

FISCAL YEAR 2019 ADOPTED BUDGET

**Spotsylvania County,
Virginia**



July 1, 2018 – June 30, 2019

Summarized version

FY 2019 Budget Calendar

September 22, 2017	Budget/CIP Kickoff
September 26, 2017	Approval of FY 2019 Budget Calendar
October 10, 2017	<u>Budget Work Session:</u> Pre-budget Public Hearing
November 3, 2017	Budget submissions due from departments
December 8, 2017	Preliminary budget meeting with County Administration
December 13–19, 2017	Budget meetings with County Administration and departments
December 20, 2017	Final budget decisions from County Administration
February 12, 2018	School Board approves FY 2019 School Budget & CIP
February 13, 2018	<u>Budget Work Session:</u> Presentation of County Administrator's FY 2019 Recommended Budget & CIP to BOS
February 15, 2018	<u>Budget Work Session:</u> Presentation of School Board Approved Budget to Board of Supervisors; Constitutional Officers and County Departments
February 20, 2018	<u>Budget Work Session:</u> Budget/CIP; Tax rate advertisement decision
February 26, 2018	Tax Rate/Reassessment PH Ad advertised in FLS
February 27, 2018	<u>Budget Work Session:</u> CBRC Presentation to Board of Supervisors; Other Funds
March 13, 2018	<u>Budget Work Session:</u> Joint meeting with Schools
March 21, 2018	Public hearing ads advertised in the Free Lance-Star
March 27, 2018	<u>Budget Work Session:</u> Budget/CIP
March 29, 2018	<u>Public Hearings:</u> Budget/Tax Rates/CIP – 6:30 p.m. @ Massaponax High School
April 3, 2018	<u>Budget Work Session:</u> Budget/CIP
April 5, 2018	<i>Earliest date for legal adoption of the budget based on the March 29th public hearing</i>
April 10, 2018	<u>Budget Work Session:</u> Budget/Approve CIP
April 12, 2018	<u>Budget Work Session:</u> Final date by which Board must approve FY 2019 Budget and 2018 tax rates
May 22, 2018	Adoption of CIP

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Board of Supervisors



Courtland
David Ross



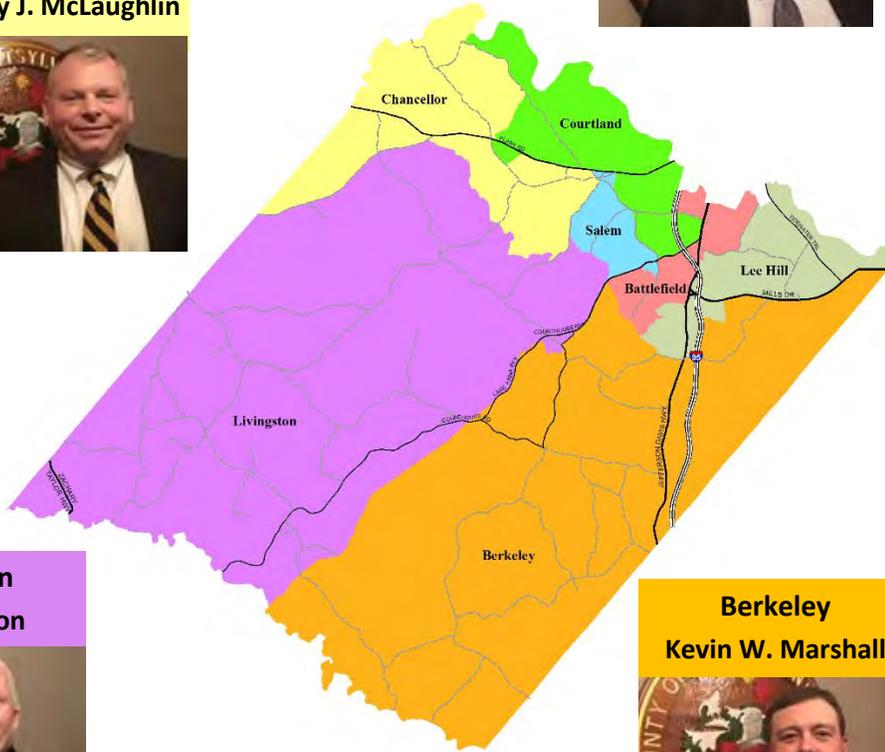
Salem
Paul D. Trampe



Chancellor
Timothy J. McLaughlin



Battlefield
Chris Yakabouski

Lee Hill
Gary F. Skinner



Livingston
Greg Benton



Berkeley
Kevin W. Marshall



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Bonnie L. Jewell
Budget Manager

Vacant
Sr. Financial Analyst

Holly S. Dove
Budget Analyst

Barbara H. Verhaalen
Budget Analyst

Complete budget available on the County's website at:

www.spotsylvania.va.us/budget



Budget Message – April 12, 2018

Dear Spotsylvania County Citizens:

On behalf of the Spotsylvania County Board of Supervisors, I am pleased to present the FY 2019 Budget and the FY 2019 – FY 2023 Capital Improvement Plan.

As reported in our Comprehensive Annual Financial Report for FY 2017, our county's economy continues to be strong. Our strength shows in the continuing decline in our unemployment rate; in our continuing local job creation; in the continuing expansion of our tax base; and in our continuing strong credit ratings.

The vitality of Spotsylvania's economy is also reflected in the approximately 7.7% (\$1.1 billion) increase in our 2018 reassessed land values compared to 2017 land values. This increase contributes to \$7.1 million in new real estate tax revenue at the adopted rate of \$0.8330, which alone accounts for more than 63% of the \$11.2 million in additional revenues included in the County's operating budget. Increases of approximately \$2.2 million (5.7%) in personal property tax revenue and about \$535,000 (3.0%) in sales tax revenue are expected, as well as a combined increase of about \$450,000 (4.4%) in meals and transient occupancy (hotel) tax receipts.

The FY 2019 Adopted Budget totals \$530.6 million – an increase of \$27.9 million (5.5%) compared to the FY 2018 Adopted Budget. When capital projects funds are excluded, the FY 2019 Adopted Budget is a \$20.5 million (4.5%) increase over the FY 2018 Budget.

	FY 2018 Adopted	FY 2019 Adopted	Difference	
			\$	%
General Fund	\$124,562,391	\$130,499,695	\$5,937,304	4.8%
Economic Dev. Opportunities Fund	906,755	1,280,113	373,358	41.2%
Code Compliance Fund	3,993,647	4,284,767	291,120	7.3%
Transportation Fund	8,358,320	8,232,778	(125,542)	(1.5%)
School Operating	274,525,185	285,970,055	11,444,870	4.2%
School Food Service	10,199,132	11,322,972	1,123,840	11.0%
Utilities	<u>30,927,443</u>	<u>32,370,945</u>	<u>1,443,502</u>	4.7%
Subtotal Operating Expenditures	\$453,472,873	\$473,961,325	\$20,488,452	4.5%
Capital Projects Fund	9,838,216	15,920,062	6,081,846	61.8%
School Capital Projects	27,361,447	30,799,918	3,438,471	12.6%
Utilities Capital Projects	<u>12,066,600</u>	<u>9,948,451</u>	<u>(2,118,149)</u>	(17.6%)
Subtotal Capital Expenditures	\$49,266,263	\$56,668,431	\$7,402,168	15.0%
Total Budget	\$502,739,136	\$530,629,756	\$27,890,620	5.5%

FY 2019 Budget Highlights

The new funding available within this budget is prioritized by the Board to:

- Fully fund the Spotsylvania County Public Schools;
- Plan for and make significant progress towards having School Resource Officers in every public school in the County;
- Expand 24/7 Advanced Life Support (ALS) and fire coverage;
- Implement the second of the three phases of the compensation study recommendations submitted by Evergreen Solutions;
- Allocate an on-going source of funds towards meeting the Other Post Employment Benefits (OPEB) annual required contribution by FY 2023 in accordance with County policy;
- Honor existing commitments to bondholders and to regional partners such as the jail, juvenile detention center, and library;
- Maintain and improve existing service levels; and
- Avoid additional debt service through the use of available cash to fund necessary capital projects.

Additional Personnel –

This budget includes the addition of 35.22 full-time equivalent (FTEs) positions, of which 25.35 FTEs (72%) are fully related to public safety.

Following is a listing of the net new positions funded in this budget:

Fund/Position	Public Safety FTEs	Other FTEs
General Fund:		
Firefighter/Medic – 24/7 Advanced Life Support & Fire	11.0	-
School Resource Officers	4.0	-
School Resource Officers – half year	3.0	-
Communications Officers – half year	2.0	-
Communications Operators – half year	2.0	-
Animal Control Deputy	1.0	-
Convert 2 of 5 Animal Shelter Assistants to full-time	0.74	-
Convert 3 of 5 Animal Shelter Assistants to full-time – half year	0.24	-
Convert part-time Family Services Worker II to full-time	-	0.5
Convert part-time Bilingual Aide to full-time	-	0.37
Social Services Aide	-	0.63
Full-time ED&T Assistants in lieu of 10 part-time Counselors	-	3.37
Tourism Project Manager	-	1.0
General Fund Total	23.98	5.87
Code Compliance Fund:		
Commercial/Residential Plans Reviewer	1.0	-
Convert part-time Clerk to full-time Permit Technician	0.37	-
Code Compliance Fund Total	1.37	-

Fund/Position	Public Safety FTEs	Other FTEs
Utilities Fund:		
Electrician I	-	1.0
Utilities Field Crew Workers	-	2.0
Construction Technician	-	1.0
Utilities Fund Total		4.0
Total Change in Full Time Equivalents (FTEs)	25.35	9.87

Additional Local Transfer to Schools –

The local transfer to Schools increases by \$4.5 million (3.6%) in on-going local funding in FY 2019 and by \$250,000 in one-time funds. The total local transfer of \$128,492,093 is 3.6% more in on-going funds than in FY 2018 and represents 48% of total General Fund revenue. A breakdown of the local transfer follows:

Required Local Effort (SOQs)	\$57,978,170
Required Local Match for Non-SOQ Programs	2,531,713
Required Local Match for Federal Grants.....	26,632,599
Debt Service	27,048,808
Additional Local Transfer	<u>14,300,803</u>
Total Local Transfer	\$128,492,093

The total local transfer was approximately \$249,000 short of the funding request made by the School Board to the Board of Supervisors. However, at the end of the budget process, through corrections to and recalculations of the personnel budget, the Schools’ staff was able to reallocate nearly \$795,000 within its budget, increasing the Schools’ FY 2019 compensation adjustment to a total 4% across-the-board pay increase for staff (administrators to receive 2%), effectively doing away with any budget shortfall.

Additional School Resource Officers –

One day following my FY 2019 Recommended Budget presentation, a shooting at a high school in Parkland, Florida claimed the lives of 17 people and wounded 17 others. Soon thereafter, and understandably so, came community and nationwide outcry for action to be taken to guard against similar tragedies. In Spotsylvania, as the conversations evolved during the budget process, the Sheriff and Superintendent reported that 15 additional deputy positions would be needed in the Sheriff’s Office for each school location to have a dedicated School Resource Officer (SRO).

To accomplish this significant additional staffing, the Sheriff’s Office agreed to convert four existing DARE Officers to SROs; the Board of Supervisors added four full year and three half year SROs to the FY 2019 Budget; and budgeted a local match for a grant to be applied for in an effort to fund the final four SRO positions.

Expanded 24/7 Advanced Life Support (ALS) and Fire Coverage –

Our Fire Chief spent the latter half of 2017 preparing a multi-year plan for expanding 24/7 ALS and fire coverage throughout the County. To meet community expectations and service requirements, we must ensure consistent and comparable levels of service are provided by each responding station regardless of its location in the County. The Chief's plan called for 21 new personnel to be hired over three years. However, our Supervisors embraced a higher standard for the public's safety and called for a plan to address the need in FY 2019. Ultimately, this Adopted Budget includes 11 additional staff to expand countywide 24/7 ALS and fire coverage, as well as the local match for a grant to be applied for in an effort to add 10 more Fire/Rescue staff members to meet this community need.

Compensation Adjustments –

A total of \$2.0 million is budgeted across all funds for the County's second year of the three-year phased implementation of the compensation study recommendations made by Evergreen Solutions. \$1.5 million of this amount is budgeted as a cost-of-living adjustment (COLA) commensurate with the 2017 annual consumer price index of 2.1%. The balance is associated with longevity increases and the second one-third of increases tied to Evergreen's Classification Date Parity method. To best align with VRS reporting dates, the approved compensation adjustments will have an effective date of July 16, 2018 and will first appear on paychecks on August 3, 2018.

FY 2019 is the first years for the Schools' implementation of the compensation study adjustments. The School Board's Adopted Budget includes a 2% COLA for all staff, and a 2% pay increase for staff other than administrators. While the County did not change health insurance premiums for the plan year encompassing FY 2019, the Schools' claim costs are such that premiums are increasing for FY 2019. The School Board determined that a combined 2% COLA and 2% pay increase was warranted to help offset employees' increased insurance costs.

Allocation Toward Other Post-Employment Benefits Liability –

For the past several years, OPEB annual required contributions (ARC) 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 ongoing 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, leaving now five budget years to achieve an on-going contribution for this purpose. \$1,153,300 or nearly one-fifth of the \$6.4 million General Fund ARC is set aside in this Adopted Budget as progress towards meeting the full ARC no later than FY 2023.

Changes in Commitments & Other Large Adjustments in the Base Budget –

The following relatively large adjustments within the base budget for FY 2019 warrant mention:

- An increase of \$754,710 in our contribution to the Rappahannock Regional Jail for the County's increased share of operating costs at the facility under the agreed funding formula;

- \$541,439 in maintenance service contracts, primarily in Information Services where multi-year contracts are set to be paid in FY 2019 along with maintenance contracts for additional software;
- \$383,094 is added for increased Department of Social Services (DSS) program costs and mandated CSA services. The increases break down as follows:
 - \$150,000 is added to the budget for CSA mandated services to be consistent with FY 2017 actual expenditures and with trends in program utilization. Nearly 60% of the full mandated service program cost of \$8.8 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 \$121,715 before any local costs of Medicaid expansion approved by the General Assembly are considered.
 - \$111,379 for the DSS Family Services Worker and Training Specialist added to the budget at the beginning of FY 2018; and
- \$336,000 for full-year funding of six Firefighter/Medic positions that were added after the start of FY 2018 to pick up shifts not manned by the Chancellor volunteers;
- \$204,417 in base library funding. In addition to the base budget amount of \$4.6 million requested by the library, approximately \$240,000 is added to the budget for the first year start-up and operating costs of two satellite library branches. \$199,474 is budgeted for a library branch to be located at the Spotsylvania Towne Centre which is expected to ease overcrowding and overuse of the Salem Church branch in addition to being a community venue for mall visitors. \$40,000 is budgeted for a satellite location in the Berkeley district to provide information access, computers, books, and homework support on a weekly basis to a part of the County lacking internet connectivity.
- \$168,231 for mandated Virginia Line of Duty Act costs;
- \$116,838 for janitorial services;
- \$115,000 for "Four 4 Life" & State Fire Programs costs to match to the revenue expected to be received from the State for Fire/Rescue equipment and training;
- \$104,375 for Fire/Rescue training largely due to revised State requirements for EMT certifications.
- Changes in personnel costs related to salary adjustments, turnover, and changes in benefits choices, unemployment insurance, and workers' compensation rates result in a

decrease of about \$2.1 million in the base budget. This includes the \$1.75 million adjustment made by Finance staff to address end-of-year personnel and health insurance budget savings

Capital Projects

The following significant capital projects are included in the FY 2019 budget. With exception of the Schools’ projects, the majority of capital costs is funded with the policy level \$9.8 million transfer from the General Fund to the Capital Projects Fund and the additional one-time \$8.6 million transfer between the same funds for general projects. Utilities capital projects are funded through connection fees, the City of Fredericksburg’s share of certain projects, and through use of the Utilities fund balance. \$3.7 million in new debt service (\$0.6 million County and \$3.1 million Schools) is included in the FY 2019 Budget for the portion of these projects for which bonds will be issued this summer.

Project	Cash Funding	Financed Costs	Total FY 2019 Costs
Facility Asset Management Program	\$1,079,150	-	\$1,079,150
Replacement general gov’t vehicles	1,298,742	-	1,298,742
Animal Shelter renovation/expansion	1,522,057	361,589	1,883,646
Office building - DSS & Health Department	1,200,000	-	1,200,000
Technology improvements	5,015,703	572,651	5,588,354
Landfill & convenience cntr. improvements	250,975	-	250,975
Replacement equip. – landfill operations	590,000	-	590,000
Regrading & fence replacement at parks	367,100	-	367,100
Parking & drainage repairs at parks	300,000	-	300,000
Basketball court repairs & resurfacing	119,400	-	119,400
Replacement of Co. 3 (Partlow) station	500,000	-	500,000
New Fire/Rescue station (Co. 12)	250,000	-	250,000
Replacement Fire/Rescue equipment	2,981,647	-	2,981,647
Improvements at Exit 118	197,230	3,053,823	3,251,053
Rt. 3 improvements – remove bump outs	-	1,000,000	1,000,000
Bloomsbury – bring to VDOT standards	-	600,000	600,000
Roundabout – Old Plank & Chancellor	-	1,000,000	1,000,000
Study for revitalization of Rt. 1	65,000	-	65,000
Schools – Buses	-	4,258,838	4,258,838
Schools – Technology	-	3,405,580	3,405,580
Schools – Capital Maintenance	-	4,945,500	4,945,500
Schools – Renovate/expand Courtland High	-	18,190,000	18,190,000
Water/sewer projects	9,948,451	-	9,948,451
FY 2019 Total Capital Projects*	\$25,685,455	\$37,387,981	\$63,073,436**

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

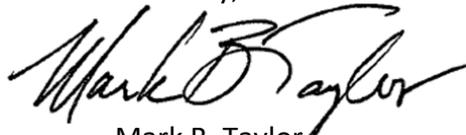
**Differs from figures on page 7 because this listing includes the County’s financed projects and the budget itself does not at this point in time. Once bonds are sold and finalized, a budget adjustment will occur to budget the financed projects. Also, the figures on page 7 include capital projects operating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

This budget addresses transportation obligations by funding the local share of approved and applied for revenue sharing allocations, including planning figures for implementation of any findings that may stem from the corridor studies, and adding certain other projects supported by the Transportation Committee and Board members. This approach along with a projected increase in fuel tax revenue stemming from the General Assembly's action to place a floor on the fuel tax enables us to postpone until FY 2020 the transfer of additional funds from the General Fund to balance the Transportation Fund.

Conclusion

This brief overview of the FY 2019 Adopted Budget is only an introduction to the FY 2019 Budget document which follows. In this document, you will find much more detailed information about the revenues and expenditures that are budgeted for FY 2019, as well as information about the departments that provide and support the County's services to citizens. The full FY 2019 Adopted 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 fluid and cursive, with the first letters of each name being capitalized and prominent.

Mark B. Taylor
County Administrator



FY 2019 Budget Strategy

The Budget Strategy provides a discussion about the development of and the underlying assumptions within the FY 2019 Adopted Budget. Major changes within revenues and expenditures are identified. This section essentially tells the story behind the development of the FY 2019 Adopted Budget.

Building the Budget – From the Top

For the past several years, the County has experienced budget surpluses where revenues exceed expectations and expenditures were less than expected. From the outset of the FY 2019 Budget development process, Finance staff wanted to address the surplus issue through proactive adjustments to the base budget.

On the revenue side of the budget, staff reviewed FY 2018 receipts through the beginning of December 2017, revised projections for FY 2018 revenue, and then used those revised FY 2018 projections as the take-off point for making FY 2019 and out-year projections. This increased the revenue by \$2.5 million.

On the expense side of the budget, we know that savings routinely stems from lapse and turnover of positions and health insurance budget savings. In an effort to enhance the accuracy of our forecasting, staff reviewed the budget performance of all personnel budget line items over the past three years and is including an overall budget reduction to base personnel in FY 2019 to capture the lapse and turnover savings, as well as to reduce the base health insurance budget. This reduced budgeted expenditures by \$1.9 million.

The combined result of these changes amounted to \$4.5 million being available in the FY 2019 base budget:

Action Taken in the Base Budget to Address Year-End General Fund Surpluses	
Revenue:	
Real Estate – increase FY 2018 projections & factor into FY 2019	\$1.2M
Personal Property – increase FY 2018 projections & factor into FY 2019	0.9M
Other FY 2018 adjustments factored into FY 2019	0.4M
Adjusted Revenue Takeoffs for FY 2019 Projections	\$2.5M
Expenditures:	
Project lapse & turnover savings based on prior 3 years (other than HI)	(\$1.3M)
Increase projected lapse & turnover savings in IS & DSS (other than HI)	(0.2M)
Decrease overall HI budget based on prior 3 years’ budget savings	0.5M
Adjusted Expenditures to Begin FY 2019 Projections	(\$1.9M)*
Resulting Net Budget Impact/Funds Available	\$4.5M*

“HI” = health insurance *Appears not to add due to rounding

Building the Budget – Revenues

Overall, General Fund revenues other than transfers in and the use of fund balance are projected to increase by \$11.2 million (4.4%) when compared to the FY 2018 Adopted Budget. Following are revenue items of notable interest to this budget:

Growth in Assessed Value of Real Property & Real Estate Tax Rate

2018 is a reassessment year. Reassessment figures reflect an approximate 8.2% increase in residential values and an approximate 5.7% increase in commercial values. Overall, taxable assessed values of real property are increasing by 7.8% over last year's land book records and new construction and rezonings are expected to add another 1.8% for calendar year 2019. Real estate revenue is expected to increase by \$7.1 million in FY 2019 at the adopted rate of \$0.8330 which is 1.66 pennies greater than the equalized rate of \$0.8164. For purposes of revenue projections, the budget assumes an equalized rate for calendar year 2019 since FY 2019 revenue stems from one tax billing in calendar year 2018 and a second tax billing in calendar year 2019.

Increasing Personal Property Tax Revenue; Decreased Tax Rate

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.

For the past five years, actual personal property tax revenue has exceeded projections. In an attempt to tighten projections, Finance staff worked with the Treasurer's Office staff last year 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 \$1.3 million per year. As such, the projection of FY 2019 receipts is made assuming a \$1.3 million increase over current FY 2018 estimates – a \$2.2 million increase over the FY 2018 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 \$0.8 million to the FY 2019 Budget. Sales tax receipts returned to pre-recession levels in FY 2014 and are expected to increase by 3.0% (\$535,000) in FY 2019. Somewhat surprisingly, meals tax receipts never declined during the recession and have been increasing by an average of 5% per year for each of the past three years. Meals tax receipts are projected to increase by approximately \$273,000 in FY 2019. 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.

Delinquent Property Taxes: Collections on delinquent taxes have increased in recent years as a result of the Treasurer's Office hiring a third party to pursue taxes owed the County. Revenue from delinquent personal property tax collections has averaged 11% of current collections for the past three fiscal years while revenue from delinquent real estate tax collections has averaged about 2% of current collections. As such, we are assuming delinquent tax collections of 10% of current collections for personal property and 1.7% of current collections for real property in FY 2019. A combined net increase of approximately \$238,000 is projected for FY 2019.

Transient Occupancy: Revenue from the transient occupancy tax – the tax levied on the amount paid for hotel and motel rooms with 3% dedicated to the promotion of tourism - has remained stable at \$1.0 - \$1.3 million per year since FY 2006 with FY 2017 receipts being \$1.4 million. The FY 2017 increase in revenue was likely associated with increasing local attractions and additional marketing of tourism opportunities. As such, \$1.5 million is projected in FY 2019, a \$175,000 increase over the FY 2018 Adopted Budget.

Motor Vehicle License: The projection of revenue from motor vehicle licenses (formerly decals) is increased in FY 2019 to be consistent with the average \$3.1 million annual collection for the past three years. Revenue is projected to increase by \$100,000 in comparison with the FY 2018 Adopted Budget.

Changes in Certain Other Revenues

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 2019.

Refuse Disposal Fees: Based on receipts from commercial hauler disposal at the landfill over the past three years, revenue is expected to increase by \$100,000 in FY 2019 to \$1.9 million.

Sheriff's Local Services: The Sheriff's Office provides traffic control and other services to churches, schools, and other entities on a reimbursable basis. Revenue from these activities is increased by \$100,000 to be in line with actual receipts of the past two years.

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 2019 revenue projection is decreased by about \$194,000 to \$1.8 million.

Penalties & Interest Receipts: Based on penalty and interest revenue collected in FY 2017, the FY 2019 projection is reduced by approximately \$125,000.

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 2019, we apply typical reimbursement rates to projected expenditures and arrive at an increased level of reimbursement revenue, as well. In FY 2019, State revenue for CSA is expected to increase by \$286,055 due to increases in mandated program costs while Social Services base revenues are expected to increase by \$242,641.

