

# **COUNTY ADMINISTRATOR'S RECOMMENDED BUDGET**



**For Fiscal Year 2020**  
***July 1, 2019 – June 30, 2020***

# FY 2020 Budget Calendar

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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 session. 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	<b>Budget Work Session:</b> Presentation of County Administrator’s FY 2020 Recommended Budget & CIP to BOS
February 26, 2019	<b>Budget Work Session:</b> Presentation of School Board Approved Budget to Board of Supervisors; CBRC Presentation to Board of Supervisors
March 12, 2019	<b>Budget Work Session:</b> Joint meeting with Schools; Tax rate advertisement decision
March 18, 2019	Public hearing ads advertised in the Free Lance-Star
March 26, 2019	<b>Public Hearings:</b> 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 26<sup>th</sup> public hearing</i>
April 9, 2019	<b>Budget Work Session:</b> Budget/Approve CIP
April 11, 2019	<b>Budget Work Session:</b> Final date by which Board must approve FY 2020 Budget and 2019 tax rates

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**Complete budget available at:**

[www.spotsylvania.va.us/budget](http://www.spotsylvania.va.us/budget)

# Board of Supervisors



**Courtland**  
**David Ross**



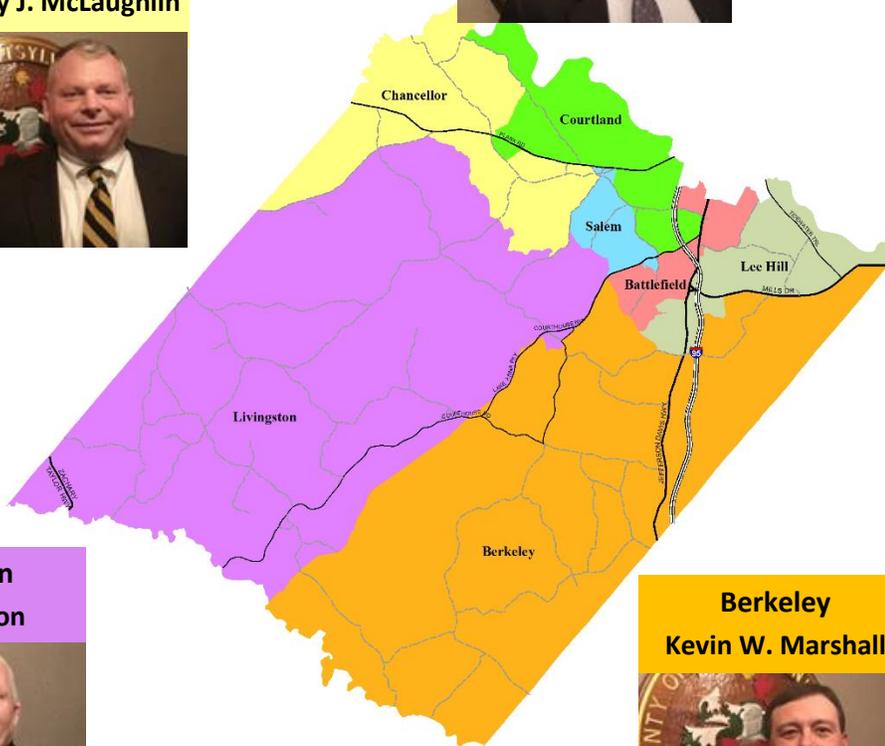
**Salem**  
**Paul D. Trampe**



**Chancellor**  
**Timothy J. McLaughlin**



**Battlefield**  
**Chris Yakabouski**



**Lee Hill**  
**Gary F. Skinner**



**Livingston**  
**Greg Benton**



**Berkeley**  
**Kevin W. Marshall**



District	Supervisor	Contact Information
Battlefield	Chris Yakabouski	Phone: 540-424-1440; email: cyakabouski@spotsylvania.va.us
Berkeley	Kevin W. Marshall	Phone: 540-755-6087; email: kmarshall@spotsylvania.va.us
Chancellor	Timothy J. McLaughlin	Phone: 540-850-9092; email: mcLaughlintj@spotsylvania.va.us
Courtland	David Ross	Phone: 571-594-0814; email: david.ross@spotsylvania.va.us
Lee Hill	Gary F. Skinner	Phone: 540-891-6610
Livingston	Greg Benton	Phone: 540-903-5261; email: gbenton@spotsylvania.va.us
Salem	Paul D. Trampe	Phone: 540-850-9073; email: ptrampe@spotsylvania.va.us

# Staff

**Mark B. Taylor**  
*County Administrator*

**Edward Petrovitch**  
*Deputy County Administrator*

**Mark L. Cole**  
*Deputy County Administrator*

**Mary S. Sorrell**  
*Director of Finance*

**Bonnie L. Jewell**  
*Budget Manager*

**Holly S. Dove**  
*Budget Analyst*

**Barbara H. Verhaalen**  
*Budget Analyst*



## Budget Message – February 12, 2019

Dear Spotsylvania County Board of Supervisors:

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 the seven years of continuing decline in our unemployment rate, in our continuing local job creation, in the continuing expansion of our tax base, in our continuing sustainable growth, and in our continuing 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 preliminary projections anticipate \$6,504,249 (5.3%) in new real estate tax revenue, which alone accounts for more than half of the \$12,179,749 in additional revenues (other than changes in transfers in and use of fund balance) included in the proposed budget. 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 is in good shape. With the additional revenues that are anticipated, the proposed FY 2020 Budget calls for no change in Spotsylvania County tax rates.

The FY 2020 Recommended Budget totals \$554.2 million – an increase of \$23.6 million (4.4%) compared to the FY 2019 Adopted Budget. When capital projects funds are excluded, the FY 2020 Recommended Budget is a \$22.5 million (4.8%) increase over the FY 2019 Budget.

	FY 2019	FY 2020	Difference	
	Adopted	Recommended	\$	%
General Fund	\$130,499,695	\$141,511,752	\$11,012,057	8.4%
Economic Dev. Opportunities Fund	1,280,113	1,343,683	63,570	5.0%
Code Compliance Fund	4,284,767	4,504,211	219,444	5.1%
Transportation Fund	8,232,778	8,159,888	(72,890)	(0.9%)
School Operating	285,970,055	294,640,349	8,670,294	3.0%
School Food Service	11,322,972	12,341,528	1,018,556	9.0%
Utilities	<u>32,370,945</u>	<u>33,995,525</u>	<u>1,624,580</u>	5.0%
<b>Subtotal Operating Expenditures</b>	<b>\$473,961,325</b>	<b>\$496,496,936</b>	<b>\$22,535,611</b>	<b>4.8%</b>
Capital Projects Fund	15,920,062	17,079,770	1,159,708	7.3%
School Capital Projects	30,799,918	28,904,696	(1,895,222)	(6.2%)
Utilities Capital Projects	<u>9,948,451</u>	<u>11,715,000</u>	<u>1,766,549</u>	17.8%
<b>Subtotal Capital Expenditures</b>	<b>\$56,668,431</b>	<b>\$57,699,466</b>	<b>\$1,031,035</b>	<b>1.8%</b>
<b>Total Budget</b>	<b>\$530,629,756</b>	<b>\$554,196,402</b>	<b>\$23,566,646</b>	<b>4.4%</b>

**Focusing on One Solution**

Upon Finance staff's recommendation and with no objection from the Board of Supervisors, I directed that new initiatives be 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 One Solution implementation 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 July 1, 2019 – the "go live" date for Phase I of the system.

The Board's historic priorities have been accorded due respect in the formation of the FY 2020 Recommended 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.

**Top Priority: Funding Evergreen**

In the summer of 2017, we recognized that more than a decade had passed since Spotsylvania County had conducted a comprehensive compensation study. To comply with Board-adopted Personnel Policy and to ensure the competitiveness of our compensation, we determined to undertake such a study, and we invited the School Superintendent to concurrently undertake a similar study. 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.

As I write this, there is emerging discussion of the desirability of adding "steps" or longevity adjustments to our compensation plan. 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, I've

directed Human Resources and Finance staff to coordinate with Fire/Rescue to work through and cost out a step plan for all. The timeframe for such work will occur after the FY 2020 Budget is complete, but in time for consideration of the FY 2021 Budget and in time for the steps to be built into Phase II (Human Resources/Payroll) of the new financial system.

The Recommended Budget for FY 2020 at unchanged tax rates includes funding for the third and final year of implementation of the Evergreen study – including a 2.4% COLA – for the local government staff. With additional revenues anticipated from the Commonwealth for our schools, it appears that the second year of implementation of the Evergreen study for the Schools’ staff can also be achieved in FY 2020. (The Recommended Budget includes local transfer funding for the Schools’ anticipated net new FY 2020 debt service costs.)

**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 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 Recommended Budget, with exception of a vacant Sign Coordinator position which has been deleted.

The greatest changes proposed 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 needed in order to meet community needs, provide needed services, and maintain the high standards of our organization.

The proposed FY 2020 Budget also includes the addition of a Deputy Director of Human Resources, to address the needs of that department. Also added – at no cost to the General Fund – is a Commercial Building Inspector that will be funded out of fee revenues.

**Other New Notables**

This proposed FY 2020 Budget will fund 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.

There is a \$750,000 placeholder in this budget for changes anticipated to the health insurance plans. Currently, there exists an imbalance in the premiums paid into and the claims paid out of both the Keycare 20 and Keycare 30 plans. To realign the plans and ensure sustainability of the health insurance offerings and budgets going forward, Finance and Human Resources staff have

begun exploring revisions to the health insurance plans and premiums. \$750,000 is the placeholder within this budget as the assumed employer's share of the changes.

### **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 total on-going cash transfer stands at \$11 million – 4% of General Fund revenue less designated transfers. We have four more budget years to go before achieving the 5% policy level, but what progress we have made on this! \$11 million in cash-to-capital means we can use for other purposes the \$4.6 million that we would otherwise, over time, would have paid in interest costs had we financed this \$11 million for projects. Over time, we have saved 10s of millions of dollars by using cash, and in keeping with past practice, this budget transfers \$5 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:

<b>Project</b>	<b>Cash Funding</b>	<b>Financed Costs</b>	<b>Total FY 2020 Costs</b>
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
Technology improvements	3,608,002	982,475	4,590,477
Landfill & convenience cntr. improvements	1,295,000	-	1,295,000
Belmont Park development	500,000	-	500,000
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	11,715,000	23,870,000	35,585,000
<b>FY 2020 Total Capital Projects*</b>	<b>\$28,510,876</b>	<b>\$58,284,746</b>	<b>\$86,795,622**</b>

\*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 Recommended 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.”

This message is merely a brief introduction to the FY 2020 Budget document which follows. In it, you will find much more detailed information about the revenues and expenditures recommended 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 Recommended Budget will be viewable via a link on Spotsylvania County’s website.

Sincerely,

A handwritten signature in black ink that reads "Mark B. Taylor". The signature is written in a cursive style with a large, prominent initial "M".

Mark B. Taylor  
County Administrator



# FY 2020 Budget Strategy

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The Budget Strategy provides a discussion about the development of and the underlying assumptions within the FY 2020 Recommended Budget. Major changes within revenues and expenditures are identified. This section essentially tells the story behind the development of the FY 2020 Recommended 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 – known as OneSolution. Budget staff is very appreciative of the cooperation of the Board, County Admin 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 \$12.2 million (4.6%) when compared to the FY 2019 Adopted Budget. Following are revenue items of notable interest to this budget:

### ***No Changes in Adopted Tax Rates***

This budget includes no changes in tax rates. The calendar year 2019 tax rates are assumed at the same as those in place for calendar year 2018. We anticipate advertising a new, lower rate for personal property of data centers which, based on State Code, are to be established as a separate class of property for taxation.

**Growth in Assessed Value of Real Property**

Based on the 2019 preliminary land book, taxable assessed values of real property are increasing by 1.8% 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. 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 Fee:* 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.

#### **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 \$1.9 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.

*"Spotsylvania's financial position is expected to remain strong given healthy reserve levels ..."*

**MOODY'S**  
INVESTORS SERVICE

### **At the end of FY 2020:**

- Fiscal Stability Reserve will be funded at 10.7% of FY 2020 projected revenues;
- Budget Stabilization Reserve will be funded at \$5.0 million; and
- \$0 will remain in the fund balance in excess of these and other policy reserves.

In FY 2020, \$6,037,238 of the General Fund balance is budgeted for use as identified in the table below:

<b>FY 2020 Use of General Fund Balance</b>	
Transfer to Capital Projects Fund in excess of fiscal policy level of \$11.0M	\$5,000,000
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	167,104
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
<b>Total Use of Fund Balance</b>	<b>\$6,037,238</b>

	\$ in millions
<b><i>FY 2019 Adopted Budget – Revenue (General Fund)</i></b>	<b><i>\$280.1</i></b>

Changes in General Estimates	
Real Property Tax	\$6.5
DSS/CSA State Revenue	3.0
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
Delinquent Property Taxes	(1.2)
Miscellaneous	<u>(0.2)</u>
Subtotal Changes .....	\$12.2
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	\$5.0
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 .....	(\$3.6)

	\$ in millions
<b><i>FY 2020 Recommended Budget – Revenue (General Fund)</i></b>	<b><i>\$288.5</i></b>

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 Recommended 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.....	2,011,531
Base budget adj. – FTEs added to F/R, Sheriff, DSS during FY19..	1,495,080
Base budget adjustments – health insurance placeholder .....	750,000
Base budget adjustments – on-going OPEB .....	743,505
Base budget adjustments – all other .....	1,790,678
New initiatives – DSS.....	544,983
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
Transfers to other funds .....	129,070
Net new debt service .....	18,191
Transfer to Schools .....	(310,677)
Transfer to Capital Projects Fund .....	<u>(\$2,437,416)</u>
Total Change in General Fund.....	\$8,393,034

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. Additionally, DSS program costs are expected to increase by \$1.1 million primarily for foster care and adoption programs.
- A total of \$2.0 million is budgeted for the County’s third year of the three-year phase in of the compensation study. This funding includes a 2.4% CPI-indexed cost of living adjustment (COLA) 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, any approved compensation adjustments will have an effective date of July 15, 2019 and will first appear on paychecks on August 2, 2019.
- 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.

- There is a \$750,000 placeholder in this budget for changes anticipated to the health insurance plans. Currently, there exists an imbalance in the premiums paid into and the claims paid out of both the Keycare 20 and Keycare 30 plans. To realign the plans and ensure sustainability of the health insurance offerings and budgets going forward, Finance and Human Resources staff have begun exploring revisions to the health insurance plans and premiums. \$750,000 is the placeholder within this budget as the assumed employer’s share of the changes.
- 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 Recommended 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 Recommended 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 Recommended Budget, with exception of a vacant Sign Coordinator position which has been deleted.

Several necessities were too critical to exclude from this budget, despite the “no new initiatives” directive, and so they have been included in the recommendation:

- \$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.
- \$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.
- \$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 recommended at \$128,181,416. This is the originally appropriated 2019 Budget of \$127,623,216 less \$250,000 in one-time funding included in FY 2019 plus \$808,200 towards net new debt service in FY 2020.

*Capital Projects Fund* – Consistent with fiscal policy guidelines, a transfer from the General Fund to the Capital Projects Fund is budgeted at \$11.0 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. In FY 2020, the transfer is budgeted at 4.00% of General Fund revenues.

In addition to the policy level transfer, \$5.0 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 Recommended 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
<b><i>FY 2019 Adopted Budget – Expenditures (General Fund)</i></b>	<b><i>\$280.1</i></b>
Mandated services <sup>1</sup> (39.1%) .....	\$109.4
Commitments <sup>2</sup> (36.5%) .....	\$102.1
Other services (24.5%) .....	<u>\$68.6</u>
	\$280.1
<b>Base Budget Adjustments</b>	
CSA mandated costs/DSS programs	\$3.2
Compensation adjustments to include COLA and longevity	2.0
Full year of F/R, Sheriff, and DSS positions hired subsequent to FY 2019 budget	1.5
Health insurance placeholder for plan adjustments	0.8
OPEB on-going contribution	0.7
Contribution to Rappahannock Regional Jail	0.4
Lapse and turnover savings; other personnel adjustments	1.3
Miscellaneous	0.3
Base contribution to Library	<u>(0.2)</u>
Subtotal Changes .....	\$10.0
<b>New Initiatives</b>	
Cost of new DSS initiatives	\$0.6
Costs of other new initiatives	<u>0.4</u>
Subtotal Changes .....	\$1.0
<b>Changes in Transfers</b>	
Transfer to EDO Fund	\$0.1
Transfer to Schools	(0.3)
Transfer to Capital Projects Fund	<u>(2.4)</u>
Subtotal Changes .....	(\$2.6)
	\$ in millions
<b><i>FY 2020 Recommended Budget – Expenditures (General Fund)</i></b>	<b><i>\$288.5</i></b>

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

<sup>1</sup> 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.

<sup>2</sup> 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 Recommended 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 1/5<sup>th</sup> (for total of 2/5<sup>ths</sup>) 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 –

- Local transfer to Schools is budgeted at \$128,181,416. This is the originally appropriated 2019 Budget of \$127,623,216 less \$250,000 in one-time plus \$808,200 towards net new debt service in FY 2020.

#### Public Safety –

- In the past three years, we have added at least 80 public safety positions – 43 in FREMS and 37 in the Sheriff's Office. These enhancements were critical to the safety of the 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 FY 2020.

#### Transportation –

- Fuel tax revenue allows suspension of transfer of vehicle license fee for the 10<sup>th</sup> 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 –

- No changes to tax rates.
- Real Estate tax rate recommended at \$0.8330 – no change from the 2018 adopted rate.

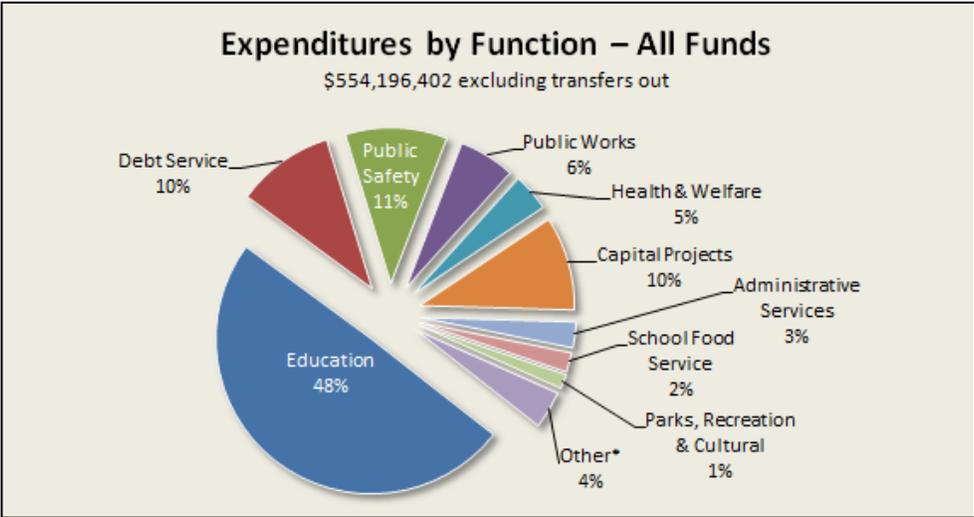
#### Compensation –

- Funding to implement year 3 of the County's 3-year compensation study implementation to include a 2.4% COLA; 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.
- A \$750,000 placeholder 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.

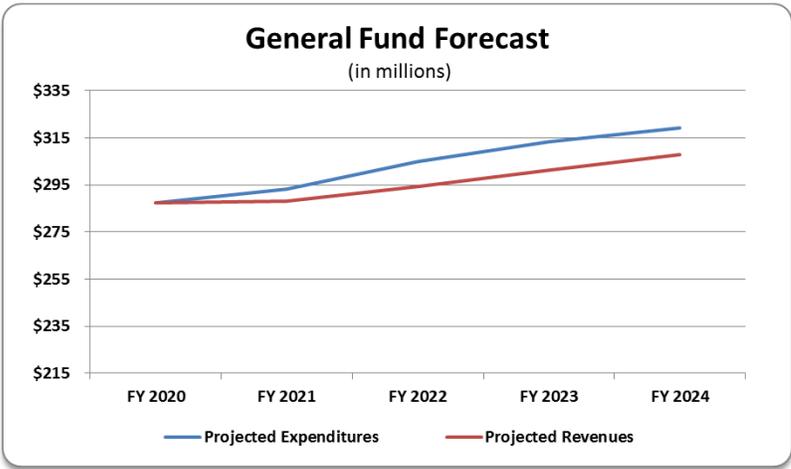
#### Capital Projects –

- Transfer of cash to the CIP is increased by \$1.0M to meet the 4.00% policy-level transfer. An additional \$5.0M is transferred from the fund balance to reduce the amount to be borrowed for capital projects.

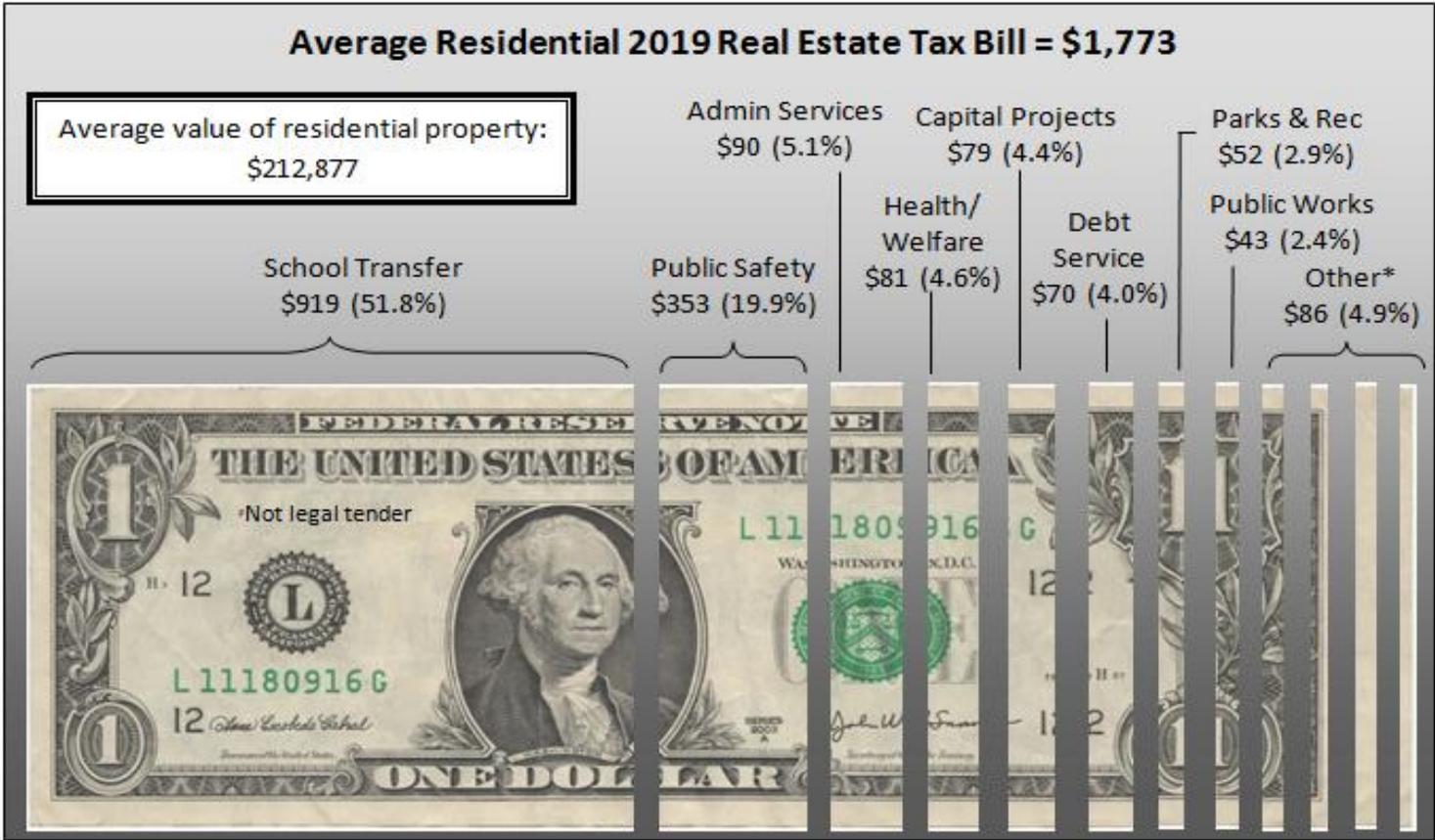
	FY 2019 Adopted	FY 2020 Recommended	Difference \$	%
General Fund	\$130,499,695	\$141,511,752	\$11,012,057	8.4%
Economic Dev. Opportunities Fund	1,280,113	1,343,683	63,570	5.0%
Code Compliance Fund	4,284,767	4,504,211	219,444	5.1%
Transportation Fund	8,232,778	8,159,888	(72,890)	(0.9%)
School Operating	285,970,055	294,640,349	8,670,294	3.0%
School Food Service	11,322,972	12,341,528	1,018,556	9.0%
Utilities	<u>32,370,945</u>	<u>33,995,525</u>	<u>1,624,580</u>	5.0%
<b>Sub-Total Operating Expenditures</b>	<b>\$473,961,325</b>	<b>\$496,496,936</b>	<b>\$22,535,611</b>	<b>4.8%</b>
Capital Projects Fund	\$15,920,062	\$17,079,770	\$1,159,708	7.3%
School Capital Projects	30,799,918	28,904,696	(1,895,222)	(6.2%)
Utilities Capital Projects	<u>9,948,451</u>	<u>11,715,000</u>	<u>1,766,549</u>	17.8%
<b>Sub-Total Capital Expenditures</b>	<b>\$56,668,431</b>	<b>\$57,699,466</b>	<b>\$1,031,035</b>	<b>1.8%</b>
<b>Total Budget</b>	<b>\$530,629,756</b>	<b>\$554,196,402</b>	<b>\$23,566,646</b>	<b>4.4%</b>



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



	2019 Adopted	2020 Recommended
Required Local Effort - SOQs	\$57,978,170	\$58,057,961
Required Local Match for Non-SOQ Programs	2,531,713	2,723,983
Required Local Match for Federal grants	26,632,599	26,632,599
Debt Service	27,048,808	27,849,361
Additional Local Transfer	14,300,803	12,917,512
<b>Total Local Transfer</b>	<b>\$128,492,093</b>	<b>\$128,181,416</b>



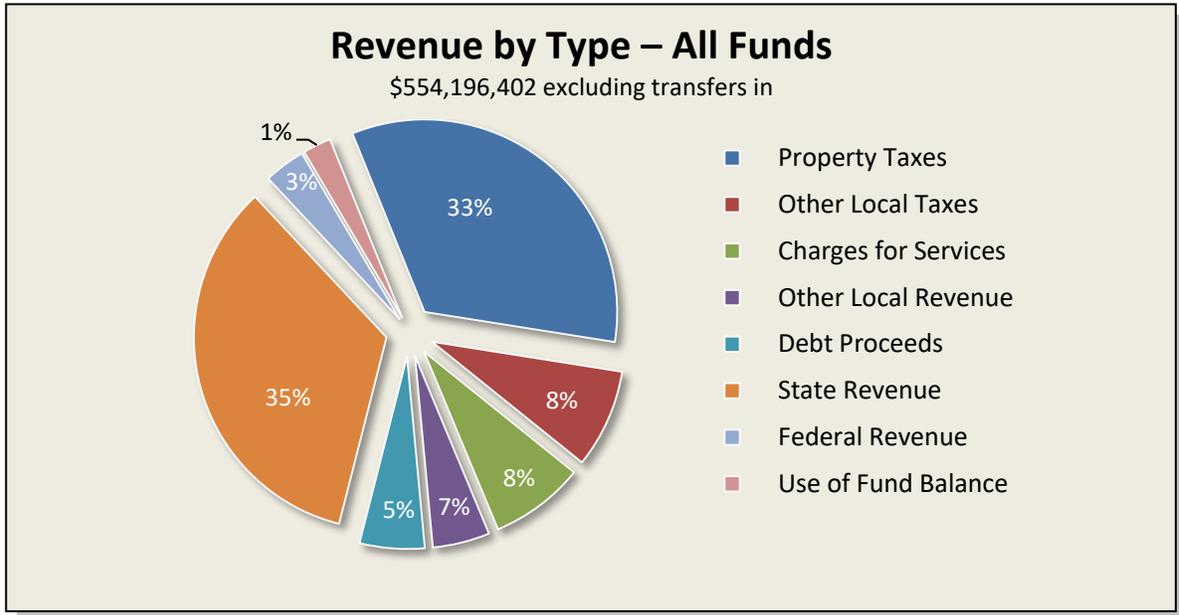
\*"Other" includes Executive Services; Community Development; Judicial Administration; Voter Services; and Transportation.

