Snowden Services, Inc	Healthcare Services	250-499

Source: Virginia Employment Commission, as of 4th Quarter 2018

Spotsylvania Commuting Patterns - 2015

Commuting From	Area	Commuting To
8	Arlington County, VA	1,156
1,755	Caroline County, VA	673
285	Culpeper County, VA	529
248	Fairfax County, VA	3,717
2,437	Fredericksburg, VA	9,750
837	King George County, VA	1,699
1,237	Orange County, VA	568
727	Prince William County, VA	4,626
156	Richmond, VA	656
3,136	Stafford County, VA	7,689
-	Washington, D.C.	2,939
2,364	All Other Locations	4,431
13,190	Total Commuters	38,433



Spotsylvania County Workers	
Live and Work in Spotsylvania	23,460

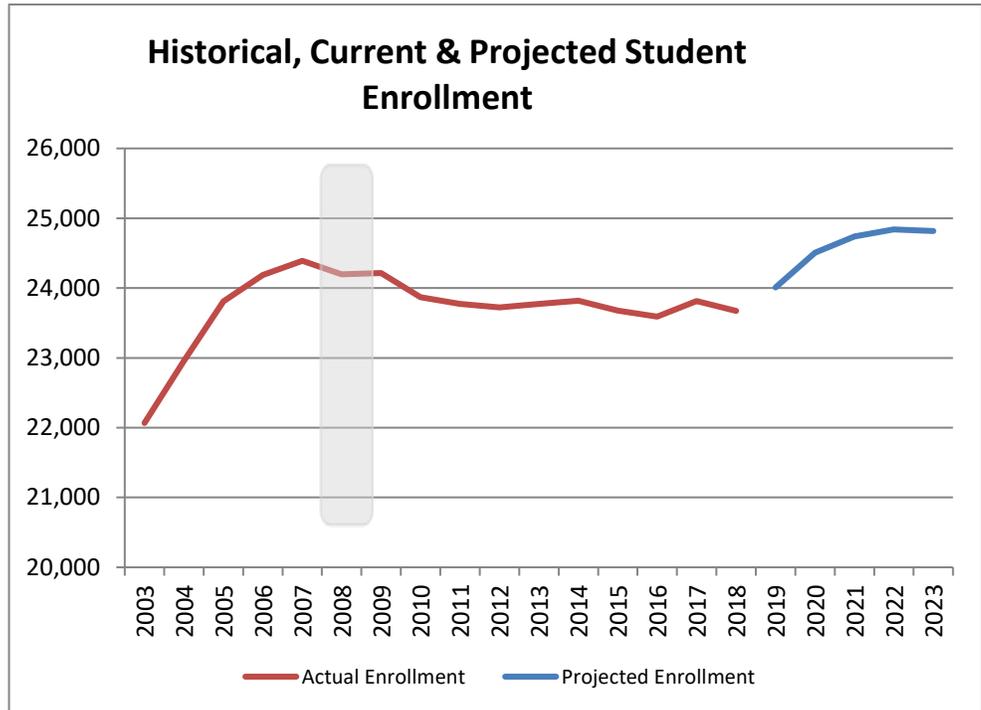
Source: U.S. Census Bureau

Education

Spotsylvania County Public Schools include 17 elementary schools, 7 middle schools, 5 high schools, 1 alternative learning center, and 1 career and technical center.

Actual public school enrollment for the 2018 - 2019 school year was 23,674. Enrollment is projected to be 24,818 by the 2023 - 2024 school year.