Funding for Constitutional Offices – The State provides funding to localities to partially fund the costs of constitutional officers (Clerk of the Circuit Court, Commissioner of the Revenue, Commonwealth’s Attorney, Sheriff and Treasurer) and certain positions within the offices of those elected officials. Additionally, the State funds a portion of the cost of the Registrar. State revenue for purposes of funding these offices is expected to increase by approximately \$266,000 in FY 2019 primarily due to State salary adjustments occurring for partial year in FY 2018 that will be full year in FY 2019.

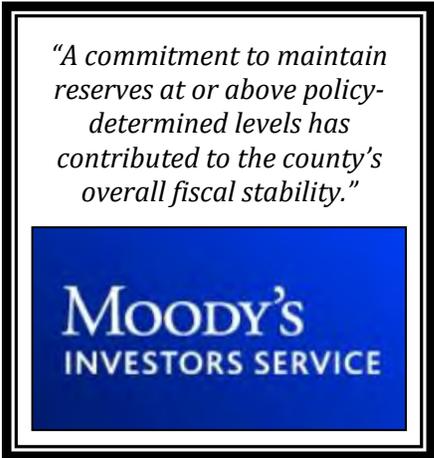
State Fire Programs – The State Fire Programs funding is derived from 1% of fire-related insurance coverage premiums and is allocated to localities based on population. The projection of revenue from the State in FY 2019 is increased by \$100,000 to be in line with receipts in recent years.

SAFER Grant: The County was awarded a two-year SAFER grant for nine Firefighter/Medic position in FY 2017 and FY 2018. In FY 2019, approximately \$450,000 in SAFER grant revenue will no longer be available to the County and will have to be absorbed in the budget as we continue to fund these positions.

Use of the Fund Balance

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

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



At the end of FY 2019:

- Fiscal Stability Reserve will be funded at 11% of FY 2020 projected revenues;
- Budget Stabilization Reserve will be funded at \$4.2 million; and
- \$5.5 million will remain in the fund balance in excess of these and other policy reserves.

In FY 2019, \$9,669,395 of the General Fund balance is budgeted for use as identified in the table below:

FY 2019 Use of General Fund Balance	
Transfer to Capital Projects Fund in excess of fiscal policy level of \$9.8M	\$8,595,000
Use of Economic Opportunities Reserve for other than tax-based incentives	270,000
One-time transfer to Schools	250,000
First year start-up and operating costs for two satellite library branches	234,524
Various Parks & Rec minor capital improvements included in operating budget	81,550
Costs associated with moving training room and network from Marshall Center	57,500
3 additional gear extractors for cleaning fire turnout gear	36,000
Towed side scan sonar system for rescues and recoveries	30,000
Use of reserved tourism revenue for wayside bases & exhibit cases	21,037
Replacement walk-in freezer for animal shelter	20,000
Use of reserved tourism revenue for a portion of museum collection expansion	15,209
Use of reserved 300 th anniv. funding for portion of museum collection expansion	14,791
Equipped trailer for Parks & Rec events	14,355
Rebuild of Sheriff's Office total station equipment	10,000
Add heater units to Sheriff's Office dispatch consoles	8,500
Temporary overfill of Deputy Treasurer position due to an upcoming retirement	6,329
Sonar system for Sheriff's Office investigations	4,600
Total Use of Fund Balance	\$9,669,395

	\$ in millions
FY 2018 Adopted Budget – Revenue (General Fund)	\$260.1

Changes in General Estimates	
Real Property Tax	\$7.1
Personal Property Tax	2.2
Local Sales Tax	0.5
DSS/CSA State Revenue	0.5
Meals Tax	0.3
State Revenue for Constitutional Offices & Registrar	0.3
Delinquent Property Taxes	0.2
Interest Earnings	0.2
Transient Occupancy Tax	0.2
State Fire Programs	0.1
Refuse Disposal Fees	0.1
Local Motor Vehicle License Fees	0.1
Sheriff's Local Services	0.1
Penalties & Interest	(0.1)
Water/Sewer Administration Fees	(0.2)
SAFER Grant	(0.5)
Miscellaneous	<u>0.1</u>
Subtotal Changes	\$11.2
Changes in Transfers	
Transfer from Code Compliance Fund	\$0.1
Transfer from Fire/EMS Service Fee Fund	<u>(0.2)</u>
Subtotal Changes	(\$0.1)
Change in Use of Fund Balance	
One-time added transfer to Capital Projects Fund	\$8.6
Use of Economic Opportunities Reserve for other than tax-based incentives	0.3
Add one-time transfer to Schools in FY 2019	0.3
First year start-up/operating costs for two satellite library branches	0.2
Various Parks & Rec minor capital improvements and equipment	0.1
Various other one-time costs in FY 2019	0.1
Remove one-time transfer to Schools in FY 2018	(0.3)
Remove other one-time uses in FY 2018	<u>(0.4)</u>
Subtotal Changes	\$8.9

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

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

Building the Budget – Expenditures

Adjustments made to the FY 2018 Adopted Budget expenditures and transfers to yield the FY 2019 Adopted Budget can be summarized as follows for the General Fund:

Transfer to Capital Projects Fund	\$9,296,314
Base budget adjustments	5,349,539
Transfer to Schools	4,416,778
New initiatives – public safety	1,911,007
New initiatives – 2 satellite library branches.....	239,474
New initiatives – DSS.....	87,985
New initiatives – other.....	333,638
Transfers to Other Funds	424,639
Net new debt service	(234,339)
Address end-of-year expenditure savings	<u>(1,750,000)</u>
Total Change in General Fund.....	\$20,075,035

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

Base Budget Adjustments

- A total of \$1.7 million is budgeted for the County’s second year of the three-year phase in of the compensation study. This funding includes a 2.1% CPI-indexed cost of living adjustment (COLA) and a longevity adjustment of 0.5% for employees with at least 3 and 12 years of service, and 1% for 5, 10, and 15 years of service. To best align with VRS reporting dates, any approved compensation adjustments will have an effective date of July 16, 2018 and will first appear on paychecks on August 3, 2018.
- 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. Our current total General Fund liability is \$76.6 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.

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, leaving now five budget years to achieve an **on-going** contribution for this purpose. \$1,153,330 or nearly one-fifth of the \$6.4 million is set aside in the Adopted Budget as progress towards meeting the full ARC no later than FY 2023.

- The budget includes a \$755,000 increase in the County’s contribution to the Rappahannock Regional Jail due to an increase in the County’s usage at the facility and a decrease in the

amount of one-time funding used to reduce locality debt service. The increase is offset by a reduction in the facility's overall operational budget, net of a 2% merit increase for Jail staff, the addition of two full-time clerical positions, and the conversion of a part-time pre-trial officer to full-time.

- Approximately \$541,000 is added to maintenance service contracts accounts, primarily in Information Services where multi-year contracts are set to be paid in FY 2019 along with maintenance contracts for additional software;
- Full year funding for six Firefighter/Medic positions added during the course of FY 2018 to pick up shifts no longer manned by Chancellor Volunteer Fire and Rescue is included in the base budget at a cost of \$336,045.
- The library's full \$4,591,049 base funding request is included in the Adopted Budget. This represents a \$204,417 increase relative to the FY 2018 Adopted Budget and funds Spotsylvania's share of an anticipated 2% salary increase for library staff, a projected 3.9% increase in health insurance costs, an increase for books and materials. In addition to the \$4,591,049 payment to the library, the County directly pays the debt service of the Salem Church Library branch which in FY 2019 will be \$167,834, and pays the utilities, insurance, and maintenance on the two library branches in the County.
- Costs related to the State-mandated Line of Duty Act increase by about \$168,000 in FY 2019.
- \$150,000 is added to the budget for CSA mandated services to be consistent with FY 2017 actual expenditures and with trends in program utilization. Nearly 60% of the full mandated service program cost of \$8.8 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 \$121,715.
- Janitorial services contracts are expected to increase by approximately \$117,000 in FY 2019 due to the additional of several locations to be cleaned by the outsourced vendor. This cost is partially offset by a reduction in part-time funding.
- State Fire Programs funding and "Four for Life" funding is increasing. \$115,000 is added to the operating budget to match to this revenue for equipment and training. This funding is restricted and if not spent in FY 2019 must be reserved and rolled forward to FY 2020 to be used for equipment and training by Fire/Rescue.
- The budget reflects full year funding of approximately \$111,400 for the Family Services Worker and Training Specialist positions in DSS that were added during the course of FY 2018. The State revenue that will be received towards these positions is included in the budget, as well.

- \$104,375 is added to the budget for Fire/Rescue training. This increase is largely due to revised State requirements for Emergency Medical Technician (EMT) certifications.
- Given our claims history and insurance reserve balances, health insurance rates are expected to remain constant in FY 2019. There is no overall change in costs, and there is no change in the employer/employee split of premium costs for the plan year.
- Several years ago, we began budgeting lump sum reductions in personnel expenditures within the Information Services and Social Services budgets to capture the lapse and turnover savings that typically occur within those departments. For FY 2019, we are reducing larger amounts within each budget based on trends, netting an overall base budget decrease of \$168,000.
- Changes in personnel costs related to salary adjustments, turnover, and changes in benefits choices, unemployment insurance, and workers' compensation rates result in a decrease of about \$2.0 million in the base budget. This includes the \$1.75 million adjustment made by Finance staff to address end-of-year personnel and health insurance budget savings.

New Initiatives for FY 2019

Public safety was the focus of new initiatives funded for FY 2019 with 25.35 (72.0%) of the 35.22 net new positions allocated to the Sheriff's Office, Fire/Rescue and the Building Office to meet community safety needs and concerns.

- One day following the 2019 Recommended Budget presentation, a shooting at a high school in Parkland, Florida claimed the lives of 17 people and wounded 17 others. Soon thereafter came community and nationwide outcry for action to be taken to guard against similar tragedies. In Spotsylvania, as the conversations evolved during the budget process, the Sheriff and Superintendent reported that 15 additional deputy positions would be needed in the Sheriff's Office for each school location to have a dedicated School Resource Officer (SRO).

To accomplish this significant additional staffing, the Sheriff's Office agreed to convert four existing DARE Officers to SROs; the Board of Supervisors added four full year and three half year SROs to the FY 2019 Budget; and budgeted a local match for a grant to be applied for in an effort to fund the final four SRO positions.

- Fire/Rescue staff spent the latter half of 2017 preparing a multi-year plan for expanding 24/7 ALS and fire coverage throughout the County. To meet community expectations and service requirements, we must ensure consistent and comparable levels of service are provided by each responding station regardless of its location in the County. The plan called for 21 new personnel to be hired over three years. However, the Board of Supervisors embraced a higher standard for the public's safety and called for a plan to address the need in FY 2019. As such, this budget includes 11 additional staff to expand countywide 24/7 ALS and fire coverage, as well as the local match for a grant to be

applied for in an effort to add 10 more Fire/Rescue staff members to meet this community need.

Following is a listing of the position changes included as new initiatives for FY 2019:

Fund/Position	Public Safety FTEs	Other FTEs
General Fund:		
Firefighter/Medic – 24/7 Advanced Life Support & Fire	11.0	-
School Resource Officers	4.0	-
School Resource Officers – half year	3.0	-
Communications Officers – half year	2.0	-
Communications Operators – half year	2.0	-
Animal Control Deputy	1.0	-
Convert 2 of 5 Animal Shelter Assistants to full-time	0.74	-
Convert 3 of 5 Animal Shelter Assistants to full-time – half year	0.24	-
Convert part-time Family Services Worker II to full-time	-	0.5
Convert part-time Bilingual Aide to full-time	-	0.37
Social Services Aide	-	0.63
Full-time ED&T Assistants in lieu of 10 part-time Counselors	-	3.37
Tourism Project Manager	-	1.0
General Fund Total	23.98	5.87
Code Compliance Fund:		
Commerical/Residential Plans Reviewer	1.0	-
Convert part-time Clerk to full-time Permit Technician	0.37	-
Code Compliance Fund Total	1.37	-
Utilities Fund:		
Electrician I	-	1.0
Utilities Field Crew Workers	-	2.0
Construction Technician	-	1.0
Utilities Fund Total		4.0
Total Change in Full Time Equivalent (FTEs)	25.35	9.87

Additionally, the following items are included in the budget as new initiatives:

- In addition to the base budget amount of \$4.6 million requested by the library, approximately \$239,000 is added to the budget for the first year start-up and operating costs of two satellite library branches. \$199,474 is budgeted for a library branch to be located at the Spotsylvania Towne Centre which is expected to ease overcrowding and overuse of the Salem Church branch in addition to being a community venue for mall visitors. \$40,000 is budgeted for a satellite location in the Berkeley district to provide

information access, computers, books, and homework support on a weekly basis to a part of the County lacking internet connectivity.

While these new satellite branches will have on-going costs, Spotsylvania is responsible for the full start-up and first year costs. In subsequent years, the operating costs of the satellite facilities will be subsumed in the system-wide library budget and each participating jurisdiction will share in the costs of operations. As such, the first year costs are being funded from the General Fund balance in FY 2019.

- \$78,000 is budgeted from the tourism portion of the Transient Occupancy tax to hire a Tourism Project Manager.
- \$70,000 is budgeted as an increase in law enforcement overtime.
- \$50,000 is added to the budget for text message archiving software.
- The General Fund balance is used to budget for:
 - purchase of a \$30,000 towed side scan sonar system for use during water rescues and recoveries;
 - \$14,600 for the purchase of a sonar unit and to rebuild the existing total station equipment for the Sheriff's Office;
 - \$14,355 for an event trailer stocked with tables, chairs, cones and trash cans for Parks & Recreation events;
 - \$8,500 for heater units to be added to all dispatch consoles
 - \$6,329 added to the Treasurer's Office budget to overfill a full-time Deputy Treasurer position to allow the new employee to work with the retiring employee to gain an understanding of job duties.
- \$30,000 in one-time funding is added for museum collection development items. \$14,791 of this amount is funded with money reserved several years ago for the upcoming 300th anniversary of Spotsylvania County. The remaining \$15,209 is funded by the General Fund balance.
- \$20,000 is added for median mowing along Rt. 208 from Wild Turkey Drive to Four Mile Fork; Rt. 3 from Bragg Road to Andora Drive; and the Rt. 1 corridor between Spotsylvania Parkway and the county line with Fredericksburg.

Transfers to Other Funds

Schools – The transfer to the Schools is adopted at \$128,492,093 – a net increase of \$4,416,778 over the FY 2018 transfer (a \$4.5 million increase in on-going funding, reduction of the \$333,222 in one-time FY 2018 funds, and addition of \$250,000 in one-time FY 2019 funds). This local transfer combined with additional funding from the State enabled the School Board to provide a total 4% across-the-board pay increase for staff, with administrators receiving a 2% increase.

Capital Projects Fund – Consistent with fiscal policy guidelines, a transfer from the General Fund to the Capital Projects Fund is budgeted at \$9.8 million. To meet the County’s policy goal of cash funding capital projects at an amount equal to 5% of General Fund revenue, beginning in FY 2008, the County established the transfer from the General Fund to the Capital Projects Fund at 1%, with an additional 0.25% to be added each year thereafter. In FY 2019, the transfer is budgeted at 3.75% of General Fund revenues.

In addition to the policy level transfer, \$8.595 million is transferred from the General Fund balance to the Capital Projects Fund to cash fund additional capital projects, the single largest of which is the \$9.0 million construction of a new building in the Courthouse area to house the DSS and the Health Department. Further, the one-time \$270,000 transfer budgeted in FY 2018 for miscellaneous equipment related to new positions 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 increases by \$29,639 in FY 2019.

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 \$395,000 for FY 2019.

Transportation Fund – Since 2011, we have maintained vehicle license fee revenue and set-asides equaling about \$3.9 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, the FY 2017 and FY 2018 budgets each included a \$700,000 transfer from the General Fund to the Transportation Fund. This \$700,000 is included in the FY 2019 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.

In addition to the transfer of the \$700,000 from the General Fund to the Transportation Fund, use of \$673,370 in accumulated and reserved set-asides residing within the Transportation Fund balance is budgeted to balance the FY 2019 Transportation Fund. This \$673,370 is one-time funding.

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

- another \$0.7 million from the General Fund in FY 2020 – a cumulative transfer of \$1.4 million;
- another \$0.4 million on top of that in FY 2021 – a cumulative transfer of \$1.8 million;
- another \$0.5 million in FY 2022 – a cumulative transfer of \$2.3 million; and
- another \$0.5 million in FY 2023 – a cumulative transfer of \$2.8 million.

Note that as part of the FY 2019 Budget, the County Administrator recommended and the Board voted to eliminate the special tax district set-aside process be eliminated. Though the 10% set-aside revenue has not been transferred from the General Fund to the Transportation Fund in nine years, staff continued the manual tracking of revenue from approximately 100 parcels across the four service districts. The 10% equates to about \$760,000 a year. With the base \$700,000 transfer to the Transportation Fund along with what in the very near future will be a multi-million additional transfer, we are essentially using those set-asides. As such, the County Administrator and Board were willing to discontinue what had been an overly cumbersome and burdensome tracking process.

	\$ in millions
<i>FY 2018 Adopted Budget – Expenditures (General Fund)</i>	<i>\$260.1</i>
Mandated services ¹ (39.7%)	\$103.3
Commitments ² (35.7%)	\$92.8
Other services (24.6%)	<u>\$64.0</u>
	\$260.1
Base Budget Adjustments	
Compensation adjustments to include COLA and longevity	\$1.7
OPEB on-going contribution	1.2
Contribution to Rappahannock Regional Jail	0.8
Maintenance service contracts	0.5
Full year of 6 Firefighter/Medics hired subsequent to FY 2018 budget	0.3
CSA mandated costs/DSS programs	0.3
Base contribution to Library	0.2
Line of Duty Act mandated costs	0.2
Janitorial services contracts	0.1
Match to revenue for State Fire Programs & Four for Life	0.1
Full year of DSS positions hired subsequent to FY 2018 budget	0.1
Fire/EMS training – changes in State requirements for EMT certifications	0.1
Turnover, personnel adjustments, & changes in benefit choices/rates	<u>(2.2)</u>
Subtotal Changes	\$3.4
New Initiatives	
Cost of new initiatives related to public safety	\$1.9
First year start-up and operating costs of 2 satellite library branches	0.2
Cost of new DSS initiatives	0.1
Costs of other new initiatives	<u>0.3</u>
Subtotal Changes	\$2.5
Changes in Transfers	
Transfer to Capital Projects Fund	\$9.3
Transfer to Schools	4.4
Transfer to EDO Fund	<u>0.4</u>
Subtotal Changes	\$14.1
	\$ in millions
<i>FY 2019 Adopted Budget – Expenditures (General Fund)</i>	<i>\$280.1</i>

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

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

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



FY 2019 Adopted Budget at a Glance

Budget Focus

- Maintain all fiscal policies and priority services (education, public safety, and transportation).
- Fund commitments (jail, juvenile center, regional agencies, existing debt service, Social Services/CSA).
- Address continuing public safety needs, particularly providing School Resource Officers (SROs) in each school, and expanded 24/7 Advanced Life Support (ALS) and fire coverage.
- Continue three-year phased implementation of Compensation Study (FY 2019 is second year).

Budget Highlights

Schools –

- Local transfer to Schools increases by \$4.5M above the FY 2018 ongoing base transfer. The total local transfer of \$128,492,093 includes \$250,000 in one-time funding and represents 48% of total General Fund revenue. When increases in State and local funding are combined, the School Board is able to provide a total 4% pay increase for staff (administrators to receive 2%).

Public Safety –

- To provide one SRO at each public school, this budget adds 7 SROs to the existing complement of SROs and funds a local match for a grant to be applied for in an effort to hire 4 additional SROs.
- Addition of 2 Communication Officers, 2 Communications Operators, 1 Animal Control Officer, conversion of 5 part-time Animal Shelter Assistants to 4 full-time positions, and increased overtime funding for law enforcement.
- Addition of 11 Firefighter/Medics to provide expanded 24/7 ALS and fire coverage. A local match is budgeted for a grant to be applied for in an effort to add 10 more Fire/Rescue staff members.

Transportation –

- Fuel tax revenue allows suspension of transfer of vehicle license fee for the ninth 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.
- \$673,370 in accumulated “set asides” from service districts is used to balance the Transportation Fund and “set asides” tracking is eliminated (see pages 26 - 27 for explanation).
- The local share of approved/applied for revenue sharing projects is included in the CIP along with planning figures for implementation of findings from previously budgeted corridor studies.

Tax Rates/Fees –

- Real Estate tax rate adopted at \$0.8330 – 1.66 cents above the equalized rate of \$0.8164.
- Special Service District rates are adjusted to pay debt service costs existing for improvements undertaken in those districts.

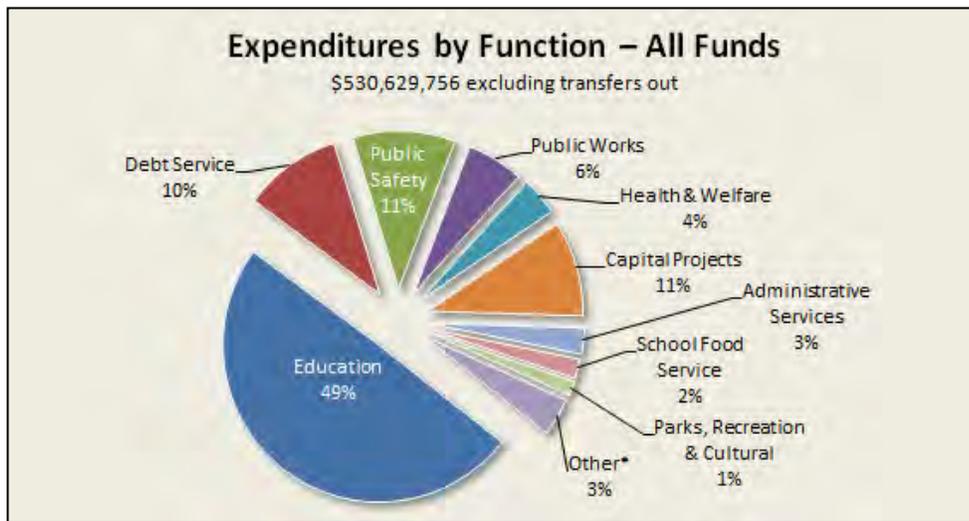
Compensation –

- Funding to implement year 2 of the County’s 3-year compensation study implementation to include a 2.1% COLA; longevity adjustments of 0.5% for employees with at least 3 and 12 years of service and 1% for 5, 10 and 15 years of service; and the second third of implementation of the classification parity.

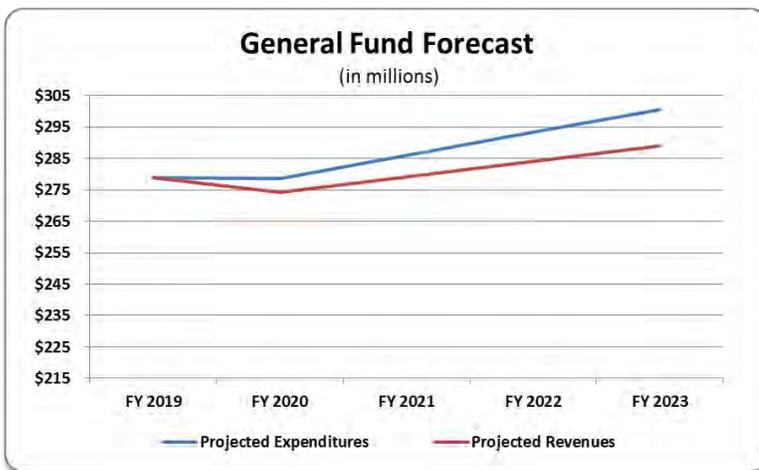
Capital Projects –

- Transfer of cash to the CIP is increased by \$1.0M to meet the 3.75% policy-level transfer. An additional \$8.595M is transferred from the fund balance for a new building for DSS and the Health Department.