**FY 2020 Recommended Budget - All Funds**

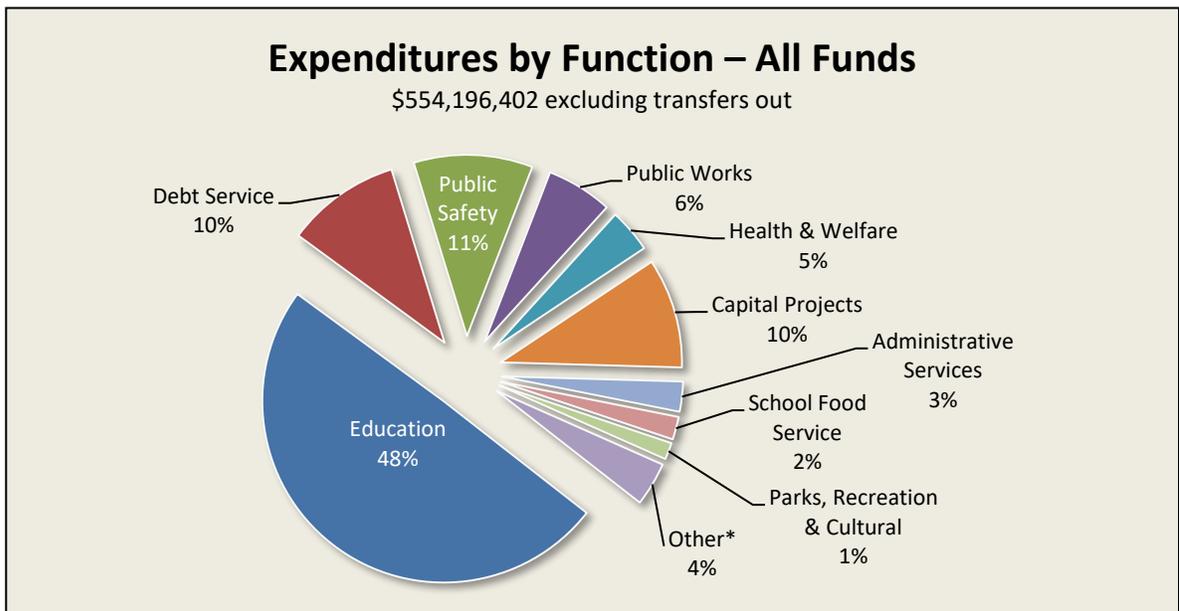
	<b>FY 2018 Actual</b>	<b>FY 2019 Adopted</b>	<b>FY 2019 Amended</b>	<b>FY 2020 Recommended</b>	<b>Variance (rec. to adopt) Amount</b>	<b>Percent</b>
<b>Revenues (by type)</b>						
Property Taxes	\$171,670,000	\$178,401,725	\$178,401,725	\$184,888,147	\$6,486,422	3.6%
Other Local Taxes	\$43,586,149	\$42,735,253	\$42,735,253	\$44,303,635	\$1,568,382	3.7%
Licenses & Permits	\$377,411	\$363,200	\$363,200	\$211,740	(\$151,460)	-41.7%
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	\$32,350,069	\$36,131,511	\$6,153,460	20.5%
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	\$182,499,922	\$191,559,210	\$12,049,620	6.7%
Federal Revenue	\$17,972,044	\$17,254,672	\$19,063,945	\$18,649,287	\$1,394,615	8.1%
Subtotal - Revenue	\$518,050,722	\$521,729,595	\$535,802,378	\$549,561,713	\$27,832,118	5.3%
Transfers In	\$147,877,383	\$154,297,522	\$159,352,970	\$150,919,544	(\$3,377,978)	-2.2%
Use of Fund Balance	(\$20,318,713)	\$8,900,161	\$105,306,507	\$4,634,689	(\$4,265,472)	-47.9%
<b>TOTAL REVENUE - All Funds</b>	<b>\$645,609,392</b>	<b>\$684,927,278</b>	<b>\$800,461,855</b>	<b>\$705,115,946</b>	<b>\$20,188,668</b>	<b>2.9%</b>
<b>Expenditures (by function)</b>						
Executive Services	\$3,500,325	\$3,640,607	\$3,387,635	\$5,802,048	\$2,161,441	59.4%
Administrative Services	\$12,236,341	\$14,270,522	\$14,599,219	\$14,996,157	\$725,635	5.1%
Voter Services	\$418,289	\$488,162	\$507,450	\$539,358	\$51,196	10.5%
Judicial Administration	\$4,162,124	\$4,411,164	\$4,548,994	\$4,497,077	\$85,913	1.9%
Public Safety	\$55,063,753	\$58,165,142	\$60,611,721	\$61,777,279	\$3,612,137	6.2%
Public Works	\$26,771,968	\$30,960,941	\$31,234,562	\$30,836,736	(\$124,205)	-0.4%
Health & Welfare	\$22,720,680	\$20,332,663	\$22,544,387	\$25,030,821	\$4,698,158	23.1%
Parks, Recreation & Cultural	\$7,503,396	\$8,216,229	\$8,235,749	\$8,001,063	(\$215,166)	-2.6%
Community Development	\$5,254,363	\$5,956,855	\$6,824,534	\$6,195,933	\$239,078	4.0%
Debt Service	\$50,221,339	\$52,939,597	\$50,063,455	\$55,521,605	\$2,582,008	4.9%
Capital Projects	\$50,485,382	\$56,668,431	\$159,546,031	\$57,699,466	\$1,031,035	1.8%
Transportation	\$2,372,793	\$3,049,262	\$3,050,960	\$2,880,381	(\$168,881)	-5.5%
Education	\$245,767,159	\$258,921,247	\$263,345,254	\$266,790,988	\$7,869,741	3.0%
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	\$639,822,923	\$552,910,440	\$23,566,646	4.5%
Tax Relief	\$1,163,451	\$1,285,962	\$1,285,962	\$1,285,962	\$0	0.0%
Subtotal - Recommended Budget	\$497,732,009	\$530,629,756	\$641,108,885	\$554,196,402	\$23,566,646	4.4%
Transfers Out	\$147,877,383	\$154,297,522	\$159,352,970	\$150,919,544	(\$3,377,978)	-2.2%
<b>TOTAL EXPENDITURES - All Funds</b>	<b>\$645,609,392</b>	<b>\$684,927,278</b>	<b>\$800,461,855</b>	<b>\$705,115,946</b>	<b>\$20,188,668</b>	<b>2.9%</b>
<b>Appropriated Expenditures (by category)</b>						
Personnel (salaries & benefits)	\$298,139,734	\$319,576,065	\$322,468,815	\$331,833,175	\$12,257,110	3.8%
Operating (other than debt service)	\$96,952,194	\$100,960,896	\$111,663,213	\$108,017,286	\$7,056,390	7.0%
Debt Service	\$50,221,339	\$52,939,597	\$50,063,455	\$55,521,605	\$2,582,008	4.9%
Capital	\$51,255,291	\$55,867,236	\$155,627,440	\$57,538,374	\$1,671,138	3.0%
<b>TOTAL APPROPRIATED EXPENDITURES - All Funds</b>	<b>\$496,568,558</b>	<b>\$529,343,794</b>	<b>\$639,822,923</b>	<b>\$552,910,440</b>	<b>\$23,566,646</b>	<b>4.5%</b>

# Sources and Uses of Funds

## Where Does the Money Come From?

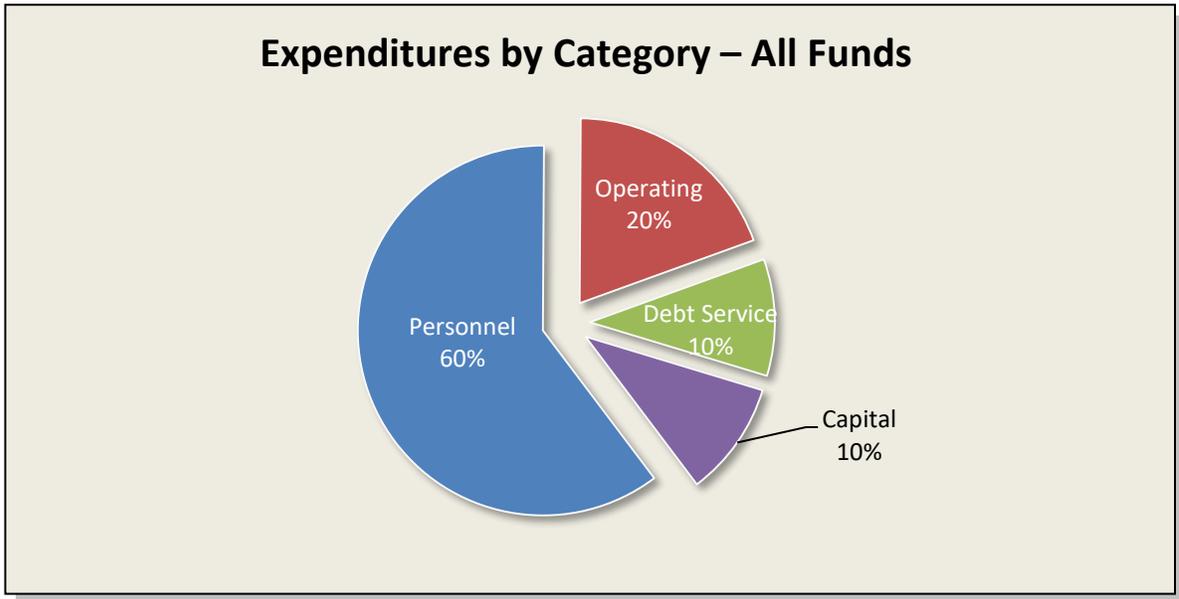


## Where Does the Money Go?



\*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?**



**FY 2020 Recommended Budget - All Funds By Fund**

	Governmental Funds									Proprietary Funds			FY 2020 Recommended*	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			
<b>Revenues (by type)</b>															
Property Taxes	\$183,580,238	\$0	\$0	\$0	\$0	\$1,307,909	\$0	\$0	\$0	\$0	\$0	\$0	\$184,888,147	\$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	\$211,740	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$211,740	\$363,200	\$377,411
Charges for Services	\$4,656,308	\$0	\$0	\$2,500,000	\$0	\$0	\$0	\$0	\$2,912,722	\$34,135,209	\$3,621,970	\$0	\$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	\$5,634,094	\$4,898,222	\$0	\$1,808,287	\$6,863,257	\$0	\$36,131,511	\$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	\$40,458,738	\$1,200,000	\$0	\$0	\$0	\$0	\$149,631,585	\$268,887	\$0	\$0	\$0	\$0	\$191,559,210	\$179,509,590	\$179,657,451
Federal Revenue	\$723,691	\$457,928	\$0	\$0	\$0	\$0	\$11,257,124	\$5,716,200	\$0	\$494,344	\$0	\$0	\$18,649,287	\$17,254,672	\$17,972,044
Subtotal - Revenue	\$279,048,200	\$4,110,862	\$66,748	\$2,500,000	\$4,167,119	\$6,434,909	\$166,522,803	\$10,883,309	\$28,904,696	\$2,912,722	\$36,437,840	\$10,485,227	\$549,561,713	\$521,729,595	\$518,050,722
Transfers In	\$3,457,146	\$16,021,472	\$1,234,000	\$0	\$963,044	\$873,596	\$128,181,416	\$63,870	\$0	\$0	\$125,000	\$0	\$150,919,544	\$154,297,522	\$147,877,383
Use of Fund Balance	\$6,037,238	(\$2,519,635)	\$42,935	\$0	\$46,861	\$901,383	\$0	\$1,394,349	\$0	\$0	(\$2,498,215)	\$1,229,773	\$4,634,689	\$8,900,161	(\$20,318,713)
<b>TOTAL REVENUE - All Funds</b>	<b>\$288,542,584</b>	<b>\$17,612,699</b>	<b>\$1,343,683</b>	<b>\$2,500,000</b>	<b>\$5,177,024</b>	<b>\$8,209,888</b>	<b>\$294,704,219</b>	<b>\$12,341,528</b>	<b>\$28,904,696</b>	<b>\$2,912,722</b>	<b>\$34,064,625</b>	<b>\$11,715,000</b>	<b>\$705,115,946</b>	<b>\$684,927,278</b>	<b>\$645,609,392</b>
<b>Expenditures (by function)</b>															
Executive Services	\$5,802,048	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,802,048	\$3,640,607	\$3,500,325
Administrative Services	\$14,996,157	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,996,157	\$14,270,522	\$12,236,341
Voter Services	\$539,358	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$539,358	\$488,162	\$418,289
Judicial Administration	\$4,497,077	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,497,077	\$4,411,164	\$4,162,124
Public Safety	\$59,242,848	\$0	\$0	\$0	\$2,534,431	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$61,777,279	\$58,165,142	\$55,063,753
Public Works	\$9,095,007	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$21,741,729	\$0	\$0	\$30,836,736	\$30,960,941	\$26,771,968
Health & Welfare	\$25,030,821	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$25,030,821	\$20,332,663	\$22,720,680
Parks, Recreation & Cultural	\$8,001,063	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,001,063	\$8,216,229	\$7,503,396
Community Development	\$2,944,218	\$0	\$1,281,935	\$0	\$1,969,780	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,195,933	\$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	\$12,253,796	\$0	\$55,521,605	\$52,939,597	\$50,221,339
Capital Projects	\$0	\$17,079,770	\$0	\$0	\$0	\$0	\$0	\$0	\$28,904,696	\$0	\$0	\$11,715,000	\$57,699,466	\$56,668,431	\$50,485,382
Transportation	\$0	\$0	\$0	\$0	\$0	\$2,880,381	\$0	\$0	\$0	\$2,912,722	\$0	\$0	\$2,880,381	\$3,049,262	\$2,372,793
Education	\$0	\$0	\$0	\$0	\$0	\$0	\$266,790,988	\$0	\$0	\$0	\$0	\$0	\$266,790,988	\$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	\$140,225,790	\$17,079,770	\$1,343,683	\$0	\$4,504,211	\$8,159,888	\$294,640,349	\$12,341,528	\$28,904,696	\$2,912,722	\$33,995,525	\$11,715,000	\$552,910,440	\$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 - Recommended Budget	\$141,511,752	\$17,079,770	\$1,343,683	\$0	\$4,504,211	\$8,159,888	\$294,640,349	\$12,341,528	\$28,904,696	\$2,912,722	\$33,995,525	\$11,715,000	\$554,196,402	\$530,629,756	\$497,732,009
Transfers Out	\$147,030,832	\$532,929	\$0	\$2,500,000	\$672,813	\$50,000	\$63,870	\$0	\$0	\$0	\$69,100	\$0	\$150,919,544	\$154,297,522	\$147,877,383
<b>TOTAL EXPENDITURES - All Funds</b>	<b>\$288,542,584</b>	<b>\$17,612,699</b>	<b>\$1,343,683</b>	<b>\$2,500,000</b>	<b>\$5,177,024</b>	<b>\$8,209,888</b>	<b>\$294,704,219</b>	<b>\$12,341,528</b>	<b>\$28,904,696</b>	<b>\$2,912,722</b>	<b>\$34,064,625</b>	<b>\$11,715,000</b>	<b>\$705,115,946</b>	<b>\$684,927,278</b>	<b>\$645,609,392</b>
<b>Appropriated Expenditures (by category)</b>															
Personnel (salaries & benefits)	\$79,396,482	\$175,856	\$0	\$0	\$3,781,759	\$373,871	\$234,255,596	\$2,667,535	\$0	\$1,428,857	\$11,182,076	\$0	\$331,833,175	\$319,576,065	\$298,139,734
Operating (other than debt service)	\$49,910,263	\$2,389,538	\$1,281,935	\$0	\$648,759	\$2,506,510	\$32,500,525	\$9,180,493	\$0	\$1,441,722	\$9,599,263	\$0	\$108,017,286	\$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	\$12,253,796	\$0	\$55,521,605	\$52,939,597	\$50,221,339
Capital	\$841,852	\$14,514,376	\$0	\$0	\$73,693	\$0	\$34,867	\$493,500	\$28,904,696	\$42,143	\$960,390	\$11,715,000	\$57,538,374	\$55,867,236	\$51,255,291
<b>TOTAL APPROPRIATED EXPENDITURES - All Funds</b>	<b>\$140,225,790</b>	<b>\$17,079,770</b>	<b>\$1,343,683</b>	<b>\$0</b>	<b>\$4,504,211</b>	<b>\$8,159,888</b>	<b>\$294,640,349</b>	<b>\$12,341,528</b>	<b>\$28,904,696</b>	<b>\$2,912,722</b>	<b>\$33,995,525</b>	<b>\$11,715,000</b>	<b>\$552,910,440</b>	<b>\$529,343,794</b>	<b>\$496,568,558</b>

\*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 Recommended Budget**

	General Fund	Capital	EDQ	Fire/EMS	Code Comp	Transportation	School Op.	School Food Srvc	School Capital	Joint Fleet	Utilities Op.	Utilities Capital	Total*
<b>REVENUE</b>													
<b>FY 2019 Adopted Budget</b>													
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
<b>General Adjustments - Revenues</b>													
Real Estate Tax	\$6,504,249					\$18,566							\$6,522,815
DSS/CSA State Revenue	\$2,805,303												\$2,805,303
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
Grantors Tax	\$155,000												\$155,000
Recycling Revenue	\$100,000												\$100,000
Bank Stock Tax	\$100,000												\$100,000
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	\$11,553	\$1,165,321											\$1,176,874
Gun Permits	\$10,000												\$10,000
Recreation Registrations	\$9,845												\$9,845
Victim/Witness Grant	\$5,103												\$5,103
Wireless E911 Surcharge	\$5,000												\$5,000
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
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									(\$9,134)		(\$8,513)
Rental of General Property	\$600		\$1,000										\$1,600
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)
Fredericksburg's Share of Projects												\$2,754,445	\$2,754,445

Spotsylvania County, Virginia  
FY 2020 Recommended Budget

**Changes from FY 2019 Adopted Budget to FY 2020 Recommended Budget**

	General Fund	Capital	EDO	Fire/EMS	Code Comp	Transportation	School Op.	School Food Srvc	School Capital	Joint Fleet	Utilities Op.	Utilities Capital	Total*
State Revenue for Education							\$7,879,032	\$11,727					\$7,890,759
Federal Revenue for Education							\$884,712	\$272,200					\$1,156,912
Other Local Revenue		(\$58,909)				\$685	\$217,227	\$147,280					\$306,283
Charges for Services										\$179,612			\$0
Bond Proceeds									(\$1,895,222)				(\$1,895,222)
Various Utilities revenues											\$1,773,247		\$1,773,247
<b>Budget Initiative Adjustments - Revenues</b>													
7 Added DSS positions	\$174,394												\$174,394
<b>Adjustments - Use of FB</b>													
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 FY 2020 transfer to Capital Projects	\$5,000,000												\$5,000,000
Use of tourism reserve for tourism	\$167,104												\$167,104
Miscellaneous one-time new initiatives in FY 2020	\$225,000												\$225,000
Use of fund balance		\$924,512	(\$3,430)		(\$482,872)	(\$68,951)		\$587,349		(\$87,172)	(\$602,027)	(\$987,896)	(\$633,315)
<b>Adjustments - Transfers from other funds</b>													
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		(\$2,437,416)	\$65,000		\$64,070		(\$310,677)						(\$2,619,023)
Transfer from Utilities Operating Fund		(\$508,807)											(\$508,807)
Transfer from Transportation Fund											(\$50,000)		(\$50,000)
<b>FY 2020 Recommended Budget</b>													
Revenue	\$279,048,200	\$4,110,862	\$66,748	\$2,500,000	\$4,167,119	\$6,434,909	\$166,522,803	\$10,883,309	\$28,904,696	\$2,912,722	\$36,437,840	\$10,485,227	\$549,561,713
Transfers In	\$3,457,146	\$16,021,472	\$1,234,000	\$0	\$963,044	\$873,596	\$128,181,416	\$63,870	\$0	\$0	\$125,000	\$0	\$150,919,544
Use of Fund Balance	\$6,037,238	(\$2,519,635)	\$42,935	\$0	\$46,861	\$901,383	\$0	\$1,394,349	\$0	\$0	(\$2,498,215)	\$1,229,773	\$4,634,689
<b>Total</b>	<b>\$288,542,584</b>	<b>\$17,612,699</b>	<b>\$1,343,683</b>	<b>\$2,500,000</b>	<b>\$5,177,024</b>	<b>\$8,209,888</b>	<b>\$294,704,219</b>	<b>\$12,341,528</b>	<b>\$28,904,696</b>	<b>\$2,912,722</b>	<b>\$34,064,625</b>	<b>\$11,715,000</b>	<b>\$705,115,946</b>

FY 2020 Recommended Budget

**Changes from FY 2019 Adopted Budget to FY 2020 Recommended Budget**

	<u>General Fund</u>	<u>Capital</u>	<u>EDQ</u>	<u>Fire/EMS</u>	<u>Code Comp</u>	<u>Transportation</u>	<u>School Op.</u>	<u>School Food Srvc</u>	<u>School Capital</u>	<u>Joint Fleet</u>	<u>Utilities Op.</u>	<u>Utilities Capital</u>	<u>Total*</u>
<b>EXPENDITURES</b>													
<b>FY 2019 Adopted Budget</b>													
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
<b>Total</b>	<b>\$280,149,550</b>	<b>\$16,497,369</b>	<b>\$1,280,113</b>	<b>\$2,600,000</b>	<b>\$5,013,350</b>	<b>\$8,332,778</b>	<b>\$286,033,925</b>	<b>\$11,322,972</b>	<b>\$30,799,918</b>	<b>\$2,820,282</b>	<b>\$32,948,852</b>	<b>\$9,948,451</b>	<b>\$684,927,278</b>
<b>General (Base) Adjustments - Expenses</b>													
Other Post Employment Benefits liability (2/5th) - policy	\$743,505												\$743,505
2.5% COLA effective 7/15/19 - <b>Comp Study implementation</b>	\$1,623,802	\$3,474			\$70,961	\$7,420					\$222,486		\$1,928,143
CSA mandated programs	\$2,165,000												\$2,165,000
Social Services programs	\$1,062,390												\$1,062,390
Placeholder for anticipated HI rate changes to fund claims	\$750,000												\$750,000
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 - <b>Comp Study implementation</b>	\$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
Other changes in personnel	\$163,169	(\$4,987)			(\$13,885)	\$798					\$23,237		\$168,332
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
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 - <b>Comp Study implem.</b>	\$97,510	\$346			\$1,598					\$9,939			\$109,393
Miscellaneous accounts of +/- <\$20K each	\$69,782	(\$384)	(\$5,000)		\$27,636	\$2,133							\$94,167
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				\$1,667,273		\$2,582,008
Line of Duty Act mandated costs	\$355												\$355
Management Consulting	(\$26,700)				\$44,000								\$17,300
Other regional agencies	(\$28,156)						(\$22,349)						(\$50,505)
Police Operating Supplies	(\$29,918)												(\$29,918)
Uniforms	(\$31,820)												(\$31,820)
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)
Maintenance Service Contracts	(\$76,650)												(\$76,650)
Minor capital expenses within the operating budget	(\$81,550)												(\$81,550)
Replacement Vehicles	(\$85,900)				\$66,310					(\$123,036)			(\$142,626)
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	(\$295,170)												(\$295,170)
OPEB Adjustments - Other Funds		(\$2,911)			(\$116,653)	(\$13,745)				(\$406,289)			(\$539,598)
Capital Projects		\$1,163,872			(\$1,867)	(\$500)			(\$1,895,222)		(\$129,550)	\$1,766,549	\$903,282
Previously approved economic development incentives			\$65,000										\$65,000
VRE/PRTC Subsidies													(\$346,965)
Transportation Reserves						\$202,354							\$202,354
Chemical Treatment Supplies											\$37,871		\$37,871

Spotsylvania County, Virginia

FY 2020 Recommended Budget

**Changes from FY 2019 Adopted Budget to FY 2020 Recommended Budget**

	<u>General Fund</u>	<u>Capital</u>	<u>EDO</u>	<u>Fire/EMS</u>	<u>Code Comp</u>	<u>Transportation</u>	<u>School Op.</u>	<u>School Food Srvc</u>	<u>School Capital</u>	<u>Joint Fleet</u>	<u>Utilities Op.</u>	<u>Utilities Capital</u>	<u>Total*</u>
Schools - Instruction							\$3,253,672						\$3,253,672
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
<b>Budget Initiative Adjustments - Expenditures</b>													
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
One-year contribution to Rail Museum (tourism \$)	\$25,000												\$25,000
One-year capital contribution to YMCA	\$200,000												\$200,000
Commercial Building Inspector					\$110,631								\$110,631
<b>Adjustments to Transfers Out</b>													
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	\$808,200												\$808,200
Remove one-time FY 2019 transfer to Capital Projects	(\$8,595,000)												(\$8,595,000)
Transfer GF cash to CIP - policy level add of 0.25%	\$1,157,584												\$1,157,584
Transfer add'l one-time cash to CIP in FY 2020	\$5,000,000												\$5,000,000
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)
<b>FY 2020 Recommended Budget</b>													
Appropriated Expenditures	\$141,511,752	\$17,079,770	\$1,343,683	\$0	\$4,504,211	\$8,159,888	\$294,640,349	\$12,341,528	\$28,904,696	\$2,912,722	\$33,995,525	\$11,715,000	\$554,196,402
Transfers Out	\$147,030,832	\$532,929	\$0	\$2,500,000	\$672,813	\$50,000	\$63,870	\$0	\$0	\$0	\$69,100	\$0	\$150,919,544
<b>Total</b>	<b>\$288,542,584</b>	<b>\$17,612,699</b>	<b>\$1,343,683</b>	<b>\$2,500,000</b>	<b>\$5,177,024</b>	<b>\$8,209,888</b>	<b>\$294,704,219</b>	<b>\$12,341,528</b>	<b>\$28,904,696</b>	<b>\$2,912,722</b>	<b>\$34,064,625</b>	<b>\$11,715,000</b>	<b>\$705,115,946</b>

\* 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 Recommended Budget - General Fund**

	<b>FY 2018 Actual</b>	<b>FY 2019 Adopted</b>	<b>FY 2019 Amended</b>	<b>FY 2020 Recommended</b>	<b>Variance (rec. to adopt) Amount</b>	<b>Percent</b>
<b>Revenues (by type)</b>						
Property Taxes	\$170,465,838	\$177,112,382	\$177,112,382	\$183,580,238	\$6,467,856	3.7%
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	\$211,740	(\$151,460)	-41.7%
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	\$39,197,856	\$40,458,738	\$2,993,540	8.0%
Federal Revenue	<u>\$907,826</u>	<u>\$477,475</u>	<u>\$947,011</u>	<u>\$723,691</u>	<u>\$246,216</u>	51.6%
Subtotal - Revenue	\$266,699,431	\$266,868,451	\$269,149,981	\$279,048,200	\$12,179,749	4.6%
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>\$6,037,238</u>	<u>(\$3,632,157)</u>	-37.6%
<b>TOTAL REVENUE - General Fund</b>	<b>\$259,977,819</b>	<b>\$280,149,550</b>	<b>\$288,807,103</b>	<b>\$288,542,584</b>	<b>\$8,393,034</b>	<b>3.0%</b>
<b>Expenditures (by function)</b>						
Executive Services	\$3,500,325	\$3,640,607	\$3,387,635	\$5,802,048	\$2,161,441	59.4%
Administrative Services	\$12,236,341	\$14,270,522	\$14,599,219	\$14,996,157	\$725,635	5.1%
Voter Services	\$418,289	\$488,162	\$507,450	\$539,358	\$51,196	10.5%
Judicial Administration	\$4,162,124	\$4,411,164	\$4,548,994	\$4,497,077	\$85,913	1.9%
Public Safety	\$52,981,770	\$55,736,974	\$58,120,524	\$59,242,848	\$3,505,874	6.3%
Public Works	\$8,161,175	\$9,176,519	\$9,153,283	\$9,095,007	(\$81,512)	-0.9%
Health & Welfare	\$22,720,680	\$20,332,663	\$22,544,387	\$25,030,821	\$4,698,158	23.1%
Parks, Recreation & Cultural	\$7,503,396	\$8,216,229	\$8,235,749	\$8,001,063	(\$215,166)	-2.6%
Community Development	\$2,466,485	\$2,881,891	\$3,006,258	\$2,944,218	\$62,327	2.2%
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	\$134,049,837	\$140,225,790	\$11,012,057	8.5%
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 - Recommended Budget	\$125,562,338	\$130,499,695	\$135,335,799	\$141,511,752	\$11,012,057	8.4%
Transfers Out	<u>\$134,415,481</u>	<u>\$149,649,855</u>	<u>\$153,471,304</u>	<u>\$147,030,832</u>	<u>(\$2,619,023)</u>	-1.8%
<b>TOTAL EXPENDITURES - General Fund</b>	<b>\$259,977,819</b>	<b>\$280,149,550</b>	<b>\$288,807,103</b>	<b>\$288,542,584</b>	<b>\$8,393,034</b>	<b>3.0%</b>
<b>Appropriated Expenditures (by category)</b>						
Personnel (salaries & benefits)	\$68,648,619	\$72,482,965	\$73,750,238	\$79,396,482	\$6,913,517	9.5%
Operating (other than debt service)	\$44,787,088	\$45,684,591	\$49,274,659	\$49,910,263	\$4,225,672	9.2%
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>\$1,078,602</u>	<u>\$841,852</u>	<u>(\$145,323)</u>	-14.7%
<b>TOTAL APPROPRIATED EXPENDITURES - General Fund</b>	<b>\$124,398,887</b>	<b>\$129,213,733</b>	<b>\$134,049,837</b>	<b>\$140,225,790</b>	<b>\$11,012,057</b>	<b>8.5%</b>

<b>Fund Balance - General Fund</b>						
Beginning Fund Balance *	\$76,559,859	\$77,856,802	\$86,605,127	\$70,759,709	(\$7,097,093)	-9.1%
Net gain (use) from operations	\$10,045,268	(\$9,669,395)	(\$15,845,418)	(\$6,037,238)	\$3,632,157	-37.6%
Ending Fund Balance	\$86,605,127	\$68,187,407	\$70,759,709	\$64,722,471	(\$3,464,936)	-5.1%
Restricted, Committed, Assigned	\$18,823,409	\$3,229,602	\$2,891,647	\$2,724,543	(505,059)	-15.6%
Fiscal Stability Reserve	\$47,391,540	\$47,391,540	\$49,012,810	\$50,229,872	2,838,332	6.0%
Budget Stabilization Reserve	\$4,179,844	\$4,179,844	\$4,232,746	\$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	\$6,222,506	<b>(\$1,276,944)</b>	(\$6,763,365)	-123.3%
<b>Ending Fund Balance - General Fund</b>	<b>\$86,605,127</b>	<b>\$68,187,407</b>	<b>\$70,759,709</b>	<b>\$64,722,471</b>	<b>(\$3,464,936)</b>	<b>-5.1%</b>

**FY 2020 Recommended Budget - Capital Projects Fund**

	<b>FY 2018 Actual</b>	<b>FY 2019 Adopted</b>	<b>FY 2019 Amended</b>	<b>FY 2020 Recommended</b>	<b>Variance (rec. to adopt) Amount Percent</b>	
<b>Revenues (by type)</b>						
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	\$221,032	\$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	\$10,715,039	\$4,110,862	\$3,137,041	322.1%
Transfers In	\$10,900,052	\$18,967,695	\$19,940,268	\$16,021,472	(\$2,946,223)	-15.5%
Use of Fund Balance	<u>\$1,372,969</u>	<u>(\$3,444,147)</u>	<u>\$41,733,531</u>	<u>(\$2,519,635)</u>	<u>\$924,512</u>	-26.8%
<b>TOTAL REVENUE - Capital Projects Fund</b>	<b>\$17,781,195</b>	<b>\$16,497,369</b>	<b>\$72,388,838</b>	<b>\$17,612,699</b>	<b>\$1,115,330</b>	<b>6.8%</b>
<b>Expenditures (by function)</b>						
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	\$71,482,536	\$17,079,770	\$1,159,708	7.3%
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	\$71,536,531	\$17,079,770	\$1,159,708	7.3%
Transfers Out	<u>\$527,921</u>	<u>\$577,307</u>	<u>\$852,307</u>	<u>\$532,929</u>	<u>(\$44,378)</u>	-7.7%
<b>TOTAL EXPENDITURES - Cap Proj Fund</b>	<b>\$17,781,195</b>	<b>\$16,497,369</b>	<b>\$72,388,838</b>	<b>\$17,612,699</b>	<b>\$1,115,330</b>	<b>6.8%</b>
<b>Appropriated Expenditures (by category)</b>						
Personnel (salaries & benefits)	\$77,712	\$179,636	\$273,056	\$175,856	(\$3,780)	-2.1%
Operating (other than debt service)	\$622,390	\$3,009,201	\$6,630,575	\$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>\$64,578,905</u>	<u>\$14,514,376</u>	<u>\$1,783,151</u>	14.0%
<b>TOTAL APPROPRIATED EXPENDITURES - Cap Proj Fund</b>	<b>\$17,253,274</b>	<b>\$15,920,062</b>	<b>\$71,536,531</b>	<b>\$17,079,770</b>	<b>\$1,159,708</b>	<b>7.3%</b>