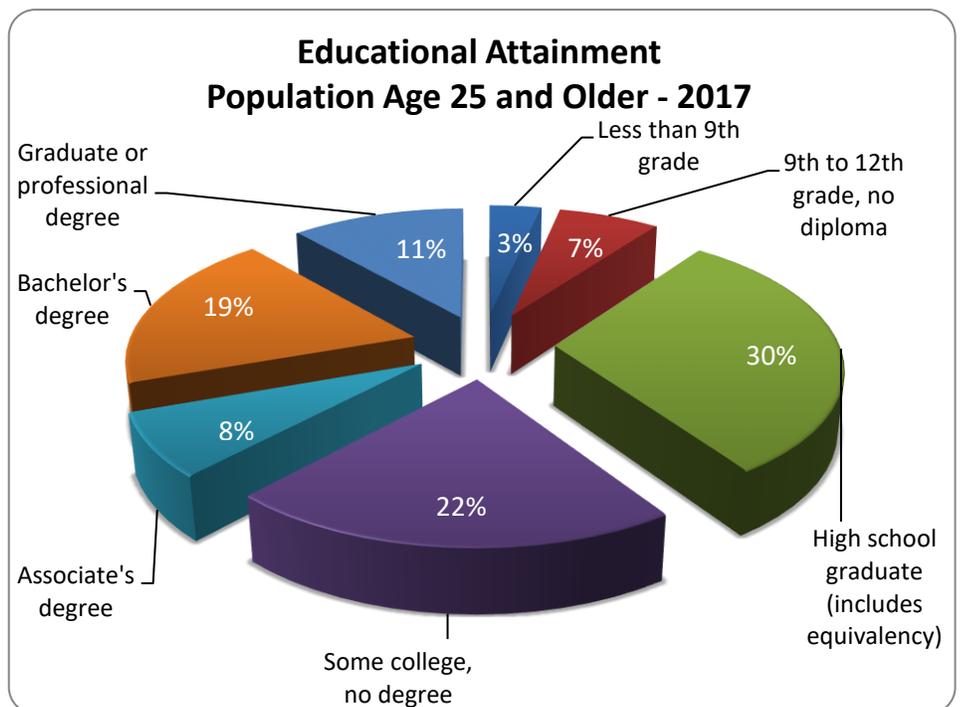
Total enrollment is projected to increase by 335 students countywide for the 2019 - 2020 school year.



Enrollment as measured on September 30 or October 1 of each year. The grey shaded area represents the recession that occurred from December 2007 to June 2009.

Over a third of Spotsylvania County residents hold a degree of associate's or higher, while 90% of residents are high school graduates or higher.

Spotsylvania County's educational attainment is comparable to national percentages. Achievement of Bachelor's and graduate/professional degrees being seven percentage points less than that of Virginia as a whole.



Source: US Census Bureau

Real Estate Tax Rate History

Calendar Year	Tax Rate	Equalized Tax Rate
1990	\$0.85	*
1991	0.90	
1992	0.82	0.71
1993	0.86	
1994	0.86	*
1995	0.86	
1996	0.86	0.81
1997	0.92	
1998	0.94	0.90
1999	1.02	
2000	1.02	0.94
2001	1.07	
2002	1.01	0.93
2003	1.01	
2004	0.86	0.86
2005	0.89	
2006	0.62	0.62
2007	0.62	
2008	0.62	0.56
2009	0.62	
2010	0.86	0.83
2011	0.86	
2012	0.88	0.90
2013	0.88	
2014	0.86	0.863
2015	0.86	
2016	0.85	0.8313
2017	0.85	
2018	0.8330	0.8164
2019	0.8474	

*Biennial assessments began occurring in 1996. Prior to that, assessments took place every four years.

General Property Tax Rates¹

Calendar Year	Real Estate & Mobile Home	Personal Property ²	Business Furniture & Fixtures	Machinery & Tools	Heavy Construction Equipment
2019	\$0.8474	\$6.55/\$6.25/\$1.25	\$5.95	\$2.50	\$2.00
2018	0.8330	6.55/6.25	5.95	2.50	2.00
2017	0.85	6.55/6.25	5.95	2.50	2.00
2016	0.85	6.55/6.25	5.95	2.50	2.00
2015	0.86	6.73/6.25	5.95	2.50	2.00
2014	0.86	6.78	5.95	2.50	2.00
2013	0.88	6.37	5.95	2.50	2.00
2012	0.88	6.37	5.95	2.50	2.00
2011	0.86	6.26	5.95	2.50	2.00
2010	0.86	6.26	5.95	2.50	2.00
2009	0.62	6.26	5.95	2.50	2.00
2008	0.62	5.00	5.00	2.50	2.00
2007	0.62	5.00	5.00	2.50	2.00
2006	0.62	5.00	5.00	2.50	2.00
2005	0.89	5.00	5.00	2.50	2.00
2004	0.86	5.00	5.00	2.50	2.00
2003	1.01	5.00	5.00	2.50	2.00
2002	1.01	5.00	5.00	2.50	2.00

¹ Real Property and Mobile Home tax rates are levied per \$100 of assessed value. All others are assessed at no greater than 50% of value or 50% of original cost depending on the classification.

² For years 2002 – 2014, the rate includes all personal property types. Beginning in 2015, there are two adopted rates, one for automobiles, campers, motor homes, motorcycles, pickups, and trucks and a second rate for boats and boat trailers. Beginning in 2019, a third tax rate was established for data center computer equipment and peripherals.