	FY 2018 Adopted	FY 2019 Adopted	Difference \$	%
General Fund	\$124,562,391	\$130,499,695	\$5,937,304	4.8%
Economic Dev. Opportunities Fund	906,755	1,280,113	373,358	41.2%
Code Compliance Fund	3,993,647	4,284,767	291,120	7.3%
Transportation Fund	8,358,320	8,232,778	(125,542)	(1.5%)
School Operating	274,525,185	285,970,055	11,444,870	4.2%
School Food Service	10,199,132	11,322,972	1,123,840	11.0%
Utilities	<u>30,927,443</u>	<u>32,370,945</u>	<u>1,443,502</u>	4.7%
Sub-Total Operating Expenditures	\$453,472,873	\$473,961,325	\$20,488,452	4.5%
Capital Projects Fund	\$9,838,216	\$15,920,062	\$6,081,846	61.8%
School Capital Projects	27,361,447	30,799,918	3,438,471	12.6%
Utilities Capital Projects	<u>12,066,600</u>	<u>9,948,451</u>	<u>(2,118,149)</u>	(17.6%)
Sub-Total Capital Expenditures	\$49,266,263	\$56,668,431	\$7,402,168	15.0%
Total Budget	\$502,739,136	\$530,629,756	\$27,890,620	5.5%

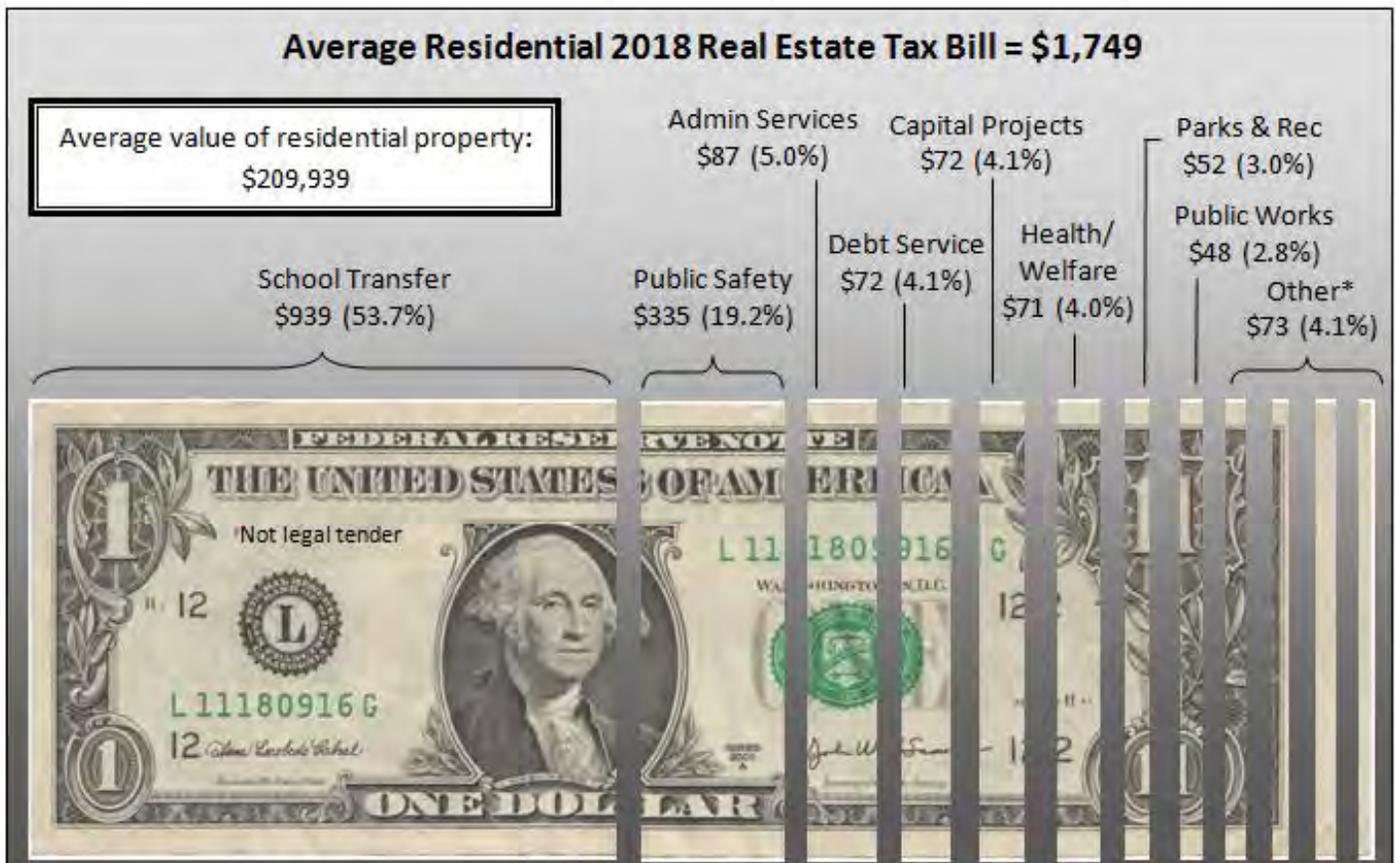


*"Other" includes Community Development, Executive Services, Judicial Administration, Transportation and Voter Services functions and tax relief.



Breakdown of General Fund Transfer to Schools

	2018 Adopted	2019 Adopted
Required Local Effort - SOQs	\$54,018,514	\$57,978,170
Required Local Match for Non-SOQ Programs	2,027,313	2,531,713
Required Local Match for Federal grants	25,110,085	27,048,808
Debt Service	25,581,896	27,016,808
Additional Local Transfer	17,337,507	14,300,803
Total Local Transfer	\$124,075,315	\$128,492,093



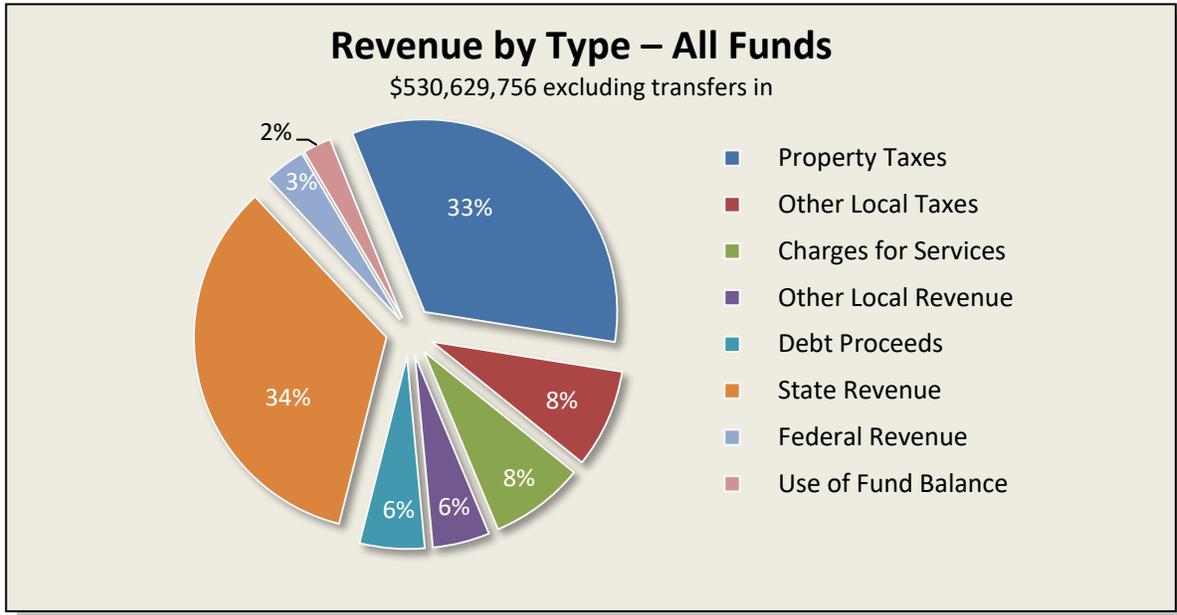
*"Other" includes Executive Services; Community Development; Judicial Administration; Voter Services; and Transportation.

FY 2019 Adopted Budget - All Funds

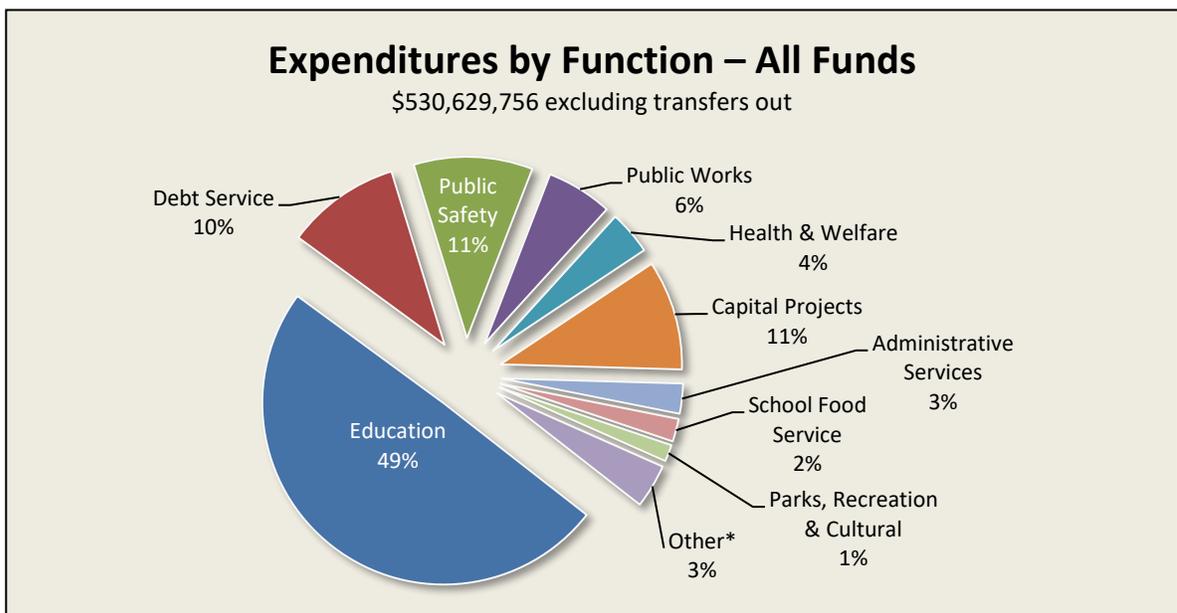
	FY 2017 Actual	FY 2018 Adopted	FY 2018 Amended	FY 2019 Adopted	Variance (adopt to adopt)	
					Amount	Percent
Revenues (by type)						
Property Taxes	\$166,866,873	\$168,849,377	\$171,167,101	\$178,401,725	\$9,552,348	5.7%
Other Local Taxes	\$42,563,067	\$41,646,000	\$43,152,000	\$42,735,253	\$1,089,253	2.6%
Licenses & Permits	\$315,939	\$345,200	\$366,200	\$363,200	\$18,000	5.2%
Charges for Services	\$43,974,737	\$39,875,410	\$40,418,664	\$42,687,186	\$2,811,776	7.1%
Other Local Revenue	\$24,683,398	\$24,127,876	\$28,488,144	\$29,978,051	\$5,850,175	24.2%
Debt Proceeds	\$32,318,729	\$27,361,447	\$29,510,683	\$30,799,918	\$3,438,471	12.6%
State Revenue	\$168,927,890	\$171,136,412	\$175,492,249	\$179,509,590	\$8,373,178	4.9%
Federal Revenue	\$16,753,985	\$17,482,541	\$19,862,097	\$17,254,672	(\$227,869)	-1.3%
Subtotal - Revenue	\$496,404,618	\$490,824,263	\$508,457,138	\$521,729,595	\$30,905,332	6.3%
Transfers In	\$146,112,633	\$149,550,562	\$153,787,481	\$154,297,522	\$4,746,960	3.2%
Use of Fund Balance	\$5,194,314	\$11,914,873	\$95,853,245	\$8,900,161	(\$3,014,712)	-25.3%
TOTAL REVENUE - All Funds	\$647,711,565	\$652,289,698	\$758,097,864	\$684,927,278	\$32,637,580	5.0%
Expenditures (by function)						
Executive Services	\$3,337,426	\$5,014,724	\$3,742,244	\$3,613,644	(\$1,401,080)	-27.9%
Administrative Services	\$12,095,517	\$13,451,416	\$13,813,170	\$14,270,522	\$819,106	6.1%
Voter Services	\$422,650	\$438,212	\$442,963	\$488,162	\$49,950	11.4%
Judicial Administration	\$3,881,296	\$4,182,973	\$4,358,857	\$4,411,164	\$228,191	5.5%
Public Safety	\$51,289,812	\$53,311,500	\$56,447,212	\$58,165,142	\$4,853,642	9.1%
Public Works	\$25,240,059	\$29,565,100	\$29,703,394	\$30,960,941	\$1,395,841	4.7%
Health & Welfare	\$19,687,811	\$19,621,211	\$21,175,737	\$20,332,663	\$711,452	3.6%
Parks, Recreation & Cultural	\$7,077,086	\$7,520,722	\$7,619,552	\$8,216,229	\$695,507	9.2%
Community Development	\$5,050,006	\$5,228,956	\$6,312,288	\$5,983,818	\$754,862	14.4%
Debt Service	\$50,037,323	\$51,231,916	\$51,387,476	\$52,939,597	\$1,707,681	3.3%
Capital Projects	\$61,582,332	\$49,266,263	\$141,519,782	\$56,668,431	\$7,402,168	15.0%
Transportation	\$2,204,356	\$3,673,013	\$3,673,013	\$3,049,262	(\$623,751)	-17.0%
Education	\$242,866,152	\$248,943,289	\$252,353,715	\$258,921,247	\$9,977,958	4.0%
School Food Service	\$9,845,133	\$10,199,132	\$10,599,132	\$11,322,972	\$1,123,840	11.0%
Subtotal - Appropriated Expenditures	\$494,616,959	\$501,648,427	\$603,148,535	\$529,343,794	\$27,695,367	5.5%
Tax Relief	\$1,113,904	\$1,090,709	\$1,090,709	\$1,285,962	\$195,253	17.9%
Subtotal - Recommended Budget	\$495,730,863	\$502,739,136	\$604,239,244	\$530,629,756	\$27,890,620	5.5%
Transfers Out	\$151,980,702	\$149,550,562	\$153,858,620	\$154,297,522	\$4,746,960	3.2%
TOTAL EXPENDITURES - All Funds	\$647,711,565	\$652,289,698	\$758,097,864	\$684,927,278	\$32,637,580	5.0%
Appropriated Expenditures (by category)						
Personnel (salaries & benefits)	\$290,824,287	\$302,856,376	\$307,474,330	\$319,576,065	\$16,719,689	5.5%
Operating (other than debt service)	\$91,332,531	\$97,183,643	\$105,328,606	\$100,960,896	\$3,777,253	3.9%
Debt Service	\$50,037,323	\$51,231,916	\$51,387,476	\$52,939,597	\$1,707,681	3.3%
Capital	\$62,422,818	\$50,376,492	\$138,958,123	\$55,867,236	\$5,490,744	10.9%
TOTAL APPROPRIATED EXPENDITURES - All Funds	\$494,616,959	\$501,648,427	\$603,148,535	\$529,343,794	\$27,695,367	5.5%

Sources and Uses of Funds

Where Does the Money Come From?

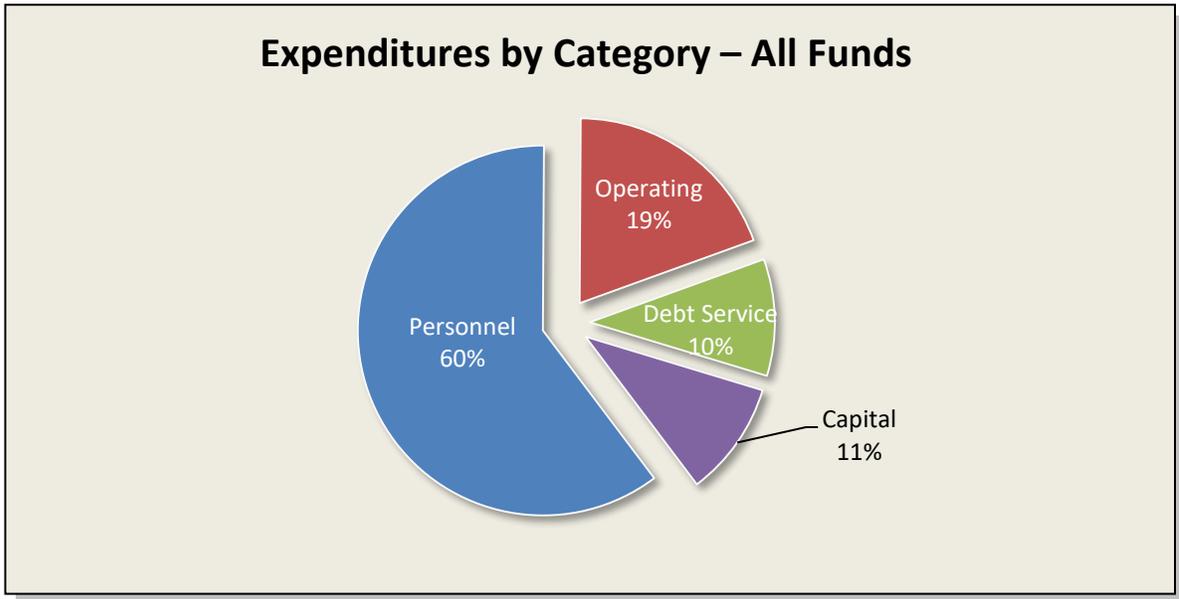


Where Does the Money Go?



*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 2019 Adopted Budget - All Funds By Fund

	Governmental Funds									Proprietary Funds			FY 2019 Adopted*	FY 2018 Adopted*	FY 2017 Actual*
	General Fund	Capital Proj. Fund	EDO Fund	Fire/EMS Fee Fund	Code Comp Fund	Transportation Fund	School Op. Fund	School Food Fund	School Cap. Fund	Joint Fleet Fund	Utilities Op. Fund	Utilities Cap. Fund			
Revenues (by type)															
Property Taxes	\$177,112,382	\$0	\$0	\$0	\$0	\$1,289,343	\$0	\$0	\$0	\$0	\$0	\$0	\$178,401,725	\$168,849,377	\$166,866,873
Other Local Taxes	\$42,735,253	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$42,735,253	\$41,646,000	\$42,563,067
Licenses & Permits	\$363,200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$363,200	\$345,200	\$315,939
Charges for Services	\$4,140,254	\$0	\$0	\$2,600,000	\$0	\$0	\$0	\$0	\$0	\$2,733,110	\$32,324,962	\$3,621,970	\$42,687,186	\$39,875,410	\$43,974,737
Other Local Revenue	\$4,574,689	\$481,835	\$64,748	\$0	\$3,584,643	\$5,198,915	\$5,416,867	\$4,750,942	\$0	\$0	\$1,796,600	\$4,108,812	\$29,978,051	\$24,127,876	\$24,683,398
Debt Proceeds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$30,799,918	\$0	\$0	\$0	\$30,799,918	\$27,361,447	\$32,318,729
State Revenue	\$37,465,198	\$34,679	\$0	\$0	\$0	\$0	\$141,752,553	\$257,160	\$0	\$0	\$0	\$0	\$179,509,590	\$171,136,412	\$168,927,890
Federal Revenue	\$477,475	\$457,307	\$0	\$0	\$0	\$0	\$10,372,412	\$5,444,000	\$0	\$0	\$503,478	\$0	\$17,254,672	\$17,482,541	\$16,753,985
Subtotal - 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	\$490,824,263	\$496,404,618
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	\$149,550,562	\$146,112,633
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	\$11,914,873	\$5,194,314
TOTAL REVENUE - All Funds	\$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	\$652,289,698	\$647,711,565
Expenditures (by function)															
Executive Services	\$3,613,644	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,613,644	\$5,014,724	\$3,337,426
Administrative Services	\$14,270,522	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,270,522	\$13,451,416	\$12,095,517
Voter Services	\$488,162	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$488,162	\$438,212	\$422,650
Judicial Administration	\$4,411,164	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,411,164	\$4,182,973	\$3,881,296
Public Safety	\$55,736,974	\$0	\$0	\$0	\$2,428,168	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$58,165,142	\$53,311,500	\$51,289,812
Public Works	\$9,176,519	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$21,784,422	\$0	\$30,960,941	\$29,565,100	\$25,240,059
Health & Welfare	\$20,332,663	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20,332,663	\$19,621,211	\$19,687,811
Parks, Recreation & Cultural	\$8,216,229	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,216,229	\$7,520,722	\$7,077,086
Community Development	\$2,908,854	\$0	\$1,218,365	\$0	\$1,856,599	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,983,818	\$5,228,956	\$5,050,006
Debt Service	\$10,059,002	\$0	\$61,748	\$0	\$0	\$5,183,516	\$27,048,808	\$0	\$0	\$0	\$10,586,523	\$0	\$52,939,597	\$51,231,916	\$50,037,323
Capital Projects	\$0	\$15,920,062	\$0	\$0	\$0	\$0	\$0	\$0	\$30,799,918	\$0	\$0	\$9,948,451	\$56,668,431	\$49,266,263	\$61,582,332
Transportation	\$0	\$0	\$0	\$0	\$0	\$3,049,262	\$0	\$0	\$0	\$2,820,282	\$0	\$0	\$3,049,262	\$3,673,013	\$2,204,356
Education	\$0	\$0	\$0	\$0	\$0	\$0	\$258,921,247	\$0	\$0	\$0	\$0	\$0	\$258,921,247	\$248,943,289	\$242,866,152
School Food Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,322,972	\$0	\$0	\$0	\$0	\$11,322,972	\$10,199,132	\$9,845,133
Subtotal - 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	\$501,648,427	\$494,616,959
Tax Relief	\$1,285,962	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,285,962	\$1,090,709	\$1,113,904
Subtotal - Recommended Budget	\$130,499,695	\$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	\$530,629,756	\$502,739,136	\$495,730,863
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	\$149,550,562	\$151,980,702
TOTAL EXPENDITURES - All Funds	\$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	\$652,289,698	\$647,711,565
Appropriated Expenditures (by category)															
Personnel (salaries & benefits)	\$72,482,965	\$179,636	\$0	\$0	\$3,698,394	\$377,425	\$228,959,107	\$2,563,251	\$0	\$1,357,128	\$11,315,287	\$0	\$319,576,065	\$302,856,376	\$290,824,287
Operating (other than debt service)	\$45,684,591	\$3,009,201	\$1,218,365	\$0	\$577,123	\$2,671,337	\$29,925,773	\$8,440,721	\$0	\$1,375,982	\$9,433,785	\$0	\$100,960,896	\$97,183,643	\$91,332,531
Debt Service	\$10,059,002	\$0	\$61,748	\$0	\$0	\$5,183,516	\$27,048,808	\$0	\$0	\$0	\$10,586,523	\$0	\$52,939,597	\$51,231,916	\$50,037,323
Capital	\$987,175	\$12,731,225	\$0	\$0	\$9,250	\$500	\$36,367	\$319,000	\$30,799,918	\$87,172	\$1,035,350	\$9,948,451	\$55,867,236	\$50,376,492	\$62,422,818
TOTAL APPROPRIATED															
EXPENDITURES - All Funds	\$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	\$501,648,427	\$494,616,959

*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 2018 Adopted Budget to FY 2019 Adopted Budget