<b>Fund Balance - Capital Projects Fund</b>						
Beginning Fund Balance	\$52,465,810	\$5,388,882	\$51,092,841	\$9,359,310	\$3,970,428	73.7%
Net gain (use) from operations	(\$1,372,969)	\$3,444,147	(\$41,733,531)	\$2,519,635	(\$924,512)	-26.8%
<b>Ending Fund Balance</b>	<b>\$51,092,841</b>	<b>\$8,833,029</b>	<b>\$9,359,310</b>	<b>\$11,878,945</b>	<b>\$3,045,916</b>	<b>34.5%</b>

**FY 2020 Recommended Budget - Economic Development Opportunities Fund**

	<b>FY 2018 Actual</b>	<b>FY 2019 Adopted</b>	<b>FY 2019 Amended</b>	<b>FY 2020 Recommended</b>	<b>Variance (rec. to adopt) Amount</b>	<b>Percent</b>
<b>Revenues (by type)</b>						
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	\$1,904,000	\$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%
<b>TOTAL REVENUE - EDO Fund</b>	<b>\$1,088,814</b>	<b>\$1,280,113</b>	<b>\$2,015,113</b>	<b>\$1,343,683</b>	<b>\$63,570</b>	<b>5.0%</b>
<b>Expenditures (by function)</b>						
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	\$1,953,365	\$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	\$2,015,113	\$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
<b>TOTAL EXPENDITURES - EDO Fund</b>	<b>\$1,088,814</b>	<b>\$1,280,113</b>	<b>\$2,015,113</b>	<b>\$1,343,683</b>	<b>\$63,570</b>	<b>5.0%</b>
<b>Appropriated Expenditures (by category)</b>						
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>\$0</u>	<u>\$0</u>	<u>\$0</u>	n/a
<b>TOTAL APPROPRIATED EXPENDITURES - EDO Fund</b>	<b>\$1,088,814</b>	<b>\$1,280,113</b>	<b>\$2,015,113</b>	<b>\$1,343,683</b>	<b>\$63,570</b>	<b>5.0%</b>

<b>Fund Balance - EDO Fund</b>						
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%
<b>Ending Fund Balance</b>	<b>\$511,582</b>	<b>\$441,411</b>	<b>\$465,217</b>	<b>\$422,282</b>	<b>(\$19,129)</b>	<b>-4.3%</b>

**FY 2020 Recommended Budget - Fire-EMS Fee Fund**

	<b>FY 2018 Actual</b>	<b>FY 2019 Adopted</b>	<b>FY 2019 Amended</b>	<b>FY 2020 Recommended</b>	<b>Variance (rec. to adopt) Amount Percent</b>	
<b>Revenues (by type)</b>						
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
<b>TOTAL REVENUE - Fire/EMS Fee Fund</b>	<b>\$2,367,723</b>	<b>\$2,600,000</b>	<b>\$2,600,000</b>	<b>\$2,500,000</b>	<b>(\$100,000)</b>	<b>-3.8%</b>
<b>Expenditures (by function)</b>						
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%
<b>TOTAL EXPENDITURES - Fire/EMS Fund</b>	<b>\$2,367,723</b>	<b>\$2,600,000</b>	<b>\$2,600,000</b>	<b>\$2,500,000</b>	<b>(\$100,000)</b>	<b>-3.8%</b>
<b>Appropriated Expenditures (by category)</b>						
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
<b>TOTAL APPROPRIATED EXPENDITURES - Fire/EMS Fund</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>n/a</b>

<b>Fund Balance - Fire/EMS Fee Fund</b>						
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	n/a
<b>Ending Fund Balance</b>	<b>\$320,555</b>	<b>\$120,833</b>	<b>\$320,555</b>	<b>\$320,555</b>	<b>\$199,722</b>	<b>165.3%</b>

**FY 2020 Recommended Budget - Code Compliance Fund**

	<b>FY 2018 Actual</b>	<b>FY 2019 Adopted</b>	<b>FY 2019 Amended</b>	<b>FY 2020 Recommended</b>	<b>Variance (rec. to adopt) Amount</b>	<b>Percent</b>
<b>Revenues (by type)</b>						
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	\$3,609,643	\$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	\$3,609,643	\$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	\$46,861	(\$482,872)	-91.2%
<b>TOTAL REVENUE - Code Comp. Fund</b>	<b>\$4,515,608</b>	<b>\$5,013,350</b>	<b>\$5,084,691</b>	<b>\$5,177,024</b>	<b>\$163,674</b>	<b>3.3%</b>
<b>Expenditures (by function)</b>						
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	\$2,534,431	\$106,263	4.4%
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	\$1,864,911	\$1,969,780	\$113,181	6.1%
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	\$4,356,108	\$4,504,211	\$219,444	5.1%
Transfers Out	\$672,813	\$728,583	\$728,583	\$672,813	(\$55,770)	-7.7%
<b>TOTAL EXPENDITURES - Code Comp.</b>	<b>\$4,515,608</b>	<b>\$5,013,350</b>	<b>\$5,084,691</b>	<b>\$5,177,024</b>	<b>\$163,674</b>	<b>3.3%</b>
<b>Appropriated Expenditures (by category)</b>						
Personnel (salaries & benefits)	\$3,178,923	\$3,698,394	\$3,742,122	\$3,781,759	\$83,365	2.3%
Operating (other than debt service)	\$607,350	\$577,123	\$591,774	\$648,759	\$71,636	12.4%
Debt Service	\$0	\$0	\$0	\$0	\$0	n/a
Capital	\$56,522	\$9,250	\$22,212	\$73,693	\$64,443	696.7%
<b>TOTAL APPROPRIATED EXPENDITURES - Code Comp. Fund</b>	<b>\$3,842,795</b>	<b>\$4,284,767</b>	<b>\$4,356,108</b>	<b>\$4,504,211</b>	<b>\$219,444</b>	<b>5.1%</b>

<b>Fund Balance - Code Compliance Fund</b>						
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)	(\$46,861)	\$482,872	-91.2%
Ending Fund Balance	\$3,180,592	\$1,038,464	\$2,604,518	\$2,557,657	\$1,519,193	146.3%
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	\$1,541,399	\$1,314,809	580.3%
<b>Ending Fund Balance</b>	<b>\$3,180,592</b>	<b>\$1,038,464</b>	<b>\$2,604,518</b>	<b>\$2,557,657</b>	<b>\$1,519,193</b>	<b>146.3%</b>

**FY 2020 Recommended Budget - Transportation Fund**

	<b>FY 2018 Actual</b>	<b>FY 2019 Adopted</b>	<b>FY 2019 Amended</b>	<b>FY 2020 Recommended</b>	<b>Variance (rec. to adopt) Amount</b>	<b>Percent</b>
<b>Revenues (by type)</b>						
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	\$901,383	(\$68,951)	-7.1%
<b>TOTAL REVENUE - Trans. Fund</b>	<b>\$7,109,351</b>	<b>\$8,332,778</b>	<b>\$7,868,565</b>	<b>\$8,209,888</b>	<b>(\$122,890)</b>	<b>-1.5%</b>
<b>Expenditures (by function)</b>						
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	\$2,880,381	(\$168,881)	-5.5%
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	\$8,159,888	(\$72,890)	-0.9%
Transfers Out	\$45,771	\$100,000	\$100,000	\$50,000	(\$50,000)	-50.0%
<b>TOTAL EXPENDITURES - Trans. Fund</b>	<b>\$7,109,351</b>	<b>\$8,332,778</b>	<b>\$7,868,565</b>	<b>\$8,209,888</b>	<b>(\$122,890)</b>	<b>-1.5%</b>
<b>Appropriated Expenditures (by category)</b>						
Personnel (salaries & benefits)	\$326,512	\$377,425	\$379,123	\$373,871	(\$3,554)	-0.9%
Operating (other than debt service)	\$2,045,829	\$2,671,337	\$2,671,337	\$2,506,510	(\$164,827)	-6.2%
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%
<b>TOTAL APPROPRIATED EXPENDITURES - Trans. Fund</b>	<b>\$7,063,580</b>	<b>\$8,232,778</b>	<b>\$7,768,565</b>	<b>\$8,159,888</b>	<b>(\$72,890)</b>	<b>-0.9%</b>

<b>Fund Balance - Transportation Fund</b>						
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)	(\$901,383)	\$68,951	-7.1%
Ending Fund Balance	\$8,617,411	\$6,547,637	\$8,111,290	\$7,708,153	\$1,160,516	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	\$7,643,953	\$1,143,916	17.6%
<b>Ending Fund Balance</b>	<b>\$8,617,411</b>	<b>\$6,547,637</b>	<b>\$8,111,290</b>	<b>\$7,708,153</b>	<b>\$1,160,516</b>	<b>17.7%</b>

**FY 2020 Recommended Budget - Joint Fleet Fund**

	<b>FY 2018 Actual</b>	<b>FY 2019 Adopted</b>	<b>FY 2019 Amended</b>	<b>FY 2020 Recommended</b>	<b>Variance (rec. to adopt) Amount</b>	<b>Percent</b>
<b>Revenues (by type)</b>						
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%
<b>TOTAL REVENUE - Joint Fleet Fund</b>	<b>\$2,592,710</b>	<b>\$2,820,282</b>	<b>\$2,891,200</b>	<b>\$2,912,722</b>	<b>\$92,440</b>	<b>3.3%</b>
<b>Expenditures (by function)</b>						
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
<b>TOTAL EXPENDITURES - Joint Fleet Fund</b>	<b>\$2,592,710</b>	<b>\$2,820,282</b>	<b>\$2,891,200</b>	<b>\$2,912,722</b>	<b>\$92,440</b>	<b>3.3%</b>
<b>Appropriated Expenditures (by category)</b>						
Personnel (salaries & benefits)	\$1,360,118	\$1,357,128	\$1,426,978	\$1,428,857	\$71,729	5.3%
Operating (other than debt service)	\$1,146,112	\$1,375,982	\$1,377,050	\$1,441,722	\$65,740	4.8%
Debt Service		\$0		\$0	\$0	n/a
Capital	\$86,480	\$87,172	\$87,172	\$42,143	(\$45,029)	-51.7%
<b>TOTAL APPROPRIATED EXPENDITURES - Joint Fleet Fund</b>	<b>\$2,592,710</b>	<b>\$2,820,282</b>	<b>\$2,891,200</b>	<b>\$2,912,722</b>	<b>\$92,440</b>	<b>3.3%</b>

<b>Fund Balance - Joint Fleet Fund</b>						
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%
<b>Ending Fund Balance</b>	<b>\$757,977</b>	<b>\$458,967</b>	<b>\$670,805</b>	<b>\$670,805</b>	<b>\$211,838</b>	<b>46.2%</b>

**FY 2020 Recommended Budget - School Operating Fund**

	<b>FY 2018 Actual</b>	<b>FY 2019 Adopted</b>	<b>FY 2019 Amended</b>	<b>FY 2020 Recommended</b>	<b>Variance (rec. to adopt) Amount</b>	<b>Percent</b>
<b>Revenues (by type)</b>						
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	\$5,634,094	\$217,227	4.0%
Debt Proceeds	\$0	\$0	\$0	\$0	\$0	n/a
State Revenue	\$137,544,760	\$141,752,553	\$142,823,874	\$149,631,585	\$7,879,032	5.6%
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	\$166,522,803	\$8,980,971	5.7%
Transfers In	\$121,634,934	\$128,492,093	\$129,029,305	\$128,181,416	(\$310,677)	-0.2%
Use of Fund Balance	<u>(\$3,058,301)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	n/a
<b>TOTAL REVENUE - School Op. Fund</b>	<b>\$270,707,716</b>	<b>\$286,033,925</b>	<b>\$287,847,268</b>	<b>\$294,704,219</b>	<b>\$8,670,294</b>	<b>3.0%</b>

<b>Expenditures (by function)</b>						
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	\$266,790,988	\$7,869,741	3.0%
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	\$294,640,349	\$8,670,294	3.0%
Transfers Out	<u>\$63,870</u>	<u>\$63,870</u>	<u>\$63,870</u>	<u>\$63,870</u>	<u>\$0</u>	0.0%
<b>TOTAL EXPENDITURES - School Op. Func</b>	<b>\$270,707,716</b>	<b>\$286,033,925</b>	<b>\$287,847,268</b>	<b>\$294,704,219</b>	<b>\$8,670,294</b>	<b>3.0%</b>

<b>Appropriated Expenditures (by category)</b>						
Personnel (salaries & benefits)	\$213,798,061	\$228,959,107	\$230,372,208	\$234,255,596	\$5,296,489	2.3%
Operating (other than debt service)	\$31,905,197	\$29,925,773	\$32,542,040	\$32,500,525	\$2,574,752	8.6%
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%
<b>TOTAL APPROPRIATED EXPENDITURES - School Op. Fund</b>	<b>\$270,643,846</b>	<b>\$285,970,055</b>	<b>\$287,783,398</b>	<b>\$294,640,349</b>	<b>\$8,670,294</b>	<b>3.0%</b>

<b>Fund Balance - School Operating Fund</b>						
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
<b>Ending Fund Balance - HI Reserve</b>	<b>\$14,374,536</b>	<b>\$10,299,097</b>	<b>\$14,374,536</b>	<b>\$14,374,536</b>	<b>\$0</b>	<b>0.0%</b>

"HI" = health insurance

<b>Local Transfer Breakdown</b>						
State Required Local Effort		\$57,978,170	\$57,484,640	\$58,057,961	\$79,791	0.1%
State Required Local Match for Optional Programs		\$2,531,713	\$2,708,905	\$2,723,983	\$192,270	7.6%
Required Local Match for Federal Grants		\$26,632,599	\$26,632,599	\$26,632,599	\$0	0.0%
Debt Service		\$27,048,808	\$24,438,144	\$27,849,361	\$800,553	3.0%
Additional Local Transfer		\$14,300,803	\$17,765,017	\$12,917,512	(\$1,383,291)	-9.7%
<b>Total Local Transfer</b>	<b>\$121,634,934</b>	<b>\$128,492,093</b>	<b>\$129,029,305</b>	<b>\$128,181,416</b>	<b>(\$310,677)</b>	<b>-0.2%</b>

**FY 2020 Recommended Budget - School Food Service Fund**

	<b>FY 2018 Actual</b>	<b>FY 2019 Adopted</b>	<b>FY 2019 Amended</b>	<b>FY 2020 Recommended</b>	<b>Variance (rec. to adopt) Amount Percent</b>	
<b>Revenues (by type)</b>						
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%
<b>TOTAL REVENUE - School Food Srvc. Fur</b>	<b>\$10,090,646</b>	<b>\$11,322,972</b>	<b>\$11,322,972</b>	<b>\$12,341,528</b>	<b>\$1,018,556</b>	<b>9.0%</b>
<b>Expenditures (by function)</b>						
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	\$0	\$0	\$0	\$0	\$0	n/a
<b>TOTAL EXPENDITURES - School Food Srvc</b>	<b>\$10,090,646</b>	<b>\$11,322,972</b>	<b>\$11,322,972</b>	<b>\$12,341,528</b>	<b>\$1,018,556</b>	<b>9.0%</b>
<b>Appropriated Expenditures (by category)</b>						
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%
<b>TOTAL APPROPRIATED EXPENDITURES - School Food Srvc.</b>	<b>\$10,090,646</b>	<b>\$11,322,972</b>	<b>\$11,322,972</b>	<b>\$12,341,528</b>	<b>\$1,018,556</b>	<b>9.0%</b>

<b>Fund Balance - School Food Service Fund</b>						
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%
<b>Ending Fund Balance</b>	<b>\$3,955,723</b>	<b>\$2,455,030</b>	<b>\$3,148,723</b>	<b>\$1,754,374</b>	<b>(\$700,656)</b>	<b>-28.5%</b>

**FY 2020 Recommended Budget - School Capital Projects Fund**

	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2020 Recommended	Variance (rec. to adopt) Amount	Percent
<b>Revenues (by type)</b>						
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
<b>TOTAL REVENUE - School Cap. Proj. Fun</b>	<b>\$24,441,798</b>	<b>\$30,799,918</b>	<b>\$37,544,810</b>	<b>\$28,904,696</b>	<b>(\$1,895,222)</b>	<b>-6.2%</b>
<b>Expenditures (by function)</b>						
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
<b>TOTAL EXPENDITURES - School Cap. Pro</b>	<b>\$24,441,798</b>	<b>\$30,799,918</b>	<b>\$37,544,810</b>	<b>\$28,904,696</b>	<b>(\$1,895,222)</b>	<b>-6.2%</b>
<b>Appropriated Expenditures (by category)</b>						
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%
<b>TOTAL APPROPRIATED EXPENDITURES - School Cap. Proj.</b>	<b>\$24,441,798</b>	<b>\$30,799,918</b>	<b>\$37,544,810</b>	<b>\$28,904,696</b>	<b>(\$1,895,222)</b>	<b>-6.2%</b>

<b>Fund Balance - School Cap. Proj. Fund</b>						
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
<b>Ending Fund Balance</b>	<b>\$4,272,755</b>	<b>\$119,224</b>	<b>\$397,628</b>	<b>\$397,628</b>	<b>\$278,404</b>	<b>233.5%</b>

**FY 2020 Recommended Budget - Utilities Operating Fund**

	<b>FY 2018 Actual</b>	<b>FY 2019 Adopted</b>	<b>FY 2019 Amended</b>	<b>FY 2020 Recommended</b>	<b>Variance (rec. to adopt) Amount</b>	<b>Percent</b>
<b>Revenues (by type)</b>						
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)	(\$674,645)	(\$2,498,215)	(\$602,027)	31.7%
<b>TOTAL REVENUE - Utilities Op Fund</b>	<b>\$38,543,625</b>	<b>\$32,948,852</b>	<b>\$34,204,708</b>	<b>\$34,064,625</b>	<b>\$1,115,773</b>	<b>3.4%</b>
<b>Expenditures (by function)</b>						
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	\$21,741,729	(\$42,693)	-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	\$12,253,796	\$1,667,273	15.7%
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	\$33,995,525	\$1,624,580	5.0%
Transfers Out	\$9,783,804	\$577,907	\$1,536,906	\$69,100	(\$508,807)	-88.0%
<b>TOTAL EXPENDITURES - Utilities Op Fun</b>	<b>\$38,543,625</b>	<b>\$32,948,852</b>	<b>\$34,204,708</b>	<b>\$34,064,625</b>	<b>\$1,115,773</b>	<b>3.4%</b>
<b>Appropriated Expenditures (by category)</b>						
Personnel (salaries & benefits)	\$9,729,497	\$11,315,287	\$11,388,817	\$11,182,076	(\$133,211)	-1.2%
Operating (other than debt service)	\$8,523,235	\$9,433,785	\$9,558,742	\$9,599,263	\$165,478	1.8%
Debt Service	\$10,149,028	\$10,586,523	\$10,586,523	\$12,253,796	\$1,667,273	15.7%
Capital	\$358,061	\$1,035,350	\$1,133,720	\$960,390	(\$74,960)	-7.2%
<b>TOTAL APPROPRIATED EXPENDITURES - Utilities Op Fund</b>	<b>\$28,759,821</b>	<b>\$32,370,945</b>	<b>\$32,667,802</b>	<b>\$33,995,525</b>	<b>\$1,624,580</b>	<b>5.0%</b>

<b>Fund Balance - Utilities Operating Fund</b>						
Beginning Fund Balance	\$43,427,324	\$34,858,071	39,541,890	\$40,216,535	\$5,358,464	15.4%
Net gain (use) from operations	(\$3,885,434)	\$1,896,188	\$674,645	\$2,498,215	\$602,027	31.7%
Ending Fund Balance	\$39,541,890	\$36,754,259	\$40,216,535	\$42,714,750	\$5,960,491	16.2%
OPEB Reserve	\$2,980,200	\$2,156,600	\$2,980,200	\$2,980,200	\$823,600	38.2%
Fund Balance Net of Obligations & Re:	\$36,561,690	\$34,597,659	\$37,236,335	\$39,734,550	\$5,136,891	14.8%
<b>Ending Fund Balance</b>	<b>\$39,541,890</b>	<b>\$36,754,259</b>	<b>\$40,216,535</b>	<b>\$42,714,750</b>	<b>\$5,960,491</b>	<b>16.2%</b>

**FY 2020 Recommended Budget - Utilities Capital Projects Fund**

	<b>FY 2018 Actual</b>	<b>FY 2019 Adopted</b>	<b>FY 2019 Amended</b>	<b>FY 2020 Recommended</b>	<b>Variance (rec. to adopt) Amount Percent</b>	
<b>Revenues (by type)</b>						
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	\$4,564,301	\$6,863,257	\$2,754,445	67.0%
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	\$8,186,271	\$10,485,227	\$2,754,445	35.6%
Transfers In	\$9,070,829	\$0	\$0	\$0	\$0	n/a
Use of Fund Balance	(\$8,088,414)	\$2,217,669	\$42,591,516	\$1,229,773	(\$987,896)	-44.5%
<b>TOTAL REVENUE - Utilities Cap Proj Fun</b>	<b>\$8,985,097</b>	<b>\$9,948,451</b>	<b>\$50,777,787</b>	<b>\$11,715,000</b>	<b>\$1,766,549</b>	<b>17.8%</b>
<b>Expenditures (by function)</b>						
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	\$50,777,787	\$11,715,000	\$1,766,549	17.8%
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	\$50,777,787	\$11,715,000	\$1,766,549	17.8%
Transfers Out	\$0	\$0	\$0	\$0	\$0	n/a
<b>TOTAL EXPENDITURES - Utilities Cap Prc</b>	<b>\$8,985,097</b>	<b>\$9,948,451</b>	<b>\$50,777,787</b>	<b>\$11,715,000</b>	<b>\$1,766,549</b>	<b>17.8%</b>
<b>Appropriated Expenditures (by category)</b>						
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	\$50,777,787	\$11,715,000	\$1,766,549	17.8%
<b>TOTAL APPROPRIATED EXPENDITURES - Utilities Cap Proj</b>	<b>\$8,985,097</b>	<b>\$9,948,451</b>	<b>\$50,777,787</b>	<b>\$11,715,000</b>	<b>\$1,766,549</b>	<b>17.8%</b>

<b>Fund Balance - Utilities Cap. Proj. Fund</b>						
Beginning Fund Balance	\$40,046,607	\$7,409,271	\$48,135,021	\$5,543,505	(\$1,865,766)	-25.2%
Net gain (use) from operations	\$8,088,414	(\$2,217,669)	(\$42,591,516)	(\$1,229,773)	\$987,896	-44.5%
<b>Ending Fund Balance</b>	<b>\$48,135,021</b>	<b>\$5,191,602</b>	<b>\$5,543,505</b>	<b>\$4,313,732</b>	<b>(\$877,870)</b>	<b>-16.9%</b>

Fund balance is the term used for the excess of fund assets over fund liabilities, reserves and carry over. 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	\$70,759,709	\$64,722,471	(\$6,037,238)	(8.5%)
Capital Projects Fund	9,359,310	11,878,945	2,519,635	26.9%
Economic Development Opportunities Fund	465,217	422,282	(42,935)	(9.2%)
Fire/EMS Service Fee Fund	320,555	320,555	-	-
Code Compliance Fund	2,604,518	2,557,657	(46,861)	(1.8%)
Transportation Fund	8,609,536	7,708,153	(901,383)	(10.5%)
School Operating Fund	14,374,536	14,374,536	-	-
School Food Service Fund	3,148,723	1,754,374	(1,394,349)	(44.3%)
School Capital Projects Fund	397,628	397,628	-	-
Joint Fleet Maintenance Fund	670,805	670,805	-	-
Utilities Operating Fund	40,216,535	42,714,750	2,498,215	6.2%
Utilities Capital Projects Fund	5,543,505	4,313,732	(1,229,773)	(22.2%)

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

General Fund: \$5,000,000 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, \$382,238 is budgeted for use on various one-time purchases.

Capital Projects Fund: The \$11.0 million fiscal policy transfer from the General Fund to the Capital Projects Fund and the \$5.0 million additional transfer exceed cash-funded FY 2020 projects by \$2,519,635. This \$2.5 million will be used to fund out-year projects in the five-year CIP.

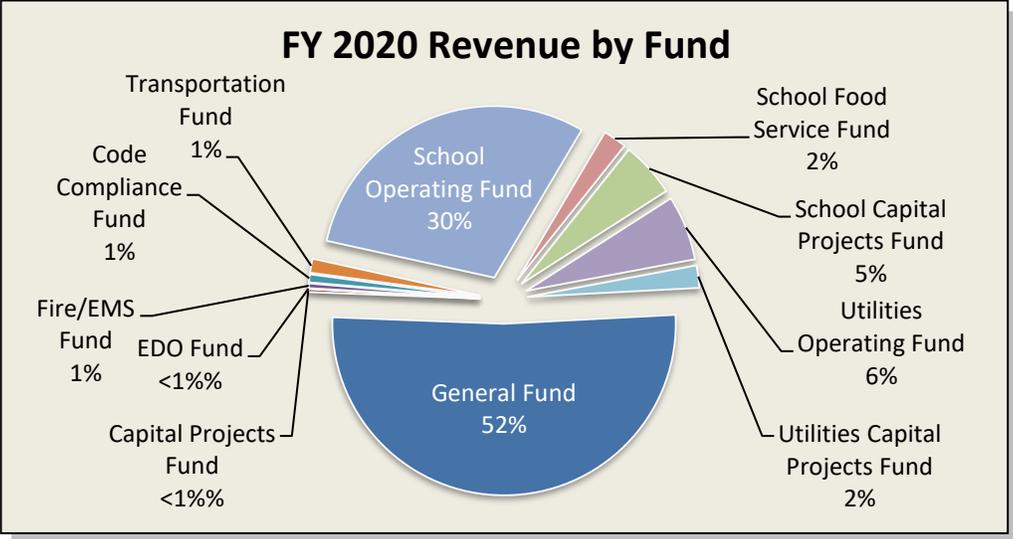
Economic Development Opportunities Fund: \$42,935 is used because FY 2020 costs exceed projected revenues. The transfer from the General Fund supports incentives and revenue from rent at the Southpoint Building pays for debt service. Legal services, EDA member stipends, and insurance costs are paid from the fund balance.

Code Compliance Fund:	Additionally, \$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, \$41,861 of the fund balance is used because FY 2020 costs exceed projected revenues.
Transportation Fund:	\$700,600 is used to reserve the budgeted special taxes for four special service districts. Additionally, \$200,783 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 \$2,498,215.
Utilities Capital Projects Fund:	\$1,229,773 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.