Real Estate Tax Rates per \$100 of Assessed Value

Locality	Population ¹	Tax Year 2018 Rate	Tax Year 2019 Rate	Change
Prince William	468,011	\$1.2075	\$1.2075	-
Richmond City	228,783	1.2000	1.2000	-
Fairfax	1,150,795	1.1835	1.1835	-
Alexandria	160,530	1.1300	1.1300	-
Loudoun	406,850	1.0850	1.0450	(0.0400)
Arlington	237,521	1.0060	1.0260	0.0200
Stafford	149,960	0.9900	1.0100	0.0200
Fauquier	70,675	0.9820	0.9940	0.0120
Chesterfield	348,556	0.9500	0.9500	-
Henrico	329,261	0.8700	0.8700	-
Fredericksburg	29,144	0.8000	0.8500	0.0500
Spotsylvania	134,238	0.8330	0.8474	0.0144
Caroline	30,772	0.8300	0.8300	-
Hanover	107,239	0.8100	0.8100	-
King George	26,575	0.7000	0.7000	-
Culpeper	51,859	0.6700	0.6200	(0.0500)

¹ Population figures from the U.S. Census Bureau (Estimate as of July 1, 2018).

Real Estate Tax Bill History¹

Calendar Year	Tax Rate	Equalized Tax Rate	Example AV ²	Annual Tax Bill Based on Example AV ²	Change (\$)	Change (%)
2004	\$0.86	\$0.86	\$150,000	\$1,290		
2005	0.89		150,000	1,335	\$45	6.0%
2006	0.62	0.62	229,350	1,422	87	6.5%
2007	0.62		229,350	1,422	0	0.0%
2008	0.62	0.56	256,367	1,589	167	11.8%
2009	0.62		256,367	1,589	0	0.0%
2010	0.86	0.83	185,200	1,593	4	0.2%
2011	0.86		185,200	1,593	0	0.0%
2012	0.88	0.90	182,070	1,602	9	0.6%
2013	0.88		182,070	1,602	0	0.0%
2014	0.86	0.863	192,794	1,658	56	3.5%
2015	0.86		192,794	1,658	0	0.0%
2016	0.85	0.8313	207,234	1,761	103	6.2%
2017	0.85		207,234	1,761	0	0.0%
2018	0.8330	0.8164	224,186	1,867	106	6.0%
2019	0.8474		224,186	1,900	33	1.7%
\$610						

¹ This analysis is based upon an *example* 2004 assessed value and shows that a house valued at \$150,000 in 2004 would be valued at approximately \$224,186 in 2019. At the \$0.8474 rate adopted for 2019, the real estate taxes on this *example* residential property would have increased by \$610 since 2004 – an average annual increase of 2.6%.

² AV = assessed value

Principal Property Taxpayers

As of December 31, 2018

Name	Type of Business	Assessed Value ¹	Amount of Tax	Percent of Total Taxable AV ²
Spotsylvania Mall Company	Shopping Mall	\$185,223,716	\$1,559,205	1.14%
Lidl US Operations	Grocery Distribution	111,820,758	1,455,804	0.69%
Dominion Virginia Power	Public Utility	167,170,364	1,392,529	1.03%
Spotsylvania Regional Medical Center	Hospital	79,318,865	964,873	0.49%
Rappahannock Electric	Public Utility	87,042,525	756,596	0.54%
Columbia Gas of VA	Public Utility	47,294,659	393,965	0.29%
Verizon VA	Public Utility	45,202,066	389,613	0.28%
Walton Virginia, LLC	Developer	43,755,800	316,428	0.27%
The Collection @ Cosners Corner	Apartments	33,816,800	281,694	0.21%
Lee Property Harrison Crossing	Shopping Center	32,689,600	272,304	0.20%

Source: Treasurer, Spotsylvania County, Virginia

¹ Includes real and personal property taxes. This schedule is arranged from highest to lowest by amount of tax paid. Due to varying rates for real and personal property, assessed values may appear to be out of order.

² AV = assessed value



Spotsylvania County Fiscal Policies

The Board of Supervisors has adopted the following Fiscal Policies to guide the stewardship of the citizens' resources entrusted to their local county government. Above all else, the County's stewardship of resources shall adhere to the following principles:

- Transparency and accountability to our citizens in the conduct of the County's fiscal affairs
- Balanced consideration of both short-term and long-term priorities and concerns
- Strategically planned use of resources for the present and future common benefit
- Reasonable and balanced tax impositions upon our citizens and businesses
- Responsible financial stewardship that enhances County bond ratings