	General Fund	Capital	EDQ	Fire/EMS	Code Comp	Transportation	School Op.	School Food Srvc	School Capital	Joint Fleet	Utilities Op.	Utilities Capital	Total*
REVENUE													
FY 2018 Adopted Budget													
Revenue	\$255,636,574	\$701,836	\$39,619	\$2,600,000	\$3,151,028	\$4,706,438	\$150,513,740	\$9,797,624	\$27,361,447	\$2,733,110	\$32,869,271	\$3,446,686	\$490,824,263
Transfers In	\$3,676,719	\$10,076,696	\$774,000	\$0	\$869,335	\$876,134	\$124,075,315	\$63,870	\$0	\$0	\$138,493	\$9,000,000	\$149,550,562
Use of Fund Balance	\$761,222	(\$443,478)	\$93,136	\$170,705	\$597,087	\$2,970,529	\$0	\$337,638	\$0	\$27,000	\$7,808,120	(\$380,086)	\$11,914,873
Total	\$260,074,515	\$10,335,054	\$906,755	\$2,770,705	\$4,617,450	\$8,553,101	\$274,589,055	\$10,199,132	\$27,361,447	\$2,760,110	\$40,815,884	\$12,066,600	\$652,289,698
General Adjustments - Revenues													
Real Estate Tax	\$7,035,175					\$269,907							\$7,305,082
Personal Property Tax	\$2,214,324												\$2,214,324
Sales Tax	\$535,405												\$535,405
DSS/CSA State Revenue	\$496,430												\$496,430
Meals Tax	\$272,848												\$272,848
Compensation Board Revenue - State	\$266,221												\$266,221
Delinquent Personal Property	\$219,432												\$219,432
Interest Earnings	\$200,000	\$5,000											\$205,000
Transient Occupancy Tax	\$175,000												\$175,000
State Fire Programs	\$100,000												\$100,000
Refuse Disposal Fees	\$100,000												\$100,000
Motor Vehicle License Fees	\$100,000												\$100,000
Sheriff's Local Services	\$100,000												\$100,000
Tax Relief	\$64,881												\$64,881
Insurance Claim Reimbursement Revenue	\$55,000												\$55,000
Administrative Collection Fee	\$50,000												\$50,000
Business License Tax	\$31,000												\$31,000
Grant - Text to 911	\$30,375	\$34,679											\$65,054
Bank Stock Tax	\$25,000												\$25,000
DMV Rental Tax	\$25,000												\$25,000
Heavy Equipment Property Tax	\$24,332												\$24,332
Plat Filing Fees	\$24,057												\$24,057
Delinquent Real Estate Tax	\$18,373												\$18,373
Four for Life Registrations (EMS)	\$15,000												\$15,000
Animal Shelter Fees	\$12,000												\$12,000
Excess Fees of Clerk	\$10,000												\$10,000
Mobile Home Titling Tax	\$10,000												\$10,000
Well/Septic Permit Fees	\$10,000												\$10,000
Clerk of Court Subscription Fees	\$6,000												\$6,000
Emergency Rescue Service Fees	\$6,000												\$6,000
Wireless E911 Surcharge	\$5,000												\$5,000
Gun Permits	\$5,000												\$5,000
Admission Fees - Loriella Park Pool	\$4,985												\$4,985
Self-Supporting Activities	\$3,300												\$3,300
Tourism Event Admissions	\$3,000												\$3,000
Commercial Vehicle Disposal License	\$3,000												\$3,000
Loriella Concessions	\$2,025												\$2,025
Hunting Run Reservoir Fees	\$950												\$950
Planning Review Fees	\$338												\$338
Sale of Ornaments	\$200												\$200
DNA Local Fee	\$200												\$200
Ni River Reservoir Fees	\$170												\$170
Planning Department Publications	\$100												\$100
Tourism Event Vendor Revenue	(\$100)												(\$100)
Other Local Revenue Sources	(\$272)												(\$272)
Litter Control Grant	(\$1,008)												(\$1,008)
Copying Fees	(\$3,000)												(\$3,000)
Victim/Witness Grant	(\$5,103)												(\$5,103)
Recreation Registrations	(\$6,490)												(\$6,490)
Stonewall Jackson Run Fees	(\$7,000)												(\$7,000)
Sale of Surplus Property	(\$20,000)												(\$20,000)
Antenna Tower Rental Fees	(\$29,097)												(\$29,097)
Utility Gross Receipts Tax	(\$50,000)												(\$50,000)
Public Service Corporation Taxes	(\$75,921)												(\$75,921)
Machinery & Tools	(\$92,686)												(\$92,686)
Penalties & Interest	(\$125,468)												(\$125,468)
Water/Sewer Administrative Fee	(\$194,043)												(\$194,043)
SAFER Grant - F/R	(\$450,322)												(\$450,322)
Proffers		\$95,838											\$95,838
Bond Subsidies		(\$1,038)											(\$1,038)
Rental of General Property			\$25,129										\$25,129
											\$1,617		\$579

Changes from FY 2018 Adopted Budget to FY 2019 Adopted Budget

	General Fund	Capital	EDQ	Fire/EMS	Code Comp	Transportation	School Op.	School Food Srvc	School Capital	Joint Fleet	Utilities Op.	Utilities Capital	Total*
Stormwater Management Fee Revenue					\$231,000								\$231,000
Dev. Review Fees & Code Compliance Admin Charges					\$202,615								\$202,615
Fuel Tax						\$1,511,913							\$1,511,913
Water/Sewer Availability Fees												\$984,000	\$984,000
Fredericksburg's Share of Projects		\$137,506										\$3,300,096	\$3,437,602
State Revenue for Education							\$7,339,079	\$21,411					\$7,360,490
Federal Revenue for Education							(\$427,499)	\$653,200					\$225,701
Other Local Revenue - Schools							\$116,512	(\$20,133)					\$96,379
Charges for Services													\$0
Bond Proceeds									\$3,438,471				\$3,438,471
Various Utilities revenues											\$1,660,466		\$1,660,466
Budget Initiative Adjustments - Revenues													
DSS - Conversion of 2 PTs to FT & add 1 PT Aide	\$32,266												\$32,266
Adjustments - Use of FB													
Remove one-time FY 2018 transfer to Schools	(\$333,222)												(\$333,222)
Remove other one-time FY 2018 uses	(\$428,000)												(\$428,000)
Use for one-time FY 2019 transfer to Schools	\$250,000												\$250,000
Use for one-time FY 2019 base budget items	\$216,087												\$216,087
Use Ec. Opp. Reserve for approved non-tax incentives	\$270,000												\$270,000
Use of one-time FY 2019 transfer to Capital Projects	\$8,595,000												\$8,595,000
Start-up and 1st yr. op costs - 2 satellite library branches	\$234,524												\$234,524
Use 300th Anniversary Reserve for museum collections	\$14,791												\$14,791
Use for balance of one-time museum collections	\$15,209												\$15,209
Miscellaneous one-time new initiatives in FY 2019	\$73,784												\$73,784
Use of fund balance		(\$3,000,669)	(\$46,771)	(\$170,705)	(\$67,354)	(\$2,000,195)		\$469,362		\$60,172	(\$9,704,308)	\$2,597,755	(\$11,922,885)
Adjustments - Transfers from other funds													
Transfer from Capital Projects Fund	\$910						(\$1,948)			\$81,507			\$80,469
Transfer from Fire/EMS Service Fee Fund	(\$170,705)												(\$170,705)
Transfer from Code Compliance Fund	\$104,780												\$104,780
Transfer from General Fund		\$9,296,314	\$395,000		\$29,639		\$4,416,778						\$14,137,731
Transfer from Utilities Operating Fund		(\$310,534)										(\$9,000,000)	(\$9,310,534)
Transfer from Transportation Fund		(\$94,781)											(\$94,781)
FY 2019 Adopted Budget													
Revenue	\$266,868,451	\$973,821	\$64,748	\$2,600,000	\$3,584,643	\$6,488,258	\$157,541,832	\$10,452,102	\$30,799,918	\$2,733,110	\$34,625,040	\$7,730,782	\$521,729,595
Transfers In	\$3,611,704	\$18,967,695	\$1,169,000	\$0	\$898,974	\$874,186	\$128,492,093	\$63,870	\$0	\$0	\$220,000	\$0	\$154,297,522
Use of Fund Balance	\$9,669,395	(\$3,444,147)	\$46,365	\$0	\$529,733	\$970,334	\$0	\$807,000	\$0	\$87,172	(\$1,896,188)	\$2,217,669	\$8,900,161
Total	\$280,149,550	\$16,497,369	\$1,280,113	\$2,600,000	\$5,013,350	\$8,332,778	\$286,033,925	\$11,322,972	\$30,799,918	\$2,820,282	\$32,948,852	\$9,948,451	\$684,927,278

Changes from FY 2018 Adopted Budget to FY 2019 Adopted Budget

	General Fund	Capital	EDQ	Fire/EMS	Code Comp	Transportation	School Op.	School Food Srvc	School Capital	Joint Fleet	Utilities Op.	Utilities Capital	Total*
EXPENDITURES													
FY 2018 Adopted Budget													
Appropriated Expenditures	\$123,471,682	\$9,838,216	\$906,755	\$0	\$3,993,647	\$8,358,320	\$274,525,185	\$10,199,132	\$27,361,447	\$2,760,110	\$30,927,443	\$12,066,600	\$501,648,427
Tax Relief	\$1,090,709	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,090,709
Transfers Out	\$135,512,124	\$496,838	\$0	\$2,770,705	\$623,803	\$194,781	\$63,870	\$0	\$0	\$0	\$9,888,441	\$0	\$149,550,562
Total	\$260,074,515	\$10,335,054	\$906,755	\$2,770,705	\$4,617,450	\$8,553,101	\$274,589,055	\$10,199,132	\$27,361,447	\$2,760,110	\$40,815,884	\$12,066,600	\$652,289,698
General (Base) Adjustments - Expenses													
2.1% COLA effective 7/16/18 - Comp Study implementation	\$1,221,513	\$3,026			\$57,195	\$6,165					\$178,465		\$1,466,364
Other Post Employment Benefits liability (1/5th) - policy	\$1,153,330												\$1,153,330
Contribution to Rappahannock Regional Jail	\$754,710												\$754,710
Maintenance Service Contracts	\$541,439				(\$1,542)						\$127,149		\$667,046
Shift to retiree HI from active employee HI based on claims	\$400,000												\$400,000
Comp Study - 2nd year - Comp Study implementation	\$343,510				\$12,584	\$275					\$33,630		\$389,999
Full-yr of 6 Firefighter/Medic positions added during FY18	\$336,045												\$336,045
Base contribution to Rappahannock Regional Library	\$204,417												\$204,417
Tax Relief	\$195,253												\$195,253
Line of Duty Act mandated costs	\$168,231												\$168,231
CSA mandated programs	\$150,000												\$150,000
Social Services programs	\$121,715												\$121,715
Janitorial Services	\$116,838				\$3,700								\$120,538
Four for Life & State Fire Programs (match to revenue)	\$115,000												\$115,000
Full-yr of 2 DSS positions added during FY18	\$111,379												\$111,379
Fire/EMS Training	\$104,375												\$104,375
Longevity Adjustments - 2nd year - Comp Study implem.	\$86,073				\$2,920	\$1,242					\$12,878		\$103,113
Auto Repairs & Maintenance	\$76,912	\$1,670			(\$3,000)	\$1,000					\$11,038		\$87,620
Electrical Services	\$75,276		(\$5,762)		(\$2,552)						\$110,863		\$177,825
Minor capital expenses within the operating budget	\$70,750										\$135,000		\$205,750
Software Applications	\$63,524						(\$1,624)						\$61,900
Mileage, Travel & Training	\$55,845	\$1,276			\$8,407	(\$405)					\$27,897		\$93,020
Repairs & Maintenance	\$52,502										(\$84,419)		(\$31,917)
Fund previously unfunded P&R Maintenance Worker	\$49,816												\$49,816
Repairs & Maintenance Supplies	\$49,478										(\$4,038)		\$45,440
Vehicle & Equipment Fuel	\$42,670	\$570			(\$1,000)	\$1,216					\$7,480		\$50,936
Instructional Materials	\$38,300												\$38,300
Operating Supplies	\$35,338										(\$23,709)		\$11,629
Full-yr of SRO added during FY 2018	\$31,605												\$31,605
Grant-Funded Text to 911 Initiative	\$30,375	\$34,679											\$65,054
VRS rate change - +0.07%	\$27,660	\$84			\$1,234	\$132					\$3,879		\$32,989
Operating Reserve	\$27,611												\$27,611
Property & Liability Insurance	\$27,277	\$3			\$33	\$6					\$4,108		\$31,427
Medical & Lab Supplies	\$25,700										\$6,000		\$31,700
Replacement Vehicles	\$25,292				(\$44,846)						(\$72,103)		(\$91,657)
Lease/Rental Buildings	\$25,129				\$900								\$26,029
Prospect Development - Economic Development	\$25,000												\$25,000
Specialty Teams - Sheriff's Office	\$23,310												\$23,310
Increase Planning Commission payments	\$20,346												\$20,346
Budgeted Contingency (0.25% of GF expenses)	\$8,468												\$8,468
LOSAP - Volunteer F/R Retirement	(\$5,703)												(\$5,703)
Uniforms	(\$7,365)	\$150			\$220						\$28,102		\$21,107
Unemployment Insurance	(\$10,000)												(\$10,000)
Emergency Response Team	(\$31,167)												(\$31,167)
Alternative Daily Cover - Solid Waste	(\$35,000)												(\$35,000)
Management Consulting	(\$39,100)				\$86,000								\$46,900
Contribution to Airplane Museum	(\$50,000)												(\$50,000)
Heating Services	(\$51,430)		(\$4,920)								(\$5,461)		(\$61,811)
CVFD Per Diems	(\$56,754)												(\$56,754)
Remove one-time FY 2018 repairs for Co. 3	(\$60,000)												(\$60,000)
Contribution to Chaplin Youth/Office on Youth	(\$79,194)												(\$79,194)
Machinery & Equipment	(\$81,427)				(\$800)						\$445,800		\$363,573
Telephone Services	(\$120,781)	\$1,160			(\$6,440)						(\$14,680)		(\$140,741)
Contribution to Germanna Community College	(\$141,349)												(\$141,349)
Debt Service	(\$234,339)					\$498,210	\$1,466,912				(\$23,101)		\$1,707,682
Contribution to Regional Juvenile Detention Center	(\$264,438)												(\$264,438)
Shift from active employee HI to retiree HI based on claims	(\$400,000)												(\$400,000)
Other changes in personnel	(\$303,552)	\$24,003			\$29,364	(\$2,738)					\$31,486		(\$221,437)
Savings on HI due to lapse & turnover of positions	(\$500,000)												(\$500,000)
Recognize savings due to lapse & turnover of positions	(\$1,250,000)										(\$200,000)		(\$1,450,000)

Changes from FY 2018 Adopted Budget to FY 2019 Adopted Budget

	General Fund	Capital	EDO	Fire/EMS	Code Comp	Transportation	School Op.	School Food Srvc	School Capital	Joint Fleet	Utilities Op.	Utilities Capital	Total*
Miscellaneous accounts of +/- \$20K each	\$54,787		(\$250)			\$2,046							(\$45,527)
OPEB Adjustments - Other Funds			(\$5,900)		(\$49,202)	\$29,200					\$346,203		\$437,457
Capital Projects		\$6,021,375							\$3,438,471				\$7,341,697
Previously approved economic development incentives			\$395,000									(\$2,118,149)	\$395,000
VRE/PRTC Subsidies						\$119,744							\$119,744
Transportation Reserves						(\$780,011)							(\$780,011)
Heavy Equipment Repairs & Maintenance											(\$40,000)		(\$40,000)
Laboratory Services											(\$12,500)		(\$12,500)
Chemical Treatment Supplies											\$20,200		\$20,200
Health Services											\$31,101		\$31,101
Schools - Instruction							\$8,600,682						\$8,600,682
Schools - Administration							\$256,188						\$256,188
Schools - Transportation							\$138,239						\$138,239
Schools - Maintenance							\$116,188			\$60,172			\$116,188
Schools - Technology							\$866,661						\$866,661
Schools - Food Service								\$1,123,840					\$1,123,840
Health Services													\$0

Budget Initiative Adjustments - Expenditures

Satellite library branch - Spotsylvania Towne Center	\$199,474												\$199,474
Satellite library branch - Berkeley District	\$40,000												\$40,000
11 add'l 24/7 ALS & Fire Staffing	\$702,053												\$702,053
Local match for grant for 10 1/2 yr ALS/Fire staff	\$108,573												\$108,573
Add 4 SROs full year and 3 SROs 1/2 year	\$459,710												\$459,710
Local match for grant for 4 SROs	\$191,265												\$191,265
Add 1 vehicle for every 3 SROs (\$ here for 3 vehicles)	\$105,000												\$105,000
4 FT ED&T Assistants in lieu of 10 PT counselors	\$134,954												\$134,954
Add 1 Tourism Project Manager	\$78,000												\$78,000
Add 1 Animal Control Officer	\$61,464												\$61,464
Add'l overtime for Sheriff's Office - law enforcement	\$70,000												\$70,000
Conversion of 5 PT Animal Shelter Asst. to 4 FT positions	\$57,756												\$57,756
Add 2 Communications Officers - mid year	\$55,138												\$55,138
Add 2 Communications Operators - mid year	\$46,949												\$46,949
Text message archiving software	\$50,000												\$50,000
DSS - Convert PT Family Services Worker to FT	\$38,472												\$38,472
F/R - towed side scan sonar system	\$30,000												\$30,000
Museum collection expansion (300th anniversary)	\$30,000												\$30,000
DSS - Add PT Aide	\$28,831												\$28,831
DSS - Convert PT Bilingual Aide to FT	\$20,682												\$20,682
Add'l median mowing at various corridors in County	\$20,000												\$20,000
P&R - equipped trailer for events	\$14,355												\$14,355
Sheriff's Office - rebuild of total station equipment	\$10,000												\$10,000
Sheriff's Office - add heat to Communications consoles	\$8,500												\$8,500
Treasurer - Temp overfill of Deputy Treasurer position	\$6,329												\$6,329
Sheriff's Office - purchase of sonar device	\$4,600												\$4,600
Building - Add Commerical/Residential Plans Reviewer					\$96,297								\$96,297
Building - Convert PT Clerk to FT Permit Tech					\$33,694								\$33,694
Utilities - Add Construction Tech I to Line Location Div.										\$91,657			\$91,657
Utilities - Add 2 UT Field Crew Wkrs to W/S Transmission										\$190,241			\$190,241
Utilities - Add Electrician I to Massaponax WWTP										\$89,084			\$89,084
Utilities - Add asphalt cutter attachment & trailer										\$33,200			\$33,200

Adjustments to Transfers Out

Remove one-time FY 2018 transfer to Schools	(\$333,222)												(\$333,222)
Transfer to Schools	\$4,750,000												\$4,750,000
Remove one-time FY 2018 transfer to Capital Projects	(\$260,000)												(\$260,000)
Transfer GF cash to CIP - policy level add of 0.25%	\$961,314												\$961,314
Transfer add'l one-time cash to CIP	\$8,595,000												\$8,595,000
Transfer to EDO for previously approved incentives	\$395,000												\$395,000
Transfer to Code Compliance	\$29,639			(\$170,705)									(\$141,066)
Transfer to General Fund		\$910			\$104,780								\$105,690
Transfer to Capital Projects Fund						(\$94,781)				(\$310,534)			(\$405,315)
Transfer to Transportation Fund			(\$1,948)										(\$1,948)
Transfer to Utilities Operating Fund		\$81,507								(\$9,000,000)			(\$8,918,493)
Transfer to Utilities Capital Projects Fund													\$0

Changes from FY 2018 Adopted Budget to FY 2019 Adopted Budget

FY 2019 Adopted 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 Svc</u>	<u>School Capital</u>	<u>Joint Fleet</u>	<u>Utilities Op.</u>	<u>Utilities Capital</u>	<u>Total*</u>
Appropriated Expenditures	\$129,213,733	\$15,920,062	\$1,280,113	\$0	\$4,284,767	\$8,232,778	\$285,970,055	\$11,322,972	\$30,799,918	\$2,820,282	\$32,370,945	\$9,948,451	\$529,343,794
Tax Relief	\$1,285,962	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,285,962
Transfers Out	\$149,649,855	\$577,307	\$0	\$2,600,000	\$728,583	\$100,000	\$63,870	\$0	\$0	\$0	\$577,907	\$0	\$154,297,522
Total	\$280,149,550	\$16,497,369	\$1,280,113	\$2,600,000	\$5,013,350	\$8,332,778	\$286,033,925	\$11,322,972	\$30,799,918	\$2,820,282	\$32,948,852	\$9,948,451	\$684,927,278

* 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 2019 Adopted Budget - General Fund

	FY 2017 Actual	FY 2018 Adopted	FY 2018 Amended	FY 2019 Adopted	Variance (adopt to adopt) Amount	Percent
Revenues (by type)						
Property Taxes	\$165,784,488	\$167,829,941	\$170,147,665	\$177,112,382	\$9,282,441	5.5%
Other Local Taxes	\$42,563,067	\$41,646,000	\$43,152,000	\$42,735,253	\$1,089,253	2.6%
Licenses & Permits	\$315,939	\$345,200	\$366,200	\$363,200	\$18,000	5.2%
Charges for Services	\$4,367,390	\$3,985,944	\$4,529,198	\$4,140,254	\$154,310	3.9%
Other Local Revenue	\$4,562,932	\$4,410,676	\$4,827,264	\$4,574,689	\$164,013	3.7%
Debt Proceeds	\$0	\$0	\$0	\$0	\$0	n/a
State Revenue	\$37,724,735	\$36,487,189	\$39,987,172	\$37,465,198	\$978,009	2.7%
Federal Revenue	<u>\$824,264</u>	<u>\$931,624</u>	<u>\$1,401,103</u>	<u>\$477,475</u>	<u>(\$454,149)</u>	-48.7%
Subtotal - Revenue	\$256,142,815	\$255,636,574	\$264,410,602	\$266,868,451	\$11,231,877	4.4%
Transfers In	\$4,558,383	\$3,676,719	\$3,566,719	\$3,611,704	(\$65,015)	-1.8%
Use of Fund Balance	<u>(\$3,540,847)</u>	<u>\$761,222</u>	<u>(\$130,358)</u>	<u>\$9,669,395</u>	<u>\$8,908,173</u>	1170.2%
TOTAL REVENUE - General Fund	\$257,160,351	\$260,074,515	\$267,846,963	\$280,149,550	\$20,075,035	7.7%
Expenditures (by function)						
Executive Services	\$3,337,426	\$5,014,724	\$3,742,244	\$3,613,644	(\$1,401,080)	-27.9%
Administrative Services	\$12,095,517	\$13,451,416	\$13,813,170	\$14,270,522	\$819,106	6.1%
Voter Services	\$422,650	\$438,212	\$442,963	\$488,162	\$49,950	11.4%
Judicial Administration	\$3,881,296	\$4,182,973	\$4,358,857	\$4,411,164	\$228,191	5.5%
Public Safety	\$49,408,242	\$51,058,464	\$54,162,233	\$55,736,974	\$4,678,510	9.2%
Public Works	\$7,871,562	\$9,247,281	\$9,317,605	\$9,176,519	(\$70,762)	-0.8%
Health & Welfare	\$19,687,811	\$19,621,211	\$21,175,737	\$20,332,663	\$711,452	3.6%
Parks, Recreation & Cultural	\$7,077,086	\$7,520,722	\$7,619,552	\$8,216,229	\$695,507	9.2%
Community Development	\$2,381,985	\$2,643,338	\$2,820,790	\$2,908,854	\$265,516	10.0%
Debt Service	\$10,035,276	\$10,293,341	\$10,246,286	\$10,059,002	(\$234,339)	-2.3%
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	\$116,198,851	\$123,471,682	\$127,699,437	\$129,213,733	\$5,742,051	4.7%
Tax Relief	<u>\$1,113,904</u>	<u>\$1,090,709</u>	<u>\$1,090,709</u>	<u>\$1,285,962</u>	<u>\$195,253</u>	17.9%
Subtotal - Recommended Budget	\$117,312,755	\$124,562,391	\$128,790,146	\$130,499,695	\$5,937,304	4.8%
Transfers Out	<u>\$139,847,596</u>	<u>\$135,512,124</u>	<u>\$139,056,817</u>	<u>\$149,649,855</u>	<u>\$14,137,731</u>	10.4%
TOTAL EXPENDITURES - General Fund	\$257,160,351	\$260,074,515	\$267,846,963	\$280,149,550	\$20,075,035	7.7%
Appropriated Expenditures (by category)						
Personnel (salaries & benefits)	\$63,650,803	\$68,162,111	\$70,523,145	\$72,482,965	\$4,320,854	6.3%
Operating (other than debt service)	\$41,691,141	\$44,273,016	\$46,134,144	\$45,684,591	\$1,411,575	3.2%
Debt Service	\$10,035,276	\$10,293,341	\$10,246,286	\$10,059,002	(\$234,339)	-2.3%
Capital	<u>\$821,631</u>	<u>\$743,214</u>	<u>\$795,862</u>	<u>\$987,175</u>	<u>\$243,961</u>	32.8%
TOTAL APPROPRIATED EXPENDITURES - General Fund	\$116,198,851	\$123,471,682	\$127,699,437	\$129,213,733	\$5,742,051	4.7%

Fund Balance - General Fund						
Beginning Fund Balance *	\$73,018,985	\$66,566,370	\$76,559,832	\$77,856,802	\$11,290,432	17.0%
Net gain (use) from operations	\$3,540,847	(\$761,222)	\$130,358	(\$9,669,395)	(\$8,908,173)	1170.2%
Ending Fund Balance	\$76,559,832	\$65,805,148	\$76,690,190	\$68,187,407	\$2,382,259	3.6%
Restricted, Committed, Assigned	\$8,343,533	\$2,954,469	\$3,280,639	\$3,229,602	275,133	9.3%
Fiscal Stability Reserve	\$45,243,039	\$45,243,039	\$46,685,131	47,391,540	2,148,501	4.7%
Budget Stabilization Reserve	\$3,057,114	\$3,057,114	\$3,102,764	\$4,179,844	\$1,122,730	36.7%
Health Insurance Reserve	\$3,991,639	\$3,800,000	\$4,000,000	\$4,000,000	\$200,000	5.3%
Economic Opportunities Reserve	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$0	0.0%
OPEB Reserve	\$1,900,000	\$1,900,000	\$1,900,000	\$1,900,000	\$0	0.0%
Fund Balance Net of Obligations & Reserves	\$12,024,507	\$6,850,526	\$15,721,656	\$5,486,421	(\$1,364,105)	-19.9%
Ending Fund Balance - General Fund	\$76,559,832	\$65,805,148	\$76,690,190	\$68,187,407	\$2,382,259	3.6%

*FY 2019 beginning Fund Balance was modified to reflect changes in expenditures estimated in the FY 2018 third quarter report which have not been factored into the FY 2018 Amended column.