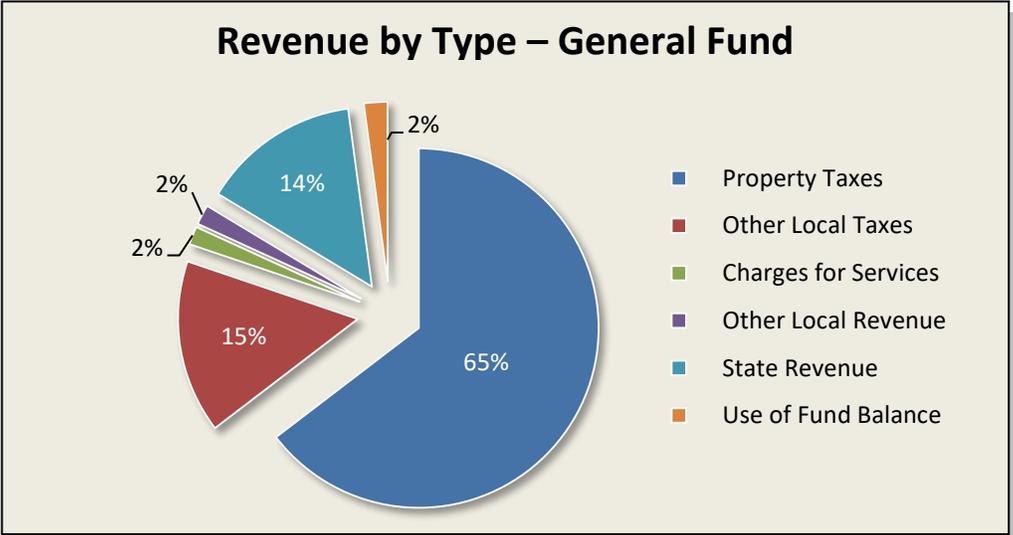
# Revenues

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**

	<b>FY 2018 Actual</b>	<b>FY 2019 Adopted</b>	<b>FY 2019 Amended</b>	<b>FY 2020 Recommended</b>	<b>Variance (rec. to adopt) Amount</b>	<b>Percent</b>
<b>GENERAL FUND</b>						
<u>Real Property Taxes:</u>						
Current Taxes Real Estate	\$119,671,031	\$122,811,539	\$122,811,539	\$129,315,788	\$6,504,249	5.3%
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>\$134,437,219</i>	<i>\$5,932,937</i>	<i>4.6%</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 &amp; 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 &amp; 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>
<b>Total Property Taxes</b>	<b>\$170,465,838</b>	<b>\$177,112,382</b>	<b>\$177,112,382</b>	<b>\$183,580,238</b>	<b>\$6,467,856</b>	<b>3.7%</b>
<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>
<b>Total Other Local Taxes</b>	<b>\$43,586,149</b>	<b>\$42,735,253</b>	<b>\$42,735,253</b>	<b>\$44,303,635</b>	<b>\$1,568,382</b>	<b>3.7%</b>

**FY 2020 Revenue Detail by Fund**

	<b>FY 2018 Actual</b>	<b>FY 2019 Adopted</b>	<b>FY 2019 Amended</b>	<b>FY 2020 Recommended</b>	<b>Variance (rec. to adopt) Amount</b>	<b>Percent</b>
<b>Licenses &amp; Permits:</b>						
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	\$80,000	\$10,000	14.3%
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%
<b>Total Licenses &amp; Permits</b>	<b>\$377,411</b>	<b>\$363,200</b>	<b>\$363,200</b>	<b>\$211,740</b>	<b>(\$151,460)</b>	<b>-41.7%</b>
<b>Charges for Services:</b>						
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%
<b>Total Charges for Services</b>	<b>\$4,731,006</b>	<b>\$4,140,254</b>	<b>\$4,140,254</b>	<b>\$4,656,308</b>	<b>\$516,054</b>	<b>12.5%</b>

**FY 2020 Revenue Detail by Fund**

	<b>FY 2018 Actual</b>	<b>FY 2019 Adopted</b>	<b>FY 2019 Amended</b>	<b>FY 2020 Recommended</b>	<b>Variance (rec. to adopt) Amount</b>	<b>Percent</b>
<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>
<b>Total Other Local Revenue</b>	<b>\$5,319,735</b>	<b>\$4,574,689</b>	<b>\$4,654,025</b>	<b>\$5,113,850</b>	<b>\$539,161</b>	<b>11.8%</b>
<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**

	<b>FY 2018 Actual</b>	<b>FY 2019 Adopted</b>	<b>FY 2019 Amended</b>	<b>FY 2020 Recommended</b>	<b>Variance (rec. to adopt) Amount</b>	<b>Percent</b>
<u>Shared Expenses:</u>						
Commonwealth's Attorney	\$807,019	\$843,619	\$843,619	\$843,619	\$0	0.0%
Sheriff	\$3,479,752	\$3,597,857	\$3,597,857	\$3,597,857	\$0	0.0%
Commissioner of the Revenue	\$274,400	\$277,063	\$277,063	\$277,063	\$0	0.0%
Treasurer	\$239,254	\$242,347	\$242,347	\$242,347	\$0	0.0%
Registrar/Electoral Board	\$53,750	\$73,696	\$73,696	\$73,696	\$0	0.0%
Clerk of the Circuit Court	\$753,699	\$750,317	\$750,317	\$741,078	(\$9,239)	-1.2%
<i>Subtotal - Shared Expenses</i>	<i>\$5,607,874</i>	<i>\$5,784,899</i>	<i>\$5,784,899</i>	<i>\$5,775,660</i>	<i>(\$9,239)</i>	<i>-0.2%</i>
<u>Social Services:</u>						
Public Assistance/Welfare Admin.	\$8,436,863	\$6,802,124	\$7,490,506	\$8,658,361	\$1,856,237	27.3%
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>\$13,615,678</i>	<i>\$2,979,697</i>	<i>28.0%</i>
<u>Other Categorical State Aid:</u>						
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	\$292,032	\$152,758	\$11,553	8.2%
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	\$175,000	\$5,000	2.9%
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>\$1,207,172</i>	<i>\$1,105,978</i>	<i>\$53,082</i>	<i>5.0%</i>
<b>Total State Revenue</b>	<b>\$41,311,466</b>	<b>\$37,465,198</b>	<b>\$39,197,856</b>	<b>\$40,458,738</b>	<b>\$2,993,540</b>	<b>8.0%</b>
<u>Federal Aid:</u>						
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	\$147,605	\$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	\$414,972	\$465,922	\$238,388	104.8%
<b>Total Federal Revenue</b>	<b>\$907,826</b>	<b>\$477,475</b>	<b>\$947,011</b>	<b>\$723,691</b>	<b>\$246,216</b>	<b>51.6%</b>
<u>Debt Proceeds:</u>						
Bond Proceeds	\$0	\$0	\$0	\$0	\$0	n/a
Bond Premiums	\$0	\$0	\$0	\$0	\$0	n/a
<b>Total Debt Proceeds</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>n/a</b>
<b>TOTAL REVENUE - GENERAL FUND</b>	<b>\$266,699,431</b>	<b>\$266,868,451</b>	<b>\$269,149,981</b>	<b>\$279,048,200</b>	<b>\$12,179,749</b>	<b>4.6%</b>

**FY 2020 Revenue Detail by Fund**

	<b>FY 2018 Actual</b>	<b>FY 2019 Adopted</b>	<b>FY 2019 Amended</b>	<b>FY 2020 Recommended</b>	<b>Variance (rec. to adopt) Amount</b>	<b>Percent</b>
<b>CAPITAL PROJECTS FUND</b>						
<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%
<b>Total Other Local Revenue</b>	<b>\$1,737,694</b>	<b>\$481,835</b>	<b>\$2,259,714</b>	<b>\$2,452,934</b>	<b>\$1,971,099</b>	<b>409.1%</b>
<u>State Revenue:</u>						
Grant Revenues	\$195,917	\$34,679	\$38,184	\$1,200,000	\$1,165,321	3360.3%
Other State Reimbursement	\$364,412	\$0	\$182,848	\$0	\$0	n/a
<b>Total State Revenue</b>	<b>\$560,329</b>	<b>\$34,679</b>	<b>\$221,032</b>	<b>\$1,200,000</b>	<b>\$1,165,321</b>	<b>3360.3%</b>
<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%
<b>Total Federal Revenue</b>	<b>\$768,717</b>	<b>\$457,307</b>	<b>\$1,592,235</b>	<b>\$457,928</b>	<b>\$621</b>	<b>0.1%</b>
<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
<b>Total Debt Proceeds</b>	<b>\$2,441,434</b>	<b>\$0</b>	<b>\$6,642,058</b>	<b>\$0</b>	<b>\$0</b>	<b>n/a</b>
<b>TOTAL REVENUE - CAPITAL PROJECTS FUND</b>	<b>\$5,508,174</b>	<b>\$973,821</b>	<b>\$10,715,039</b>	<b>\$4,110,862</b>	<b>\$3,137,041</b>	<b>322.1%</b>
<b>ECONOMIC DEVELOPMENT OPP. FUND</b>						
<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>
<b>Total Other Local Revenue</b>	<b>\$44,649</b>	<b>\$64,748</b>	<b>\$64,748</b>	<b>\$66,748</b>	<b>\$2,000</b>	<b>3.1%</b>
<b>TOTAL REVENUE - EDO FUND</b>	<b>\$44,649</b>	<b>\$64,748</b>	<b>\$64,748</b>	<b>\$66,748</b>	<b>\$2,000</b>	<b>3.1%</b>

**FY 2020 Revenue Detail by Fund**

	<b>FY 2018 Actual</b>	<b>FY 2019 Adopted</b>	<b>FY 2019 Amended</b>	<b>FY 2020 Recommended</b>	<b>Variance (rec. to adopt) Amount</b>	<b>Percent</b>
<b>FIRE/EMS SERVICE FEE FUND</b>						
<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%
<b>Total Charges for Services</b>	<b>\$2,396,740</b>	<b>\$2,600,000</b>	<b>\$2,600,000</b>	<b>\$2,500,000</b>	<b>(\$100,000)</b>	<b>-3.8%</b>
<b>TOTAL REVENUE - FIRE/EMS SERVICE FEE FUND</b>	<b>\$2,396,740</b>	<b>\$2,600,000</b>	<b>\$2,600,000</b>	<b>\$2,500,000</b>	<b>(\$100,000)</b>	<b>-3.8%</b>
<b>CODE COMPLIANCE FUND</b>						
<u>Other Local Revenue:</u>						
Development Review Fees	\$4,149,400	\$2,975,435	\$3,000,435	\$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%
<b>Total Other Local Revenue</b>	<b>\$4,700,337</b>	<b>\$3,584,643</b>	<b>\$3,609,643</b>	<b>\$4,167,119</b>	<b>\$582,476</b>	<b>16.2%</b>
<b>TOTAL REVENUE - CODE COMPLIANCE</b>	<b>\$4,700,337</b>	<b>\$3,584,643</b>	<b>\$3,609,643</b>	<b>\$4,167,119</b>	<b>\$582,476</b>	<b>16.2%</b>
<b>TRANSPORTATION FUND</b>						
<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
<b>Total Property Taxes</b>	<b>\$1,204,162</b>	<b>\$1,289,343</b>	<b>\$1,289,343</b>	<b>\$1,307,909</b>	<b>\$18,566</b>	<b>1.4%</b>
<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%
LH 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%
<b>Total Other Local Revenue</b>	<b>\$4,386,948</b>	<b>\$5,198,915</b>	<b>\$5,198,915</b>	<b>\$5,127,000</b>	<b>(\$71,915)</b>	<b>-1.4%</b>
<b>TOTAL REVENUE - TRANSPORTATION FUND</b>	<b>\$5,591,110</b>	<b>\$6,488,258</b>	<b>\$6,488,258</b>	<b>\$6,434,909</b>	<b>(\$53,349)</b>	<b>-0.8%</b>
<b>JOINT FLEET MAINTENANCE FUND</b>						
<u>Charges for Services:</u>						
Service Charges	\$2,590,331	\$2,733,110	\$2,804,028	\$2,912,722	\$179,612	6.6%
<b>Total Charges for Services</b>	<b>\$2,590,331</b>	<b>\$2,733,110</b>	<b>\$2,804,028</b>	<b>\$2,912,722</b>	<b>\$179,612</b>	<b>6.6%</b>
<b>TOTAL REVENUE - JOINT FLEET MAINT. FUND</b>	<b>\$2,590,331</b>	<b>\$2,733,110</b>	<b>\$2,804,028</b>	<b>\$2,912,722</b>	<b>\$179,612</b>	<b>6.6%</b>

**FY 2020 Revenue Detail by Fund**

	<b>FY 2018 Actual</b>	<b>FY 2019 Adopted</b>	<b>FY 2019 Amended</b>	<b>FY 2020 Recommended</b>	<b>Variance (rec. to adopt) Amount</b>	<b>Percent</b>
<b>SCHOOL OPERATING FUND</b>						
<u>Other Local Revenue:</u>						
Other Local Revenue	\$4,589,484	\$5,416,867	\$5,416,868	\$5,634,094	\$217,227	4.0%
Proffers	\$0	\$0	\$0	\$0	\$0	n/a
<b>Total Other Local Revenue</b>	<b>\$4,589,484</b>	<b>\$5,416,867</b>	<b>\$5,416,868</b>	<b>\$5,634,094</b>	<b>\$217,227</b>	<b>4.0%</b>
<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	\$122,404,281	\$6,275,616	5.4%
<b>Total State Revenue</b>	<b>\$137,544,760</b>	<b>\$141,752,553</b>	<b>\$142,823,874</b>	<b>\$149,631,585</b>	<b>\$7,879,032</b>	<b>5.6%</b>
<u>Federal Revenue:</u>						
School Federal Funds	\$9,996,839	\$10,372,412	\$10,577,221	\$11,257,124	\$884,712	8.5%
<b>Total Federal Revenue</b>	<b>\$9,996,839</b>	<b>\$10,372,412</b>	<b>\$10,577,221</b>	<b>\$11,257,124</b>	<b>\$884,712</b>	<b>8.5%</b>
<b>TOTAL REVENUE - SCHOOL OPERATING FUND</b>	<b>\$152,131,083</b>	<b>\$157,541,832</b>	<b>\$158,817,963</b>	<b>\$166,522,803</b>	<b>\$8,980,971</b>	<b>5.7%</b>

**FY 2020 Revenue Detail by Fund**

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

**FY 2020 Revenue Detail by Fund**

	<b>FY 2018 Actual</b>	<b>FY 2019 Adopted</b>	<b>FY 2019 Amended</b>	<b>FY 2020 Recommended</b>	<b>Variance (rec. to adopt) Amount</b>	<b>Percent</b>
<b>UTILITIES OPERATING FUND</b>						
<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%
Fredericksburg User Fees - Sludge	\$0	\$0	\$0	\$0	\$0	n/a
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%
<b>Total Charges for Services</b>	<b>\$31,855,513</b>	<b>\$32,324,962</b>	<b>\$32,324,962</b>	<b>\$34,135,209</b>	<b>\$1,810,247</b>	<b>5.6%</b>
<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%
<b>Total Other Local Revenue</b>	<b>\$2,184,019</b>	<b>\$1,796,600</b>	<b>\$1,830,913</b>	<b>\$1,808,287</b>	<b>\$11,687</b>	<b>0.7%</b>
<u>Federal Revenue:</u>						
BAB Subsidy (ARRA)	\$503,478	\$503,478	\$503,478	\$494,344	(\$9,134)	-1.8%
<b>Total Federal Revenue</b>	<b>\$503,478</b>	<b>\$503,478</b>	<b>\$503,478</b>	<b>\$494,344</b>	<b>-\$9,134</b>	<b>-1.8%</b>
<b>TOTAL REVENUE - UTILITIES OPERATING FUND</b>	<b>\$34,543,010</b>	<b>\$34,625,040</b>	<b>\$34,659,353</b>	<b>\$36,437,840</b>	<b>\$1,812,800</b>	<b>5.2%</b>

**FY 2020 Revenue Detail by Fund**

	<b>FY 2018 Actual</b>	<b>FY 2019 Adopted</b>	<b>FY 2019 Amended</b>	<b>FY 2020 Recommended</b>	<b>Variance (rec. to adopt) Amount</b>	<b>Percent</b>
<b>UTILITIES CAPITAL PROJECTS FUND</b>						
<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%
<b>Total Charges for Services</b>	<b>\$7,011,600</b>	<b>\$3,621,970</b>	<b>\$3,621,970</b>	<b>\$3,621,970</b>	<b>\$0</b>	<b>0.0%</b>
<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
F'burg Contribution to Capital Proj.	\$864,885	\$3,958,812	\$4,414,301	\$6,713,257	\$2,754,445	69.6%
Other Miscellaneous	\$0	\$0	\$0	\$0	\$0	n/a
<b>Total Other Local Revenue</b>	<b>\$991,082</b>	<b>\$4,108,812</b>	<b>\$4,564,301</b>	<b>\$6,863,257</b>	<b>\$2,754,445</b>	<b>67.0%</b>
<b>TOTAL REVENUE - UTILITIES CAP. PROJ. FUND</b>	<b>\$8,002,682</b>	<b>\$7,730,782</b>	<b>\$8,186,271</b>	<b>\$10,485,227</b>	<b>\$2,754,445</b>	<b>35.6%</b>
<b>Total Revenue - All Funds</b>	<b>\$520,641,053</b>	<b>\$524,462,705</b>	<b>\$538,606,406</b>	<b>\$552,474,435</b>	<b>\$28,011,730</b>	<b>5.3%</b>

# 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
<b>Governmental</b>	<b>General Fund:</b>	✓		
	<b>Executive Services</b>			
	☞ Board of Supervisors	\$633,531		
	☞ County Administration	1,044,484		
	☞ County Attorney	1,181,150		
	☞ Non-Departmental	2,942,881		
	<b>Administrative Services</b>			
	☞ Human Resources	922,311		
	☞ Commissioner of the Revenue	1,506,445		
	☞ Assessment	1,034,229		
	☞ Treasurer	1,959,833		
	☞ Financial Services	3,012,900		
	☞ Information Services	6,560,439		
	<b>Voter Services</b>			
	☞ Office of Elections	539,358		
	<b>Judicial Administration</b>			
	☞ Circuit Court	286,442		
	☞ General District Court	30,885		
	☞ Magistrate	4,184		
	☞ Juvenile & Domestic Rel Court	39,913		
	☞ Clerk of the Circuit Court	1,582,287		
	☞ Commonwealth’s Attorney	2,553,366		
	<b>Public Safety</b>			
	☞ Sheriff	25,570,102		
	☞ Fire/Rescue/Emergency Mgmt.	25,667,536		
	☞ Regional Detention Facilities	7,564,276		
	☞ Court Services Unit	439,934		
	☞ Medical Examiner	1,000		
<b>Public Works</b>				
☞ Facilities Management (Bldg & Grounds)	4,732,807			
☞ Refuse Management	4,362,200			

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	
<b>Governmental</b> (continued)	<b>Health &amp; Welfare</b>				
	☞ Local Health Department	\$647,569			
	☞ Rapp Area Comm. Svcs. Bd.	427,593			
	☞ Social Services	12,791,188			
	☞ Children’s Services Act	10,975,300			
	☞ Germanna Community College	189,171			
	<b>Parks, Recreation &amp; Cultural</b>				
	☞ Parks & Recreation	3,286,033			
	☞ County Museum	88,684			
	☞ Regional Library	4,626,346			
	<b>Community Development</b>				
	☞ Planning	1,061,924			
	☞ Economic Development	911,587			
	☞ Tourism	780,952			
	☞ Virginia Cooperative Extension	189,757			
	<b>Debt Service</b>		10,077,193		
	<b>GENERAL FUND TOTAL</b>		<b>\$140,225,790</b>		
	<b>Capital Projects Fund:</b>		✓	✓	
	<b>Capital Projects</b>				
	☞ Capital Projects Management	\$283,894			
	☞ Capital Projects			\$16,795,876	
	<b>CAPITAL PROJECTS FUND TOTAL</b>		<b>\$283,894</b>	<b>\$16,795,876</b>	
	<b>Economic Development Opp. Fund:</b>		✓		
	<b>Community Development</b>		\$1,343,683		
	<b>EDO FUND TOTAL</b>		<b>\$1,343,683</b>		
	<b>Fire/EMS Service Fee Fund:</b>				✓
	<b>Public Safety</b>				\$0
	<b>FIRE/EMS SERVICE FEE FUND TOTAL</b>				<b>\$0</b>
<b>Code Compliance Fund:</b>		✓			
<b>Public Safety</b>					
☞ Building	\$2,534,431				
<b>Community Development</b>					
☞ Zoning	1,969,780				
<b>CODE COMPLIANCE FUND TOTAL</b>		<b>\$4,504,211</b>			

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)	<b>Transportation Fund:</b>	✓		
	Transportation	\$8,159,888		
	<b>TRANSPORTATION FUND TOTAL</b>	<b>\$8,159,888</b>		
	<b>School Operating Fund:</b>	✓		
	Education	\$294,640,349		
	<b>SCHOOL OPERATING FUND TOTAL</b>	<b>\$294,640,349</b>		
	<b>School Food Service Fund:</b>	✓		
	School Food Service	\$12,341,528		
	<b>SCHOOL FOOD SERVICE FUND TOTAL</b>	<b>\$12,341,528</b>		
	<b>School Capital Projects Fund:</b>		✓	
	Capital Projects		\$28,904,696	
	<b>SCHOOL CAP. PROJECTS FUND TOTAL</b>		<b>\$28,904,696</b>	
Proprietary	<b>Joint Fleet Maintenance Fund*:</b>	✓		
	Transportation	\$2,912,722		
	<b>JOINT FLEET MAINT. FUND TOTAL</b>	<b>\$2,912,722</b>		
	<b>Utilities Operating Fund:</b>	✓		
	Public Works			
	☞ Water & Sewer	\$33,995,525		
	<b>UTILITIES OPERATING FUND TOTAL</b>	<b>\$33,995,525</b>		
	<b>Utilities Capital Projects Fund:</b>		✓	
	Public Works			
	☞ Capital Projects		\$11,715,000	
<b>UTILITIES CAP. PROJ. FUND TOTAL</b>		<b>\$11,715,000</b>		
<b>APPROPRIATION TOTAL – ALL FUNDS*</b>			<b>\$555,823,162</b>	

\*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.

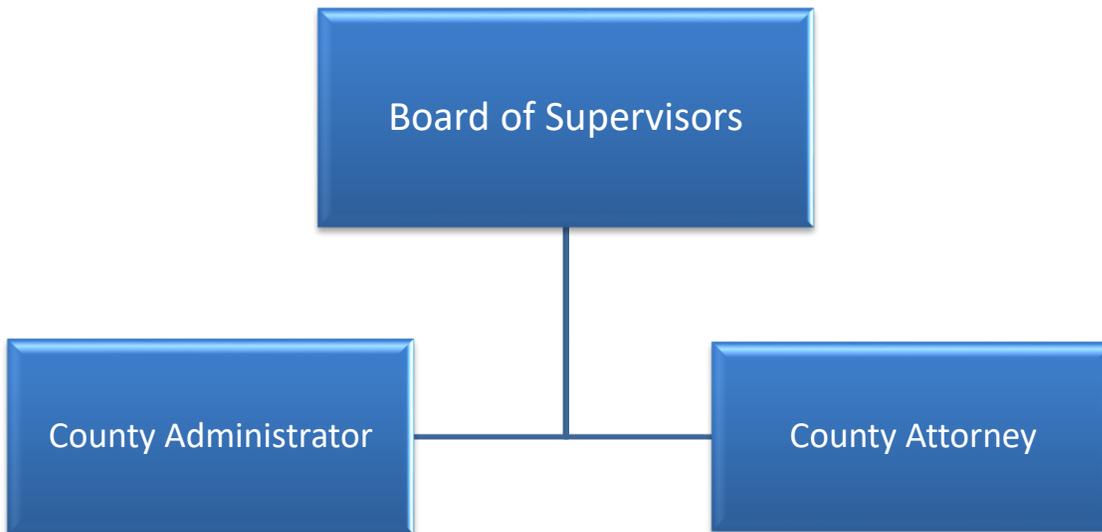
**DEPARTMENT/AGENCY BUDGETS TAX SUPPORTED\***  
**EXPENDITURES AS SHARE OF NON-DESIGNATED REVENUES**

DEPARTMENT	FY 2018 Actuals	FY 2019 Adopted	FY 2020 Recommended	PERCENTAGE OF NON-DESIGNATED REVENUES
Transfer to School Operating Fund	\$121,634,934	\$128,242,093	\$128,181,416	56.1%
Fire, Rescue, & Emergency Mgmt	19,318,257	20,313,637	21,970,635	9.6%
Sheriff	16,264,769	17,682,000	19,013,589	8.3%
Transfer to Capital Projects	10,187,077	9,794,788	10,952,372	4.8%
Social Services & CSA	6,729,569	8,566,916	10,150,810	4.4%
Debt Service	9,965,182	9,775,881	9,792,860	4.3%
Regional Detention Facilities	6,466,410	7,027,696	7,564,276	3.3%
Information Services	4,604,789	5,816,939	5,895,240	2.6%
Regional Library	4,435,128	4,595,999	4,626,346	2.0%
Facilities Management	4,005,789	4,668,989	4,427,899	1.9%
Non-Departmental	1,219,696	1,144,246	2,942,881	1.3%
Financial Services	1,945,004	2,271,508	2,649,841	1.2%
Parks and Recreation	2,375,533	2,572,216	2,640,103	1.2%
Refuse Management	1,038,553	1,941,040	1,624,434	0.7%
Commonwealth's Attorney	1,281,200	1,316,367	1,379,494	0.6%
Commissioner of Revenue	1,055,904	1,169,149	1,228,382	0.5%
County Attorney	953,963	1,054,047	1,081,150	0.5%
County Administration	928,672	1,018,943	1,041,986	0.5%
Assessment	908,955	952,333	1,034,229	0.5%
Transfer to Code Compliance	918,635	898,974	963,044	0.4%
Human Resources	715,662	795,808	922,311	0.4%
Economic Development	870,003	916,510	911,587	0.4%
Treasurer	654,763	851,005	890,957	0.4%
Transfer to ED Opportunities Fund	864,835	899,000	879,000	0.4%
Transfer to Transportation	700,000	700,000	700,000	0.3%
Clerk of Circuit Court	537,448	634,690	656,433	0.3%
Local Health Department	592,732	607,569	607,569	0.3%
Planning	391,457	530,264	578,159	0.3%
Registrar/Electoral Board	364,539	414,466	464,362	0.2%
Rapp Area Community Svcs Board	396,984	393,026	427,593	0.2%
Court Services Unit	408,507	342,643	324,793	0.1%
Board of Supervisors	267,825	280,246	289,099	0.1%
Circuit Court	253,695	276,317	286,442	0.1%
Virginia Cooperative Extension	152,915	185,597	189,757	Less than 1/10 of 1%
BOS Regional Agencies	127,659	142,435	108,432	Less than 1/10 of 1%
Germanna Community College	230,520	89,171	89,171	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)	(191,093)	Less than 1/10 of 1%
<b>Sub Total</b>	<b>\$223,628,270</b>	<b>\$238,887,061</b>	<b>\$247,371,541</b>	
Less use of designated revenues (Transfers from other funds, etc) that are used specifically for General Fund expenditures	(16,018,072)	(17,296,298)	(18,769,529)	
	<b>\$207,610,198</b>	<b>\$221,590,763</b>	<b>\$228,602,012</b>	

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

# Executive Services

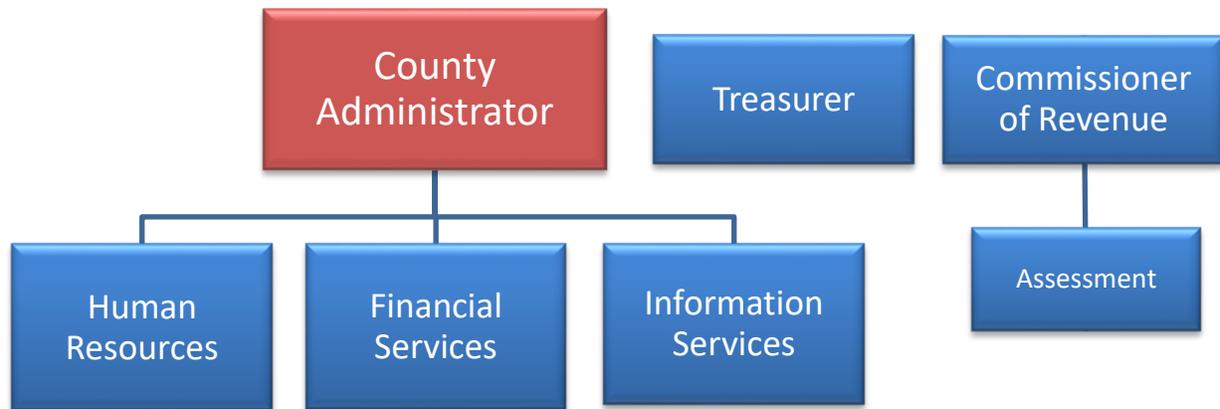
**Mission** – Provide the citizens of Spotsylvania County a safe, healthy and prosperous community through effective oversight of County departments and responsiveness to citizens.



	FY 2018 Amended	FY 2018 Actuals	FY 2019 Adopted	FY 2019 Amended	FY 2020 Recommended
<b>REVENUES:</b> (function specific)	\$29,900	\$31,510	\$31,690	\$31,690	\$38,500
<b>TOTAL REVENUES</b>	<b>\$29,900</b>	<b>\$31,510</b>	<b>\$31,690</b>	<b>\$31,690</b>	<b>\$38,500</b>
<b>EXPENDITURES:</b> (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	\$344,432
County Administration	\$974,557	\$931,182	\$1,019,143	\$1,021,927	\$1,044,486
County Attorney	\$1,048,706	\$953,963	\$1,054,047	\$1,054,943	\$1,181,150
Non-Departmental	\$1,413,193	\$1,219,696	\$1,144,736	\$888,084	\$2,942,881
<b>TOTAL EXPENDITURES</b>	<b>\$3,832,704</b>	<b>\$3,500,325</b>	<b>\$3,640,607</b>	<b>\$3,387,635</b>	<b>\$5,802,048</b>
<b>APPROPRIATED EXPENDITURES:</b> (by category)					
Personnel	\$3,136,575	\$3,191,071	\$2,606,220	\$2,610,395	\$4,568,486
Operating	\$695,643	\$308,274	\$1,033,887	\$776,619	\$1,233,562
Capital	\$486	\$980	\$500	\$621	\$0
<b>TOTAL APPROPRIATED EXPENDITURES</b>	<b>\$3,832,704</b>	<b>\$3,500,325</b>	<b>\$3,640,607</b>	<b>\$3,387,635</b>	<b>\$5,802,048</b>
<b>NET TAX SUPPORT</b>	<b>\$3,802,804</b>	<b>\$3,468,815</b>	<b>\$3,608,917</b>	<b>\$3,355,945</b>	<b>\$5,763,548</b>

# Administrative Services

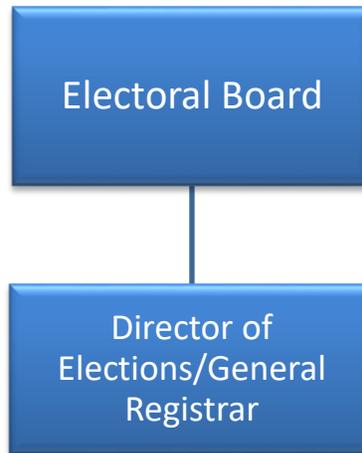
**Mission** – To provide essential fiscal and support services to County programs and staff, and to serve as a responsible steward of government records, information and public assets.



	FY 2018 Amended	FY 2018 Actuals	FY 2019 Adopted	FY 2019 Amended	FY 2020 Recommended
<b>REVENUES:</b> (function specific)					
TOTAL REVENUES	\$2,265,992	\$2,351,264	\$2,349,951	\$2,349,951	\$2,375,197
<b>EXPENDITURES:</b> (by department)					
Human Resources	\$809,728	\$715,662	\$795,808	\$826,155	\$922,311
Commissioner of Revenue	\$1,447,061	\$1,331,216	\$1,447,212	\$1,453,821	\$1,506,445
Assessment	\$1,021,714	\$908,955	\$952,333	\$953,500	\$1,034,229
Treasurer	\$1,846,972	\$1,738,920	\$1,896,908	\$1,905,529	\$1,959,833
Financial Services	\$2,554,109	\$2,337,821	\$2,626,949	\$2,635,993	\$3,012,900
Information Services	\$6,133,586	\$5,203,767	\$6,551,312	\$6,824,221	\$6,560,439
TOTAL EXPENDITURES	\$13,813,170	\$12,236,341	\$14,270,522	\$14,599,219	\$14,996,157
<b>APPROPRIATED EXPENDITURES:</b> (by category)					
Personnel	\$9,759,130	\$8,489,879	\$9,764,919	\$9,821,337	\$10,400,253
Operating	\$4,037,934	\$3,728,646	\$4,449,518	\$4,719,856	\$4,585,304
Capital	\$16,106	\$17,816	\$56,085	\$58,026	\$10,600
TOTAL APPROPRIATED EXPENDITURES	\$13,813,170	\$12,236,341	\$14,270,522	\$14,599,219	\$14,996,157
<b>NET TAX SUPPORT</b>	<b>\$11,547,178</b>	<b>\$9,885,077</b>	<b>\$11,920,571</b>	<b>\$12,249,268</b>	<b>\$12,620,960</b>

# Voter Services

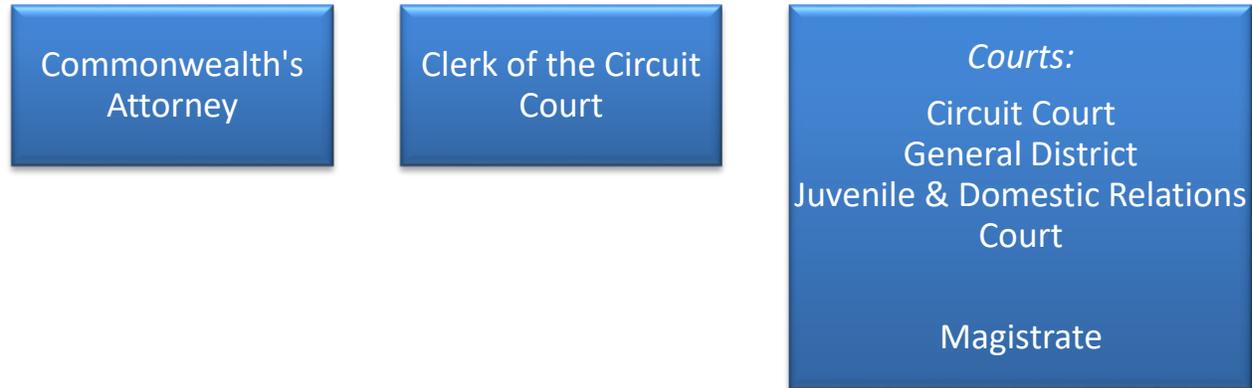
**Mission** – To provide each resident of Spotsylvania County with the opportunity to exercise his or her right to vote in an efficient and equitable manner in accordance with the election laws of the Commonwealth of Virginia.