I. GENERAL POLICIES FOR FINANCIAL PLANNING

A. BALANCED BUDGET

1. The Board of Supervisors will annually adopt a balanced budget for Spotsylvania County, wherein planned revenues equal planned expenditures for the fiscal year.
2. The budget is a plan for raising and allocating resources to enable efficient and effective delivery of needed services. The budget shall be structured to allow the public to readily see the relationship between revenues, expenditures and the achievement of service objectives.
3. The Board of Supervisors' analysis of the budget will focus on the following:
 - a. costs of mandates and commitments (e.g., debt service);
 - b. costs related to maintaining level of service standards;
 - c. costs of capital infrastructure and equipment (both new investment and the maintenance of existing capital assets); and
 - d. effectiveness and economic efficiency of existing and proposed programs.
4. The Board is committed to providing mandates and Board-prescribed services at the greatest possible value to citizens.
5. The Board expects that all individual governmental units and the County government as a whole will show positive balances at the end of each fiscal year.
6. If deficits should appear to be forthcoming within a fiscal year, spending shall be reduced sufficiently to fund the committed and assigned reserves outlined within the fiscal policies.
7. The County will maintain budgetary controls so as to ensure adherence to the budget.
8. The County will maintain fund balances sufficient to avoid the necessity of tax anticipation borrowing.
9. The budget will provide for adequate funding of all adopted retirement benefit programs.

B. LONG-RANGE PLANNING

1. Multi-Year Forecasts

- a. The Board of Supervisors will annually review the County's multi-year financial plan covering a minimum of three years. The Board recognizes the multiple benefits of long-range forecasting including:
 1. Early identification of potential fiscal constraints and/or trends.
 2. Recognition of the impact of capital projects on the operating budget, and
 3. Anticipation of the need for future Board actions to maintain a balanced budget in future years.
- b. At a minimum, annual long-range forecast will provide revenue and expenditure projections for the General Fund, Transportation Fund and Utilities funds, and will include the operating budget impacts of all planned capital expenditures.

2. Capital Improvement Budget Policies

- a. The Board of Supervisors will adopt a five-year Capital Improvement Plan (CIP) and update it annually.
- b. The Board will enact an annual capital budget based on the five-year capital improvement plan. Future capital expenditures necessitated by changes in population, economic base, and/or real estate development, as well as those necessary to meet level of service standards will be calculated and included in capital budget projections.
- c. Future operating and maintenance costs associated with new capital improvements will be projected and included in out-year operating budget forecasts.
- d. The Board will use intergovernmental assistance to finance only those capital improvements that are consistent with the capital improvement plan and County priorities, and whose operating and maintenance costs have been included in operating budget forecasts.
- e. The County will identify the estimated costs and potential funding sources for each capital project proposal before it is submitted for approval.
- f. The County will attempt to determine and make use of the least costly financing method for all new projects.
- g. Savings on general capital projects will be transferred to the Capital Projects Fund balance upon project completion to be used on future capital projects approved by the Board. Likewise, savings on Utilities capital projects will be transferred to the Utilities Capital Projects Fund balance to be used on future Utilities capital projects approved by the Board. Finance staff will ensure that savings on any bond-funded capital project line item will be used only for other similar capital projects in accordance with the language in the referendum question(s) or Board bond resolution which originally authorized the County's issuance of bonds, where applicable.

- 3. Investment Policies** - Listed below are the objectives from the Statement of Investment Policies adopted by the Board of Supervisors on December 13, 2011.
- a. All investments shall be in compliance with the Code of Virginia Sections §2.2-4400 et seq. and §2.2-4500 et seq.
 - b. The cash management and investment activities of the County shall be conducted in a manner which is consistent with prevailing prudent business practices which may be applied by other public organizations of similar size and financial resources.
 - c. The Investment Portfolio will be managed to accomplish the following fundamental goals:
 - i. Safety of Principal - The single most important objective of the investment program is the preservation of principal of those funds within the Investment Portfolio.
 - ii. Maintenance of Liquidity - The Investment Portfolio will be managed at all times with sufficient liquidity to meet all daily and seasonal needs, as well as to fund special projects and other operational requirements which are either known or which might reasonably be anticipated.
 - iii. Maximizing Return - The Investment Portfolio shall be managed to maximize the return on investments within the context and parameters set forth by the safety and liquidity objectives above.

The County Treasurer is responsible for all County investments. The complete detailed investment policy is available on the County [website](#).