FY 2019 Adopted Budget - Capital Projects Fund

	FY 2017 Actual	FY 2018 Adopted	FY 2018 Amended	FY 2019 Adopted	Variance (rec. to adopt) Amount	Percent
Revenues (by type)						
Property Taxes	\$0	\$0	\$0	\$0	\$0	n/a
Other Local Taxes	\$0	\$0	\$0	\$0	\$0	n/a
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	n/a
Charges for Services	\$0	\$0	\$0	\$0	\$0	n/a
Other Local Revenue	\$453,321	\$243,491	\$1,684,255	\$481,835	\$238,344	97.9%
Debt Proceeds	\$9,707,847	\$0	\$1,964,033	\$0	\$0	n/a
State Revenue	\$586,090	\$0	\$366,682	\$34,679	\$34,679	n/a
Federal Revenue	\$489,902	\$458,345	\$1,738,263	\$457,307	(\$1,038)	-0.2%
Subtotal - Revenue	\$11,237,160	\$701,836	\$5,753,233	\$973,821	\$271,985	38.8%
Transfers In	\$14,477,839	\$10,076,696	\$12,015,765	\$18,967,695	\$8,890,999	88.2%
Use of Fund Balance	(\$815,486)	(\$443,478)	\$47,076,925	(\$3,444,147)	(\$3,000,669)	676.6%
TOTAL REVENUE - Capital Projects Fund	\$24,899,513	\$10,335,054	\$64,845,923	\$16,497,369	\$6,162,315	59.6%

Expenditures (by function)						
Executive Services	\$0	\$0	\$0	\$0	\$0	n/a
Administrative Services	\$0	\$0	\$0	\$0	\$0	n/a
Voter Services	\$0	\$0	\$0	\$0	\$0	n/a
Judicial Administration	\$0	\$0	\$0	\$0	\$0	n/a
Public Safety	\$0	\$0	\$0	\$0	\$0	n/a
Public Works	\$0	\$0	\$0	\$0	\$0	n/a
Health & Welfare	\$0	\$0	\$0	\$0	\$0	n/a
Parks, Recreation & Cultural	\$0	\$0	\$0	\$0	\$0	n/a
Community Development	\$0	\$0	\$0	\$0	\$0	n/a
Debt Service	\$91,887	\$0	\$17,412	\$0	\$0	n/a
Capital Projects	\$23,566,300	\$9,838,216	\$64,291,673	\$15,920,062	\$6,081,846	61.8%
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	\$23,658,187	\$9,838,216	\$64,309,085	\$15,920,062	\$6,081,846	61.8%
Transfers Out	\$1,241,326	\$496,838	\$536,838	\$577,307	\$80,469	16.2%
TOTAL EXPENDITURES - Cap Proj Fund	\$24,899,513	\$10,335,054	\$64,845,923	\$16,497,369	\$6,162,315	59.6%

Appropriated Expenditures (by category)						
Personnel (salaries & benefits)	\$65,456	\$158,428	\$262,440	\$179,636	\$21,208	13.4%
Operating (other than debt service)	\$589,954	\$391,648	\$4,120,021	\$3,009,201	\$2,617,553	668.3%
Debt Service	\$91,887	\$0	\$17,412	\$0	\$0	n/a
Capital	\$22,910,890	\$9,288,140	\$59,909,212	\$12,731,225	\$3,443,085	37.1%
TOTAL APPROPRIATED EXPENDITURES - Cap Proj Fund	\$23,658,187	\$9,838,216	\$64,309,085	\$15,920,062	\$6,081,846	61.8%

Fund Balance - Capital Projects Fund						
Beginning Fund Balance	\$51,650,321	\$1,704,659	\$52,465,807	\$5,388,882	\$3,684,223	216.1%
Net gain (use) from operations	\$815,486	\$443,478	(\$47,076,925)	\$3,444,147	\$3,000,669	676.6%
Ending Fund Balance	\$52,465,807	\$2,148,137	\$5,388,882	\$8,833,029	\$6,684,892	311.2%

FY 2019 Adopted Budget - Economic Development Opportunities Fund

	FY 2017 Actual	FY 2018 Adopted	FY 2018 Amended	FY 2019 Adopted	Variance (rec. to adopt)	
					Amount	Percent
Revenues (by type)						
Property Taxes	\$0	\$0	\$0	\$0	\$0	n/a
Other Local Taxes	\$0	\$0	\$0	\$0	\$0	n/a
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	n/a
Charges for Services	\$0	\$0	\$0	\$0	\$0	n/a
Other Local Revenue	\$51,213	\$39,619	\$39,619	\$64,748	\$25,129	63.4%
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	\$51,213	\$39,619	\$39,619	\$64,748	\$25,129	63.4%
Transfers In	\$1,053,067	\$774,000	\$1,674,000	\$1,169,000	\$395,000	51.0%
Use of Fund Balance	\$55,349	\$93,136	\$93,136	\$46,365	(\$46,771)	-50.2%
TOTAL REVENUE - EDO Fund	\$1,159,629	\$906,755	\$1,806,755	\$1,280,113	\$373,358	41.2%
Expenditures (by function)						
Executive Services	\$0	\$0	\$0	\$0	\$0	n/a
Administrative Services	\$0	\$0	\$0	\$0	\$0	n/a
Voter Services	\$0	\$0	\$0	\$0	\$0	n/a
Judicial Administration	\$0	\$0	\$0	\$0	\$0	n/a
Public Safety	\$0	\$0	\$0	\$0	\$0	n/a
Public Works	\$0	\$0	\$0	\$0	\$0	n/a
Health & Welfare	\$0	\$0	\$0	\$0	\$0	n/a
Parks, Recreation & Cultural	\$0	\$0	\$0	\$0	\$0	n/a
Community Development	\$1,097,882	\$845,007	\$1,745,007	\$1,218,365	\$373,358	44.2%
Debt Service	\$61,747	\$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	\$0	\$0	\$0	\$0	\$0	n/a
Subtotal - Appropriated Expenditures	\$1,159,629	\$906,755	\$1,806,755	\$1,280,113	\$373,358	41.2%
Transfers Out	\$0	\$0	\$0	\$0	\$0	n/a
TOTAL EXPENDITURES - EDO Fund	\$1,159,629	\$906,755	\$1,806,755	\$1,280,113	\$373,358	41.2%
Appropriated Expenditures (by category)						
Personnel (salaries & benefits)	\$0	\$0	\$0	\$0	\$0	n/a
Operating (other than debt service)	\$1,097,882	\$845,007	\$1,745,007	\$1,218,365	\$373,358	44.2%
Debt Service	\$61,747	\$61,748	\$61,748	\$61,748	\$0	0.0%
Capital	\$0	\$0	\$0	\$0	\$0	n/a
TOTAL APPROPRIATED EXPENDITURES - EDO Fund	\$1,159,629	\$906,755	\$1,806,755	\$1,280,113	\$373,358	41.2%

Fund Balance - EDO Fund						
Beginning Fund Balance	\$636,261	\$319,328	\$580,912	\$487,776	\$168,448	52.8%
Net gain (use) from operations	(\$55,349)	(\$93,136)	(\$93,136)	(\$46,365)	\$46,771	-50.2%
Ending Fund Balance	\$580,912	\$226,192	\$487,776	\$441,411	\$215,219	95.1%

FY 2019 Adopted Budget - Fire-EMS Fee Fund

	FY 2017 Actual	FY 2018 Adopted	FY 2018 Amended	FY 2019 Adopted	Variance (rec. to adopt) Amount	Percent
Revenues (by type)						
Property Taxes	\$0	\$0	\$0	\$0	\$0	n/a
Other Local Taxes	\$0	\$0	\$0	\$0	\$0	n/a
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	n/a
Charges for Services	\$2,814,885	\$2,600,000	\$2,600,000	\$2,600,000	\$0	0.0%
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	\$2,814,885	\$2,600,000	\$2,600,000	\$2,600,000	\$0	0.0%
Transfers In	\$0	\$0	\$0	\$0	\$0	n/a
Use of (Addition to) Fund Balance	\$66,204	\$170,705	\$170,705	\$0	(\$170,705)	-100.0%
TOTAL REVENUE - Fire/EMS Fee Fund	\$2,881,089	\$2,770,705	\$2,770,705	\$2,600,000	(\$170,705)	-6.2%
Expenditures (by function)						
Executive Services	\$0	\$0	\$0	\$0	\$0	n/a
Administrative Services	\$0	\$0	\$0	\$0	\$0	n/a
Voter Services	\$0	\$0	\$0	\$0	\$0	n/a
Judicial Administration	\$0	\$0	\$0	\$0	\$0	n/a
Public Safety	\$0	\$0	\$0	\$0	\$0	n/a
Public Works	\$0	\$0	\$0	\$0	\$0	n/a
Health & Welfare	\$0	\$0	\$0	\$0	\$0	n/a
Parks, Recreation & Cultural	\$0	\$0	\$0	\$0	\$0	n/a
Community Development	\$0	\$0	\$0	\$0	\$0	n/a
Debt Service	\$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	\$2,881,089	\$2,770,705	\$2,770,705	\$2,600,000	(\$170,705)	-6.2%
TOTAL EXPENDITURES - Fire/EMS Fund	\$2,881,089	\$2,770,705	\$2,770,705	\$2,600,000	(\$170,705)	-6.2%
Appropriated Expenditures (by category)						
Personnel (salaries & benefits)	\$0	\$0	\$0	\$0	\$0	n/a
Operating (other than debt service)	\$0	\$0	\$0	\$0	\$0	n/a
Debt Service	\$0	\$0	\$0	\$0	\$0	n/a
Capital	\$0	\$0	\$0	\$0	\$0	n/a
TOTAL APPROPRIATED EXPENDITURES - Fire/EMS Fund	\$0	\$0	\$0	\$0	\$0	n/a

Fund Balance - Fire/EMS Fee Fund						
Beginning Fund Balance	\$357,742	\$353,896	\$291,538	\$120,833	(\$233,063)	-65.9%
Net gain (use) from operations	(\$66,204)	(\$170,705)	(\$170,705)	\$0	\$170,705	-100.0%
Ending Fund Balance	\$291,538	\$183,191	\$120,833	\$120,833	(\$62,358)	-34.0%

FY 2019 Adopted Budget - Code Compliance Fund

	FY 2017 Actual	FY 2018 Adopted	FY 2018 Amended	FY 2019 Adopted	Variance (rec. to adopt) Amount	Percent
Revenues (by type)						
Property Taxes	\$0	\$0	\$0	\$0	\$0	n/a
Other Local Taxes	\$0	\$0	\$0	\$0	\$0	n/a
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	n/a
Charges for Services	\$0	\$0	\$0	\$0	\$0	n/a
Other Local Revenue	\$3,683,238	\$3,151,028	\$3,276,910	\$3,584,643	\$433,615	13.8%
Debt Proceeds	\$0	\$0	\$0	\$0	\$0	n/a
State Revenue	\$0	\$0	\$0	\$0	\$0	n/a
Federal Revenue	\$0	\$0	\$0	\$0	\$0	n/a
Subtotal - Revenue	\$3,683,238	\$3,151,028	\$3,276,910	\$3,584,643	\$433,615	13.8%
Transfers In	\$949,826	\$869,335	\$869,335	\$898,974	\$29,639	3.4%
Use of (Addition to) Fund Balance	(\$412,772)	\$597,087	\$509,028	\$529,733	(\$67,354)	-11.3%
TOTAL REVENUE - Code Comp. Fund	\$4,220,292	\$4,617,450	\$4,655,273	\$5,013,350	\$395,900	8.6%
Expenditures (by function)						
Executive Services	\$0	\$0	\$0	\$0	\$0	n/a
Administrative Services	\$0	\$0	\$0	\$0	\$0	n/a
Voter Services	\$0	\$0	\$0	\$0	\$0	n/a
Judicial Administration	\$0	\$0	\$0	\$0	\$0	n/a
Public Safety	\$1,881,570	\$2,253,036	\$2,284,979	\$2,428,168	\$175,132	7.8%
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	\$1,570,139	\$1,740,611	\$1,746,491	\$1,856,599	\$115,988	6.7%
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	\$3,451,709	\$3,993,647	\$4,031,470	\$4,284,767	\$291,120	7.3%
Transfers Out	\$768,583	\$623,803	\$623,803	\$728,583	\$104,780	16.8%
TOTAL EXPENDITURES - Code Comp.	\$4,220,292	\$4,617,450	\$4,655,273	\$5,013,350	\$395,900	8.6%
Appropriated Expenditures (by category)						
Personnel (salaries & benefits)	\$2,914,140	\$3,100,011	\$3,492,049	\$3,698,394	\$598,383	19.3%
Operating (other than debt service)	\$474,987	\$823,154	\$468,467	\$577,123	(\$246,031)	-29.9%
Debt Service	\$0	\$0	\$0	\$0	\$0	n/a
Capital	\$62,582	\$70,482	\$70,954	\$9,250	(\$61,232)	-86.9%
TOTAL APPROPRIATED EXPENDITURES - Code Comp. Fund	\$3,451,709	\$3,993,647	\$4,031,470	\$4,284,767	\$291,120	7.3%

Fund Balance - Code Compliance Fund						
Beginning Fund Balance	\$1,664,453	\$1,259,933	\$2,077,225	\$1,568,197	\$308,264	24.5%
Net gain (use) from operations	\$412,772	(\$597,087)	(\$509,028)	(\$529,733)	\$67,354	-11.3%
Ending Fund Balance	\$2,077,225	\$662,846	\$1,568,197	\$1,038,464	\$375,618	56.7%
OPEB Reserve	\$544,900	\$544,900	\$544,900	\$544,900	\$0	0.0%
Stormwater Management Reserve	\$369,974	\$369,974	\$416,974	\$266,974	(\$103,000)	-27.8%
Fund Balance Net of Obligations & Reserves	\$1,162,351	(\$252,028)	\$606,323	\$226,590	\$478,618	-189.9%
Ending Fund Balance	\$2,077,225	\$662,846	\$1,568,197	\$1,038,464	\$375,618	56.7%

FY 2019 Adopted Budget - Transportation Fund

	FY 2017 Actual	FY 2018 Adopted	FY 2018 Amended	FY 2019 Adopted	Variance (rec. to adopt) Amount	Percent
Revenues (by type)						
Property Taxes	\$1,082,385	\$1,019,436	\$1,019,436	\$1,289,343	\$269,907	26.5%
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	\$4,270,711	\$3,687,002	\$3,687,002	\$5,198,915	\$1,511,913	41.0%
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	\$5,353,096	\$4,706,438	\$4,706,438	\$6,488,258	\$1,781,820	37.9%
Transfers In	\$875,945	\$876,134	\$876,134	\$874,186	(\$1,948)	-0.2%
Use of Fund Balance	\$771,974	\$2,970,529	\$2,970,529	\$970,334	(\$2,000,195)	-67.3%
TOTAL REVENUE - Trans. Fund	\$7,001,015	\$8,553,101	\$8,553,101	\$8,332,778	(\$220,323)	-2.6%
Expenditures (by function)						
Executive Services	\$0	\$0	\$0	\$0	\$0	n/a
Administrative Services	\$0	\$0	\$0	\$0	\$0	n/a
Voter Services	\$0	\$0	\$0	\$0	\$0	n/a
Judicial Administration	\$0	\$0	\$0	\$0	\$0	n/a
Public Safety	\$0	\$0	\$0	\$0	\$0	n/a
Public Works	\$0	\$0	\$0	\$0	\$0	n/a
Health & Welfare	\$0	\$0	\$0	\$0	\$0	n/a
Parks, Recreation & Cultural	\$0	\$0	\$0	\$0	\$0	n/a
Community Development	\$0	\$0	\$0	\$0	\$0	n/a
Debt Service	\$4,719,173	\$4,685,307	\$4,685,307	\$5,183,516	\$498,209	10.6%
Capital Projects	\$0	\$0	\$0	\$0	\$0	n/a
Transportation	\$2,204,356	\$3,673,013	\$3,673,013	\$3,049,262	(\$623,751)	-17.0%
Education	\$0	\$0	\$0	\$0	\$0	n/a
School Food Service	\$0	\$0	\$0	\$0	\$0	n/a
Subtotal - Appropriated Expenditures	\$6,923,529	\$8,358,320	\$8,358,320	\$8,232,778	(\$125,542)	-1.5%
Transfers Out	\$77,486	\$194,781	\$194,781	\$100,000	(\$94,781)	-48.7%
TOTAL EXPENDITURES - Trans. Fund	\$7,001,015	\$8,553,101	\$8,553,101	\$8,332,778	(\$220,323)	-2.6%
Appropriated Expenditures (by category)						
Personnel (salaries & benefits)	\$312,780	\$343,158	\$345,370	\$377,425	\$34,267	10.0%
Operating (other than debt service)	\$1,891,576	\$3,329,855	\$3,327,643	\$2,671,337	(\$658,518)	-19.8%
Debt Service	\$4,719,173	\$4,685,307	\$4,685,307	\$5,183,516	\$498,209	10.6%
Capital	\$0	\$0	\$0	\$500	\$500	n/a
TOTAL APPROPRIATED EXPENDITURES - Trans. Fund	\$6,923,529	\$8,358,320	\$8,358,320	\$8,232,778	(\$125,542)	-1.5%

Fund Balance - Transportation Fund						
Beginning Fund Balance	\$10,032,236	\$7,010,511	\$9,260,262	\$7,517,971	\$507,460	7.2%
Net gain (use) from operations	(\$771,974)	(\$2,970,529)	(\$2,970,529)	(\$970,334)	\$2,000,195	-67.3%
Ending Fund Balance	\$9,260,262	\$4,039,982	\$6,289,733	\$6,547,637	\$2,507,655	62.1%
OPEB Reserve	\$47,600	\$47,600	\$47,600	\$47,600	\$0	0.0%
Fund Balance Net of Obligations & Reserves	\$9,212,662	\$3,992,382	\$6,242,133	\$6,500,037	\$2,507,655	62.8%
Ending Fund Balance	\$9,260,262	\$4,039,982	\$6,289,733	\$6,547,637	\$2,507,655	62.1%

FY 2019 Adopted Budget - Joint Fleet Fund

	FY 2017 Actual	FY 2018 Adopted	FY 2018 Amended	FY 2019 Adopted	Variance (rec. to adopt) Amount	Percent
Revenues (by type)						
Property Taxes	\$0	\$0	\$0	\$0	\$0	n/a
Other Local Taxes	\$0	\$0	\$0	\$0	\$0	n/a
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	n/a
Charges for Services	\$2,440,705	\$2,733,110	\$2,733,110	\$2,733,110	\$0	0.0%
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	\$2,440,705	\$2,733,110	\$2,733,110	\$2,733,110	\$0	0.0%
Transfers In	\$0	\$0	\$0	\$0	\$0	n/a
Use of Fund Balance	\$9,945	\$27,000	\$27,000	\$87,172	\$60,172	222.9%
TOTAL REVENUE - Joint Fleet Fund	\$2,450,650	\$2,760,110	\$2,760,110	\$2,820,282	\$60,172	2.2%

Expenditures (by function)						
Executive Services	\$0	\$0	\$0	\$0	\$0	n/a
Administrative Services	\$0	\$0	\$0	\$0	\$0	n/a
Voter Services	\$0	\$0	\$0	\$0	\$0	n/a
Judicial Administration	\$0	\$0	\$0	\$0	\$0	n/a
Public Safety	\$0	\$0	\$0	\$0	\$0	n/a
Public Works	\$0	\$0	\$0	\$0	\$0	n/a
Health & Welfare	\$0	\$0	\$0	\$0	\$0	n/a
Parks, Recreation & Cultural	\$0	\$0	\$0	\$0	\$0	n/a
Community Development	\$0	\$0	\$0	\$0	\$0	n/a
Debt Service	\$0	\$0	\$0	\$0	\$0	n/a
Capital Projects	\$0	\$0	\$0	\$0	\$0	n/a
Transportation	\$2,450,650	\$2,760,110	\$2,760,110	\$2,820,282	\$60,172	2.2%
Education	\$0	\$0	\$0	\$0	\$0	n/a
School Food Service	\$0	\$0	\$0	\$0	\$0	n/a
Subtotal - Appropriated Expenditures	\$2,450,650	\$2,760,110	\$2,760,110	\$2,820,282	\$60,172	2.2%
Transfers Out	\$0	\$0	\$0	\$0	\$0	n/a
TOTAL EXPENDITURES - Joint Fleet Fund	\$2,450,650	\$2,760,110	\$2,760,110	\$2,820,282	\$60,172	2.2%

Appropriated Expenditures (by category)						
Personnel (salaries & benefits)	\$1,298,856	\$1,367,273	\$1,367,273	\$1,357,128	(\$10,145)	-0.7%
Operating (other than debt service)	\$1,138,903	\$1,361,193	\$1,361,193	\$1,375,982	\$14,789	1.1%
Debt Service	\$0	\$0	\$0	\$0	\$0	n/a
Capital	\$12,891	\$31,644	\$31,644	\$87,172	\$55,528	175.5%
TOTAL APPROPRIATED EXPENDITURES - Joint Fleet Fund	\$2,450,650	\$2,760,110	\$2,760,110	\$2,820,282	\$60,172	2.2%

Fund Balance - Joint Fleet Fund						
Beginning Fund Balance	\$583,084	\$537,928	\$573,139	\$546,139	\$8,211	1.5%
Net gain (use) from operations	(\$9,945)	(\$27,000)	(\$27,000)	(\$87,172)	(\$60,172)	222.9%
Ending Fund Balance	\$573,139	\$510,928	\$546,139	\$458,967	(\$51,961)	-10.2%

FY 2019 Adopted Budget - School Operating Fund

	FY 2017 Actual	FY 2018 Adopted	FY 2018 Amended	FY 2019 Adopted	Variance (adopt to adopt) Amount Percent		
Revenues (by type)							
Property Taxes	\$0	\$0	\$0	\$0	\$0	n/a	
Other Local Taxes	\$0	\$0	\$0	\$0	\$0	n/a	
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	n/a	
Charges for Services	\$0	\$0	\$0	\$0	\$0	n/a	
Other Local Revenue	\$4,735,774	\$5,300,355	\$5,762,923	\$5,416,867	\$116,512	2.2%	
Debt Proceeds	\$0	\$0	\$0	\$0	\$0	n/a	
State Revenue	\$130,392,751	\$134,413,474	\$134,902,646	\$141,752,553	\$7,339,079	5.5%	
Federal Revenue	<u>\$9,717,392</u>	<u>\$10,799,911</u>	<u>\$10,804,438</u>	<u>\$10,372,412</u>	<u>(\$427,499)</u>	-4.0%	
Subtotal - Revenue	\$144,845,917	\$150,513,740	\$151,470,007	\$157,541,832	\$7,028,092	4.7%	
Transfers In	\$122,763,655	\$124,075,315	\$125,512,336	\$128,492,093	\$4,416,778	3.6%	
Use of Fund Balance	<u>\$138,537</u>	<u>\$0</u>	<u>\$1,017,138</u>	<u>\$0</u>	<u>\$0</u>	n/a	
TOTAL REVENUE - School Op. Fund	\$267,748,109	\$274,589,055	\$277,999,481	\$286,033,925	\$11,444,870	4.2%	

Expenditures (by function)							
Executive Services	\$0	\$0	\$0	\$0	\$0	n/a	
Administrative Services	\$0	\$0	\$0	\$0	\$0	n/a	
Voter Services	\$0	\$0	\$0	\$0	\$0	n/a	
Judicial Administration	\$0	\$0	\$0	\$0	\$0	n/a	
Public Safety	\$0	\$0	\$0	\$0	\$0	n/a	
Public Works	\$0	\$0	\$0	\$0	\$0	n/a	
Health & Welfare	\$0	\$0	\$0	\$0	\$0	n/a	
Parks, Recreation & Cultural	\$0	\$0	\$0	\$0	\$0	n/a	
Community Development	\$0	\$0	\$0	\$0	\$0	n/a	
Debt Service	\$24,818,087	\$25,581,896	\$25,581,896	\$27,048,808	\$1,466,912	5.7%	
Capital Projects	\$0	\$0	\$0	\$0	\$0	n/a	
Transportation	\$0	\$0	\$0	\$0	\$0	n/a	
Education	\$242,866,152	\$248,943,289	\$252,353,715	\$258,921,247	\$9,977,958	4.0%	
School Food Service	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	n/a	
Subtotal - Appropriated Expenditures	\$267,684,239	\$274,525,185	\$277,935,611	\$285,970,055	\$11,444,870	4.2%	
Transfers Out	<u>\$63,870</u>	<u>\$63,870</u>	<u>\$63,870</u>	<u>\$63,870</u>	<u>\$0</u>	0.0%	
TOTAL EXPENDITURES - School Op. Func	\$267,748,109	\$274,589,055	\$277,999,481	\$286,033,925	\$11,444,870	4.2%	