	FY 2018 Amended	FY 2018 Actuals	FY 2019 Adopted	FY 2019 Amended	FY 2020 Recommended
<b>REVENUES: (function specific)</b>					
State Funding	\$73,696	\$53,750	\$73,696	\$73,696	\$73,696
<b>TOTAL REVENUES</b>	<b>\$73,696</b>	<b>\$53,750</b>	<b>\$73,696</b>	<b>\$73,696</b>	<b>\$73,696</b>
<b>EXPENDITURES: (by department)</b>					
Office of Elections	\$442,963	\$418,289	\$488,162	\$507,450	\$539,358
<b>TOTAL EXPENDITURES</b>	<b>\$442,963</b>	<b>\$418,289</b>	<b>\$488,162</b>	<b>\$507,450</b>	<b>\$539,358</b>
<b>APPROPRIATED EXPENDITURES: (by category)</b>					
Personnel	\$265,274	\$263,409	\$269,526	\$270,922	\$287,162
Operating	\$167,810	\$145,512	\$216,836	\$234,728	\$250,896
Capital	\$9,879	\$9,368	\$1,800	\$1,800	\$1,300
<b>TOTAL APPROPRIATED EXPENDITURES</b>	<b>\$442,963</b>	<b>\$418,289</b>	<b>\$488,162</b>	<b>\$507,450</b>	<b>\$539,358</b>
<b>NET TAX SUPPORT</b>	<b>\$369,267</b>	<b>\$364,539</b>	<b>\$414,466</b>	<b>\$433,754</b>	<b>\$465,662</b>

# Judicial Administration

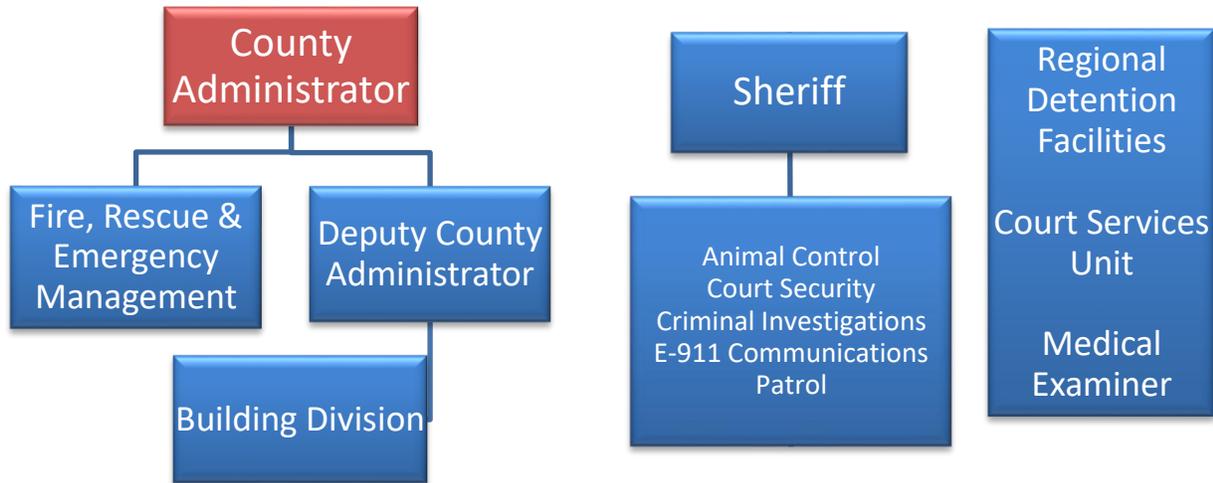
**Mission** – To prosecute criminal cases and resolve all legal matters in a fair, efficient, and effective manner to protect the rights of all parties before the Court pursuant to the laws of Virginia and the Constitutions of Virginia and the United States.



	FY 2018 Amended	FY 2018 Actuals	FY 2019 Adopted	FY 2019 Amended	FY 2020 Recommended
<b>REVENUES:</b> (function specific)	\$2,101,336	\$2,020,820	\$2,107,640	\$2,210,891	\$2,099,726
<b>TOTAL REVENUES</b>	<b>\$2,101,336</b>	<b>\$2,020,820</b>	<b>\$2,107,640</b>	<b>\$2,210,891</b>	<b>\$2,099,726</b>
<b>EXPENDITURES:</b> (by department)					
Circuit Court	\$268,768	\$253,695	\$276,317	\$276,742	\$286,442
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	\$1,595,434	\$1,582,287
Commonwealth's Attorney	\$2,503,547	\$2,351,004	\$2,485,136	\$2,600,668	\$2,553,366
<b>TOTAL EXPENDITURES</b>	<b>\$4,358,857</b>	<b>\$4,162,124</b>	<b>\$4,411,164</b>	<b>\$4,548,994</b>	<b>\$4,497,077</b>
<b>APPROPRIATED EXPENDITURES:</b> (by category)					
Personnel	\$3,745,504	\$3,686,181	\$3,930,725	\$3,939,560	\$4,020,637
Operating	\$588,954	\$450,177	\$473,664	\$600,173	\$476,140
Capital	\$24,399	\$25,766	\$6,775	\$9,261	\$300
<b>TOTAL APPROPRIATED EXPENDITURES</b>	<b>\$4,358,857</b>	<b>\$4,162,124</b>	<b>\$4,411,164</b>	<b>\$4,548,994</b>	<b>\$4,497,077</b>
<b>NET TAX SUPPORT</b>	<b>\$2,257,521</b>	<b>\$2,141,304</b>	<b>\$2,303,524</b>	<b>\$2,338,103</b>	<b>\$2,397,351</b>

# Public Safety

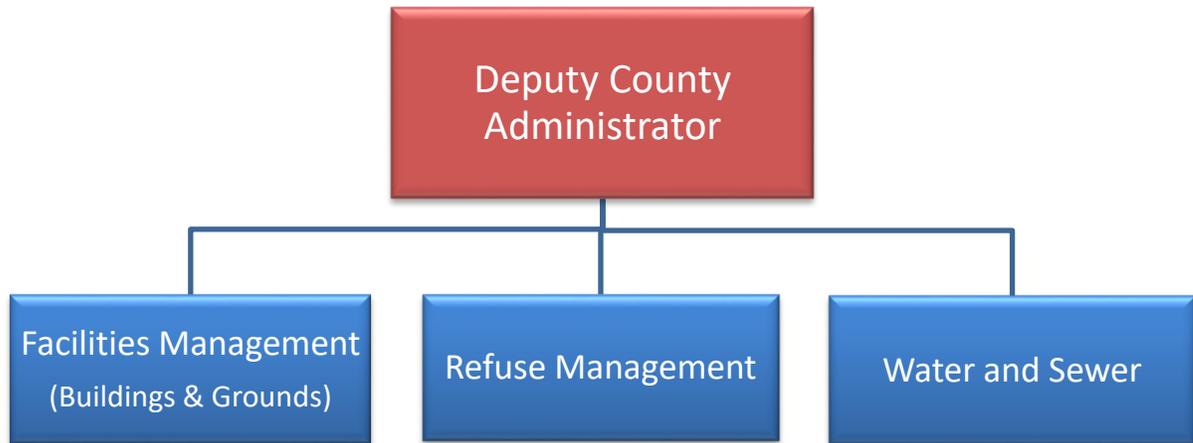
**Mission** – To protect the people, property and the environment through timely, professional, and humanitarian services essential to the health, safety and well-being of the community.



	FY 2018 Amended	FY 2018 Actuals	FY 2019 Adopted	FY 2019 Amended	FY 2020 Recommended
<b>REVENUES: (function specific)</b>					
Transfers from Other Funds	\$14,116,316	\$12,993,251	\$13,095,039	\$13,982,289	\$13,235,821
	\$2,763,505	\$2,360,523	\$2,592,800	\$2,592,800	\$2,492,800
<b>TOTAL REVENUES</b>	<b>\$16,879,821</b>	<b>\$15,353,774</b>	<b>\$15,687,839</b>	<b>\$16,575,089</b>	<b>\$15,728,621</b>
<b>EXPENDITURES: (by department)</b>					
Sheriff	\$23,325,906	\$23,175,435	\$24,267,944	\$25,365,671	\$25,570,102
Fire, Rescue & Emergency Management	\$23,803,172	\$22,815,317	\$23,982,550	\$25,267,824	\$25,667,536
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	\$439,934
Medical Examiner	\$500	\$960	\$1,000	\$1,000	\$1,000
Building Division	\$2,290,221	\$2,081,983	\$2,428,168	\$2,491,197	\$2,534,431
<b>SUBTOTAL - APPROPRIATED EXPENDITURES</b>	<b>\$56,512,165</b>	<b>\$55,063,753</b>	<b>\$58,165,142</b>	<b>\$60,611,721</b>	<b>\$61,777,279</b>
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
<b>TOTAL EXPENDITURES</b>	<b>\$59,650,449</b>	<b>\$57,812,677</b>	<b>\$61,163,915</b>	<b>\$63,610,494</b>	<b>\$64,652,458</b>
<b>APPROPRIATED EXPENDITURES: (by category)</b>					
Personnel	\$41,330,911	\$41,299,168	\$43,359,407	\$44,070,094	\$46,108,254
Operating	\$14,678,569	\$13,334,643	\$14,165,353	\$15,863,974	\$15,094,678
Capital	\$502,685	\$429,942	\$640,382	\$677,653	\$574,347
<b>TOTAL APPROPRIATED EXPENDITURES</b>	<b>\$56,512,165</b>	<b>\$55,063,753</b>	<b>\$58,165,142</b>	<b>\$60,611,721</b>	<b>\$61,777,279</b>
<b>NET TAX SUPPORT</b>	<b>\$42,395,849</b>	<b>\$42,070,502</b>	<b>\$45,070,103</b>	<b>\$46,629,432</b>	<b>\$48,541,458</b>

# 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.

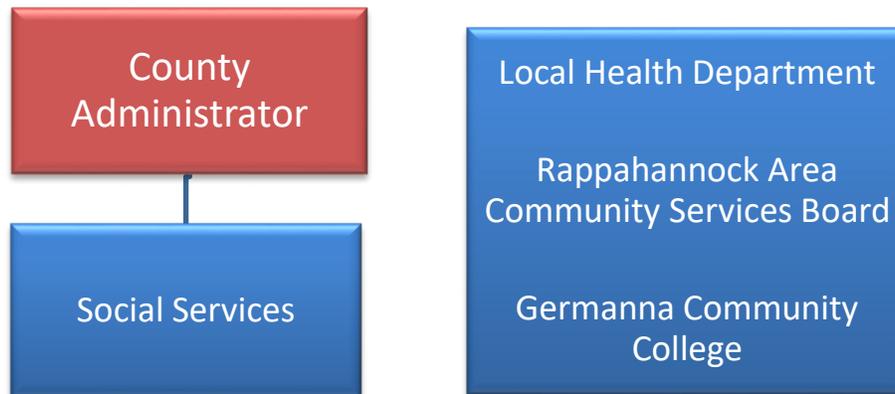


	FY 2018 Amended	FY 2018 Actuals	FY 2019 Adopted	FY 2019 Amended	FY 2020 Recommended
<b>REVENUES:</b> (function specific)	\$44,636,820	\$41,660,458	\$35,515,342	\$36,753,871	\$37,107,299
<b>TOTAL REVENUES</b>	<b>\$44,636,820</b>	<b>\$41,660,458</b>	<b>\$35,515,342</b>	<b>\$36,753,871</b>	<b>\$37,107,299</b>
<b>EXPENDITURES:</b> (by department)					
Facilities Management (Bldg & Grounds)	\$4,925,864	\$4,297,459	\$4,981,717	\$4,950,488	\$4,732,807
Refuse Management	\$4,352,389	\$3,863,716	\$4,194,802	\$4,202,795	\$4,362,200
Water & Sewer	\$30,995,413	\$28,759,821	\$32,370,945	\$32,667,802	\$33,995,525
<b>SUBTOTAL - APPROPRIATED EXPENDITURES</b>	<b>\$40,273,666</b>	<b>\$36,920,996</b>	<b>\$41,547,464</b>	<b>\$41,821,085</b>	<b>\$43,090,532</b>
Water & Sewer Transfers Out	\$10,695,909	\$9,783,804	\$577,907	\$1,536,906	\$69,100
<b>TOTAL EXPENDITURES</b>	<b>\$50,969,575</b>	<b>\$46,704,800</b>	<b>\$42,125,371</b>	<b>\$43,357,991</b>	<b>\$43,159,632</b>
<b>APPROPRIATED EXPENDITURES:</b> (by category)					
Personnel	\$15,055,822	\$13,516,106	\$15,439,969	\$15,531,712	\$15,422,364
Operating	\$13,997,465	\$12,815,643	\$14,428,378	\$14,511,886	\$14,393,938
Capital	\$610,755	\$440,219	\$1,092,594	\$1,190,964	\$1,020,434
Debt Service	\$10,609,624	\$10,149,028	\$10,586,523	\$10,586,523	\$12,253,796
<b>TOTAL APPROPRIATED EXPENDITURES</b>	<b>\$40,273,666</b>	<b>\$36,920,996</b>	<b>\$41,547,464</b>	<b>\$41,821,085</b>	<b>\$43,090,532</b>
<b>NET TAX SUPPORT *</b>	<b>\$6,332,755</b>	<b>\$5,044,342</b>	<b>\$6,610,029</b>	<b>\$6,604,120</b>	<b>\$6,052,333</b>

\*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.

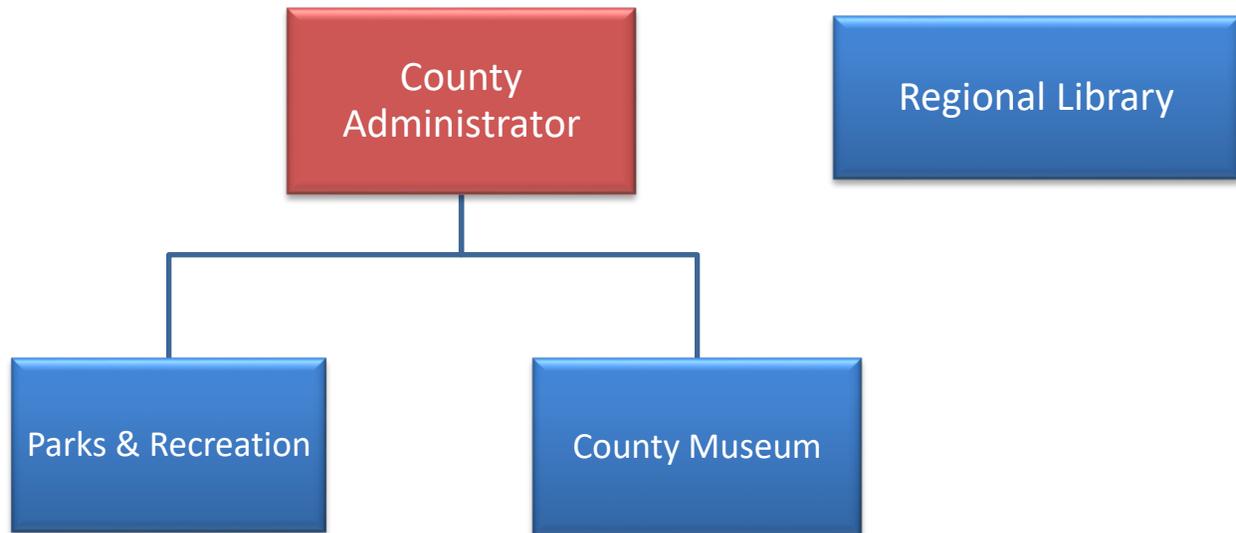


	FY 2018 Amended	FY 2018 Actuals	FY 2019 Adopted	FY 2019 Amended	FY 2020 Recommended
<b>REVENUES:</b> (function specific)	\$13,128,167	\$14,770,875	\$10,675,981	\$12,254,363	\$13,655,678
<b>TOTAL REVENUES</b>	<b>\$13,128,167</b>	<b>\$14,770,875</b>	<b>\$10,675,981</b>	<b>\$12,254,363</b>	<b>\$13,655,678</b>
<b>EXPENDITURES:</b> (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	\$12,791,188
Children's Services Act	\$8,657,013	\$10,530,262	\$8,807,258	\$10,457,468	\$10,975,300
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
<b>TOTAL EXPENDITURES</b>	<b>\$22,266,446</b>	<b>\$23,884,131</b>	<b>\$21,618,625</b>	<b>\$23,830,349</b>	<b>\$26,316,783</b>
<b>APPROPRIATED EXPENDITURES:</b> (by category)					
Personnel	\$6,266,703	\$6,129,890	\$6,533,454	\$7,014,104	\$7,833,527
Operating	\$14,871,557	\$16,537,046	\$13,751,503	\$15,452,587	\$17,106,215
Capital	\$37,477	\$53,744	\$47,706	\$77,696	\$91,079
<b>TOTAL APPROPRIATED EXPENDITURES*</b>	<b>\$21,175,737</b>	<b>\$22,720,680</b>	<b>\$20,332,663</b>	<b>\$22,544,387</b>	<b>\$25,030,821</b>
<b>NET TAX SUPPORT</b>	<b>\$9,138,279</b>	<b>\$9,113,256</b>	<b>\$10,942,644</b>	<b>\$11,575,986</b>	<b>\$12,661,105</b>

\* Does not include Tax Relief for Elderly/Disabled

# Parks, Recreation & Cultural

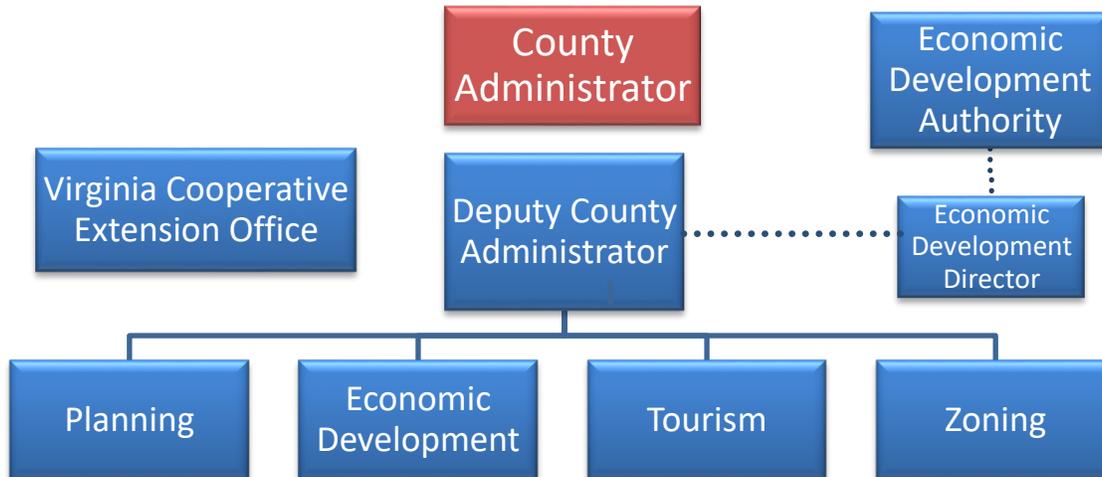
**Mission** – To provide and manage a variety of quality recreation and leisure activities that will promote personal growth, physical fitness, and recreational needs to fulfill the desires of Spotsylvania County residents.



	FY 2018 Amended	FY 2018 Actuals	FY 2019 Adopted	FY 2019 Amended	FY 2020 Recommended
<b>REVENUES:</b> (function specific)	\$689,772	\$692,735	\$717,585	\$717,585	\$700,324
<b>TOTAL REVENUES</b>	<b>\$689,772</b>	<b>\$692,735</b>	<b>\$717,585</b>	<b>\$717,585</b>	<b>\$700,324</b>
<b>EXPENDITURES:</b> (by department)					
Parks & Recreation	\$3,080,657	\$2,970,803	\$3,256,786	\$3,294,756	\$3,286,033
County Museum	\$103,767	\$97,465	\$128,920	\$128,920	\$88,684
Regional Library	\$4,435,128	\$4,435,128	\$4,830,523	\$4,812,073	\$4,626,346
<b>TOTAL EXPENDITURES</b>	<b>\$7,619,552</b>	<b>\$7,503,396</b>	<b>\$8,216,229</b>	<b>\$8,235,749</b>	<b>\$8,001,063</b>
<b>APPROPRIATED EXPENDITURES:</b> (by category)					
Personnel	\$2,183,345	\$2,138,378	\$2,270,502	\$2,284,748	\$2,345,017
Operating	\$5,303,848	\$5,244,183	\$5,768,794	\$5,751,488	\$5,561,031
Capital	\$132,359	\$120,835	\$176,933	\$199,513	\$95,015
<b>TOTAL APPROPRIATED EXPENDITURES</b>	<b>\$7,619,552</b>	<b>\$7,503,396</b>	<b>\$8,216,229</b>	<b>\$8,235,749</b>	<b>\$8,001,063</b>
<b>NET TAX SUPPORT</b>	<b>\$6,929,780</b>	<b>\$6,810,661</b>	<b>\$7,498,644</b>	<b>\$7,518,164</b>	<b>\$7,300,739</b>

# Community Development

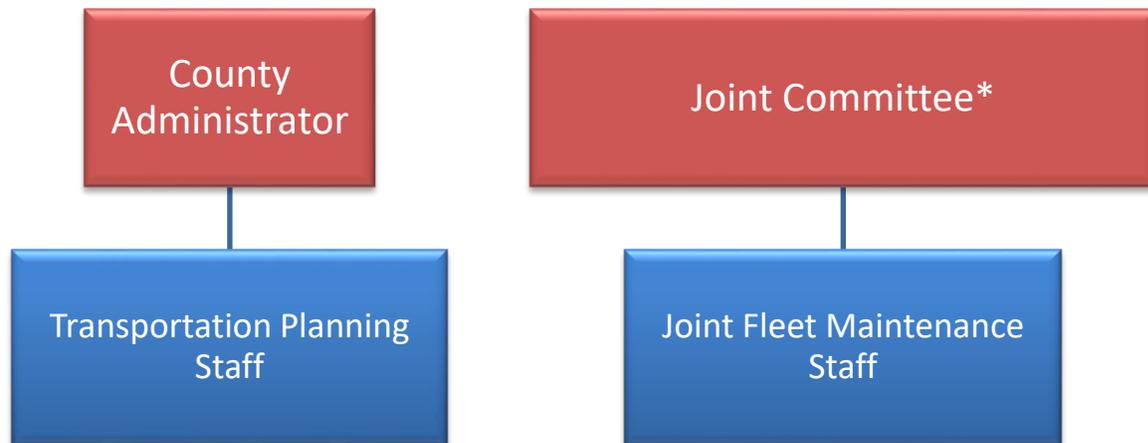
**Mission** – To enhance the quality of life for Spotsylvania County citizens through comprehensive planning, economic development, and the protection of natural resources. At the same time promoting Spotsylvania County as Virginia’s strategic location for businesses and as an attractive and desirable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



	FY 2018 Amended	FY 2018 Actuals	FY 2019 Adopted	FY 2019 Amended	FY 2020 Recommended
<b>REVENUES: (function specific)</b>					
Transfer from General Fund	\$3,085,157	\$3,012,468	\$3,059,210	\$3,143,151	\$3,099,315
<b>TOTAL REVENUES</b>	<b>\$5,228,173</b>	<b>\$4,494,946</b>	<b>\$4,730,402</b>	<b>\$5,474,343</b>	<b>\$4,892,603</b>
<b>EXPENDITURES: (by department)</b>					
Planning	\$1,015,865	\$942,366	\$1,029,029	\$1,133,555	\$1,061,924
Economic Development	\$904,917	\$870,003	\$916,510	\$919,595	\$911,587
Economic Development Opportunities Fund	\$1,806,755	\$1,088,814	\$1,280,113	\$2,015,113	\$1,343,683
Tourism	\$720,921	\$626,955	\$750,755	\$767,303	\$780,952
Extension Agents (VA Cooperative)	\$179,087	\$152,915	\$185,597	\$185,805	\$189,757
Zoning Division	\$1,836,491	\$1,760,812	\$1,856,599	\$1,864,911	\$1,969,780
<b>SUBTOTAL - APPROPRIATED</b>	<b>\$6,464,036</b>	<b>\$5,441,865</b>	<b>\$6,018,603</b>	<b>\$6,886,282</b>	<b>\$6,257,683</b>
Transfer to General & Capital Projects Fund	\$249,024	\$284,412	\$322,610	\$322,610	\$290,434
<b>TOTAL EXPENDITURES</b>	<b>\$6,713,060</b>	<b>\$5,726,277</b>	<b>\$6,341,213</b>	<b>\$7,208,892</b>	<b>\$6,548,117</b>
<b>APPROPRIATED EXPENDITURES: (by category)</b>					
Personnel	\$3,014,638	\$2,842,957	\$3,322,025	\$3,338,406	\$3,374,619
Operating	\$3,355,402	\$2,506,369	\$2,625,830	\$3,467,128	\$2,738,456
Capital	\$32,248	\$30,791	\$9,000	\$19,000	\$82,860
Debt Service	\$61,748	\$61,748	\$61,748	\$61,748	\$61,748
<b>TOTAL APPROPRIATED EXPENDITURES</b>	<b>\$6,464,036</b>	<b>\$5,441,865</b>	<b>\$6,018,603</b>	<b>\$6,886,282</b>	<b>\$6,257,683</b>
<b>NET TAX SUPPORT</b>	<b>\$3,252,619</b>	<b>\$2,342,355</b>	<b>\$2,959,393</b>	<b>\$3,743,131</b>	<b>\$3,158,368</b>

# 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 Recommended
<b>REVENUES:</b> (function specific)					
TOTAL REVENUES	\$11,313,211	\$9,737,522	\$11,153,060	\$10,759,765	\$11,122,610
<b>EXPENDITURES:</b> (by department)					
Transportation Fund	\$8,358,320	\$7,099,041	\$8,232,778	\$7,768,565	\$8,159,888
Joint Fleet Maintenance Fund	\$2,760,110	\$2,592,710	\$2,820,282	\$2,891,200	\$2,912,722
<b>SUBTOTAL - APPROPRIATED</b>	<b>\$11,118,430</b>	<b>\$9,691,751</b>	<b>\$11,053,060</b>	<b>\$10,659,765</b>	<b>\$11,072,610</b>
Transfers Out	\$194,781	\$45,771	\$100,000	\$100,000	\$50,000
<b>TOTAL EXPENDITURES</b>	<b>\$11,313,211</b>	<b>\$9,737,522</b>	<b>\$11,153,060</b>	<b>\$10,759,765</b>	<b>\$11,122,610</b>
<b>APPROPRIATED EXPENDITURES:</b> (by category)					
Personnel	\$1,712,643	\$1,722,091	\$1,734,553	\$1,806,101	\$1,802,728
Operating	\$1,778,988	\$1,560,350	\$1,797,738	\$1,798,806	\$1,843,262
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	\$2,104,970
<b>TOTAL APPROPRIATED EXPENDITURES</b>	<b>\$11,118,430</b>	<b>\$9,691,751</b>	<b>\$11,053,060</b>	<b>\$10,659,765</b>	<b>\$11,072,610</b>

# 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.

Dr. Scott Baker, Spotsylvania County Schools Division Superintendent, presented his FY 2020 Recommended Budget to the School Board on January 28, 2019. More detailed information on the Superintendent’s Recommended Budget is available through the School Administrative Office at (540) 834-2500 or at [www.spotsylvania.k12.va.us](http://www.spotsylvania.k12.va.us).

## School Operating Fund

	FY 2018 Amended	FY 2018 Actuals	FY 2019 Adopted	FY 2019 Amended	FY 2020 Recommended
<b>REVENUES: (function specific)</b>					
State & Federal	\$145,707,084	\$146,341,813	\$152,124,965	\$153,401,095	\$160,888,709
Local Transfer	\$125,512,336	\$121,634,934	\$128,492,093	\$129,029,305	\$128,181,416
Local	\$6,021,290	\$5,789,270	\$5,416,867	\$5,416,868	\$5,634,094
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
<b>TOTAL REVENUES</b>	<b>\$278,257,848</b>	<b>\$270,707,716</b>	<b>\$286,033,925</b>	<b>\$287,847,268</b>	<b>\$294,704,219</b>
<b>APPROPRIATED EXPENDITURES: (by category)</b>					
Instruction	\$194,013,183	\$187,463,832	\$199,332,767	\$202,877,050	\$202,586,439
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
<b>TOTAL APPROPRIATED EXPENDITURES</b>	<b>\$278,193,978</b>	<b>\$270,643,846</b>	<b>\$285,970,055</b>	<b>\$287,783,398</b>	<b>\$294,640,349</b>
Transfer to School Food Service Fund	\$63,870	\$63,870	\$63,870	\$63,870	\$63,870
<b>TOTAL EXPENDITURES</b>	<b>\$278,257,848</b>	<b>\$270,707,716</b>	<b>\$286,033,925</b>	<b>\$287,847,268</b>	<b>\$294,704,219</b>

## 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 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.

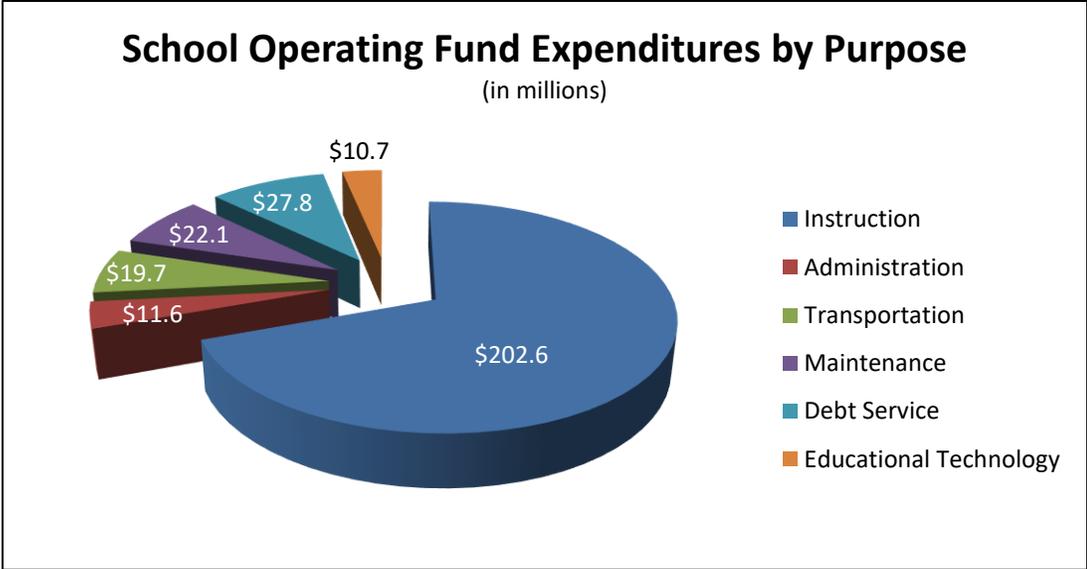
The table below provides a breakdown of the General Fund transfer, showing the required local effort for State funding, the required local match for optional State programs, the required local match for Federal grants, the transfer necessary to pay debt service on school capital projects, and the additional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

<b>Breakdown of Local Transfer</b>	<b>FY 2019 Adopted Budget</b>	<b>FY 2020 Recommended Budget</b>
Required Local Effort for State SOQ funding	\$57,978,170	\$58,057,961
Required Local Match for Non-SOQ Programs	2,531,713	2,723,983
Required Local Match for Federal Grants	26,632,599	26,632,599
Debt Service	27,048,808	27,849,361
Additional Local Transfer	14,300,803	12,917,512
<b>Total Local Transfer</b>	<b>\$128,492,093*</b>	<b>\$128,181,416</b>

\*\$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.