4. Other Post-Employment Benefits (OPEB) Funding Policy

- a. In July 2004, the Governmental Accounting Standards Board (GASB) issued Statement 45, establishing standards for financial reporting of governmental liabilities related to non-pension post-employment benefits (e.g. retiree health insurance), also known as Other Post-Employment Benefits (OPEB). Though OPEB will not be received by the employee until he or she retires from employment, these future benefits are being earned today, and so they are a cost of providing public services rendered today. GASB Statement 45 requires governments to measure the annual costs of OPEB through an actuarial-calculated Annual Required Contribution (ARC), systematically and rationally allocating the present value of the projected cost of benefits over the working life of benefiting employees. Additionally, total OPEB liabilities must be reported in the County's Comprehensive Annual Financial Report (CAFR).
- b. Funding for OPEB liabilities will be budgeted and reserved as funds are available within the associated operating budgets. The County will attempt to fund its OPEB liabilities for the smaller funds (Code Compliance, Capital Projects, Transportation and Utilities) as soon as practical. Phased-in funding of the General Fund liability will begin as soon as local economic conditions allow, with contributions increasing incrementally each year until the annual contribution equals 100 % of the ARC. The County's goal will be to reach

100% of the ARC no more than eight years from the beginning of the General Fund phase-in period. The phase-in period began in FY 2016 when the Board allocated \$1.9 million to a General Fund OPEB reserve.

- c. Funding of the Schools' OPEB liability is the responsibility of the School Board.

C. ASSET INVENTORY

1. All County assets shall be maintained at a level adequate to protect the County's capital investment and to minimize future maintenance and replacement costs.
2. The County will prepare maintenance and replacement schedules and budgets for all capital assets (buildings and equipment) and will update this projection each year.
3. Adequate capital maintenance funds shall be included in the approved annual budget consistent with responsible stewardship.
4. Adequate capital replacement funds will be placed in the capital improvement plan to allow the approved replacement schedule to be implemented.

II. REVENUE POLICIES

A. REVENUE BUDGETS

1. The County will estimate its annual revenues by an objective, analytical process.
2. The County will maintain a diversified and stable revenue system to shelter it from short-run fluctuations in any one revenue source.
3. The County should routinely identify intergovernmental aid (i.e. grant) funding possibilities. However, before applying for and accepting intergovernmental aid, the County will assess the merits of a particular program as if it were funded with local tax dollars. Local tax dollars will not be used to make up for losses of intergovernmental aid without first reviewing the program and its merits as a budgetary increment.
4. Reassessment will be made of all real property at least every two years. The County will maintain sound appraisal procedures to keep property values current. Property will be assessed at 100% of full market value.
5. The County will follow an aggressive policy of collecting property tax revenues. The annual level of uncollected property taxes will generally not exceed two percent over a three-year period.

B. FEES AND CHARGES

1. The County will establish all user charges and fees at a level related to the full cost of providing the services.
2. Each year, the County will recalculate the full costs of activities supported by user fees to identify the impact of inflation and other cost increases. Such calculation will include, but is not limited to salary and benefits (including OPEB costs), office space, and other overhead costs.

3. The County will set fees for other activities such as recreational services at a level that is appropriate for the department based on the service provided and potential for revenue.

C. USE OF ONE-TIME REVENUES

1. The County will pay for all current operating expenditures with current revenues.
2. The County will avoid budgetary procedures that balance current expenditures at the cost of meeting future years' expenses, such as postponing expenditures, accruing future years' revenues, or rolling over short-term debt.
3. The County will limit the use of one-time revenues to one-time expenditures such as non-recurring capital projects.

D. USE OF UNPREDICTABLE REVENUES

1. Annually, as part the Recommended Budget development process, the Budget Office will determine to which capital projects, if any, cash proffers already received are available to offset all or a portion of the anticipated cash or debt issuance for such projects. The County Administrator shall incorporate these available proffer funds as a source of revenue in the budget recommendation.

III. EXPENDITURE POLICIES

A. DEBT CAPACITY, ISSUANCE AND MANAGEMENT

1. The County will finance capital projects only when current (non-borrowed) sources of funding are unavailable.
2. When the County finances capital improvements or other projects by issuing bonds or entering into capital leases, it will repay the debt within a period not to exceed the expected useful life of the project.
3. The County will plan its tax-supported bond sales such that it will maintain compliance with its adopted debt policy. Target debt ratios will be annually calculated, reviewed, and included in the capital improvement plan.
 - a. Net debt as a percentage of estimated market value taxable should not exceed 3%.
 - b. The ratio of debt service expenditures as a percentage of governmental fund expenditures should not exceed 12%. The County will work towards reducing this ratio to not more than 10% by the end of FY 2025.
 - c. The County's 10-year tax-supported debt and lease payout ratio should be maintained at or above 65% at the end of each adopted five-year CIP.
 - d. Debt on special service districts for which the County can demonstrate revenue from special taxes is available to pay 100% of the associated debt service will be excluded from the calculation of these target debt ratios.
4. The County's goal is to budget an amount of cash (pay-as-you-go) funding for capital projects equal to 5% of General Fund revenues (less obligated transfers), with a minimum level of 3%. In order to achieve this goal, in FY 2008 the County transferred 1% to the Capital Projects Fund and has increased that transfer by

0.25% each year such that the FY 2016 transfer was budgeted at the minimum policy level of 3%. An additional 0.25% will be transferred each year until at least the 5% target is met. While it is the County's full intent to use this pay-as-you-go funding annually for capital projects, should revenue shortfalls or unanticipated operating expenditures occur in the General Fund, this funding may be used as a source of budgetary flexibility.