Appropriated Expenditures (by category)							
Personnel (salaries & benefits)	\$211,572,226	\$217,945,900	\$219,556,691	\$228,959,107	\$11,013,207	5.1%	
Operating (other than debt service)	\$31,256,847	\$30,961,583	\$32,680,029	\$29,925,773	(\$1,035,810)	-3.3%	
Debt Service	\$24,818,087	\$25,581,896	\$25,581,896	\$27,048,808	\$1,466,912	5.7%	
Capital	<u>\$37,079</u>	<u>\$35,806</u>	<u>\$116,995</u>	<u>\$36,367</u>	<u>\$561</u>	1.6%	
TOTAL APPROPRIATED EXPENDITURES - School Op. Fund	\$267,684,239	\$274,525,185	\$277,935,611	\$285,970,055	\$11,444,870	4.2%	

Fund Balance - School Operating Fund							
Beginning Fund Balance	\$11,454,772	\$11,454,772	\$11,316,235	\$10,299,097	(\$1,155,675)	-10.1%	
Net gain (use) from operations	(\$138,537)	\$0	(\$1,017,138)	\$0	\$0	n/a	
Ending Fund Balance	\$11,316,235	\$11,454,772	\$10,299,097	\$10,299,097	(\$1,155,675)	-10.1%	
Restricted, Committed, Assigned	\$11,316,235	\$11,454,772	\$10,299,097	\$10,299,097	(\$1,155,675)	-10.1%	
Fund Balance Net of Obligations & Res	\$0	\$0	\$0	\$0	\$0	n/a	
Ending Fund Balance	\$11,316,235	\$11,454,772	\$10,299,097	\$10,299,097	\$0	0.0%	

Local Transfer Breakdown							
State Required Local Effort		\$54,018,514	\$54,018,514	\$57,978,170	\$3,959,656	7.3%	
State Required Local Match for Optional Programs		\$2,027,313	\$2,027,313	\$2,531,713	\$504,400	24.9%	
Required Local Match for Federal Grants		\$25,110,085	\$25,110,085	\$26,632,599	\$1,522,514		
Debt Service		\$25,581,896	\$25,581,896	\$27,048,808	\$1,466,912	5.7%	
Additional local Transfer		\$17,337,507	\$18,774,528	\$14,300,803	(\$3,036,704)	-17.5%	
Total Local Transfer	\$122,763,655	\$124,075,315	\$125,512,336	\$128,492,093	\$4,416,778	3.6%	

FY 2019 Adopted Budget - School Food Service Fund

	FY 2017 Actual	FY 2018 Adopted	FY 2018 Amended	FY 2019 Adopted	Variance (rec. to adopt) Amount	Percent
Revenues (by type)						
Property Taxes	\$0	\$0	\$0	\$0	\$0	n/a
Other Local Taxes	\$0	\$0	\$0	\$0	\$0	n/a
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	n/a
Charges for Services	\$0	\$0	\$0	\$0	\$0	n/a
Other Local Revenue	\$4,715,157	\$4,771,075	\$4,771,075	\$4,750,942	(\$20,133)	-0.4%
Debt Proceeds	\$0	\$0	\$0	\$0	\$0	n/a
State Revenue	\$224,314	\$235,749	\$235,749	\$257,160	\$21,411	9.1%
Federal Revenue	\$5,220,566	\$4,790,800	\$5,190,800	\$5,444,000	\$653,200	13.6%
Subtotal - Revenue	\$10,160,037	\$9,797,624	\$10,197,624	\$10,452,102	\$654,478	6.7%
Transfers In	\$63,870	\$63,870	\$63,870	\$63,870	\$0	0.0%
Use of Fund Balance	(\$378,774)	\$337,638	\$337,638	\$807,000	\$469,362	139.0%
TOTAL REVENUE - School Food Srvc. Fur	\$9,845,133	\$10,199,132	\$10,599,132	\$11,322,972	\$1,123,840	11.0%
Expenditures (by function)						
Executive Services	\$0	\$0	\$0	\$0	\$0	n/a
Administrative Services	\$0	\$0	\$0	\$0	\$0	n/a
Voter Services	\$0	\$0	\$0	\$0	\$0	n/a
Judicial Administration	\$0	\$0	\$0	\$0	\$0	n/a
Public Safety	\$0	\$0	\$0	\$0	\$0	n/a
Public Works	\$0	\$0	\$0	\$0	\$0	n/a
Health & Welfare	\$0	\$0	\$0	\$0	\$0	n/a
Parks, Recreation & Cultural	\$0	\$0	\$0	\$0	\$0	n/a
Community Development	\$0	\$0	\$0	\$0	\$0	n/a
Debt Service	\$0	\$0	\$0	\$0	\$0	n/a
Capital Projects	\$0	\$0	\$0	\$0	\$0	n/a
Transportation	\$0	\$0	\$0	\$0	\$0	n/a
Education	\$0	\$0	\$0	\$0	\$0	n/a
School Food Service	\$9,845,133	\$10,199,132	\$10,599,132	\$11,322,972	\$1,123,840	11.0%
Subtotal - Appropriated Expenditures	\$9,845,133	\$10,199,132	\$10,599,132	\$11,322,972	\$1,123,840	11.0%
Transfers Out	\$0	\$0	\$0	\$0	\$0	n/a
TOTAL EXPENDITURES - School Food Srvc	\$9,845,133	\$10,199,132	\$10,599,132	\$11,322,972	\$1,123,840	11.0%
Appropriated Expenditures (by category)						
Personnel (salaries & benefits)	\$2,237,572	\$2,643,648	\$2,534,754	\$2,563,251	(\$80,397)	-3.0%
Operating (other than debt service)	\$7,364,721	\$7,176,484	\$7,685,378	\$8,440,721	\$1,264,237	17.6%
Debt Service	\$0	\$0	\$0	\$0	\$0	n/a
Capital	\$242,840	\$379,000	\$379,000	\$319,000	(\$60,000)	-15.8%
TOTAL APPROPRIATED EXPENDITURES - School Food Srvc.	\$9,845,133	\$10,199,132	\$10,599,132	\$11,322,972	\$1,123,840	11.0%

Fund Balance - School Food Service Fund						
Beginning Fund Balance	\$3,220,894	\$3,220,894	\$3,599,668	\$3,262,030	\$41,136	1.3%
Net gain (use) from operations	\$378,774	(\$337,638)	(\$337,638)	(\$807,000)	(\$469,362)	139.0%
Ending Fund Balance	\$3,599,668	\$2,883,256	\$3,262,030	\$2,455,030	(\$428,226)	-14.9%

FY 2019 Adopted Budget - School Capital Projects Fund

	FY 2017 Actual	FY 2018 Adopted	FY 2018 Amended	FY 2019 Adopted	Variance (rec. to adopt) Amount	Percent
Revenues (by type)						
Property Taxes	\$0	\$0	\$0	\$0	\$0	n/a
Other Local Taxes	\$0	\$0	\$0	\$0	\$0	n/a
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	n/a
Charges for Services	\$0	\$0	\$0	\$0	\$0	n/a
Other Local Revenue	\$2,837	\$0	\$0	\$0	\$0	n/a
Debt Proceeds	\$22,610,882	\$27,361,447	\$27,546,650	\$30,799,918	\$3,438,471	12.6%
State Revenue	\$0	\$0	\$0	\$0	\$0	n/a
Federal Revenue	\$0	\$0	\$225,632	\$0	\$0	n/a
Subtotal - Revenue	\$22,613,719	\$27,361,447	\$27,772,282	\$30,799,918	\$3,438,471	12.6%
Transfers In	\$0	\$0	\$0	\$0	\$0	n/a
Use of Fund Balance	\$4,188,678	\$0	\$544,653	\$0	\$0	n/a
TOTAL REVENUE - School Cap. Proj. Fund	\$26,802,397	\$27,361,447	\$28,316,935	\$30,799,918	\$3,438,471	12.6%
Expenditures (by function)						
Executive Services	\$0	\$0	\$0	\$0	\$0	n/a
Administrative Services	\$0	\$0	\$0	\$0	\$0	n/a
Voter Services	\$0	\$0	\$0	\$0	\$0	n/a
Judicial Administration	\$0	\$0	\$0	\$0	\$0	n/a
Public Safety	\$0	\$0	\$0	\$0	\$0	n/a
Public Works	\$0	\$0	\$0	\$0	\$0	n/a
Health & Welfare	\$0	\$0	\$0	\$0	\$0	n/a
Parks, Recreation & Cultural	\$0	\$0	\$0	\$0	\$0	n/a
Community Development	\$0	\$0	\$0	\$0	\$0	n/a
Debt Service	\$216,123	\$0	\$185,203	\$0	\$0	n/a
Capital Projects	\$26,586,274	\$27,361,447	\$28,131,732	\$30,799,918	\$3,438,471	12.6%
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	\$26,802,397	\$27,361,447	\$28,316,935	\$30,799,918	\$3,438,471	12.6%
Transfers Out	\$0	\$0	\$0	\$0	\$0	n/a
TOTAL EXPENDITURES - School Cap. Proj.	\$26,802,397	\$27,361,447	\$28,316,935	\$30,799,918	\$3,438,471	12.6%
Appropriated Expenditures (by category)						
Personnel (salaries & benefits)	\$0	\$0	\$0	\$0	\$0	n/a
Operating (other than debt service)	\$0	\$0	\$0	\$0	\$0	n/a
Debt Service	\$216,123	\$0	\$185,203	\$0	\$0	n/a
Capital	\$26,586,274	\$27,361,447	\$28,131,732	\$30,799,918	\$3,438,471	12.6%
TOTAL APPROPRIATED EXPENDITURES - School Cap. Proj.	\$26,802,397	\$27,361,447	\$28,316,935	\$30,799,918	\$3,438,471	12.6%

Fund Balance - School Cap. Proj. Fund						
Beginning Fund Balance	\$4,852,555	\$19,327	\$663,877	\$119,224	\$99,897	516.9%
Net gain (use) from operations	(\$4,188,678)	\$0	(\$544,653)	\$0	\$0	n/a
Ending Fund Balance	\$663,877	\$19,327	\$119,224	\$119,224	\$99,897	516.9%

FY 2019 Adopted Budget - Utilities Operating Fund

	FY 2017 Actual	FY 2018 Adopted	FY 2018 Amended	FY 2019 Adopted	Variance (rec. to adopt) Amount	Percent
Revenues (by type)						
Property Taxes	\$0	\$0	\$0	\$0	\$0	n/a
Other Local Taxes	\$0	\$0	\$0	\$0	\$0	n/a
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	n/a
Charges for Services	\$31,085,482	\$30,651,496	\$30,651,496	\$32,324,962	\$1,673,466	5.5%
Other Local Revenue	\$1,896,062	\$1,715,914	\$1,787,172	\$1,796,600	\$80,686	4.7%
Debt Proceeds	\$0	\$0	\$0	\$0	\$0	n/a
State Revenue	\$0	\$0	\$0	\$0	\$0	n/a
Federal Revenue	\$501,861	\$501,861	\$501,861	\$503,478	\$1,617	0.3%
Subtotal - Revenue	\$33,483,405	\$32,869,271	\$32,940,529	\$34,625,040	\$1,755,769	5.3%
Transfers In	\$194,156	\$138,493	\$138,493	\$220,000	\$81,507	58.9%
Use of Fund Balance	\$886,718	\$7,808,120	\$8,528,197	(\$1,896,188)	(\$9,704,308)	-124.3%
TOTAL REVENUE - Utilities Op Fund	\$34,564,279	\$40,815,884	\$41,607,219	\$32,948,852	(\$7,867,032)	-19.3%

Expenditures (by function)						
Executive Services	\$0	\$0	\$0	\$0	\$0	n/a
Administrative Services	\$0	\$0	\$0	\$0	\$0	n/a
Voter Services	\$0	\$0	\$0	\$0	\$0	n/a
Judicial Administration	\$0	\$0	\$0	\$0	\$0	n/a
Public Safety	\$0	\$0	\$0	\$0	\$0	n/a
Public Works	\$17,368,497	\$20,317,819	\$20,385,789	\$21,784,422	\$1,466,603	7.2%
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	\$10,095,030	\$10,609,624	\$10,609,624	\$10,586,523	(\$23,101)	-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	\$0	\$0	\$0	\$0	\$0	n/a
Subtotal - Appropriated Expenditures	\$27,463,527	\$30,927,443	\$30,995,413	\$32,370,945	\$1,443,502	4.7%
Transfers Out	\$7,100,752	\$9,888,441	\$10,611,806	\$577,907	(\$9,310,534)	-94.2%
TOTAL EXPENDITURES - Utilities Op Fun	\$34,564,279	\$40,815,884	\$41,607,219	\$32,948,852	(\$7,867,032)	-19.3%

Appropriated Expenditures (by category)						
Personnel (salaries & benefits)	\$10,071,310	\$10,503,120	\$10,759,881	\$11,315,287	\$812,167	7.7%
Operating (other than debt service)	\$6,965,423	\$9,382,896	\$9,167,917	\$9,433,785	\$50,889	0.5%
Debt Service	\$10,095,030	\$10,609,624	\$10,609,624	\$10,586,523	(\$23,101)	-0.2%
Capital	\$331,764	\$431,803	\$457,991	\$1,035,350	\$603,547	139.8%
TOTAL APPROPRIATED EXPENDITURES - Utilities Op Fund	\$27,463,527	\$30,927,443	\$30,995,413	\$32,370,945	\$1,443,502	4.7%

Fund Balance - Utilities Operating Fund						
Beginning Fund Balance	\$44,272,986	\$40,457,710	43,386,268	\$34,858,071	(\$5,599,639)	-13.8%
Net gain (use) from operations	(\$886,718)	(\$7,808,120)	(\$8,528,197)	\$1,896,188	\$9,704,308	-124.3%
Ending Fund Balance	\$43,386,268	\$32,649,590	\$34,858,071	\$36,754,259	\$4,104,669	12.6%
OPEB Reserve	\$2,156,600	\$2,156,600	\$2,156,600	\$2,156,600	\$0	0.0%
Fund Balance Net of Obligations & Res	\$41,229,668	\$30,492,990	\$32,701,471	\$34,597,659	\$4,104,669	13.5%
Ending Fund Balance	\$43,386,268	\$32,649,590	\$34,858,071	\$36,754,259	\$4,104,669	12.6%

FY 2019 Adopted Budget - Utilities Capital Projects Fund

	FY 2017 Actual	FY 2018 Adopted	FY 2018 Amended	FY 2019 Adopted	Variance (rec. to adopt) Amount	Percent
Revenues (by type)						
Property Taxes	\$0	\$0	\$0	\$0	\$0	n/a
Other Local Taxes	\$0	\$0	\$0	\$0	\$0	n/a
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	n/a
Charges for Services	\$5,706,980	\$2,637,970	\$2,637,970	\$3,621,970	\$984,000	37.3%
Other Local Revenue	\$312,153	\$808,716	\$2,651,924	\$4,108,812	\$3,300,096	408.1%
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	\$6,019,133	\$3,446,686	\$5,289,894	\$7,730,782	\$4,284,096	124.3%
Transfers In	\$1,175,892	\$9,000,000	\$9,070,829	\$0	(\$9,000,000)	-100.0%
Use of Fund Balance	\$4,234,733	(\$380,086)	\$34,735,654	\$2,217,669	\$2,597,755	-683.5%
TOTAL REVENUE - Utilities Cap Proj Fund	\$11,429,758	\$12,066,600	\$49,096,377	\$9,948,451	(\$2,118,149)	-17.6%
Expenditures (by function)						
Executive Services	\$0	\$0	\$0	\$0	\$0	n/a
Administrative Services	\$0	\$0	\$0	\$0	\$0	n/a
Voter Services	\$0	\$0	\$0	\$0	\$0	n/a
Judicial Administration	\$0	\$0	\$0	\$0	\$0	n/a
Public Safety	\$0	\$0	\$0	\$0	\$0	n/a
Public Works	\$0	\$0	\$0	\$0	\$0	n/a
Health & Welfare	\$0	\$0	\$0	\$0	\$0	n/a
Parks, Recreation & Cultural	\$0	\$0	\$0	\$0	\$0	n/a
Community Development	\$0	\$0	\$0	\$0	\$0	n/a
Debt Service	\$0	\$0	\$0	\$0	\$0	n/a
Capital Projects	\$11,429,758	\$12,066,600	\$49,096,377	\$9,948,451	(\$2,118,149)	-17.6%
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	\$11,429,758	\$12,066,600	\$49,096,377	\$9,948,451	(\$2,118,149)	-17.6%
Transfers Out	\$0	\$0	\$0	\$0	\$0	n/a
TOTAL EXPENDITURES - Utilities Cap Proj	\$11,429,758	\$12,066,600	\$49,096,377	\$9,948,451	(\$2,118,149)	-17.6%
Appropriated Expenditures (by category)						
Personnel (salaries & benefits)	\$0	\$0	\$0	\$0	\$0	n/a
Operating (other than debt service)	\$0	\$0	\$0	\$0	\$0	n/a
Debt Service	\$0	\$0	\$0	\$0	\$0	n/a
Capital	\$11,429,758	\$12,066,600	\$49,096,377	\$9,948,451	(\$2,118,149)	-17.6%
TOTAL APPROPRIATED EXPENDITURES - Utilities Cap Proj	\$11,429,758	\$12,066,600	\$49,096,377	\$9,948,451	(\$2,118,149)	-17.6%

Fund Balance - Utilities Cap. Proj. Fund						
Beginning Fund Balance	\$46,379,658	\$3,800,475	\$42,144,925	\$7,409,271	\$3,608,796	95.0%
Net gain (use) from operations	(\$4,234,733)	\$380,086	(\$34,735,654)	(\$2,217,669)	(\$2,597,755)	-683.5%
Ending Fund Balance	\$42,144,925	\$4,180,561	\$7,409,271	\$5,191,602	\$1,011,041	24.2%

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 2019 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 2019		Variance	
	Beginning	Ending	Amount	Percent
General Fund	\$77,856,802	\$68,187,407	(\$9,669,395)	(12.5%)
Capital Projects Fund	5,388,882	8,833,029	3,444,147	63.9%
Economic Development Opportunities Fund	487,776	441,411	(46,365)	(9.5%)
Fire/EMS Service Fee Fund	120,833	120,833	0	0%
Code Compliance Fund	1,568,197	1,038,464	(529,733)	(33.8%)
Transportation Fund	7,517,971	6,547,637	(970,334)	(12.9%)
School Operating Fund	10,299,097	10,299,097	0	0%
School Food Service Fund	3,262,030	2,455,030	(807,000)	(24.7%)
School Capital Projects Fund	119,224	119,224	0	0%
Joint Fleet Maintenance Fund	546,139	458,967	(87,172)	(16.0%)
Utilities Operating Fund	34,858,071	36,754,259	1,896,188	5.4%
Utilities Capital Projects Fund	7,409,271	5,191,602	(2,217,669)	(29.9%)

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

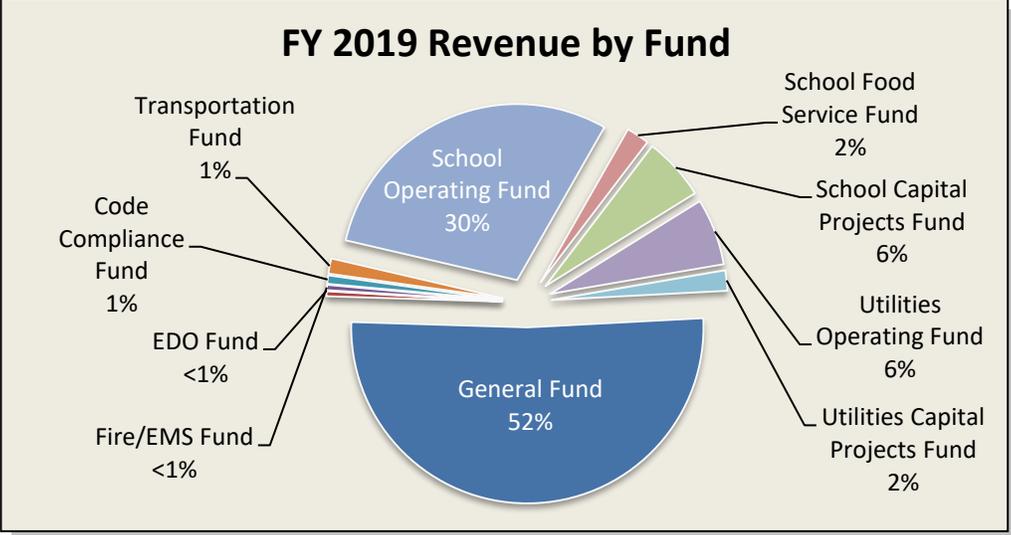
General Fund: \$8,595,000 is used for an added transfer to the Capital Projects Fund to reduce the amount of borrowing to occur during the five-year CIP period. Specifically, this \$8.6 million will be used for construction of a new office building for DSS and the Health Department. \$319,871 is budgeted for use on various one-time purchases. \$270,000 of the budgeted use of fund balance is use of the Economic Opportunities Reserves for approved economic incentives. Additionally, \$250,000 is used for a one-time transfer to the Schools. \$234,524 is used for first year start-up and operating costs of two new satellite library branches in the County.

Capital Projects Fund: The \$9.8 million fiscal policy transfer from the General Fund to the Capital Projects Fund and the \$8.6 million additional transfer exceed cash-funded FY 2019 projects by \$3,444,147. This \$3.4 million will be used to fund out-year projects in the five-year CIP.

Economic Development Opportunities Fund:	\$46,365 is used because FY 2019 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:	\$200,000 of the fund balance is allocated as a transfer to the General Fund as repayment of the FY 2019 costs of the Trakit-9 software upgrade project. Additionally, \$5,000 of previously accumulated stormwater management fees are budgeted for continuation of a stormwater management plan through which the County is establishing a mussel farming operation. Additionally, \$324,733 of the fund balance is used because FY 2019 costs exceed projected revenues.
Transportation Fund:	\$673,371 of the \$1.0 million use of fund balance is use of previous years' 10% set asides from the Cosner's Corner, Harrison Crossing, Lee Hill East and Lee Hill West commercial developments that had been reserved within the fund balance. \$498,246 is used to reserve the budgeted special taxes for four special service districts. Netting against these two uses is a \$201,283 addition to the fund balance where other-than-service district revenue exceeds other-than-service district expenses.
School Food Service Fund:	\$807,000 of the fund balance is planned for capital needs such as replacement food service fixtures/equipment.
Joint Fleet Maintenance Fund:	\$87,172 of the fund balance is planned for use for one-time equipment purchases in FY 2019.
Utilities Operating Fund:	Revenue to the Utilities Operating Fund exceeds FY 2019 expenditures by \$1,896,188.
Utilities Capital Projects Fund:	\$2,217,669 of the fund balance is used in FY 2019 to cash-fund Utilities capital projects and to eliminate the need to borrow funds for these projects.

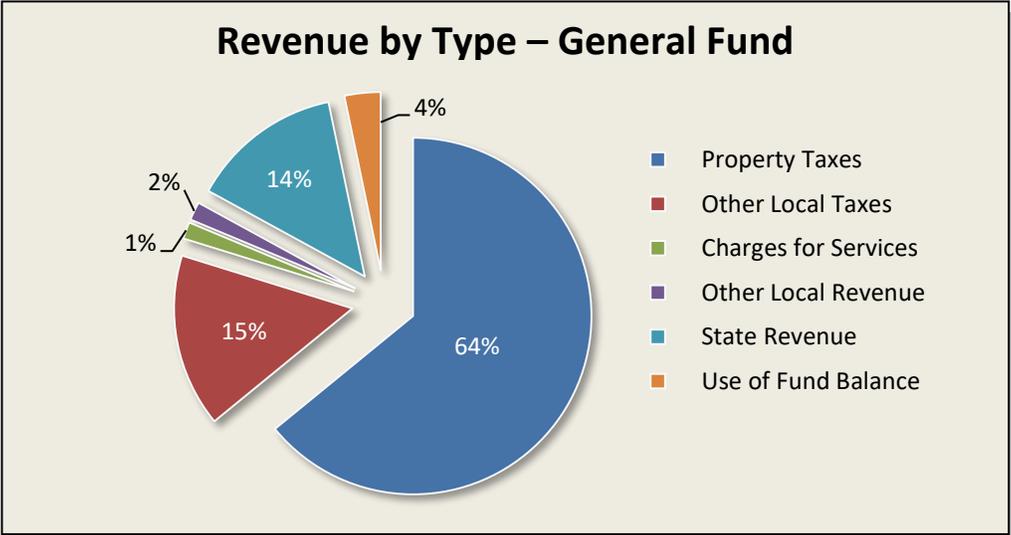
Revenues

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.