Per Pupil Cost	FY 2019 Adopted Budget	FY 2020 Recommended Budget
Student enrollment	23,896	23,674
<b>Total School Operating Budget per Pupil</b>	<b>\$11,967</b>	<b>\$12,446</b>
Local Transfer per pupil – Operating	\$4,245	\$4,238
Local Transfer per pupil – Debt Service	<u>\$1,132</u>	<u>\$1,176</u>
<b>Total Local Transfer per pupil</b>	<b>\$5,377</b>	<b>\$5,414</b>

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	
<b>Elementary (grades preK-5):</b>					
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
<b>Middle (grades 6-8):</b>					
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
<b>Secondary (grades 9-12):</b>					
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
<b>TOTAL</b>	<b>27,482</b>	<b>23,592</b>	<b>23,814</b>	<b>23,674</b>	<b>24,009</b>

<sup>(1)</sup> 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

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**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 Recommended
<b>REVENUES: (function specific)</b>					
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
<b>TOTAL REVENUES</b>	<b>\$10,599,132</b>	<b>\$10,090,646</b>	<b>\$11,322,972</b>	<b>\$11,322,972</b>	<b>\$12,341,528</b>
<b>EXPENDITURES: (by category)</b>					
School Food Service	\$10,599,132	\$10,090,646	\$11,322,972	\$11,322,972	\$12,341,528
<b>TOTAL EXPENDITURES</b>	<b>\$10,599,132</b>	<b>\$10,090,646</b>	<b>\$11,322,972</b>	<b>\$11,322,972</b>	<b>\$12,341,528</b>

## 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	Recommended Budget	Dollar	Percentage
			4-H Educational Center	\$2,000	\$2,000	\$2,000
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
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 Food Bank	0	0	63,092	0	0	N/A
Fredericksburg SPCA	0	4,000	15,000	4,000	0	0.0%
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
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%)
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 ( <i>prev Rapp Legal Services</i> )	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	23,000	1,000	4.5%
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%
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 Refuge/Loisann's Hope House	20,000	20,000	20,000	15,000	(5,000)	(25.0%)
Rappahannock United Way Vol/Info Prog	0	3,000	3,000	3,000	0	0.0%
Rebuilding Together - Fredericksburg	7,000	7,000	8,500	4,000	(3,000)	(42.9%)
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%
Virginia Community Food Connections	0	0	15,000	5,000	5,000	N/A

## Other 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	Recommended Budget	Dollar	Percentage
			Central Rappahannock Regional Library (CRRL)	\$4,435,128	\$4,830,523 <sup>1</sup>	\$4,626,346
Fredericksburg Regional Transit (FRED)	402,673	405,421	383,072	383,072	(22,349)	(5.5%)
Fredericksburg Regional Alliance (FRA)	128,998	126,337	135,000	135,000	8,663	6.9%
George Washington Regional Commission (GWRC)	87,985	95,761	95,758	95,758	(3)	(0.0%)
Greater Fredericksburg Tourism Partnership	171,338	175,000	175,000	175,000	0	0.0%
John J. Wright Educational & Cultural Ctr Museum	29,000	31,000	36,000	36,000	5,000	16.1%
Rappahannock Railroad Museum	0	0	25,000	25,000	25,000	N/A
Rappahannock Juvenile Center	1,386,321	1,214,807	1,351,387	1,351,387	136,580	11.2%
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%
Tri-County Soil & Water Conservation District (SWCD)	31,830	35,013	41,306	41,306	6,293	18.0%
<b>TOTAL ALL AGENCIES FUNDED</b>	<b>\$13,822,788</b>	<b>\$14,575,361</b>	<b>\$15,409,803</b>	<b>\$15,192,317</b>	<b>\$616,956</b>	<b>4.2%</b>

<sup>1</sup> 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 Recommended
<b>Executive Services</b>	23.00	23.00	23.00	23.00
<b>Administrative Services</b>	117.65	117.65	119.28	120.28
<b>Voter Services</b>	3.50	3.50	3.50	3.50
<b>Judicial Administration</b>	44.89	44.89	44.89	44.89
<b>Public Safety</b>	521.88	547.23	561.23	562.23
<b>Public Works</b>	199.32	203.32	203.32	202.32
<b>Health &amp; Welfare</b>	96.65	98.15	106.78	113.78
<b>Parks, Recreation &amp; Cultural</b>	26.78	26.78	27.28	27.28
<b>Community Development</b>	31.13	35.50	35.50	35.50
<b>Transportation</b>	4.26	4.26	4.26	4.26
<b>Capital Projects</b>	2.00	2.00	2.00	2.00
<b>TOTAL FTEs*</b>	<b>1,071.06</b>	<b>1,106.28</b>	<b>1,131.04</b>	<b>1,139.04</b>
<b>Total full-time FTEs</b>	<b>996.00</b>	<b>1,036.00</b>	<b>1,059.00</b>	<b>1,067.00</b>
<b>Total part-time FTEs</b>	<b>75.06</b>	<b>70.28</b>	<b>72.04</b>	<b>72.04</b>

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

# Salary and Benefits

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The FY 2020 Recommended 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](http://www.spotsylvania.k12.va.us).

- The following compensation adjustments are budgeted within department budgets:
  - 2.4% cost-of-living adjustment 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, any approved compensation adjustments will 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 health insurance plans. To realign the plans and ensure sustainability of the health insurance offerings and budgets going forward, Finance and Human Resources have begun exploring revisions to health insurance plans and premiums. There is a \$750,000 placeholder in this budget as the assumed employer's share of the changes. Changes in employee costs have not yet been determined for the plan year that begins October 2019.
- 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	Funded: Half-Year	Unfunded: Full-Year	Deleted	Requested: Not Recommended
	Full-time	Part-time						
Executive Services			Assistant County Administrator			✓		
	1		<b>Deputy Director of Human Resources</b>	✓				
			Part-time Assessment Technician I					✓
Public Safety			Three Deputy Sheriff - SROs <sup>1</sup>	✓				
			Two Communications Officers <sup>1</sup>	✓				
			Two Communications Operators <sup>1</sup>	✓				
			Two Animal Control Shelter Assistants <sup>1</sup>	✓				
	1		<b>Commercial Inspector</b>	✓				
Public Works	(1)		Sign Coordinator				✓	
Health & Welfare	1		<b>Eligibility Program Manager</b>	✓				
	3		<b>Family Services Worker (Child Welfare)</b>	✓				
	1		<b>Family Services Supervisor (Foster Care)</b>	✓				
	1		<b>Services Program Manager</b>	✓				
	1		<b>Eligibility Worker II</b>	✓				
8		<b>TOTAL NET INCREASE/(DECREASE) IN FULL-TIME POSITIONS</b>						
0		<b>TOTAL NET INCREASE/(DECREASE) IN PART-TIME FTEs</b>						

**Bold** = new position

<sup>1</sup> 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 Recommended Budget.

Function	FTE Count		Position	Full-Year Funded	Grant Funded	Deleted
	Full-time	Part-time				
Administrative Services	1		Financial System Administrator	✓		
		0.63	Procurement Clerk	✓		
Public Safety	3		Deputy Sheriff - SRO	✓		
	1		Deputy Sheriff – SRO – half year		✓	
	10		Firefighter/Medic 24/7 (SAFER) – half yr		✓	
Health & Welfare	3		Eligibility Worker	✓		
	1		Senior Eligibility Worker	✓		
	2		Self-Sufficiency Worker II	✓		
	1		Senior Family Services Worker	✓		
	1	(0.63)	Aide II <sup>1</sup>	✓		
		0.63	Family Services Worker II	✓		
		0.63	PC Technician	✓		
Parks & Recreation		0.50	Support Clerk <sup>2</sup>	✓		
	<b>23</b>		<b>TOTAL NET INCREASE/(DECREASE) IN FULL-TIME POSITIONS</b>			
		<b>1.76</b>	<b>TOTAL NET INCREASE/(DECREASE) IN PART-TIME FTEs</b>			

<sup>1</sup> Conversion of part-time Aide II position to full-time

<sup>2</sup> FTE change from 0.0 FTE to 0.50 FTE due to amount of consistent hours worked per week

# Capital Improvement Plan

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## 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 2019	Planning Commission reviews potential projects within the CIP for conformance with Comprehensive Plan
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 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.

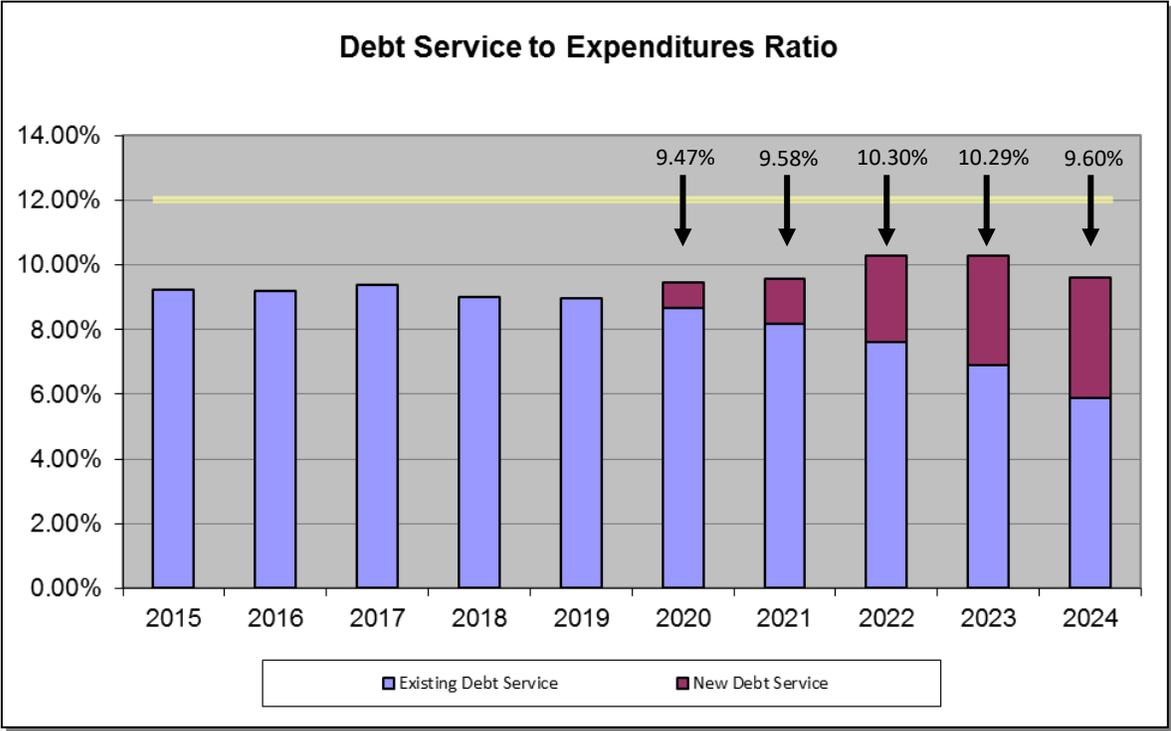
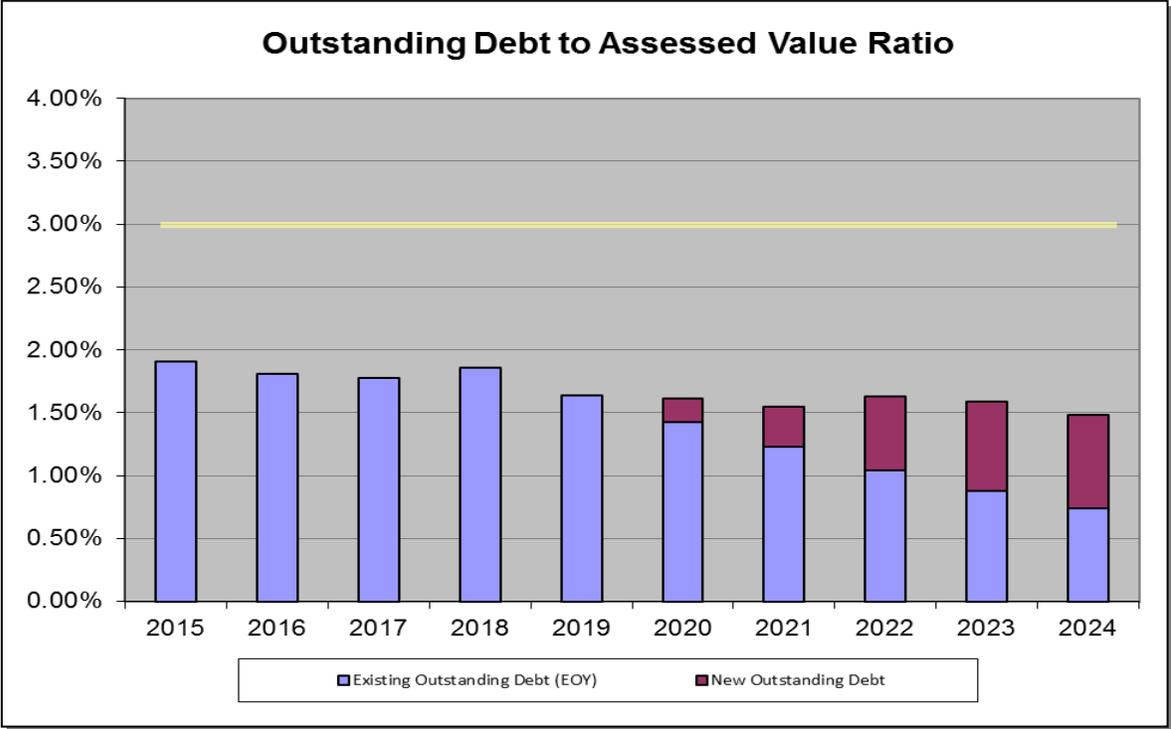
As staff prepared the CIP financial analysis to assess the ratios noted above, the following **assumptions** were in place for budget purposes. The actual terms for which bonds are issued will be fine-tuned to more accurately align with the useful lives of projects ahead of the Summer bond issuance.

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#### **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 Recommended 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. 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.

<b>10-Yr Payout Ratio (must be &gt; 65%)</b>	
<b>FY</b>	<b>Payout Ratio</b>
FY 2020	80.45%
FY 2021	81.09%
FY 2022	78.61%
FY 2023	77.69%
FY 2024	78.03%

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. In FY 2020, the transfer is budgeted at \$11.0 million, or 4.00% of General Fund revenues. Additionally, \$5.0 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 Recommended Budget.

Projects/Type	FY 2021	FY 2022	FY 2023	FY 2024
<b>General Government Projects</b>				
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
<b>Parks &amp; Recreation Projects</b>				
Utilities/Maintenance/Insurance/Fuel	11,566	12,144	12,752	13,389
<b>Fire &amp; Rescue Projects</b>				
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
<b>Transportation Projects</b>				
Debt Service	568,180	1,647,054	2,271,751	2,566,388
<b>School Projects</b>				
Debt Service	5,298,866	9,394,025	11,524,978	12,805,558
<b>Total</b>				
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>
<b>Total</b>	<b>\$6,930,942</b>	<b>\$13,438,167</b>	<b>\$17,521,032</b>	<b>\$21,068,819</b>

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 2018 real estate tax rate of \$0.8330 per \$100 of assessed value remains in place for 2019 and is equalized in the out-years, as well. 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 Recommended 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
				<b>\$0.030*</b>				<b>\$0.015*</b>	<b>\$0.045*</b>

\*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. Additionally, estimated annual operating costs including the debt service associated with each project are displayed in the project summary section beginning on page 105.

***FY 2020 Capital Projects –***

The capital projects budgets for FY 2020 total \$57.7 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 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 Recommended 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
<b>General Government Facilities:</b>				
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	-
<b>General Government Facilities Total</b>		<b>\$7,986,537</b>	<b>\$6,988,467</b>	<b>\$998,070</b>
<b>Information Technology:</b>				
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	-
<b>Information Technology Total</b>		<b>\$4,590,477</b>	<b>\$3,608,002</b>	<b>\$982,475</b>
<b>Solid Waste:</b>				
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	-
<b>Solid Waste Total</b>		<b>\$1,295,000</b>	<b>\$1,295,000</b>	<b>\$ -</b>
<b>Parks &amp; Recreation:</b>				
Belmont Park	N	\$500,000	\$500,000	\$ -
<b>Parks &amp; Recreation Total</b>		<b>\$500,000</b>	<b>\$500,000</b>	<b>\$ -</b>
<b>Fire/Rescue:</b>				
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	-
<b>Fire/Rescue Total</b>		<b>\$4,533,912</b>	<b>\$3,333,912</b>	<b>\$1,200,000</b>
<b>Transportation:</b>				
Exit 126 – Rt. 17 Widening/Bridge	N	\$3,400,000	\$1,070,495	\$2,329,505
<b>Transportation Total</b>		<b>\$3,400,000</b>	<b>\$1,070,495</b>	<b>\$2,329,505</b>

Project	Frequency*	FY 2020 Project Cost	FY 2020 Budget	To Be Financed
<b>Schools:</b>				
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
<b>Schools Total</b>		<b>\$28,904,696</b>	<b>\$ -</b>	<b>\$28,904,696</b>
<b>Utilities:</b>				
Telemetry/SCADA	N	\$1,850,000	\$536,743	\$1,313,257
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	-
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
Motts Water Treatment Plant Expansion	N	2,000,000	491,257	1,508,743
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	750,000	750,000
Fawn Lake Pump Stations 3 & 6	N	1,620,000	-	1,620,000
Thornburg WWTP Upgrade	N	3,000,000	-	3,000,000
Massasponax WWTP Expansion	N	6,100,000	3,172,000	2,928,000
Infiltration & Inflow Program	R	100,000	100,000	-
FMC Decommissioning/Indus. Pump Station	N	2,600,000	1,300,000	1,300,000
Deep Run Pump Station Rehabilitation	N	270,000	270,000	-
FMC to Massaponax WWTP Conveyance	N	1,500,000	750,000	750,000
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	-
<b>Utilities Total</b>		<b>\$35,585,000</b>	<b>\$11,715,000</b>	<b>\$23,870,000</b>

Project	Frequency*	FY 2020 Project Cost	FY 2020 Budget	To Be Financed
<b>Other:</b>				
Capital Projects Management (personnel & op.)		\$283,894	\$283,894	\$ -
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	-
<b>Other Total**</b>		<b>\$816,823</b>	<b>\$816,823</b>	<b>\$ -</b>
<b>Total FY 2020 Capital Projects Funds</b>		<b>\$87,612,445</b>	<b>\$29,327,699</b>	<b>\$58,284,746</b>
<b>FY 2020 Capital Budget Including Schools' Financed Projects***</b>				<b>\$58,232,395</b>

\*"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 105 – 118.

\*\*\*Differs from figures on pages 7 and 25 because all operating, personnel and transfers out are included here.

### ***New Non-Recurring Capital Projects***

Twenty-one 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. Additional information about these projects can be found later in the document on the referenced pages.

Non-Recurring Project Name	Estimated Expenditures FY 2020—FY 2024	
	Capital	Operating
<b>Capital Projects</b>		
Replacement of Livingston Tower	\$1,000,000	\$ -
Time Management System Replacement	200,000	-
Belmont Park	500,000	49,851
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 Spotsylvania Parkway in Area of Hospital and Bridge to State Standards	621,000	-
<b>Schools Capital Projects</b>		
Renovation & Expand Spotsylvania Middle School	28,00,000	TBD

Non-Recurring Project Name	Estimated Expenditures FY 2020—FY 2024	
	Capital	Operating
<b>Utilities Capital Projects</b>		
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	-
Old Greenwich Sewer Replacement – Phase 5	800,000	-
FMC to Massaponax WWTP Conveyance	15,500,000	1,938,628
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 November 2018 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 98.
- 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
<b>Total</b>	<b>13,643</b>				<b>4,901/3,997</b>				

SFD = Single Family Detached SFA = Single Family Attached MF = Multi-Family (apartments) AR = Age Restricted Units  
 \*Units Approved but Unbuilt figures updated through December 2017.

## Approved Development – School Impacts:

School	Capacity	October 2018 Enrollment	Anticipated New Students	Enroll. with New Students	Seats Avail w/New Students
<b>Elementary</b>					
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
<b>Subtotal</b>	<b>11,311</b>	<b>9,124</b>	<b>2,299</b>	<b>11,423</b>	<b>-112</b>
<b>Countywide Elementary</b>	<b>13,233</b>	<b>10,549</b>	<b>2,299</b>	<b>12,848</b>	<b>385</b>

<b>Middle</b>					
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
<b>Subtotal</b>	<b>6,031</b>	<b>5,546</b>	<b>1,150</b>	<b>6,696</b>	<b>-665</b>
<b>Countywide Middle</b>	<b>6,031</b>	<b>5,546</b>	<b>1,150</b>	<b>6,696</b>	<b>-665</b>

<b>High</b>					
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
<b>Subtotal</b>	<b>8,128</b>	<b>7,543</b>	<b>1,454</b>	<b>8,997</b>	<b>-869</b>
<b>Countywide High</b>	<b>8,218</b>	<b>7,579</b>	<b>1,454</b>	<b>9,033</b>	<b>-815</b>

*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
<b>Subtotal</b>	<b>27,500</b>	<b>18,237</b>	<b>3,995</b>	<b>22,232</b>	<b>5,268</b>
<b>Countywide F/R*</b>	<b>27,500</b>	<b>18,237</b>	<b>3,995</b>	<b>22,232</b>	<b>5,268</b>

\*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 costs below include neither the costs to equip the facilities nor the costs to staff the facilities.

<b>Park</b>	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.		
	<b>Project Component</b>	<b>Cost Estimate</b>	<b>Notes</b>
	Land Acquisition:	\$1,000,000*	65 acres
	Design:	\$350,000	
	Construction:	\$2,750,000	
	Contingency (10%):	\$275,000	
	<b>Total Current Cost</b>	<b>\$4,375,000</b>	
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.

<b>Fire/Rescue Station</b>	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.		
	<b>Project Component</b>	<b>Cost Estimate</b>	<b>Notes</b>
	Land Acquisition:	\$175,000	5 acres
	Design:	\$500,000	Includes inspection fees
	Construction:	\$4,545,000	Includes sitework
	Contingency (10%):	\$455,000	
	<b>Total Current Cost</b>	<b>\$5,675,000</b>	
Escalation factor	3%	Engineering News-Record’s Construction Cost Index	

<b>Elementary School</b>	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.		
	<b>Project Component</b>	<b>Cost Estimate</b>	<b>Notes</b>
	Site:	\$3,244,800	20 acres
	Soft Costs:	\$4,541,639	
	Building Construction:	\$20,544,992	
	<b>Total Current Cost</b>	<b>\$28,331,431</b>	
Escalation factor	4%	BCWH Architects	

<b>Middle School</b>	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.		
	<b>Project Component</b>	<b>Cost Estimate</b>	<b>Notes</b>
	Site:	\$4,867,200	45 acres
	Soft Costs:	\$6,545,844	
	Building Construction:	\$27,862,016	
	<b>Total Current Cost</b>	<b>\$39,275,060</b>	
	Escalation factor	4%	BCWH Architects
<b>High School</b>	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.		
	<b>Project Component</b>	<b>Cost Estimate</b>	<b>Notes</b>
	Site:	\$8,652,800	80 acres
	Soft Costs:	\$13,952,640	
	Building Construction:	\$77,583,168	
	Athletic Stadium:	\$6,489,600	
	<b>Total Current Cost</b>	<b>\$106,678,208</b>	
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:

<b>Code</b>	<b>Description</b>
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 Recommended 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	\$12,577,014	\$13,287,397	\$8,489,257	\$11,105,380	\$6,937,675	\$52,396,722
Solid Waste	\$1,295,000	\$1,483,107	\$5,784,700	\$1,173,800	\$6,223,000	\$15,959,607
Parks and Recreation	\$500,000	\$0	\$515,000	\$0	\$9,595,000	\$10,610,000
Fire and Rescue Services	\$4,533,912	\$5,073,113	\$10,016,721	\$7,375,297	\$3,535,799	\$30,534,842
<b>General Government Total</b>	<b>\$18,905,926</b>	<b>\$19,843,617</b>	<b>\$24,805,678</b>	<b>\$19,654,477</b>	<b>\$26,291,474</b>	<b>\$109,501,171</b>

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

General Utility Projects	\$2,350,000	\$700,000	\$600,000	\$2,500,000	\$750,000	\$6,900,000
Water Projects	\$12,570,000	\$10,025,000	\$12,050,000	\$19,325,000	\$250,000	\$54,220,000
Sewer Projects	\$20,665,000	\$39,840,000	\$28,095,000	\$14,550,000	\$750,000	\$103,900,000
<b>Utilities Total</b>	<b>\$35,585,000</b>	<b>\$50,565,000</b>	<b>\$40,745,000</b>	<b>\$36,375,000</b>	<b>\$1,750,000</b>	<b>\$165,020,000</b>

<b>CIP Total, All Funds</b>	<b>\$86,795,622</b>	<b>\$95,314,533</b>	<b>\$114,672,634</b>	<b>\$82,768,559</b>	<b>\$44,792,438</b>	<b>\$424,343,785</b>
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**SPOTSYLVANIA COUNTY  
RECOMMENDED CAPITAL IMPROVEMENT PLAN**

**GENERAL GOV'T EXPENDITURES**

**FY 2020 - FY 2024**

Spotsylvania County, Virginia  
FY 2020 Recommended 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
<b>Gen. Gov't Facilities &amp; Equip</b>									
Facility Asset Management Program	on-going	C	\$0	\$610,000	\$700,000	\$700,000	\$700,000	<b>\$2,710,000</b>	on-going
Judicial Center Renovation & Expansion	\$9,606,006	C, IE, P	\$4,719,000	\$1,600,000	\$0	\$0	\$0	<b>\$6,319,000</b>	\$0
Major Maintenance (HVAC & electric) at Marshall Center	-	C, D	\$0	\$348,800	\$0	\$3,300,000	\$0	<b>\$3,648,800</b>	\$0
Major Maintenance/Renov. at Holbert Building	\$350,000	C	\$200,000	\$0	\$0	\$0	\$0	<b>\$200,000</b>	\$1,000,000
Replacement Vehicles	on-going	C	\$1,490,870	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	<b>\$7,490,870</b>	on-going
Animal Shelter Renovation & Expansion	\$5,673,646	B-PS, FRED	\$1,076,667	\$0	\$0	\$0	\$0	<b>\$1,076,667</b>	\$0
New General Government Facility	\$50,000	C	\$500,000	\$4,700,000	\$3,800,000	\$0	\$0	<b>\$9,000,000</b>	\$0
Library/Community Center in Massaponax Area	\$15,000	FR	\$0	\$0	\$1,000,000	\$4,000,000	\$3,000,000	<b>\$8,000,000</b>	\$0
<b>Subtotal - Gen. Gov't Facilities &amp; Equip</b>	<b>\$15,694,652</b>		<b>\$7,986,537</b>	<b>\$8,758,800</b>	<b>\$7,000,000</b>	<b>\$9,500,000</b>	<b>\$5,200,000</b>	<b>\$38,445,337</b>	<b>\$1,000,000</b>

**Information Technology**

**Public Safety System Improvements:**

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

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

**Other System Improvements:**

Replacement Computers and Servers	on-going	C	\$802,310	\$606,930	\$367,590	\$632,380	\$770,675	<b>\$3,179,885</b>	\$0
Financial & HR System Upgrade	\$2,078,503	C, UT	\$631,500	\$0	\$0	\$0	\$0	<b>\$631,500</b>	\$0
Personal Property System Replacement	\$450,000	C	\$0	\$600,000	\$0	\$0	\$0	<b>\$600,000</b>	\$0
Cloud Strategy Implementation	\$250,000	C	\$250,000	\$0	\$0	\$0	\$0	<b>\$250,000</b>	\$0
Business Tax Software Update	-	C	\$100,000	\$0	\$0	\$0	\$0	<b>\$100,000</b>	\$0
State Income Tax Program Replacement	-	C	\$100,000	\$0	\$0	\$0	\$0	<b>\$100,000</b>	\$0
Time Management System Replacement	-	C	\$0	\$200,000	\$0	\$0	\$0	<b>\$200,000</b>	\$0
Security Camera Replacement Program	on-going	C	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	<b>\$1,250,000</b>	on-going
<b>Subtotal - Information Technology</b>	<b>\$8,178,503</b>		<b>\$4,590,477</b>	<b>\$4,528,597</b>	<b>\$1,489,257</b>	<b>\$1,605,380</b>	<b>\$1,737,675</b>	<b>\$13,951,385</b>	-

<b>TOTAL GENERAL GOV'T EXPENDITURES</b>	<b>\$23,873,155</b>		<b>\$12,577,014</b>	<b>\$13,287,397</b>	<b>\$8,489,257</b>	<b>\$11,105,380</b>	<b>\$6,937,675</b>	<b>\$52,396,722</b>	<b>\$1,000,000</b>
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**SPOTSYLVANIA COUNTY  
RECOMMENDED CAPITAL IMPROVEMENT PLAN  
FY 2020 - FY 2024**

**GENERAL GOV'T 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	\$7,839,683	\$13,287,397	\$7,489,257	\$7,100,080	\$3,937,675	<b>\$39,654,091</b>	\$1,000,000
Interest Earnings		IE	\$239,302	\$0	\$0	\$0	\$0	<b>\$239,302</b>	\$0
Nov 2014 Bond Referendum - Public Safety		B-PS	\$1,980,545	\$0	\$0	\$0	\$0	<b>\$1,980,545</b>	\$0
Other Bonds (aka "lease revenue)		L	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>	\$0
Future Bond Referendum - Library		FR - L	\$0	\$0	\$1,000,000	\$4,000,000	\$3,000,000	<b>\$8,000,000</b>	\$0
Proffers		P	\$1,169,787	\$0	\$0	\$0	\$0	<b>\$1,169,787</b>	\$0
Donations		D	\$0	\$0	\$0	\$5,300	\$0	<b>\$5,300</b>	\$0
Grants		G	\$1,200,000	\$0	\$0	\$0	\$0	<b>\$1,200,000</b>	\$0
Fredericksburg Share of Certain Projects		FRED	\$78,597	\$0	\$0	\$0	\$0	<b>\$78,597</b>	\$0
Transfer from Utilities Fund		U	\$69,100	\$0	\$0	\$0	\$0	<b>\$69,100</b>	\$0
<b>TOTAL GENERAL GOV'T REVENUES</b>			<b>\$12,577,014</b>	<b>\$13,287,397</b>	<b>\$8,489,257</b>	<b>\$11,105,380</b>	<b>\$6,937,675</b>	<b>\$52,396,722</b>	<b>\$1,000,000</b>