5. The County will maintain regular communications with the bond rating agencies about its financial condition and will provide requested information in a timely manner. The County will follow a policy of full disclosure on every financial report including the Official Statement related to bond issues.
6. The County recognizes the importance of overlapping debt in analyzing its financial condition. The County will regularly analyze total indebtedness including overlapping debt.
 - a. Any County indirect debt issuance for public services such as regional jail or other regional project, special assessment district, community development authority, tax increment district, or other similar type of overlapping debt – either individually or when considered in aggregate with previously issued overlapping debt – shall not have a negative impact upon the County's debt capacity or credit rating.
 - b. In order to protect the County's long term fiscal stability and credit standing, the total aggregate outstanding amount of overlapping debt should not exceed 1% of the total assessed value of taxable property within the County.
 - c. Exceptions to this policy may be made if the projects to be financed directly replace capital projects in the current capital improvement plan. Toll road or other forms of revenue bonds supported solely by user fees will not be included in the definition of overlapping debt.
 - d. The County's preference is to have overlapping debt retired as rapidly as possible, but in no case shall the maturity of such debt extend beyond 30 years.

B. DEBT REFERENDUM POLICY

1. All new facility construction projects or acquisitions that exceed available budgeted funds will be subject to voter referendum, unless financed through revenue-supported mechanism (i.e., water/sewer revenue bonds).
2. Expenditures may be authorized by the Board of Supervisors for reasonable related expenses in preparation for a referendum. These expenditures may include various avenues through which to obtain and provide the County citizens adequate details on the referendum issues.
3. A voter referendum to authorize bonds should be presented to voters only for projects included in the Adopted CIP and only when analysis of the County's debt capacity demonstrates the County's ability to fund the debt service for the bonds within the parameters of the County's target debt ratios. There should also be demonstrated capability for the County to at least start and preferably complete

projects approved by a referendum within the eight year time period permitted by State law for the sale of authorized bonds.

4. Voter referenda will coincide with General Elections.
5. The Board of Supervisors, by a majority vote at a regularly scheduled meeting, may waive the referendum requirement, to the extent allowed by law, to meet a critical health and/or public safety need, in conjunction with a court order, or to realize an economic benefit to the County.

C. BUDGETED CONTINGENCY

In addition to the reserves identified above, the annual budget includes an appropriate budget contingency which provides additional budget flexibility.

1. As part of the annual budget process, the County will appropriate a contingency equal to 0.25% of General Fund expenses. This contingency is meant to fund unforeseen expenditures of a non-recurring nature that arise during the course of the fiscal year, or to meet relatively minor increases in service delivery costs.
2. Use of this contingency will require a vote by the Board of Supervisors. Any unspent funds remaining in this contingency at the end of the year will fall to the General Fund balance.

D. OPERATING/CAPITAL EXPENDITURE ACCOUNTABILITY

1. The County will establish and maintain a high standard of accounting practices.
2. The County will prepare regular quarterly and annual financial reports which present a summary of activity by major fund types and compare actual revenues and expenditures to budgeted amounts.
3. The accounting system will maintain records on a basis consistent with accepted standards for local government accounting.
4. Where possible, the reporting system will also provide quarterly information on the total cost of specific services by type of expenditure and, if necessary, by fund.
5. An independent public accounting firm will perform an annual audit and will publicly issue a financial opinion.

IV. Fund Balance (i.e. Reserve & Stabilization Accounts)

Pursuant to GASB Statement No. 54, the County is required to report five categories of fund balance: Non-spendable; Restricted; Committed; Assigned; and Unassigned. General specifications for each category are defined below:

- **Non-spendable** includes amounts that cannot be spent because they are either not spendable form (e.g. inventory), or are legally or contractually required to remain intact (e.g. endowment funds).
- **Restricted** amounts are limited for specific purposes imposed by external parties (grantors, creditors, contributors), or laws and regulations of other governments.