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 2019 Revenue Detail by Fund

	FY 2017 Actual	FY 2018 Adopted	FY 2018 Amended	FY 2019 Adopted	Variance (adopt to adopt)	
					Amount	Percent
GENERAL FUND						
<u>Real Property Taxes:</u>						
Current Taxes Real Estate	\$114,607,132	\$115,711,484	\$118,423,222	\$122,811,539	\$7,100,055	6.1%
Delinquent Taxes Real Estate	\$1,759,806	\$2,005,864	\$1,383,320	\$2,024,237	\$18,373	0.9%
Deferred Taxes	\$160,596	\$200,000	\$353,696	\$200,000	\$0	0.0%
Current Taxes Public Svc Real Estate	\$3,662,820	\$3,544,427	\$3,193,046	\$3,468,506	(\$75,921)	-2.1%
<i>Subtotal - Real Property</i>	<i>\$120,190,354</i>	<i>\$121,461,775</i>	<i>\$123,353,284</i>	<i>\$128,504,282</i>	<i>\$7,042,507</i>	<i>5.8%</i>
<u>Personal Property Taxes:</u>						
Current Taxes Personal Property	\$38,464,637	\$38,881,080	\$39,775,404	\$41,095,404	\$2,214,324	5.7%
Delinquent Taxes Personal Property	\$3,607,129	\$3,888,108	\$3,569,418	\$4,107,540	\$219,432	5.6%
Current Taxes Mobile Home	\$60,146	\$60,000	\$60,000	\$60,000	\$0	0.0%
Delinquent Taxes Mobile Home	\$19,250	\$20,000	\$20,000	\$20,000	\$0	0.0%
<i>Subtotal - Personal Property</i>	<i>\$42,151,162</i>	<i>\$42,849,188</i>	<i>\$43,424,822</i>	<i>\$45,282,944</i>	<i>\$2,433,756</i>	<i>5.7%</i>
<u>Other Property Taxes:</u>						
Current Taxes Heavy Equipment	\$361,759	\$302,313	\$302,313	\$326,645	\$24,332	8.0%
Delinquent Taxes Heavy Equipment	\$263	\$10,000	\$12,246	\$10,000	\$0	0.0%
Current Taxes Machinery & Tools	\$631,686	\$701,197	\$625,000	\$608,511	(\$92,686)	-13.2%
Delinquent Taxes Machinery & Tools	\$77,834	\$30,000	\$30,000	\$30,000	\$0	0.0%
<i>Subtotal - Other Property</i>	<i>\$1,071,542</i>	<i>\$1,043,510</i>	<i>\$969,559</i>	<i>\$975,156</i>	<i>(\$68,354)</i>	<i>-6.6%</i>
<u>Penalties & Interest on Taxes:</u>						
Penalties	\$1,652,138	\$1,600,000	\$1,650,000	\$1,600,000	\$0	0.0%
Interest	\$719,292	\$875,468	\$750,000	\$750,000	(\$125,468)	-14.3%
<i>Subtotal - Penalties & Interest on Taxes</i>	<i>\$2,371,430</i>	<i>\$2,475,468</i>	<i>\$2,400,000</i>	<i>\$2,350,000</i>	<i>(\$125,468)</i>	<i>-5.1%</i>
Total Property Taxes	\$165,784,488	\$167,829,941	\$170,147,665	\$177,112,382	\$9,282,441	5.5%
<u>Sales Tax:</u>						
Local Sales Tax	\$17,707,867	\$17,952,000	\$17,952,000	\$18,487,405	\$535,405	3.0%
<i>Subtotal - Sales Tax</i>	<i>\$17,707,867</i>	<i>\$17,952,000</i>	<i>\$17,952,000</i>	<i>\$18,487,405</i>	<i>\$535,405</i>	<i>3.0%</i>
<u>Utility Tax:</u>						
Consumer Utility Tax	\$2,601,318	\$2,500,000	\$2,650,000	\$2,500,000	\$0	0.0%
<i>Subtotal - Utility Tax</i>	<i>\$2,601,318</i>	<i>\$2,500,000</i>	<i>\$2,650,000</i>	<i>\$2,500,000</i>	<i>\$0</i>	<i>0.0%</i>
<u>Other Local Taxes:</u>						
Business License Tax	\$4,372,885	\$4,219,000	\$4,700,000	\$4,250,000	\$31,000	0.7%
Daily Rental Tax	\$63,434	\$50,000	\$50,000	\$50,000	\$0	0.0%
Utility Gross Receipts Tax	\$634,806	\$700,000	\$600,000	\$650,000	(\$50,000)	-7.1%
Local Vehicle License Fee	\$3,126,291	\$3,000,000	\$3,250,000	\$3,100,000	\$100,000	3.3%
Bank Stock Tax	\$745,785	\$600,000	\$700,000	\$625,000	\$25,000	4.2%
Recordation Tax	\$3,021,650	\$2,400,000	\$2,750,000	\$2,400,000	\$0	0.0%
Transient Occupancy Tax	\$1,452,225	\$1,300,000	\$1,500,000	\$1,475,000	\$175,000	13.5%
Meals Tax	\$8,836,806	\$8,925,000	\$9,000,000	\$9,197,848	\$272,848	3.1%
<i>Subtotal - Other Local Taxes</i>	<i>\$22,253,882</i>	<i>\$21,194,000</i>	<i>\$22,550,000</i>	<i>\$21,747,848</i>	<i>\$553,848</i>	<i>2.6%</i>
Total Other Local Taxes	\$42,563,067	\$41,646,000	\$43,152,000	\$42,735,253	\$1,089,253	2.6%

FY 2019 Revenue Detail by Fund

	FY 2017 Actual	FY 2018 Adopted	FY 2018 Amended	FY 2019 Adopted	Variance (adopt to adopt)	
					Amount	Percent
Licenses & Permits:						
Dog Tag Licenses	\$66,149	\$75,000	\$75,000	\$75,000	\$0	0.0%
Land Use Application Fees	\$964	\$1,000	\$1,000	\$1,000	\$0	0.0%
Transfer Fees	\$5,504	\$5,000	\$5,000	\$5,000	\$0	0.0%
Well/Septic Permit Fees	\$44,175	\$30,000	\$35,000	\$40,000	\$10,000	33.3%
Commercial Vehicle Disposal Fee	\$17,150	\$12,000	\$18,000	\$15,000	\$3,000	25.0%
Solicitor Permits	\$880	\$1,200	\$1,200	\$1,200	\$0	0.0%
Gun Permits	\$76,808	\$65,000	\$75,000	\$70,000	\$5,000	7.7%
Open Air Burning Permit	\$5,150	\$6,000	\$6,000	\$6,000	\$0	0.0%
Fire & Safety Inspection Fee	\$93,734	\$143,000	\$143,000	\$143,000	\$0	0.0%
Towing Application/Inspection Fee	\$2,650	\$5,000	\$5,000	\$5,000	\$0	0.0%
Massage Parlor Fees	\$2,775	\$2,000	\$2,000	\$2,000	\$0	0.0%
Total Licenses & Permits	\$315,939	\$345,200	\$366,200	\$363,200	\$18,000	5.2%
Charges for Services:						
Excess Fees of Clerk	\$150,344	\$100,000	\$100,000	\$110,000	\$10,000	10.0%
Sheriff's Fees	\$1,318	\$4,099	\$4,099	\$4,099	\$0	0.0%
Clerk of Court Subscriptions	\$65,250	\$44,000	\$50,000	\$50,000	\$6,000	13.6%
Courthouse Maintenance Fees	\$41,478	\$45,000	\$45,000	\$45,000	\$0	0.0%
Copying Fees	\$11,279	\$16,000	\$12,000	\$13,000	(\$3,000)	-18.8%
Circuit Court Judgeship	\$0	\$0	\$0	\$0	\$0	n/a
Commonwealth's Attorney Fees	\$26,057	\$25,000	\$25,000	\$25,000	\$0	0.0%
Other Sheriff Fees	\$89,988	\$93,000	\$93,000	\$93,000	\$0	0.0%
Em Rescue Svc Fees	\$19,288	\$10,000	\$20,000	\$16,000	\$6,000	60.0%
Animal Shelter Fees	\$195,558	\$175,000	\$190,000	\$187,000	\$12,000	6.9%
Rabies Vaccinations	\$7,548	\$7,500	\$7,500	\$7,500	\$0	0.0%
Street Lights	\$6,168	\$6,500	\$6,500	\$6,500	\$0	0.0%
Refuse Disposal Fees	\$1,975,586	\$1,800,000	\$2,100,000	\$1,900,000	\$100,000	5.6%
Weed & Debris Fee	\$11,143	\$10,000	\$10,000	\$10,000	\$0	0.0%
Recycling Revenues	\$375,704	\$285,000	\$460,000	\$285,000	\$0	0.0%
Recreation Registration Fees	\$280,678	\$292,115	\$292,115	\$285,625	(\$6,490)	-2.2%
Loriella Park Admission	\$61,250	\$49,660	\$49,660	\$54,645	\$4,985	10.0%
Ni River Reservoir Fees	\$20,533	\$20,780	\$20,780	\$20,950	\$170	0.8%
Hunting Run Reservoir Fees	\$23,855	\$21,720	\$24,000	\$22,670	\$950	4.4%
Self-Supporting Activities	\$161,608	\$139,200	\$139,200	\$142,500	\$3,300	2.4%
Tourism Event Admissions	\$3,429	\$0	\$5,000	\$3,000	\$3,000	n/a
Stonewall Jackson Run Fee	\$6,545	\$7,000	\$0	\$0	(\$7,000)	-100.0%
Tourism Event Vendor Fee	\$0	\$100	\$100	\$0	(\$100)	-100.0%
Planning Department Publications	\$687	\$600	\$600	\$700	\$100	16.7%
Sale of Publications	\$25	\$0	\$25	\$0	\$0	n/a
Plat Filing Fees	\$177,373	\$199,290	\$199,290	\$223,347	\$24,057	12.1%
Telecommunications Review Fee	\$0	\$15,000	\$15,000	\$15,000	\$0	0.0%
Planning Review Fee	\$306,726	\$259,380	\$295,000	\$259,718	\$338	0.1%
GIS Fees	\$161,262	\$180,000	\$180,000	\$180,000	\$0	0.0%
Annual PEG Fee Grant	\$186,710	\$180,000	\$185,329	\$180,000	\$0	0.0%
Total Charges for Services	\$4,367,390	\$3,985,944	\$4,529,198	\$4,140,254	\$154,310	3.9%

FY 2019 Revenue Detail by Fund

	FY 2017 Actual	FY 2018 Adopted	FY 2018 Amended	FY 2019 Adopted	Variance (adopt to adopt)	
					Amount	Percent
Other Local Revenue:						
County Court Fines	\$404,030	\$400,000	\$350,000	\$400,000	\$0	0.0%
False Fire Alarm Fines	\$0	\$5,000	\$5,000	\$5,000	\$0	0.0%
DNA Local Fee (Clerk of Court)	\$1,986	\$1,300	\$2,500	\$1,500	\$200	15.4%
Jail Admin Fee (Clerk of Court)	\$17,321	\$15,000	\$16,000	\$15,000	\$0	0.0%
Crthouse Security Fee (Clerk of Court)	\$134,667	\$135,000	\$135,000	\$135,000	\$0	0.0%
Interest on Investments	\$258,383	\$300,000	\$700,000	\$500,000	\$200,000	66.7%
Interest on Trigon Stock	\$6,485	\$5,000	\$10,000	\$5,000	\$0	0.0%
Insurance Dividend	\$0	\$0	\$0	\$0	\$0	n/a
Rental of General Property	\$59,727	\$61,228	\$61,228	\$61,228	\$0	0.0%
Use of Park Facilities	\$46,619	\$45,000	\$45,000	\$45,000	\$0	0.0%
Loriella Park Concessions	\$19,756	\$14,250	\$14,250	\$16,275	\$2,025	14.2%
Antenna Tower Rental	\$282,717	\$343,470	\$307,402	\$314,373	(\$29,097)	-8.5%
Railroad Reimbursement	\$209,042	\$200,000	\$200,000	\$200,000	\$0	0.0%
<i>Subtotal - Other Local Revenue</i>	<i>\$1,440,733</i>	<i>\$1,525,248</i>	<i>\$1,846,380</i>	<i>\$1,698,376</i>	<i>\$173,128</i>	<i>11.4%</i>
Miscellaneous:						
VOPEX	\$0	\$30,000	\$60,000	\$30,000	\$0	n/a
Court Restitution - Sheriff	\$2,542	\$0	\$3,049	\$0	\$0	n/a
Court Restitution - Animal Control	\$1,735	\$0	\$9,000	\$0	\$0	n/a
Non-Taxable Tourism Miscellaneous	\$0	\$100	\$100	\$100	\$0	0.0%
Taxable Tourism Miscellaneous	\$1,647	\$3,000	\$3,000	\$3,000	\$0	0.0%
Sale of Surplus Property	\$19,597	\$50,000	\$60,000	\$30,000	(\$20,000)	-40.0%
Parks & Rec Sale Items	\$817	\$1,000	\$1,000	\$1,000	\$0	0.0%
Administrative Collection Fee	\$604,479	\$500,000	\$500,000	\$550,000	\$50,000	10.0%
Miscellaneous	\$89,745	\$37,000	\$80,760	\$37,200	\$200	0.5%
Water/Sewer Administration Fee	\$1,788,104	\$2,035,431	\$1,800,000	\$1,841,388	(\$194,043)	-9.5%
Other Local Revenue Sources	\$18,750	\$12,272	\$16,452	\$12,000	(\$272)	-2.2%
Proffers	\$0	\$0	\$0	\$0	\$0	n/a
Insurance Recovery Revenue	\$134,989	\$0	\$77,623	\$55,000	\$55,000	n/a
Donations	\$93,486	\$0	\$75,000	\$0	\$0	n/a
Tourism Commission Event Donations	\$40,160	\$41,425	\$41,380	\$41,425	\$0	0.0%
Training Fees	\$684	\$0	\$2,620	\$0	\$0	n/a
FOIA Reimbursement	\$600	\$200	\$900	\$200	\$0	0.0%
DSS/CSA Local Revenue	\$57,663	\$0	\$0	\$0	\$0	n/a
Sheriff Local Services	\$267,201	\$175,000	\$250,000	\$275,000	\$100,000	57.1%
Land Sale Surplus	\$0	\$0	\$0	\$0	\$0	n/a
<i>Subtotal - Miscellaneous</i>	<i>\$3,122,199</i>	<i>\$2,885,428</i>	<i>\$2,980,884</i>	<i>\$2,876,313</i>	<i>(\$9,115)</i>	<i>-0.3%</i>
Total Other Local Revenue	\$4,562,932	\$4,410,676	\$4,827,264	\$4,574,689	\$164,013	3.7%
Non-Categorical State Aid:						
Motor Vehicle Carrier Taxes	\$49,913	\$52,000	\$51,124	\$52,000	\$0	0.0%
Mobile Home Titling Taxes	\$81,623	\$50,000	\$73,293	\$60,000	\$10,000	20.0%
Communication Sales Tax	\$4,455,195	\$4,500,000	\$4,350,000	\$4,500,000	\$0	0.0%
Grantor's Tax	\$613,375	\$420,000	\$550,000	\$420,000	\$0	0.0%
DMV Rental Tax	\$456,730	\$425,000	\$450,000	\$450,000	\$25,000	5.9%
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>\$20,166,258</i>	<i>\$19,956,422</i>	<i>\$19,983,839</i>	<i>\$19,991,422</i>	<i>\$35,000</i>	<i>0.2%</i>

FY 2019 Revenue Detail by Fund

	FY 2017 Actual	FY 2018 Adopted	FY 2018 Amended	FY 2019 Adopted	Variance (adopt to adopt)	
					Amount	Percent
<u>Shared Expenses:</u>						
Commonwealth's Attorney	\$808,988	\$827,050	\$842,241	\$843,619	\$16,569	2.0%
Sheriff	\$3,335,606	\$3,410,103	\$3,592,066	\$3,597,857	\$187,754	5.5%
Commissioner of the Revenue	\$268,985	\$272,516	\$276,610	\$277,063	\$4,547	1.7%
Treasurer	\$233,099	\$236,703	\$241,951	\$242,347	\$5,644	2.4%
Registrar/Electoral Board	\$53,204	\$60,000	\$73,696	\$73,696	\$13,696	22.8%
Clerk of the Circuit Court	\$679,162	\$712,306	\$749,204	\$750,317	\$38,011	5.3%
<i>Subtotal - Shared Expenses</i>	<i>\$5,379,044</i>	<i>\$5,518,678</i>	<i>\$5,775,768</i>	<i>\$5,784,899</i>	<i>\$266,221</i>	<i>4.8%</i>
<u>Social Services:</u>						
Public Assistance/Welfare Admin.	\$7,342,695	\$6,559,483	\$7,830,497	\$6,802,124	\$242,641	3.7%
Children's Services Act	\$3,344,354	\$3,547,802	\$5,262,670	\$3,833,857	\$286,055	8.1%
<i>Subtotal - Social Services</i>	<i>\$10,687,049</i>	<i>\$10,107,285</i>	<i>\$13,093,167</i>	<i>\$10,635,981</i>	<i>\$528,696</i>	<i>5.2%</i>
<u>Other Categorical State Aid:</u>						
Emergency Services	\$7,795	\$0	\$34,449	\$0	\$0	n/a
Litter Control Grant	\$20,270	\$20,270	\$20,270	\$19,262	(\$1,008)	-5.0%
State Fire Program	\$397,194	\$300,000	\$409,190	\$400,000	\$100,000	33.3%
Grant Revenue	\$553,143	\$110,830	\$178,061	\$141,205	\$30,375	27.4%
License Plates- Dog/Cat Sterilization	\$3,051	\$3,500	\$3,500	\$3,500	\$0	0.0%
Motor Veh Registration 2 for Life	\$131,860	\$115,000	\$130,000	\$130,000	\$15,000	13.0%
VJCCA Grant	\$115,141	\$115,141	\$115,141	\$115,141	\$0	0.0%
Reimb. Extradition of Prisoners	\$7,556	\$10,000	\$10,000	\$10,000	\$0	0.0%
Victim/Witness Grant	\$52,702	\$65,063	\$63,787	\$63,788	(\$1,275)	-2.0%
Forfeiture/Seizure	\$18,506	\$0	\$0	\$0	\$0	n/a
Wireless E-911 Surcharge	\$178,381	\$165,000	\$170,000	\$170,000	\$5,000	3.0%
Reduce Aid to Localities	\$0	\$0	\$0	\$0	\$0	n/a
Other State Reimbursement	\$6,785	\$0	\$0	\$0	\$0	n/a
<i>Subtotal - Other Categorical State Aid</i>	<i>\$1,492,384</i>	<i>\$904,804</i>	<i>\$1,134,398</i>	<i>\$1,052,896</i>	<i>\$148,092</i>	<i>16.4%</i>
Total State Revenue	\$37,724,735	\$36,487,189	\$39,987,172	\$37,465,198	\$978,009	2.7%
<u>Federal Aid:</u>						
Payments in Lieu of Taxes	\$22,681	\$18,000	\$18,000	\$18,000	\$0	0.0%
Other Federal Grants	\$200,884	\$40,578	\$152,230	\$40,579	\$1	0.0%
Forfeiture/Seizure	\$0	\$0	\$0	\$0	\$0	n/a
Sheriff Overtime Grant	\$110,063	\$0	\$188,244	\$0	\$0	n/a
Victim/Witness Grant	\$164,284	\$195,190	\$191,363	\$191,362	(\$3,828)	-2.0%
SAFER Grant	\$326,352	\$677,856	\$851,266	\$227,534	(\$450,322)	-66.4%
Total Federal Revenue	\$824,264	\$931,624	\$1,401,103	\$477,475	(\$454,149)	-48.7%
<u>Debt Proceeds:</u>						
Bond Proceeds	\$0	\$0	\$0	\$0	\$0	n/a
Bond Premiums	\$0	\$0	\$0	\$0	\$0	n/a
Total Debt Proceeds	\$0	\$0	\$0	\$0	\$0	n/a
TOTAL REVENUE - GENERAL FUND	\$256,142,815	\$255,636,574	\$264,410,602	\$266,868,451	\$11,231,877	4.4%

FY 2019 Revenue Detail by Fund

	FY 2017 Actual	FY 2018 Adopted	FY 2018 Amended	FY 2019 Adopted	Variance (adopt to adopt) Amount	Percent
CAPITAL PROJECTS FUND						
<u>Other Local Revenue:</u>						
Field Rental/Concessions	\$100,945	\$100,000	\$100,000	\$100,000	\$0	0.0%
Miscellaneous	\$42,112	\$0	\$65,653	\$0	\$0	n/a
Interest on Investments	\$97,006	\$70,000	\$70,000	\$75,000	\$5,000	7.1%
Other Local Revenue	\$0	\$0	\$10,000	\$137,506	\$137,506	n/a
Proffers	\$163,475	\$33,891	\$1,399,002	\$129,729	\$95,838	282.8%
Special Assessments	\$49,783	\$39,600	\$39,600	\$39,600	\$0	0.0%
Total Other Local Revenue	\$453,321	\$243,491	\$1,684,255	\$481,835	\$238,344	97.9%
<u>State Revenue:</u>						
Grant Revenues	\$233,895	\$0	\$199,422	\$34,679	\$34,679	n/a
Other State Reimbursement	\$352,195	\$0	\$167,260	\$0	\$0	n/a
Total State Revenue	\$586,090	\$0	\$366,682	\$34,679	\$34,679	n/a
<u>Federal Revenue:</u>						
Other Federal Grants	\$31,747	\$0	\$1,279,918	\$0	\$0	n/a
ARRA Funds	\$0	\$0	\$0	\$0	\$0	n/a
QECB Subsidy	\$26,076	\$26,104	\$26,104	\$23,835	(\$2,269)	-8.7%
BAB Subsidy (ARRA)	\$432,079	\$432,241	\$432,241	\$433,472	\$1,231	0.3%
Total Federal Revenue	\$489,902	\$458,345	\$1,738,263	\$457,307	(\$1,038)	-0.2%
<u>Debt Proceeds:</u>						
Bond Proceeds	\$8,370,000	\$0	\$1,715,000	\$0	\$0	n/a
Interest on Bond/Lease Proceeds	\$244,883	\$0	\$0	\$0	\$0	n/a
Bond Premiums	\$1,092,964	\$0	\$249,033	\$0	\$0	n/a
Total Debt Proceeds	\$9,707,847	\$0	\$1,964,033	\$0	\$0	n/a
TOTAL REVENUE - CAPITAL PROJECTS FUND	\$11,237,160	\$701,836	\$5,753,233	\$973,821	\$271,985	38.8%
ECONOMIC DEVELOPMENT OPP. FUND						
<u>Other Local Revenue:</u>						
Interest on Investments	\$5,137	\$3,000	\$3,000	\$3,000	\$0	0.0%
Rental of General Property	\$41,919	\$36,619	\$36,619	\$61,748	\$25,129	68.6%
<i>Subtotal - Other Local Revenue</i>	<i>\$47,056</i>	<i>\$39,619</i>	<i>\$39,619</i>	<i>\$64,748</i>	<i>\$25,129</i>	<i>63.4%</i>
<u>Miscellaneous:</u>						
Miscellaneous	\$4,157	\$0	\$0	\$0	\$0	n/a
<i>Subtotal - Miscellaneous</i>	<i>\$4,157</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>n/a</i>
Total Other Local Revenue	\$51,213	\$39,619	\$39,619	\$64,748	\$25,129	63.4%
TOTAL REVENUE - EDO FUND	\$51,213	\$39,619	\$39,619	\$64,748	\$25,129	63.4%