Spotsylvania County, Virginia  
FY 2020 Recommended Budget

**SPOTSYLVANIA COUNTY  
RECOMMENDED CAPITAL IMPROVEMENT PLAN**

**FY 2020 - FY 2024**

**SOLID WASTE EXPENDITURES**

	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
<b>SOLID WASTE - Construction/Closing of Landfill Cells &amp; Facilities</b>									
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
<b>Subtotal - Construction/Closing Cells &amp; Facilities</b>	<b>\$3,334,168</b>		<b>\$50,000</b>	<b>\$468,107</b>	<b>\$4,529,700</b>	<b>\$223,800</b>	<b>\$5,493,000</b>	<b>\$10,764,607</b>	<b>\$806,500</b>
<b>SOLID WASTE - Equipment Replacement</b>									
Refuse Disposal Equip Replacement		C	\$615,000	\$550,000	\$605,000	\$525,000	\$440,000	\$2,735,000	on-going
Refuse Collection Equip Replacement		C	\$630,000	\$465,000	\$650,000	\$425,000	\$290,000	\$2,460,000	on-going
<b>Subtotal - Solid Waste Equipment Replacement</b>	<b>-</b>		<b>\$1,245,000</b>	<b>\$1,015,000</b>	<b>\$1,255,000</b>	<b>\$950,000</b>	<b>\$730,000</b>	<b>\$5,195,000</b>	<b>\$0</b>
<b>TOTAL SOLID WASTE EXPENDITURES</b>	<b>\$3,334,168</b>		<b>\$1,295,000</b>	<b>\$1,483,107</b>	<b>\$5,784,700</b>	<b>\$1,173,800</b>	<b>\$6,223,000</b>	<b>\$15,959,607</b>	<b>\$806,500</b>

**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
<b>TOTAL SOLID WASTE REVENUES</b>			<b>\$1,295,000</b>	<b>\$1,483,107</b>	<b>\$5,784,700</b>	<b>\$1,173,800</b>	<b>\$6,223,000</b>	<b>\$15,959,607</b>	<b>\$806,500</b>

**SPOTSYLVANIA COUNTY  
RECOMMENDED CAPITAL IMPROVEMENT PLAN**

**FY 2020 - FY 2024**

**PARKS & RECREATION EXPENDITURES**

	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
<b><i>PARKS AND RECREATION - Construction &amp; Maintenance of Parks and Park Facilities</i></b>									
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
<b>TOTAL PARKS &amp; REC EXPENDITURES</b>	<b>\$52,987</b>		<b>\$500,000</b>	<b>\$0</b>	<b>\$515,000</b>	<b>\$0</b>	<b>\$9,595,000</b>	<b>\$10,610,000</b>	<b>\$10,750,000</b>

**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	\$397,568	\$0	\$0	\$0	\$9,595,000	\$9,992,568	\$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
<b>TOTAL PARKS &amp; REC REVENUES</b>			<b>\$500,000</b>	<b>\$0</b>	<b>\$515,000</b>	<b>\$0</b>	<b>\$9,595,000</b>	<b>\$10,610,000</b>	<b>\$10,750,000</b>

Spotsylvania County, Virginia  
FY 2020 Recommended Budget

**SPOTSYLVANIA COUNTY  
RECOMMENDED CAPITAL IMPROVEMENT PLAN**

**FIRE & RESCUE SERVICES EXPENDITURES**

FY 2020 - FY 2024

	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
<b><i>FIRE/RESCUE SERVICES - Construction Projects</i></b>									
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
<b><i>Subtotal Fire/Rescue constructon</i></b>	<b>\$1,675,000</b>		<b>\$1,200,000</b>	<b>\$2,500,000</b>	<b>\$7,250,000</b>	<b>\$4,500,000</b>	<b>\$0</b>	<b>\$15,450,000</b>	<b>\$0</b>
<b><i>FIRE/RESCUE SERVICES - Equipment</i></b>									
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
<b><i>Subtotal Fire/Rescue equipment</i></b>	<b>\$1,000,000</b>		<b>\$3,333,912</b>	<b>\$2,573,113</b>	<b>\$2,766,721</b>	<b>\$2,875,297</b>	<b>\$3,535,799</b>	<b>\$15,084,842</b>	<b>\$0</b>
<b>TOTAL FIRE/RESCUE SVCS EXPENDITURES</b>	<b>\$2,675,000</b>		<b>\$4,533,912</b>	<b>\$5,073,113</b>	<b>\$10,016,721</b>	<b>\$7,375,297</b>	<b>\$3,535,799</b>	<b>\$30,534,842</b>	<b>\$0</b>

**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
<b>TOTAL FIRE/RESCUE SVCS REVENUES</b>			<b>\$4,533,912</b>	<b>\$5,073,113</b>	<b>\$10,016,721</b>	<b>\$7,375,297</b>	<b>\$3,535,799</b>	<b>\$30,534,842</b>	<b>\$0</b>

**SPOTSYLVANIA COUNTY  
RECOMMENDED CAPITAL IMPROVEMENT PLAN**

**FY 2020 - FY 2024**

**TRANSPORTATION EXPENDITURES**

	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
<b>TRANSPORTATION (reflects solely the County's share of project costs)</b>									
Improvements at Exit 118 - 606 East, Bridge, 606 West & Connector Road	\$13,227,359	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 Spotsylvania Parkway in Area of Hospital/Bridge to State Standards	-	B-T	\$0	\$0	\$621,000	\$0	\$0	\$621,000	\$0
<b>TOTAL TRANSPORTATION EXPENDITURES</b>	<b>\$18,188,028</b>		<b>\$3,400,000</b>	<b>\$3,830,000</b>	<b>\$10,926,128</b>	<b>\$6,657,500</b>	<b>\$3,550,000</b>	<b>\$28,363,628</b>	<b>\$0</b>

**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
<b>TOTAL TRANSPORTATION REVENUES</b>			<b>\$3,400,000</b>	<b>\$3,830,000</b>	<b>\$10,926,128</b>	<b>\$6,657,500</b>	<b>\$3,550,000</b>	<b>\$28,363,628</b>	<b>\$0</b>

**SPOTSYLVANIA COUNTY  
RECOMMENDED CAPITAL IMPROVEMENT PLAN**

**FY 2020 - FY 2024**

**SCHOOL CAPITAL EXPENDITURES**

	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
<b>SCHOOL - MAJOR CONSTRUCTION CAPITAL PROJECTS</b>									
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
<b>Subtotal - School Construction</b>	<b>\$27,140,000</b>		<b>\$10,290,000</b>	<b>\$0</b>	<b>\$18,000,000</b>	<b>\$10,000,000</b>	<b>\$0</b>	<b>\$38,290,000</b>	<b>\$0</b>
<b>SCHOOL MINOR CONSTRUCTION or NON-CONSTRUCTION CAPITAL PROJECTS</b>									
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
<b>Subtotal - School Non-Construction</b>	<b>-</b>		<b>\$18,614,696</b>	<b>\$21,075,916</b>	<b>\$20,195,828</b>	<b>\$10,081,582</b>	<b>\$13,200,964</b>	<b>\$83,168,986</b>	<b>\$0</b>
<b>TOTAL SCHOOL CAPITAL PROJECTS EXPENDITURES</b>	<b>\$27,140,000</b>		<b>\$28,904,696</b>	<b>\$21,075,916</b>	<b>\$38,195,828</b>	<b>\$20,081,582</b>	<b>\$13,200,964</b>	<b>\$121,458,986</b>	<b>\$0</b>

**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
<b>TOTAL SCHOOL CAPITAL PROJECTS REVENUES</b>			<b>\$28,904,696</b>	<b>\$21,075,916</b>	<b>\$38,195,828</b>	<b>\$20,081,582</b>	<b>\$13,200,964</b>	<b>\$121,458,986</b>	<b>\$0</b>

**SPOTSYLVANIA COUNTY  
RECOMMENDED CAPITAL IMPROVEMENT PLAN**

**UTILITIES CAPITAL EXPENDITURES**

**FY 2020 - FY 2024**

Spotsylvania County, Virginia  
FY 2020 Recommended 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
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***General Utilities Projects***

Utility Lab/Office Expansion	\$2,295,304	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	\$368,532	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
<b><i>SUBTOTAL GENERAL UTILITIES PROJECTS</i></b>	<b><i>\$4,202,559</i></b>		<b><i>\$2,350,000</i></b>	<b><i>\$700,000</i></b>	<b><i>\$600,000</i></b>	<b><i>\$2,500,000</i></b>	<b><i>\$750,000</i></b>	<b><i>\$6,900,000</i></b>	<b><i>\$0</i></b>

***Water Projects***

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)	-	C	\$0	\$0	\$0	\$400,000	\$0	\$400,000	\$0
Brock Road 16" Waterline Extension	\$98,368	C	\$0	\$0	\$350,000	\$350,000	\$0	\$700,000	\$0
Water Meter Replacement Program	\$7,133,159	B, C	\$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, C, FRED	\$2,000,000	\$3,000,000	\$9,000,000	\$18,000,000	\$0	\$32,000,000	\$0
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	-	C	\$500,000	\$500,000	\$0	\$0	\$0	\$1,000,000	\$0
Rt. 17 Waterline Betterment	-	C	\$50,000	\$200,000	\$0	\$0	\$0	\$250,000	\$0

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

Commonwealth Dr. Parking Lot Waterline Betterment	-	C	\$50,000	\$200,000	\$0	\$0	\$0	<b>\$250,000</b>	\$0
Pump Station 24 Waterline	-	B	\$1,500,000	\$0	\$0	\$0	\$0	<b>\$1,500,000</b>	\$0
Tidewater Trail Waterline - Ruffins Pond to New Post	-	C	\$125,000	\$750,000	\$250,000	\$0	\$0	<b>\$1,125,000</b>	\$0
Fawn Lake Tank & Booster Station	-	C	\$300,000	\$1,900,000	\$0	\$0	\$0	<b>\$2,200,000</b>	\$0
<b><i>SUBTOTAL WATER PROJECTS</i></b>	<b><i>\$10,252,224</i></b>		<b><i>\$12,570,000</i></b>	<b><i>\$10,025,000</i></b>	<b><i>\$12,050,000</i></b>	<b><i>\$19,325,000</i></b>	<b><i>\$250,000</i></b>	<b><i>\$54,220,000</i></b>	<b><i>\$0</i></b>

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

Spotsylvania County, Virginia  
FY 2020 Recommended 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
<b>Sewer Projects</b>									
Collection System Extensions	on-going	C	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000	\$0
Pump Station 24 Relocation	\$989,080	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	\$1,500,000	\$0	\$0	\$0	\$3,000,000	\$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	\$1,575,954	B	\$1,620,000	\$0	\$0	\$0	\$0	\$1,620,000	\$0
Thornburg Wastewater Treatment Plant Upgrade	\$5,250,000	B	\$3,000,000	\$5,500,000	\$0	\$0	\$0	\$8,500,000	\$0
Massaponax Wastewater Treatment Plant Expansion	\$2,000,000	B, FRED	\$6,100,000	\$18,900,000	\$19,600,000	\$13,600,000	\$0	\$58,200,000	\$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	\$2,600,000	\$2,600,000	\$0	\$0	\$0	\$5,200,000	\$0
Deep Run Pump Station Rehab	-	B, C	\$270,000	\$2,600,000	\$0	\$0	\$0	\$2,870,000	\$0
FMC to Massaponax WWTP Conveyance	-	B, FRED	\$1,500,000	\$7,000,000	\$7,000,000	\$0	\$0	\$15,500,000	\$0
Wishner Pump Station/Force Main	-	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	-	C	\$150,000	\$0	\$0	\$0	\$0	\$150,000	\$0
Gateway Business Park Pump Station	-	C	\$75,000	\$0	\$0	\$0	\$0	\$75,000	\$0
Rt. 606 West	-	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
<b>SUBTOTAL SEWER PROJECTS</b>	<b>\$12,892,916</b>		<b>\$20,665,000</b>	<b>\$39,840,000</b>	<b>\$28,095,000</b>	<b>\$14,550,000</b>	<b>\$750,000</b>	<b>\$103,900,000</b>	<b>\$0</b>
<b>TOTAL UTILITIES EXPENDITURES</b>	<b>\$27,347,699</b>		<b>\$35,585,000</b>	<b>\$50,565,000</b>	<b>\$40,745,000</b>	<b>\$36,375,000</b>	<b>\$1,750,000</b>	<b>\$165,020,000</b>	<b>\$0</b>

**SPOTSYLVANIA COUNTY  
RECOMMENDED 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	\$5,001,743	\$6,999,278	\$7,999,685	\$4,998,796	\$1,750,000	\$26,749,502	
Fredericksburg Share of Certain Projects		FRED	\$6,713,257	\$16,780,722	\$16,835,315	\$12,826,204	\$0	\$53,155,498	\$0
Revenue Bonds		B	\$23,870,000	\$26,785,000	\$15,910,000	\$18,550,000	\$0	\$85,115,000	
<b>TOTAL UTILITIES REVENUES</b>			<b>\$35,585,000</b>	<b>\$50,565,000</b>	<b>\$40,745,000</b>	<b>\$36,375,000</b>	<b>\$1,750,000</b>	<b>\$165,020,000</b>	<b>\$0</b>

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

**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
<b>TOTAL FY 2020 - FY 2024 CIP</b>			<b>\$86,795,622</b>	<b>\$95,314,533</b>	<b>\$114,672,634</b>	<b>\$82,768,559</b>	<b>\$44,792,438</b>	<b>\$424,343,785</b>	<b>\$12,556,500</b>

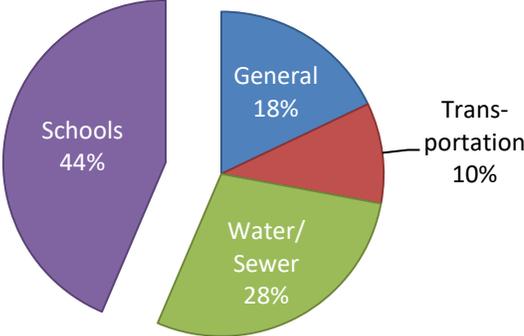
**CIP REVENUE SUMMARY**

	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	\$17,712,971	\$24,339,581	\$23,340,363	\$14,186,950	\$22,378,915	<b>\$101,958,779</b>	\$12,556,500
Interest Earnings		IE	\$577,214	\$0	\$0	\$0	\$0	<b>\$577,214</b>	\$0
Fredericksburg Share of Certain Projects		FRED	\$6,791,854	\$16,780,722	\$16,835,315	\$12,826,204	\$0	<b>\$53,234,095</b>	\$0
Concession Receipts		CR	\$0	\$0	\$515,000	\$0	\$0	<b>\$515,000</b>	\$0
Donations		D	\$0	\$0	\$0	\$5,300	\$0	<b>\$5,300</b>	\$0
Proffers		P	\$2,159,737	\$201,476	\$10,613	\$0	\$26,644	<b>\$2,398,470</b>	\$0
Grants		G	\$1,200,000	\$0	\$0	\$0	\$0	<b>\$1,200,000</b>	\$0
Nov 2014 Bond Referendum - Public Safety		B-PS	\$3,180,545	\$2,500,000	\$7,939,387	\$6,461,023	\$2,662,559	<b>\$22,743,514</b>	\$0
Nov 2014 Bond Referenda - Schools		B-S	\$28,904,696	\$21,075,916	\$17,006,348	\$0	\$0	<b>\$66,986,960</b>	\$0
Nov 2014 Bond Referendum - Transportation		B-T	\$2,329,505	\$3,631,838	\$10,926,128	\$6,657,500	\$3,523,356	<b>\$27,068,327</b>	\$0
Future Bond Referendum - Library		FR - L	\$0	\$0	\$1,000,000	\$4,000,000	\$3,000,000	<b>\$8,000,000</b>	\$0
Future Bond Referendum - Schools		FR - S	\$0	\$0	\$21,189,480	\$20,081,582	\$13,200,964	<b>\$54,472,026</b>	\$0
Other Bonds (aka "lease revenue)		L	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>	\$0
Revenue Bonds - Utilities		B	\$23,870,000	\$26,785,000	\$15,910,000	\$18,550,000	\$0	<b>\$85,115,000</b>	\$0
Transfer from Utilities Fund		U	\$69,100	\$0	\$0	\$0	\$0	<b>\$69,100</b>	\$0
<b>TOTAL FY 2020 - FY 2024 CIP</b>			<b>\$86,795,622</b>	<b>\$95,314,533</b>	<b>\$114,672,634</b>	<b>\$82,768,559</b>	<b>\$44,792,438</b>	<b>\$424,343,785</b>	<b>\$12,556,500</b>

# 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
<b>Total</b>	<b>\$382.7 M</b>



\* 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 Recommended CIP begins on page 87.

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:

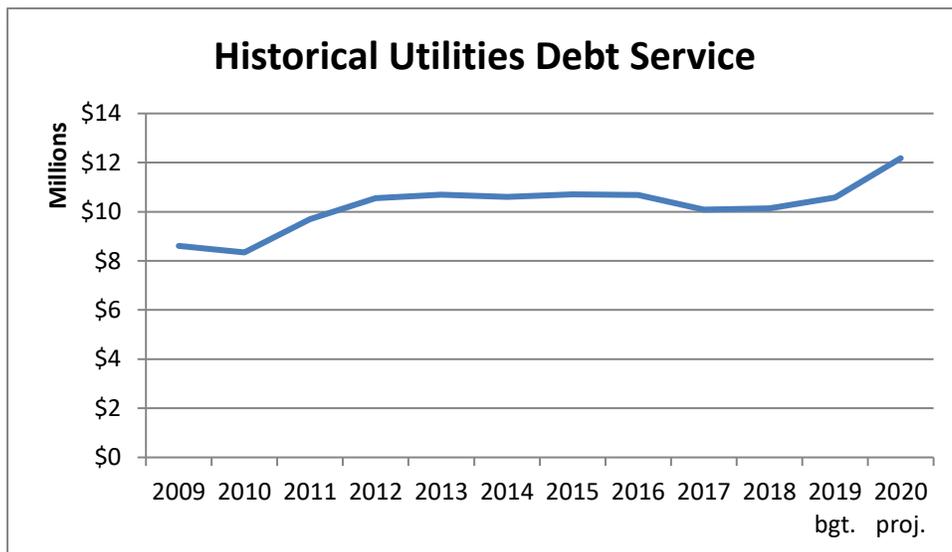
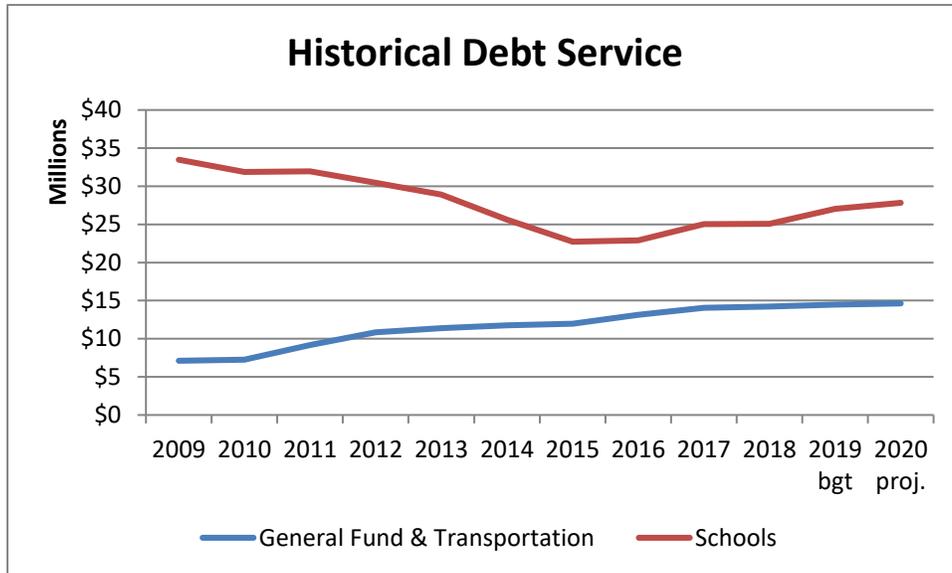
Referendum	Purpose	Potential Tax Rate Impact*
2001	Fire/Rescue	\$0.05 per \$100
2005	Transportation	\$0.10 per \$100
2005	Library & Parks	\$0.01 per \$100
2005	Public Safety	\$0.06 per \$100
2005	Schools	\$0.05 per \$100
2006	Schools	\$0.04 per \$100
2014	Public Safety	\$0.03 per \$100
2014	Transportation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

\* 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**

<b>TOTAL GENERAL &amp; TRANSPORTATION DEBT - SPOTSYLVANIA COUNTY</b>						
	<b>Existing Debt<sup>1</sup></b>		<b>New Debt</b>		<b>Total Debt</b>	
	<b>Principal</b>	<b>Interest</b>	<b>Principal</b>	<b>Interest</b>	<b>Principal</b>	<b>Interest</b>
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
	<b>\$106,840,654</b>	<b>\$28,495,387</b>	<b>\$5,510,050</b>	<b>\$2,011,619</b>	<b>\$112,350,704</b>	<b>\$30,507,006</b>

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

**School Debt**

<b>TOTAL SCHOOLS DEBT - SPOTSYLVANIA COUNTY</b>						
	<u>Existing Debt</u>		<u>New Debt</u>		<u>Total Debt</u>	
	<b>Principal</b>	<b>Interest</b>	<b>Principal</b>	<b>Interest</b>	<b>Principal</b>	<b>Interest</b>
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
	<b>\$166,832,506</b>	<b>\$39,065,283</b>	<b>\$28,904,696</b>	<b>\$10,391,797</b>	<b>\$195,737,202</b>	<b>\$49,457,080</b>

## 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	\$535,620	\$1,074,150	\$6,438,620	\$5,739,537
2021	6,111,000	4,423,302	559,722	1,050,047	6,670,722	5,473,349
2022	6,383,000	4,149,217	584,910	1,024,860	6,967,910	5,174,077
2023	6,650,000	3,859,794	611,231	998,539	7,261,231	4,858,333
2024	6,937,000	3,556,279	638,736	971,033	7,575,736	4,527,312
2025	7,233,000	3,249,648	667,479	942,290	7,900,479	4,191,938
2026	7,522,000	2,928,379	697,516	912,254	8,219,516	3,840,633
2027	5,270,000	2,572,192	728,904	880,865	5,998,904	3,453,057
2028	5,457,000	2,362,094	761,705	848,065	6,218,705	3,210,159
2029	5,657,000	2,144,132	795,982	813,788	6,452,982	2,957,920
2030	5,845,000	1,922,808	831,801	777,969	6,676,801	2,700,777
2031	6,052,000	1,694,288	869,232	740,538	6,921,232	2,434,825
2032	6,272,000	1,452,213	908,347	701,422	7,180,347	2,153,635
2033	4,670,000	1,205,880	949,223	660,547	5,619,223	1,866,427
2034	4,819,000	1,027,587	991,938	617,832	5,810,938	1,645,419
2035	4,977,000	843,344	1,036,575	573,194	6,013,575	1,416,538
2036	3,815,000	647,642	1,083,221	526,549	4,898,221	1,174,190
2037	3,955,000	479,691	1,131,966	477,804	5,086,966	957,495
2038	1,750,000	305,573	1,182,905	426,865	2,932,905	732,438
2039	1,815,000	207,363	1,236,135	373,634	3,051,135	580,998
2040	1,880,000	105,506	1,291,761	318,008	3,171,761	423,514
2041	0	0	1,349,891	259,879	1,349,891	259,879
2042	0	0	1,410,636	199,134	1,410,636	199,134
2043	0	0	1,474,114	135,655	1,474,114	135,655
2044	0	0	1,540,449	69,320	1,540,449	69,320
2045	0	0	0	0	0	0
	<b>\$108,973,000</b>	<b>\$43,802,321</b>	<b>\$23,870,000</b>	<b>\$16,374,240</b>	<b>\$132,843,000</b>	<b>\$60,176,561</b>

# 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 Recommended 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.

<p><b>Included in the General Fund Forecast:</b></p>
<p><b><u>Current Programs &amp; Services</u></b>            (adjustments below are made beginning with the FY 2021 forecast)</p> <ul style="list-style-type: none"> <li>• Annual adjustments for inflation in materials and supplies (1.5%)</li> <li>• Annual compensation adjustment (2.5%)</li> <li>• Transfers to other funds based upon current practices and upon fiscal policies</li> <li>• Additional transfer from the General Fund to the Transportation Fund resumes in FY 2021</li> </ul>
<p><b><u>School Funding</u></b></p> <ul style="list-style-type: none"> <li>• 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</li> </ul>
<p><b><u>Capital Improvement Plan (CIP)</u></b></p> <ul style="list-style-type: none"> <li>• Funding for debt service on \$52.3 million in costs associated with County general capital projects within the Recommended CIP in FY 2021 – FY 2024 (see pgs 106 – 111)</li> <li>• Within the projected local transfer, Schools will fund debt service on \$92.6 million in costs associated with Schools’ capital projects in the Recommended CIP in FY 2021 – FY 2024 (see pgs 113)</li> </ul>

## General Fund Forecast

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
<b><u>General Fund Revenue</u></b>	(\$ in millions)				
Real Property Taxes	\$133.2	\$137.3	\$141.4	\$145.6	\$149.9
Other General Property Taxes	49.1	50.5	51.9	53.4	54.8
Other Local Taxes & Receipts	58.6	59.4	60.2	61.1	61.9
State & Federal Revenues	36.9	37.0	37.0	37.1	37.4
Use of (addition to) Fund Balance	6.0	0.4	0.4	0.4	0.4
Transfer from Other Funds	<u>3.5</u>	<u>3.6</u>	<u>3.6</u>	<u>3.6</u>	<u>3.6</u>
<b>General Fund Revenue Total</b>	<b>\$287.3</b>	<b>\$288.1</b>	<b>\$294.5</b>	<b>\$301.0</b>	<b>\$307.9</b>
<b><u>General Fund Expenditures</u></b>					
Current Programs & Services	\$130.1	\$133.2	\$136.3	\$139.5	\$144.0
School Funding	128.2	133.9	140.3	143.2	143.5
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	18.8	15.6	16.8	18.0	19.1
<b>General Fund Expenditures Total</b>	<b>\$287.3</b>	<b>\$293.2</b>	<b>\$305.1</b>	<b>\$313.5</b>	<b>\$300.8</b>
<b>Budget Surplus/(Deficit)</b>	<b>\$0.0</b>	<b>(\$5.1)</b>	<b>(\$10.6)</b>	<b>(\$12.4)</b>	<b>(\$11.5)</b>
Incremental Tax Rate to Balance	\$0.000	\$0.032	\$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 \$1.0 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 Recommended 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 Recommended 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.

### Transportation Fund Forecast

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
(\$ in millions)					
<b>Transportation Fund Revenue*</b>					
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>0.3</u>	<u>0.3</u>	<u>1.1</u>	<u>1.8</u>	<u>2.0</u>
<b>Transportation Fund Revenue Total</b>	<b>\$6.1</b>	<b>\$6.8</b>	<b>\$7.9</b>	<b>\$8.6</b>	<b>\$8.9</b>
<b>Transportation Fund Expenditures*</b>					
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>
<b>Transportation Fund Expenditures Total</b>	<b>\$6.1</b>	<b>\$6.8</b>	<b>\$7.9</b>	<b>\$8.6</b>	<b>\$8.9</b>
<b>Budget Surplus/(Deficit)</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>
Incremental Tax Rate to Balance					
<b>Transportation Fund Balance</b>	<b>\$6.3</b>	<b>\$6.0</b>	<b>\$4.8</b>	<b>\$3.0</b>	<b>\$1.1</b>

\*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 Recommended 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 Recommended 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
<b>Utilities Revenue</b>					
User Fees	\$40.7	\$52.0	\$53.7	\$51.1	\$39.4
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	23.9	26.8	15.9	18.6	0.0
Transfers from Other Funds	0.1	0.1	0.1	0.1	0.1
Use of Fund Balance	(1.3)	1.7	2.6	0.0	(3.8)
<b>Utilities Revenue Total</b>	<b>\$69.6</b>	<b>\$86.8</b>	<b>\$78.6</b>	<b>\$76.0</b>	<b>\$41.9</b>
<b>Utilities Expenditures</b>					
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	12.2	14.0	15.1	16.4	16.4
Capital Projects	35.6	50.6	40.7	36.4	1.8
Transfer to Other Fund	0.1	0.0	0.0	0.0	0.0
<b>Utilities Expenditures Total</b>	<b>\$69.6</b>	<b>\$86.8</b>	<b>\$78.6</b>	<b>\$76.0</b>	<b>\$41.9</b>
<b>Budget Surplus/(Deficit)</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>
<b>Utilities Fund Balances</b>	<b>\$47.1</b>	<b>\$45.3</b>	<b>\$42.7</b>	<b>\$42.6</b>	<b>\$46.5</b>
Coverage Ratio <sup>1</sup>	1.55	1.39	1.37	1.31	1.35
County Policy Coverage Ratio <sup>2</sup>	1.24	1.12	1.12	1.08	1.12
Op. Rev. as % of Op. Exp. <sup>3</sup>	108%	104%	104%	103%	105%
FB as % of Prior 3 Years Rev. <sup>4</sup>	114%	110%	101%	98%	103%
	Rates Adopted 2/14/2017			Rates TBD	

Figures may appear not to add due to rounding.

<sup>1</sup> 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.

<sup>2</sup> 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.

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

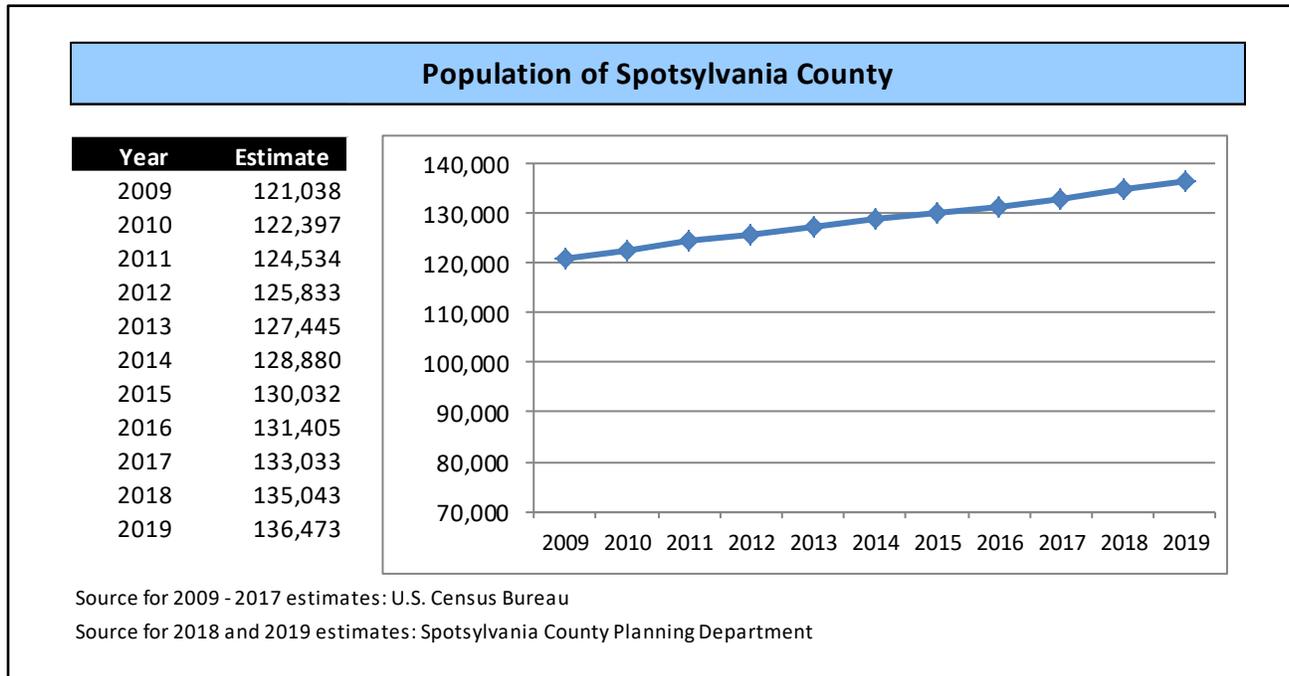
<sup>4</sup> Fund balance as a percentage of the average of the prior three years' revenues must be at least 100% according to County policy.