The following three categories of fund balance are considered unrestricted:

- **Committed** funds are reserved for specific purposes by the County, using its highest level of decision-making authority (i.e. the Board). Once reported as committed, amounts cannot be used for any purpose other than that for which the funds were committed unless the County takes equal action to remove or change the constraint. Initial decisions to commit funds must be approved prior to fiscal year-end. The determination of the amount to be committed may occur after June 30.
- **Assigned** funds are constrained by the County's intent to be used for specific purposes, but are neither restricted nor committed. Unlike commitment, assignments generally exist only temporarily and additional action is not required for their removal.
 - The Board authorizes the County Administrator and the Finance Director as authorities permitted to designate funds as assigned.
- **Unassigned** amounts represent any remaining portion of the fund balance not identified as restricted, committed or assigned. Unassigned fund balance may be used at the discretion of the Board, but will be limited to non-recurring expenditures; preferably for capital projects.

When more than one category of fund balance could be used for expenditures, it is the County's policy that the order of use of the fund balance is: Restricted, Committed, Assigned, and Unassigned.

Reservations of the fund balance will be made in the following priority order:

A. FISCAL STABILITY RESERVE

1. The County will commit within its General Fund balance at the close of each fiscal year a reserve equal to no less than 11% of General Fund and School Operating Fund revenues projected for the subsequent fiscal year budget. The transfer of local funds from the General Fund to the School Operating Fund will not be double-counted in the calculation of the 11% reserve. This reserved and committed portion of the County's General Fund balance will be known as the Fiscal Stability Reserve.
2. Appropriations from the Fiscal Stability Reserve may be made only by a majority vote of the Board of Supervisors to meet a critical, unexpected financial need costing at least \$1,000,000 and resulting from a natural disaster or declared state of emergency, or from a local catastrophe (e.g. a fire at the business of one of the County's top 10 revenue generators) that cannot be resolved through other less extraordinary budgetary action. The \$1,000,000 cost requirement will be met when the County incurs a loss in revenue, an increase in expenditures, or a combination of each stemming from the events identified herein.

3. Use of the Fiscal Stability Reserve will occur only after the budgeted contingency, the Budget Stabilization Reserve, and the unassigned Fund Balance have been depleted.
4. Any use of the Fiscal Stability Reserve will be replenished within three fiscal years.
5. Prior to recommending to the Board of Supervisors any use of the Fiscal Stability Reserve, the County Administrator must clearly explain the budgetary actions taken by staff to address the financial need and minimize the amount requested for appropriation from the Fiscal Stability Reserve.

B. SELF-INSURED HEALTH INSURANCE RESERVE

1. The County will maintain a self-insured health insurance reserve equal to the total claims incurred but not reported (IBNR) plus three months of claim payments based on the previous three years' experiences. Any use of such reserve will be limited to payment of IBNR in the event the County changes to a new vendor for health insurance and to the payment of claims that exceed premium payments.
2. Any use of the self-insured health insurance reserve will be replenished within one year.
3. The self-insured health insurance reserve will constitute a commitment within the General Fund balance.

C. BUDGET STABILIZATION RESERVE

1. The County will maintain a Budget Stabilization Reserve to address potential revenue declines or other economic stress placed on the budget. In FY 2016, the Budget Stabilization Reserve will start with a balance of \$1.0 million. Each year thereafter, an amount equal to 0.25% of General Fund and School Operating Fund revenues projected for the subsequent fiscal year budget will be added until such time as the Budget Stabilization Reserve reaches \$5.0 million. Thereafter, this reserve will be maintained at \$5.0 million. The transfer of local funds from the General Fund to the School Operating Fund will not be double-counted in the calculation of the 0.25% annual addition to the reserve as the County is working to achieve the \$5.0 million maximum. The Budget Stabilization Reserve will remain unassigned within the General Fund balance.
2. Any use of the Budget Stabilization Reserve requires adoption of a resolution by the Board of Supervisors and will be replenished within two fiscal years.

D. ECONOMIC OPPORTUNITIES RESERVE

1. The County will establish a reserve to be known as the Economic Opportunities Reserve for the purpose of funding matches to State grants and to provide other up-front incentives to substantial economic development opportunities. This reserve will be funded at \$2,000,000 and will be reserved as part of the assigned General Fund balance. At the end of each fiscal year, the Economic Opportunities Reserve will be replenished to the \$2,000,000 level in the event that unassigned fund balance remains after full funding of the Fiscal Stability Reserve, the Self-Insured Health Insurance Reserve, and the Budget Stabilization Reserve.

2. Economic opportunity incentives offered by the County through the EDA are typically in the form of grants equal to certain taxes and fees paid to the County. However, there may be State economic development grants available which require a local match be paid at the beginning of the term of the economic development interest being in the County. The Economic Opportunities Reserve will be a source of the local match. Performance agreements will be required of all economic development interests considered for incentives.
3. Appropriations from this reserve to the Economic Development Opportunities Fund for funding through the EDA require the vote of the Board of Supervisors.