# Supplemental Information & Data

## Population

The Planning Department estimates the County's 2019 population to be 136,473. The County's population has continued to grow consistently each of the past ten years with an average annual increase of 1.2%, down from an average annual increase of 3.3% for the previous decade. The rate of population growth between 2018 and 2019 is estimated at 1.1%.



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	130,032	
Planning Department Projections		
Year	1% Growth Rate	2% Growth Rate
2020	137,064	141,176
2025	144,056	155,869
2030	151,404	172,092
2035	159,127	190,004
2040	167,244	209,780

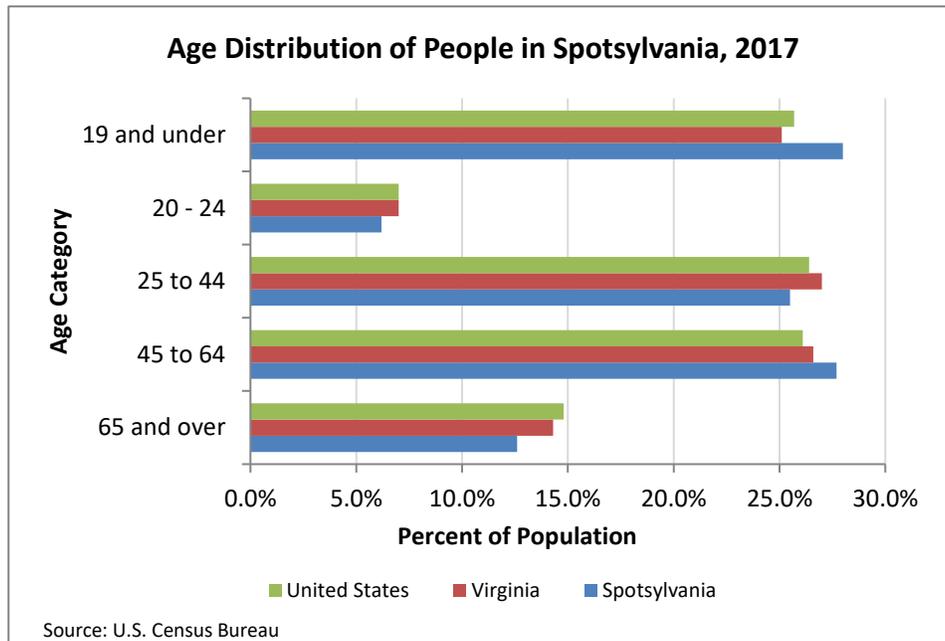
The U.S. Census Bureau estimates that in 2017, a little over two-thirds of the population of Spotsylvania County was white and approximately one-sixth of the population was black or African-American.

**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**

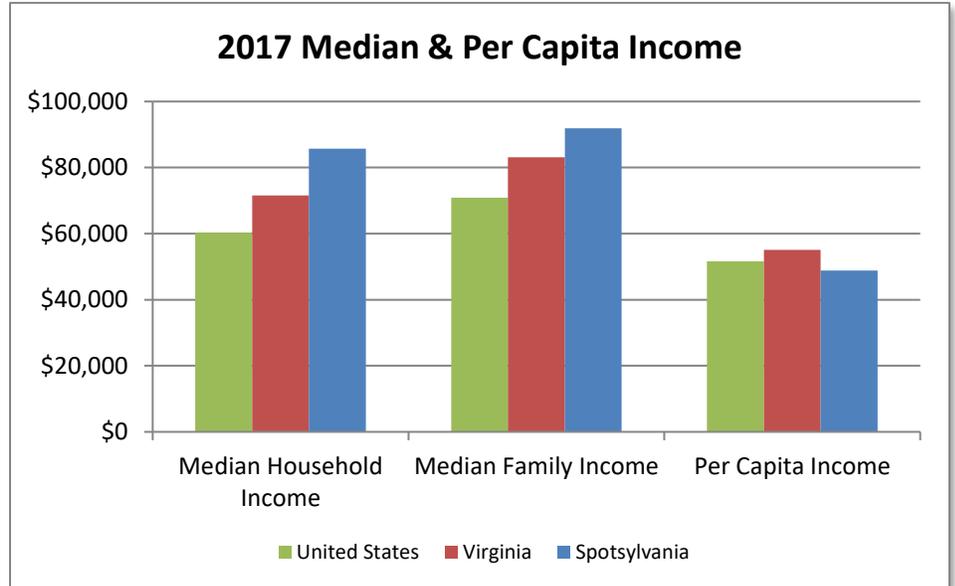
Type of Household	Spotsylvania		Virginia		United States	
Family Households	33,291	76.9%	2,078,081	66.9%	78,298,703	65.9%
With own children under 18 years	14,744	34.1%	897,089	28.9%	33,552,189	28.2%
Married-couple families	26,387	61.0%	1,570,701	50.6%	57,459,352	48.4%
Male householder; no wife families	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%
<b>Total Households</b>	<b>43,279</b>	<b>100%</b>	<b>3,105,636</b>	<b>100%</b>	<b>118,825,921</b>	<b>100%</b>

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.

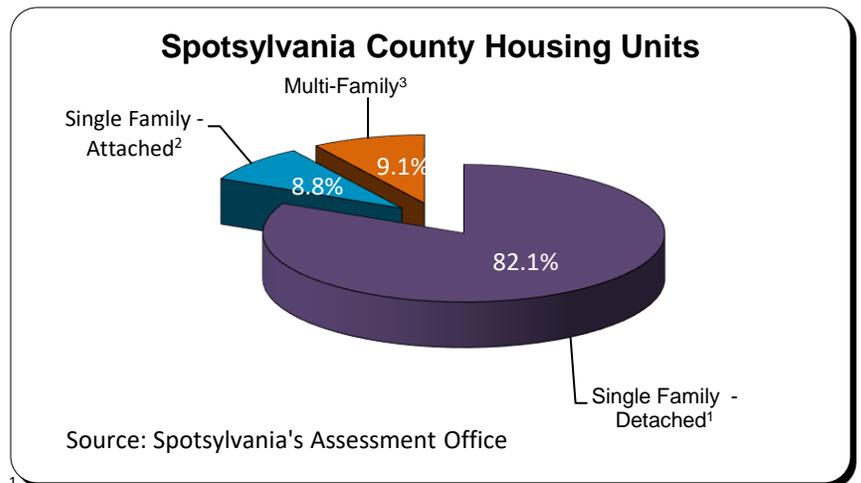
The estimated 2017 combined per capita income for Spotsylvania County and the City of Fredericksburg of \$48,823 is approximately 11% less than the state amount and approximately 5% less than the national amount.



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 (82.6%) 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

<sup>1</sup> Includes trailers, manufactured homes and mobile homes

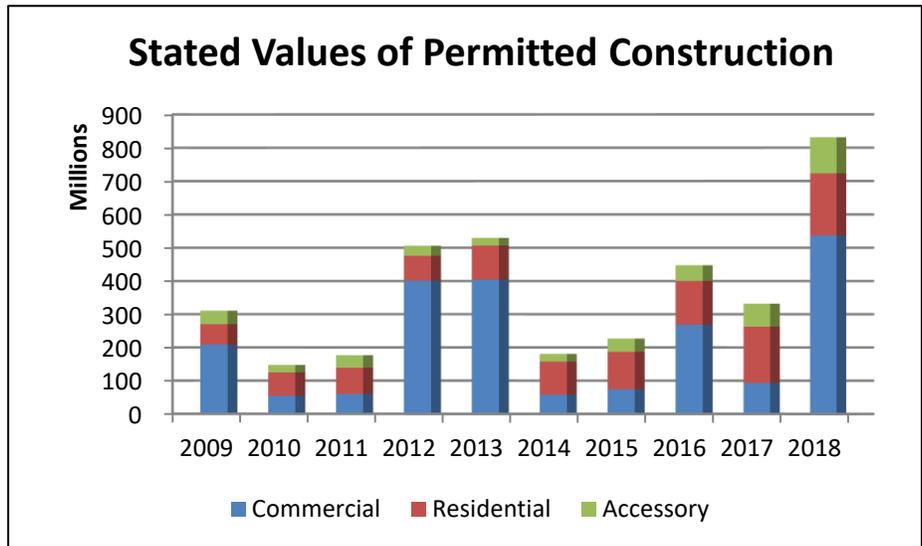
<sup>2</sup> Consists of duplexes and townhouses

<sup>3</sup> Consists of apartments and condominiums and assisted living housing units

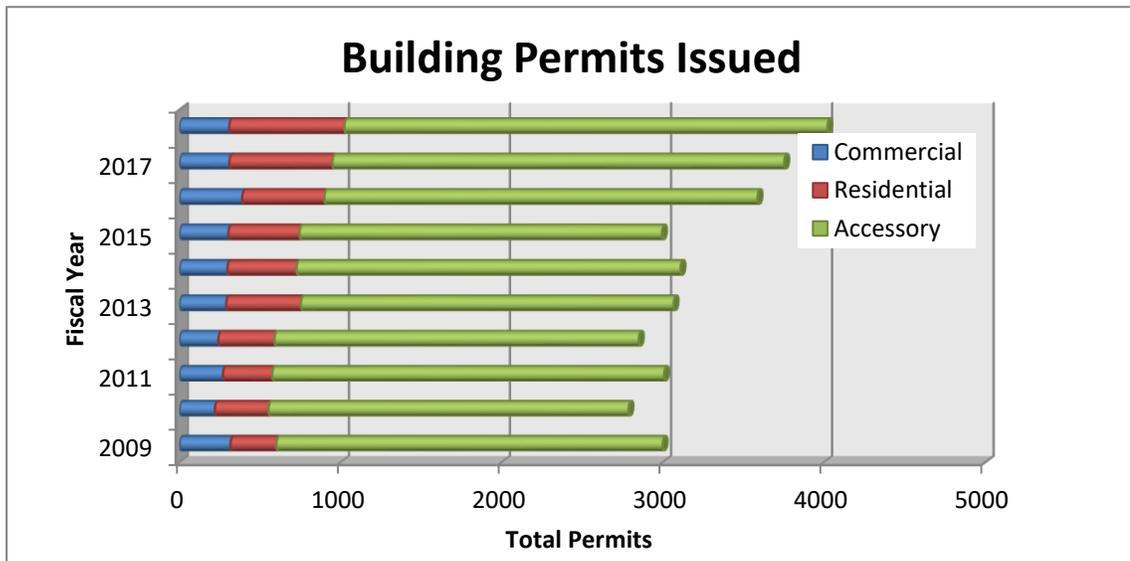
### Housing Units

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
<b>Totals</b>	<b>33,309</b>	<b>43,007</b>	<b>49,573</b>

The accompanying graphs illustrate construction activity within Spotsylvania during the past 10 years. In 2012 and 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.



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 2018 figures are as of June 30, 2018.



The FY 2018 building permit figures are as of June 30, 2018.

## Approved Development

As of November 2018, 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 Courthouse Village	292	165	755	50	1,262
Estates of Chancellorsville	44	0	0	0	44	Crossroads Station	0	0	610	0	610
Estates of Elys Ford	231	0	0	0	231	New Post	219	87	0	0	306
Saw Hill	31	0	0	0	31	Fortune's Landing	40	0	0	0	40
Estates at Buckingham	42	0	0	0	42	Barley Woods	0	0	0	107	107
Whitehall	60	0	0	0	60	Heritage Woods	697	180	183	0	1,060
Estates at Kingswood	20	0	0	0	20	Courtland Park	81	0	0	0	81
Breckenridge Farms	39	0	0	0	39	Southpoint Landing	0	0	550	0	550
Avalon Woods	98	0	0	0	98	Legends of Chancellorsville	218	0	0	0	218
Anna Vista, Section 2	10	0	0	0	10	Wheatland	0	93	0	0	93
Pennington Estates	9	0	0	0	9	Thorburn Estates	59	0	0	0	59
Pamunkey Point	18	0	0	0	18	Jackson Village	0	596	1,149	385	2,130
Lee's Parke	344	0	0	133	477	Retreat at Chancellorsville	0	0	0	191	191
Sunrise Bay	33	0	0	0	33	Alexander's Crossing	518	971	888	230	2,607
Regency at Chancellorsville	0	0	0	91	91	Plantation Woods	132	0	0	0	132
Glenhaven/ River Glen	25	0	0	0	25	Goodwin Cove	35	0	0	0	35
Reserve at Chancellorsville	63	0	0	0	63	Cedar Forest	29	0	0	0	29
Mallard Landing	0	79	0	0	79	Summit Crossing Estates	70	0	0	0	70
Summerfield	40	10	0	0	50	Barrington	39	0	0	0	39
Keswick	150	90	236	184	660	Afton	29	0	0	0	29
Ni Village	0	164	773	0	937	Roseland	0	14	0	0	14
Lakeside	0	14	0	0	14	Ashleigh Ridge	19	0	0	0	19
Brooks	0	2	0	0	2	The Villas at Salem Church	0	0	0	45	45
Estates at Terry's Run	10	0	0	0	10	Palmer's Creek	0	0	400	0	400
<b>Total of all units approved but not yet built</b>							<b>13,643</b>				

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

### Community Facilities

- 31 Schools
- 12 Parks<sup>1</sup>
- 1 Outdoor Amphitheatre
- 4 Community Centers
- 1 Senior Center
- 1 Visitors Center
- 1 County Museum
- 1 Swimming Pool
- 73 Multipurpose Fields<sup>2</sup>
- 37 Tennis Courts<sup>2</sup>
- 49 Baseball/Softball Diamonds<sup>2</sup>
- 45 Basketball Courts<sup>2</sup>
- 22.1 miles of Trails<sup>2</sup>
- 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

<sup>1</sup> Includes parks at the County’s two reservoirs

<sup>2</sup> 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 <sup>1</sup>	2018	Change <sup>1</sup>	2018	Change <sup>1</sup>
Accommodation and Food Service	197	6	4,444	81	\$314	(\$4)
Administrative and Support and Waste Management	131	7	1,486	(470)	\$582	\$115
Agriculture, Forestry, Fishing & Hunting	9	1	69	7	\$340	(\$55)
Arts, Entertainment, and Recreation	37	2	838	(107)	\$296	\$3
Construction	302	11	2,295	51	\$882	\$40
Educational Services	32	4	5,298	261	\$750	\$1
Finance and Insurance	90	(5)	499	2	\$1,067	\$112
Health Care and Social Assistance	631	(24)	4,778	31	\$822	\$33
Information	27	(2)	346	17	\$937	\$10
Management of Companies and Enterprises	19	(2)	448	(1)	\$1,481	\$75
Manufacturing	67	7	1,095	(32)	\$914	\$5
Mining, Quarrying, and Oil and Gas Extraction	3	-	39	-	\$1,161	\$2
Other Services (except Public Administration)	423	72	1,766	187	\$545	\$12
Professional, Scientific, and Technical Services	265	2	2,219	375	\$1,552	\$17
Public Administration	37	-	1,096	45	\$956	\$36
Real Estate and Rental and Leasing	120	4	581	18	\$756	\$16
Retail Trade	394	20	6,737	149	\$594	\$18
Transportation and Warehousing	74	3	1,475	(50)	\$874	\$41
Unclassified establishments	76	20	149	45	\$731	\$173
Utilities	8	-	N/A	N/A	N/A	N/A
Wholesale Trade	111	(1)	1,064	(118)	\$1,058	\$89
<b>Total</b>	<b>3,053</b>	<b>123</b>	<b>36,468</b>	<b>(488)</b>	<b>\$749</b>	<b>\$34</b>

Source: Virginia Employment Commission, Quarterly Census of Employment and Wages as of 2<sup>nd</sup> Quarter 2018

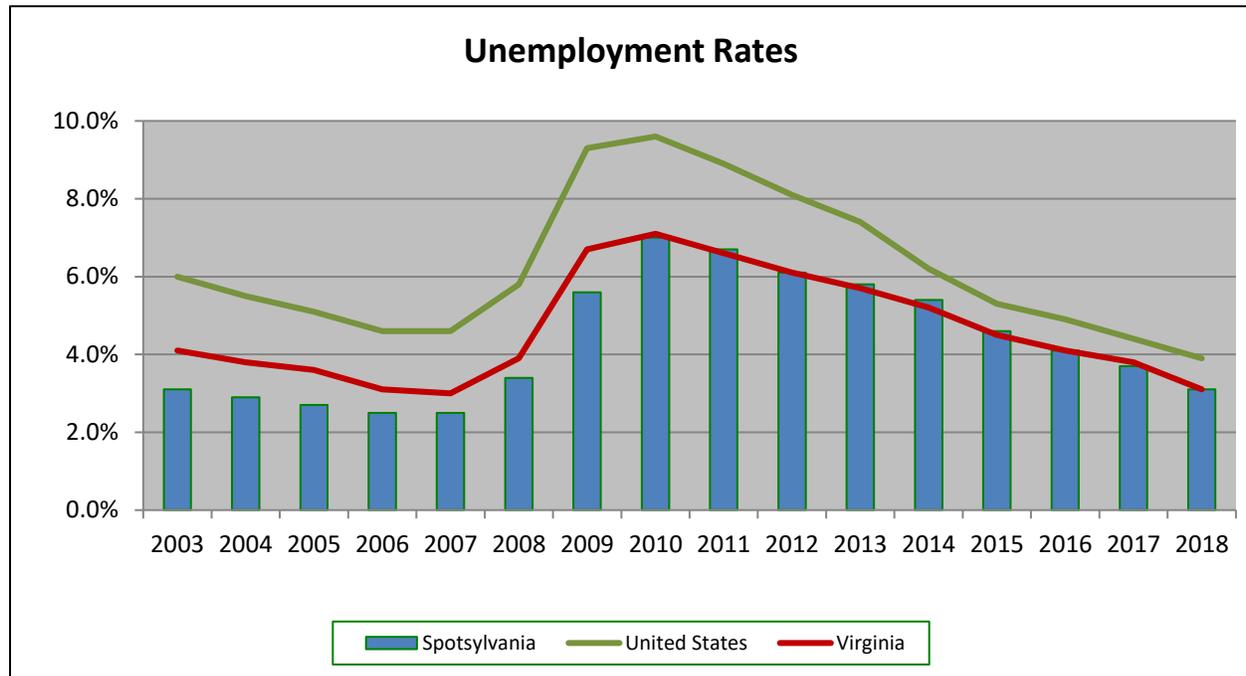
<sup>1</sup>Represents the year over year change in amounts reported by the Virginia Employment Commission, Quarterly Census of Employment and Wages from 2<sup>nd</sup> Quarter 2017 to 2<sup>nd</sup> Quarter 2018

## 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 9<sup>th</sup> best unemployment rate within Virginia in November 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
McDonald’s	Restaurant	250-499
Kaeser Compressors	Air Compressor Manufacturer	100-249
Lowes Home Centers	Retail	100-249
Carmax	Automotive Dealer	100-249
Rappahannock Goodwill Industries	Rehabilitation Services	100-249
Costco	Retail	100-249
Giant Food	Grocery	100-249
PMC Services LLC	Direct Mail Services	100-249
Radley Honda	Automotive Dealer	100-249
A T Solutions	Support to Counterterrorist Activities	100-249
Matern Staffing, Inc	Employment Staffing	100-249
United Parcel Service	Package Delivery Service	100-249

Source: Virginia Employment Commission, as of 2<sup>nd</sup> Quarter 2018

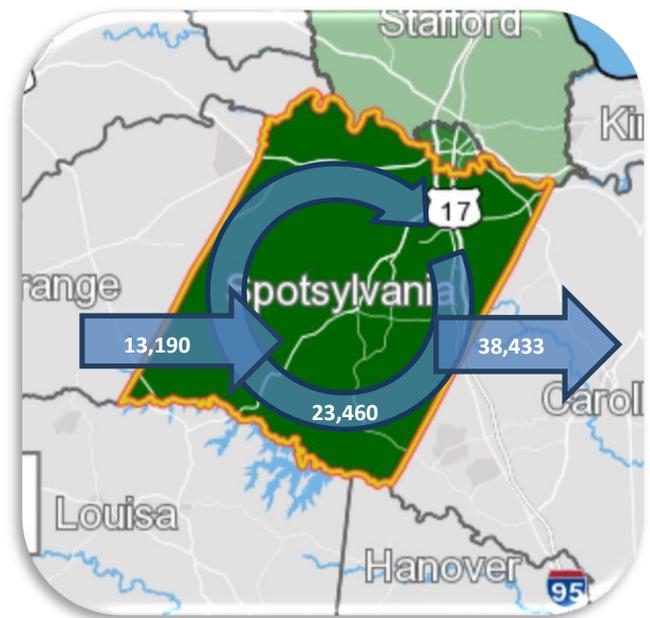
**Other Major Public & Private Employers in Surrounding Area**

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
Caroline County Schools	Education	500-999
Medicorp Health System	Healthcare	500-999
City of Fredericksburg	Local Government	500-999
YMCA	Social Advocacy Organization	500-999
Stafford Hospital Center	Hospital	500-999
Rappahannock Area Community Services Board	Social Advocacy Organization	500-999
WaWa	Fueling Stations/Convenience Stores	250-499
United States Postal Service	Federal Government Agency	250-499
Snowden Services, Inc	Healthcare Services	250-499
Wegmans	Grocery	250-499

Source: Virginia Employment Commission, as of 2<sup>nd</sup> 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
<b>13,190</b>	<b>Total Commuters</b>	<b>38,433</b>



<b>Spotsylvania County Workers</b>	
Live and Work in Spotsylvania	23,460

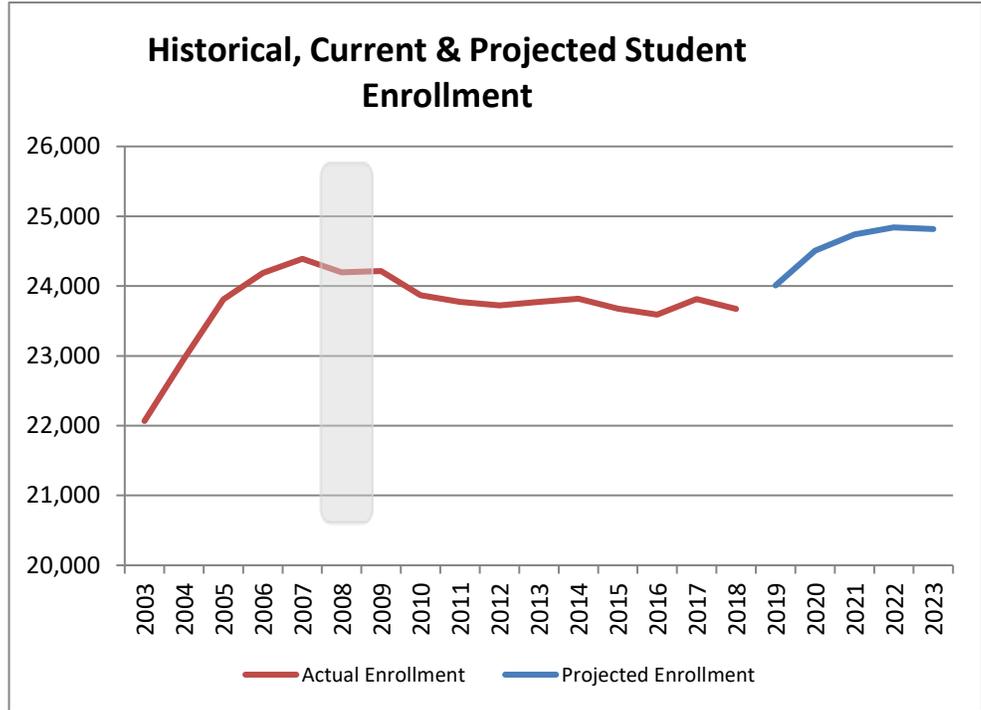
Source: U.S. Census Bureau

### 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.

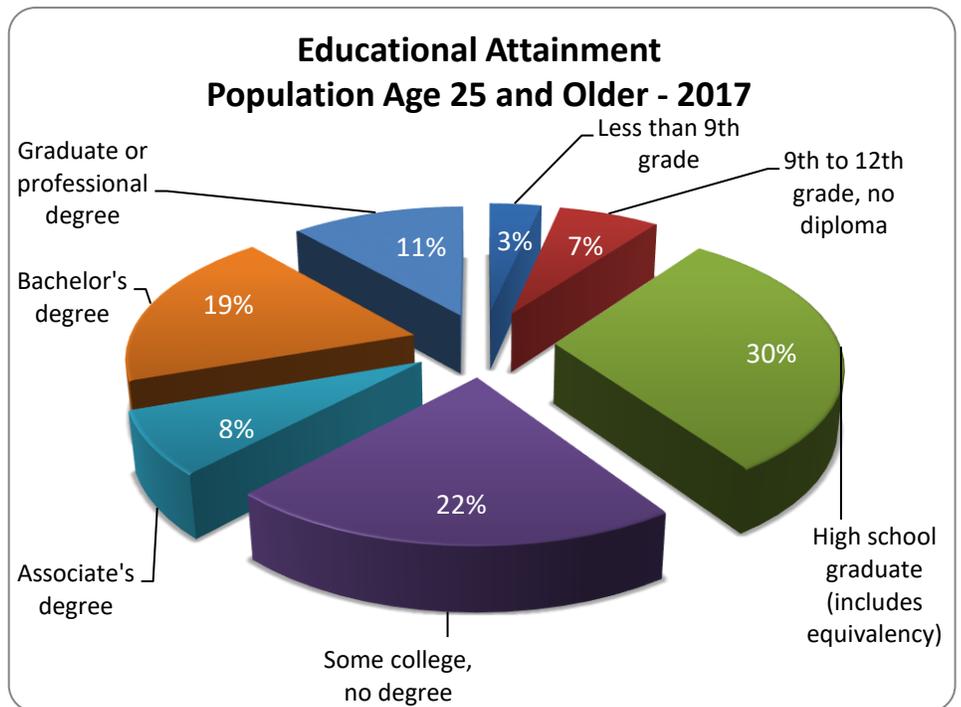
Total enrollment is projected to increase by 335 students countywide for the 2019 - 2020 school year.



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	0.8330**	

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

\*\*Represents the tax rate assumed in the FY 2020 Recommended Budget.

General Property Tax Rates<sup>1</sup>

Calendar Year	Real Estate & Mobile Home	Personal Property <sup>2</sup>	Business Furniture & Fixtures	Machinery & Tools	Heavy Construction Equipment
2019 <sup>3</sup>	\$0.8330	\$6.55/\$6.25	\$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

<sup>1</sup> 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.

<sup>2</sup> 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.

<sup>3</sup> Rates shown for 2019 represent rates assumed in the FY 2020 Recommended Budget.

## Real Estate Tax Rates per \$100 of Assessed Value

Locality	Population <sup>1</sup>	Tax Year 2017 Rate	Tax Year 2018 Rate	Change
Prince William	463,023	\$1.2067	\$1.2112	\$0.0045
Richmond City	227,032	1.2000	1.2000	-
Fairfax	1,148,433	1.1610	1.1635	0.0025
Alexandria	160,035	1.1300	1.1300	-
Loudoun	398,080	1.1250	1.0850	(0.0400)
Arlington	234,965	1.0060	1.0060	-
Stafford	146,649	0.9900	0.9900	-
Fauquier	69,465	1.0390	0.9820	(0.0570)
Chesterfield	343,599	0.9600	0.9500	(0.0100)
Henrico	327,898	0.8700	0.8700	-
<b>Spotsylvania</b>	<b>133,033</b>	<b>0.8500</b>	<b>0.8330</b>	<b>(0.0170)</b>
Caroline	30,461	0.8300	0.8300	-
Hanover	105,923	0.8100	0.8100	-
Fredericksburg	28,360	0.8000	0.8000	-
King George	26,337	0.7000	0.7000	-
Culpeper	51,282	0.6700	0.6700	-

<sup>1</sup> Population figures from the U.S. Census Bureau (Estimate as of July 1, 2017).

Real Estate Tax Bill History<sup>1</sup>

Calendar Year	Tax Rate	Equalized Tax Rate	Example AV <sup>2</sup>	Annual Tax Bill Based on Example AV <sup>2</sup>	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	\$168	11.8%
2009	\$0.62		\$256,367	\$1,589	\$0	0.0%
2010	\$0.86	\$0.83	\$185,200	\$1,593	\$3	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	\$0.8330		\$224,186	\$1,867	\$0	0.0%
					<b>\$577</b>	

<sup>1</sup> 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 \$0.8330 rate recommended for 2019, the real estate taxes on this *example* residential property would have increased by \$577 since 2004 – an average annual increase of 2.5%.

<sup>2</sup> AV = assessed value

## Principal Property Taxpayers

As of December 31, 2017

Name	Type of Business	Assessed Value <sup>1</sup>	Amount of Tax	Percent of Total Taxable AV <sup>2</sup>
Spotsylvania Mall Company	Shopping Mall	\$188,296,135	\$1,616,839	1.25%
Dominion Virginia Power	Public Utility	155,976,663	1,325,802	1.03%
Spotsylvania Regional Medical Center	Hospital	80,995,791	1,102,843	0.54%
Lidl US Operations	Grocery Distribution	93,309,233	1,001,113	0.62%
Rappahannock Electric	Public Utility	71,616,354	635,126	0.47%
Comcast of VA	Public Utility	8,242,450	490,541	0.05%
CVS VA Distribution	Warehousing	6,912,988	411,323	0.05%
Verizon VA	Public Utility	44,851,026	398,226	0.30%
Columbia Gas of VA	Public Utility	42,987,892	365,397	0.28%
Lee Property Harrison Crossing	Shopping Center	32,214,100	273,820	0.21%

Source: Treasurer, Spotsylvania County, Virginia

<sup>1</sup> 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.

<sup>2</sup> AV = assessed value



# Spotsylvania County Fiscal Policies

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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