V. OTHER FUND POLICIES

A. UTILITIES FUND POLICIES

1. The County will maintain Utilities Fund financial independence from General Fund by:
 - a. Issuing Revenue Bonds for Utilities capital projects in lieu of General Obligation Bonds, and
 - b. Avoiding the need for any General Fund revenues to support the Utilities operations and debt service.
2. The County will set fees and user charges at a level that fully supports the total direct and indirect costs of the system. The level of all fees and charges for the Utilities Fund will be set such that the County meets its legal requirements under any revenue bond documents.
3. The County will maintain a Utilities Fund Balance of at least 100% of the average for the last three years of total revenues. Total revenues are defined as all revenues including user fees and availability fees. Fund Balance is defined as "Equity in Pooled Cash and Investments" from the schedule of net assets for the Utilities Fund in the Comprehensive Annual Financial Report (CAFR).
4. Target net revenues after operational expenditures to be at least 1.3 times debt service requirements. The excess revenues will be available to first maintain the Utilities Fund Balance and second to cash fund future Utilities capital projects.
5. The County will maintain total operating revenues (which do not include availability fees) at a level which supports no less than 100% of operating and debt service costs of the Utilities Operating Fund.
6. The County recognizes the value of its Utilities system assets, the need for ongoing management of those assets, and the need to plan for future growth. The County will manage its Utilities system assets through on-going routine maintenance of plant facilities, equipment and other system infrastructure which will be funded by the Utilities Operating Fund. Major maintenance (i.e. roof replacements, repainting, etc.) of water and wastewater plants will also be funded by the Utilities Operating Fund. Major maintenance of other infrastructure and system capacity improvements will be funded through the Utilities Capital Projects Fund. When the Utilities Fund Balance exceeds 100% of the average for the last three years of total revenue as required above in item A3, the Utilities Fund balance may be used to pay for capital projects.

B. CODE COMPLIANCE FUND POLICIES

1. The Code Compliance Fund will be supported through revenues generated by the Building and Zoning offices. Costs of services provided by other funds for Code Compliance functions will be allocated to the Code Compliance Fund, using a combination of direct billings and costs determined through the annual cost allocation plan prepared by the County.
2. Costs associated with core services, defined as services for mandated, non-fee supported duties, will be funded by a transfer from the General Fund.
3. In years when revenues generated are not sufficient to cover the costs of services, the General Fund will provide subsidies to prevent a deficit from occurring within the Code Compliance Fund. Once economic conditions change such that fees are sufficient, the Code Compliance Fund will repay the General Fund for prior year transfers made to offset Code Compliance deficits, to the extent possible.
4. Once all annual costs are funded and General Fund subsidies have been repaid, any excess fee revenue will be retained in the Code Compliance fund balance. When annual revenues are not sufficient to cover annual expenditures, this fund balance will be the first source used to cover deficits.

C. VIRGINIA RAILWAY EXPRESS (VRE) FUNDING POLICIES

2. Revenues and expenses related to VRE and Potomac and Rappahannock Transportation Commission (PRTC) membership will be accounted for in the Transportation Fund. Revenues from the 2.1% fuel tax and the related PRTC administrative fees will be included in the Transportation Fund using estimates provided by PRTC, while the VRE subsidy costs will be budgeted using estimates provided by VRE.
3. Fuel tax revenues will be allocated to the following expenses in the following order:
 - a. Payment of administrative fees to PRTC
 - b. Payment of subsidy to VRE
 - c. Payment of debt service on bonds issued for transportation projects
 - d. Other transportation expenses as determined by the Board of Supervisors after all other dedicated expenses noted above have been covered
4. Although accounted for in the County's financial records, the fuels tax is held by the PRTC and therefore use of those revenues for payment of VRE, PRTC and other transportation purposes requires adoption of a resolution by the Board of Supervisors.

Financial policies adopted by Board of Supervisors on March 24, 1992.
Added Utilities Fund policies June 12, 2001
Revised Utilities Fund policies on August 10, 2004
Added Debt Referendum policy on March 22, 2005
Added Proffer policy on June 14, 2005
Revised General policies on December 12, 2006
Revised General Debt policies on April 10, 2007
Revised General policies on January 12, 2010
Revised Utilities Fund policies on January 12, 2010
Added Code Compliance Fund, VRE and OPEB policies on April 13, 2010
Reformatted/revised April 12, 2011
Added Treasurer's Investment Policy April 2012
Revised October 13, 2015
Revised May 24, 2016
Revised April 4, 2017