FY 2019 Revenue Detail by Fund

	FY 2017 Actual	FY 2018 Adopted	FY 2018 Amended	FY 2019 Adopted	Variance (adopt to adopt) Amount	Percent
FIRE/EMS SERVICE FEE FUND						
<u>Charges for Services</u>						
EMS Rescue Services Fees	\$2,814,885	\$2,600,000	\$2,600,000	\$2,600,000	\$0	0.0%
Total Charges for Services	\$2,814,885	\$2,600,000	\$2,600,000	\$2,600,000	\$0	0.0%
TOTAL REVENUE - FIRE/EMS SERVICE FEE FUND	\$2,814,885	\$2,600,000	\$2,600,000	\$2,600,000	\$0	0.0%
CODE COMPLIANCE FUND						
<u>Other Local Revenue:</u>						
Development Review Fees	\$3,124,812	\$2,788,381	\$2,824,263	\$2,975,435	\$187,054	6.7%
Code Compliance Admin Charges	\$234,633	\$199,647	\$199,647	\$215,208	\$15,561	7.8%
Other Local Revenue Sources	\$323,793	\$163,000	\$253,000	\$394,000	\$231,000	141.7%
Total Other Local Revenue	\$3,683,238	\$3,151,028	\$3,276,910	\$3,584,643	\$433,615	13.8%
TOTAL REVENUE - CODE COMPLIANCE	\$3,683,238	\$3,151,028	\$3,276,910	\$3,584,643	\$433,615	13.8%
TRANSPORTATION FUND						
<u>Real Property Taxes:</u>						
Current Taxes Real Estate	\$1,071,495	\$1,019,436	\$1,019,436	\$1,289,343	\$269,907	26.5%
Penalties	\$10,890	\$0	\$0	\$0	\$0	n/a
Total Property Taxes	\$1,082,385	\$1,019,436	\$1,019,436	\$1,289,343	\$269,907	26.5%
<u>Other Local Revenue:</u>						
Fuel Tax	\$3,743,790	\$3,656,687	\$3,656,687	\$5,168,600	\$1,511,913	41.3%
Transportation Review Fees	\$17,300	\$15,315	\$15,315	\$15,315	\$0	0.0%
LH East/West Proffer Fees	\$477,567	\$0	\$0	\$0	\$0	n/a
Interest on Investments	\$32,054	\$15,000	\$15,000	\$15,000	\$0	0.0%
Total Other Local Revenue	\$4,270,711	\$3,687,002	\$3,687,002	\$5,198,915	\$1,511,913	41.0%
TOTAL REVENUE - TRANSPORTATION FUND	\$5,353,096	\$4,706,438	\$4,706,438	\$6,488,258	\$1,781,820	37.9%
JOINT FLEET MAINTENANCE FUND						
<u>Charges for Services:</u>						
Service Charges	\$2,440,705	\$2,733,110	\$2,733,110	\$2,733,110	\$0	0.0%
Total Charges for Services	\$2,440,705	\$2,733,110	\$2,733,110	\$2,733,110	\$0	0.0%
TOTAL REVENUE - JOINT FLEET MAINT. FUND	\$2,440,705	\$2,733,110	\$2,733,110	\$2,733,110	\$0	0.0%

FY 2019 Revenue Detail by Fund

	FY 2017 Actual	FY 2018 Adopted	FY 2018 Amended	FY 2019 Adopted	Variance (adopt to adopt) Amount Percent	
SCHOOL OPERATING FUND						
<u>Other Local Revenue:</u>						
Other Local Revenue	\$4,735,774	\$5,300,355	\$5,762,923	\$5,416,867	\$116,512	2.2%
Proffers	\$0	\$0	\$0	\$0	\$0	n/a
Total Other Local Revenue	\$4,735,774	\$5,300,355	\$5,762,923	\$5,416,867	\$116,512	2.2%
<u>State Revenue:</u>						
State Sales Tax	\$24,864,584	\$25,426,083	\$25,441,630	\$25,623,888	\$197,805	0.8%
Other State Funds	\$105,528,167	\$108,987,391	\$109,461,016	\$116,128,665	\$7,141,274	6.6%
Total State Revenue	\$130,392,751	\$134,413,474	\$134,902,646	\$141,752,553	\$7,339,079	5.5%
<u>Federal Revenue:</u>						
School Federal Funds	\$9,717,392	\$10,799,911	\$10,804,438	\$10,372,412	(\$427,499)	-4.0%
Total Federal Revenue	\$9,717,392	\$10,799,911	\$10,804,438	\$10,372,412	(\$427,499)	-4.0%
TOTAL REVENUE - SCHOOL OPERATING FUND	\$144,845,917	\$150,513,740	\$151,470,007	\$157,541,832	\$7,028,092	4.7%

FY 2019 Revenue Detail by Fund

	FY 2017 Actual	FY 2018 Adopted	FY 2018 Amended	FY 2019 Adopted	Variance (adopt to adopt) Amount Percent	
SCHOOL FOOD SERVICE FUND						
<u>Other Local Revenue:</u>						
Other Local Revenue	\$4,715,157	\$4,771,075	\$4,771,075	\$4,750,942	(\$20,133)	-0.4%
Total Other Local Revenue	\$4,715,157	\$4,771,075	\$4,771,075	\$4,750,942	(\$20,133)	-0.4%
<u>State Revenue:</u>						
Other State Funds	\$224,314	\$235,749	\$235,749	\$257,160	\$21,411	9.1%
Total State Revenue	\$224,314	\$235,749	\$235,749	\$257,160	\$21,411	9.1%
<u>Federal Revenue:</u>						
School Federal Funds	\$5,220,566	\$4,790,800	\$5,190,800	\$5,444,000	\$653,200	13.6%
Total Federal Revenue	\$5,220,566	\$4,790,800	\$5,190,800	\$5,444,000	\$653,200	13.6%
TOTAL REVENUE - SCHOOL FOOD SVC. FUND	\$10,160,037	\$9,797,624	\$10,197,624	\$10,452,102	\$654,478	6.7%
SCHOOL CAPITAL PROJECTS FUND						
<u>Other Local Revenue:</u>						
Proffers	\$0	\$0	\$0	\$0	\$0	n/a
Miscellaneous	\$2,837	\$0	\$0	\$0	\$0	n/a
Interest on Investments	\$0	\$0	\$0	\$0	\$0	n/a
Total Other Local Revenue	\$2,837	\$0	\$0	\$0	\$0	n/a
<u>Federal Revenue:</u>						
Other Federal Grants	\$0	\$0	\$225,632	\$0	\$0	n/a
Total Federal Revenue	\$0	\$0	\$225,632	\$0	\$0	n/a
<u>Debt Proceeds:</u>						
Bond Proceeds	\$19,615,000	\$27,361,447	\$24,440,000	\$30,799,918	\$3,438,471	12.6%
Bond Premiums	\$2,898,821	\$0	\$3,106,650	\$0	\$0	n/a
Interest on Bond/Lease Proceeds	\$97,061	\$0	\$0	\$0	\$0	n/a
Total Debt Proceeds	\$22,610,882	\$27,361,447	\$27,546,650	\$30,799,918	\$3,438,471	12.6%
TOTAL REVENUE - SCHOOL CAP. PROJ. FUND	\$22,613,719	\$27,361,447	\$27,772,282	\$30,799,918	\$3,438,471	12.6%

FY 2019 Revenue Detail by Fund

	FY 2017 Actual	FY 2018 Adopted	FY 2018 Amended	FY 2019 Adopted	Variance (adopt to adopt)	
					Amount	Percent
UTILITIES OPERATING FUND						
<u>Charges for Services:</u>						
Water User Fees	\$12,674,817	\$12,464,132	\$12,464,132	\$13,205,095	\$740,963	5.9%
Sewer User Fees	\$9,323,149	\$9,411,322	\$9,411,322	\$9,859,263	\$447,941	4.8%
Fredericksburg User Fees - FMC	\$624,498	\$320,000	\$320,000	\$320,000	\$0	0.0%
Fredericksburg User Fees - Motts	\$1,169,829	\$1,200,000	\$1,200,000	\$1,200,000	\$0	0.0%
Fredericksburg User Fees - Sludge	\$323,634	\$0	\$0	\$0	\$0	n/a
School Board O&M Sewer System	\$73,806	\$44,430	\$44,430	\$75,000	\$30,570	68.8%
Debt Service Fee	\$5,089,576	\$5,176,181	\$5,176,181	\$5,452,033	\$275,852	5.3%
Administrative Fee	\$1,806,173	\$2,035,431	\$2,035,431	\$2,213,571	\$178,140	8.8%
Total Charges for Services	\$31,085,482	\$30,651,496	\$30,651,496	\$32,324,962	\$1,673,466	5.5%
<u>Miscellaneous:</u>						
Interest	\$201,132	\$130,000	\$130,000	\$130,000	\$0	0.0%
Penalties	\$568,257	\$550,000	\$550,000	\$550,000	\$0	0.0%
Compost Sales	\$206,292	\$200,000	\$200,000	\$200,000	\$0	0.0%
Account Transaction Fees	\$86,524	\$80,000	\$80,000	\$80,000	\$0	0.0%
Water Connections	\$84,643	\$30,000	\$30,000	\$82,000	\$52,000	173.3%
Sewer Connections	\$47,636	\$30,000	\$30,000	\$50,000	\$20,000	66.7%
Meter/Other Connections	\$254,670	\$140,000	\$140,000	\$185,000	\$45,000	32.1%
Disposal Tickets	\$74,820	\$100,000	\$100,000	\$75,000	(\$25,000)	-25.0%
Utility Inspection Fees	\$45,533	\$20,000	\$20,000	\$45,000	\$25,000	125.0%
Reconnection Fees	\$111,600	\$100,000	\$100,000	\$100,000	\$0	0.0%
Multi-Visit Meter Set Fee	\$950	\$1,000	\$1,000	\$1,000	\$0	0.0%
City Water/Sewer Plant Assistance	\$12,840	\$150,000	\$150,000	\$20,000	(\$130,000)	-86.7%
Antenna/Water Tower Rental	\$110,316	\$58,414	\$129,672	\$133,600	\$75,186	128.7%
Miscellaneous	\$90,849	\$126,500	\$126,500	\$145,000	\$18,500	14.6%
Total Other Local Revenue	\$1,896,062	\$1,715,914	\$1,787,172	\$1,796,600	\$80,686	4.7%
<u>Federal Revenue:</u>						
BAB Subsidy (ARRA)	\$501,861	\$501,861	\$501,861	\$503,478	\$1,617	0.3%
Total Federal Revenue	\$501,861	\$501,861	\$501,861	\$503,478	\$1,617	0.3%
TOTAL REVENUE - UTILITIES OPERATING FUND	\$33,483,405	\$32,869,271	\$32,940,529	\$34,625,040	\$1,755,769	5.3%

FY 2019 Revenue Detail by Fund

	FY 2017 Actual	FY 2018 Adopted	FY 2018 Amended	FY 2019 Adopted	Variance (adopt to adopt) Amount	Percent
UTILITIES CAPITAL PROJECTS FUND						
<u>Charges for Services:</u>						
Sewer Availability Fees	\$2,816,890	\$1,314,590	\$1,314,590	\$1,806,590	\$492,000	37.4%
Water Availability Fees	\$2,890,090	\$1,323,380	\$1,323,380	\$1,815,380	\$492,000	37.2%
Total Charges for Services	\$5,706,980	\$2,637,970	\$2,637,970	\$3,621,970	\$984,000	37.3%
<u>Miscellaneous:</u>						
Interest	\$87,145	\$150,000	\$150,000	\$150,000	\$0	0.0%
Interest on Revenue Bond Proceeds	\$30,164	\$0	\$0	\$0	\$0	n/a
F'burg Contribution to Capital Proj.	\$172,844	\$658,716	\$2,452,667	\$3,958,812	\$3,300,096	501.0%
Other Miscellaneous	\$22,000	\$0	\$49,257	\$0	\$0	n/a
Total Other Local Revenue	\$312,153	\$808,716	\$2,651,924	\$4,108,812	\$3,300,096	408.1%
TOTAL REVENUE - UTILITIES CAP. PROJ. FUND	\$6,019,133	\$3,446,686	\$5,289,894	\$7,730,782	\$4,284,096	124.3%
Total Revenue - All Funds	\$498,845,323	\$493,557,373	\$511,190,248	\$524,462,705	\$30,905,332	6.3%

Funds, Functions & Departments

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

Fund Type	Fund/Function/Department(☞)	Annual Appropriations <i>(Budget lapses at end of year)</i>	Annual Appropriations <i>(Budget does not lapse at end of year)</i>	Funds with No Appropriations
Governmental	General Fund:	✓		
	Executive Services			
	☞ Board of Supervisors	\$422,681		
	☞ County Administration	1,019,143		
	☞ County Attorney	1,054,047		
	☞ Non-Departmental	1,144,736		
	Administrative Services			
	☞ Human Resources	795,808		
	☞ Commissioner of the Revenue	1,447,212		
	☞ Assessment	952,333		
	☞ Treasurer	1,896,908		
	☞ Financial Services	2,626,949		
	☞ Information Services	6,551,312		
	Voter Services			
	☞ Electoral Board/Registrar	488,162		
	Judicial Administration			
	☞ Circuit Court	276,317		
	☞ General District Court	33,135		
	☞ Magistrate	5,234		
	☞ Juvenile & Domestic Rel Court	37,781		
	☞ Clerk of the Circuit Court	1,573,561		
	☞ Commonwealth's Attorney	2,485,136		
	Public Safety			
	☞ Sheriff	24,267,944		
	☞ Fire/Rescue/Emergency Mgmt.	23,982,550		
	☞ Regional Detention Facilities	7,027,696		
	☞ Court Services Unit	457,784		
	☞ Medical Examiner	1,000		
Public Works				
☞ Facilities Management (Bldg & Grounds)	4,981,717			
☞ Refuse Management	4,194,802			

Fund Type	Fund/Function/Department(☞)	Annual Appropriations (Budget lapses at end of year)	Annual Appropriations (Budget does not lapse at end of year)	Funds with No Appropriations	
Governmental (continued)	Health & Welfare				
	☞ Local Health Department	\$647,569			
	☞ Rapp Area Comm. Svcs. Bd.	393,026			
	☞ Social Services	10,395,639			
	☞ Children’s Services Act	8,807,258			
	☞ Germanna Community College	89,171			
	Parks, Recreation & Cultural				
	☞ Parks & Recreation	3,256,786			
	☞ County Museum	128,920			
	☞ Regional Library	4,830,523			
	Community Development				
	☞ Planning	1,029,029			
	☞ Economic Development	916,510			
	☞ Tourism	750,755			
	☞ Virginia Cooperative Extension	185,597			
	Debt Service		10,059,002		
		GENERAL FUND TOTAL	\$129,213,733		
		Capital Projects Fund:	✓	✓	
		Capital Projects			
		☞ Capital Projects Management	\$288,058		
		☞ Capital Projects		\$15,632,004	
		CAPITAL PROJECTS FUND TOTAL	\$288,058	\$15,632,004	
		Economic Development Opp. Fund:	✓		
		Community Development	\$1,280,113		
		EDO FUND TOTAL	\$1,280,113		
		Fire/EMS Service Fee Fund:			✓
		Public Safety			\$0
		FIRE/EMS SERVICE FEE FUND TOTAL			\$0
	Code Compliance Fund:	✓			
	Public Safety				
	☞ Building	\$2,428,168			
	Community Development				
	☞ Zoning	1,856,599			
	CODE COMPLIANCE FUND TOTAL	\$4,284,767			

Fund Type	Fund/Function/ Department(☞)	Annual Appropriations (Budget lapses at end of year)	Annual Appropriations (Budget does not lapse at end of year)	Funds with No Appropriations
Governmental (continued)	Transportation Fund:	✓		
	Transportation	\$8,232,778		
	TRANSPORTATION FUND TOTAL	\$8,232,778		
	School Operating Fund:	✓		
	Education	\$285,970,055		
	SCHOOL OPERATING FUND TOTAL	\$285,970,055		
	School Food Service Fund:	✓		
	School Food Service	\$11,322,972		
	SCHOOL FOOD SERVICE FUND TOTAL	\$11,322,972		
	School Capital Projects Fund:		✓	
	Capital Projects		\$30,799,918	
	SCHOOL CAP. PROJECTS FUND TOTAL		\$30,799,918	
Proprietary	Joint Fleet Maintenance Fund*:	✓		
	Transportation	\$2,820,282		
	JOINT FLEET MAINT. FUND TOTAL	\$2,820,282		
	Utilities Operating Fund:	✓		
	Public Works			
	☞ Water & Sewer	\$32,370,945		
	UTILITIES OPERATING FUND TOTAL	\$32,370,945		
	Utilities Capital Projects Fund:		✓	
	Public Works			
	☞ Capital Projects		\$9,948,451	
UTILITIES CAP. PROJ. FUND TOTAL		\$9,948,451		
APPROPRIATION TOTAL – ALL FUNDS*		\$532,164,076		

*Appropriation total includes the Joint Fleet Maintenance Fund, whereas the budget totals for all funds on pages 29, 31, and 35 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.

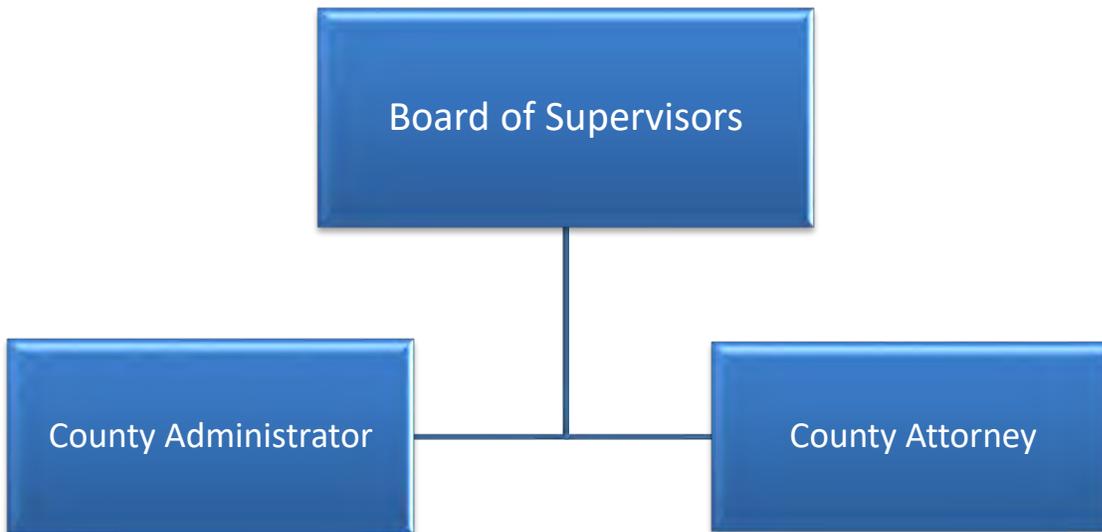
DEPARTMENT/AGENCY BUDGETS TAX SUPPORTED*
EXPENDITURES AS SHARE OF NON-DESIGNATED REVENUES

DEPARTMENT	FY 2017 Actual	FY 2018 Adopted	FY 2019 Adopted	PERCENTAGE OF NON-DESIGNATED REVENUES
Transfer to School Operating Fund	\$122,763,655	\$123,742,093	\$128,242,093	57.87%
Fire, Rescue, & Emergency Mgmt	17,379,879	17,591,729	20,313,637	9.17%
Sheriff	15,031,831	16,057,925	17,682,000	7.98%
Debt Service	9,753,065	10,011,130	9,775,881	4.41%
Transfer to Capital Projects	14,381,048	8,870,474	9,794,788	4.42%
Social Services & CSA	7,713,648	8,238,853	8,566,916	3.87%
Regional Detention Facilities	6,088,305	6,537,424	7,027,696	3.17%
Information Services	4,693,328	5,261,031	5,816,939	2.63%
Facilities Management	3,948,622	4,628,480	4,668,989	2.11%
Regional Library	4,191,317	4,386,632	4,595,999	2.07%
Parks and Recreation	2,183,329	2,444,398	2,572,216	1.16%
Financial Services	1,938,036	2,091,091	2,271,508	1.03%
Refuse Management	1,184,952	2,154,303	1,941,040	0.88%
Commonwealth's Attorney	1,104,282	1,207,804	1,316,367	0.59%
Commissioner of Revenue	940,797	1,130,482	1,169,149	0.53%
County Attorney	1,025,315	1,034,958	1,054,047	0.48%
County Administration	734,018	960,643	1,018,943	0.46%
Non-Departmental	1,206,801	2,622,675	1,144,736	0.52%
Assessment	840,536	991,493	952,333	0.43%
Economic Development	813,626	874,752	916,510	0.41%
Transfer to ED Opportunities Fund	1,053,067	664,000	899,000	0.41%
Transfer to Code Compliance	949,826	869,335	898,974	0.41%
Treasurer	626,874	834,414	851,005	0.38%
Human Resources	741,935	791,652	795,808	0.36%
Transfer to Transportation	700,000	700,000	700,000	0.32%
Clerk of Circuit Court	453,210	597,450	634,690	0.29%
Local Health Department	590,836	617,569	607,569	0.27%
Planning	427,613	492,990	530,264	0.24%
Registrar/Electoral Board	369,446	378,212	414,466	0.19%
Rapp Area Community Svcs Board	365,045	396,984	393,026	0.18%
Court Services Unit	373,063	438,908	342,643	0.15%
Board of Supervisors	250,890	268,589	280,246	0.13%
Circuit Court	237,791	265,790	276,317	0.12%
Virginia Cooperative Extension	157,816	177,363	185,597	Less than 1/10 of 1%
BOS Regional Agencies	119,802	127,659	142,435	Less than 1/10 of 1%
Germanna Community College	229,395	230,520	89,171	Less than 1/10 of 1%
Juvenile & Domestic Relations Court	35,200	28,483	37,781	Less than 1/10 of 1%
General District Court	24,505	29,056	33,135	Less than 1/10 of 1%
Magistrate	4,465	10,338	5,234	Less than 1/10 of 1%
Medical Examiner	1,570	500	1,000	Less than 1/10 of 1%
Transfer to Utilities	0	0	0	Less than 1/10 of 1%
County Museum	0	0	(51,037)	Less than 1/10 of 1%
Tourism	(124,977)	(102,695)	(21,850)	Less than 1/10 of 1%
Sub Total	\$225,503,762	\$228,655,487	\$238,887,261	
Less use of designated revenues (Transfers from other funds, etc) that are used specifically for General Fund expenditures	(17,849,964)	(16,018,072)	(17,296,298)	
	\$207,653,798	\$212,637,415	\$221,590,963	

*Use of fund balance for specific budget items has been removed from the totals shown for FY 2018 and FY 2019.

Executive Services

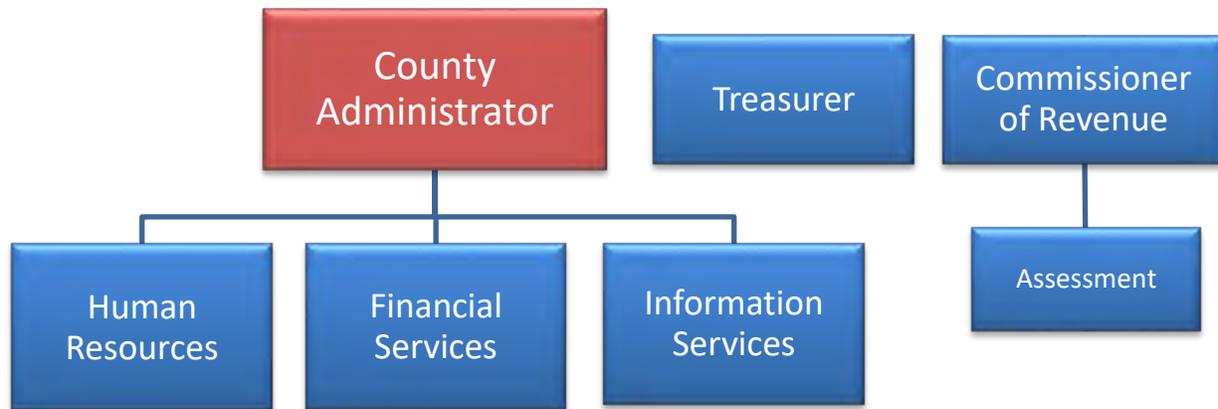
Mission – Provide the citizens of Spotsylvania County a safe, healthy and prosperous community through effective oversight of County departments and responsiveness to citizens.



	FY 2017 Amended	FY 2017 Actuals	FY 2018 Adopted	FY 2018 Amended	FY 2019 Adopted
REVENUES: (function specific)	\$500	\$600	\$29,200	\$29,900	\$31,200
TOTAL REVENUES	\$500	\$600	\$29,200	\$29,900	\$31,200
EXPENDITURES: (by department)					
Board of Supervisors	\$266,702	\$250,890	\$268,589	\$268,589	\$280,246
Board Regional Agencies	\$119,802	\$119,802	\$127,659	\$127,659	\$142,435
County Administration	\$756,337	\$734,618	\$960,843	\$974,557	\$1,019,143
County Attorney	\$1,194,437	\$1,025,315	\$1,034,958	\$1,048,706	\$1,054,047
Non-Departmental	\$1,452,451	\$1,206,801	\$2,622,675	\$1,322,733	\$1,144,736
TOTAL EXPENDITURES	\$3,789,729	\$3,337,426	\$5,014,724	\$3,742,244	\$3,640,607
APPROPRIATED EXPENDITURES: (by category)					
Personnel	\$2,772,397	\$2,834,729	\$3,108,623	\$3,136,575	\$2,606,220
Operating	\$1,005,464	\$488,277	\$1,905,851	\$605,183	\$1,033,887
Capital	\$11,868	\$14,420	\$250	\$486	\$500
TOTAL APPROPRIATED EXPENDITURES	\$3,789,729	\$3,337,426	\$5,014,724	\$3,742,244	\$3,640,607
NET TAX SUPPORT	\$3,789,229	\$3,336,826	\$4,985,524	\$3,712,344	\$3,609,407

Administrative Services

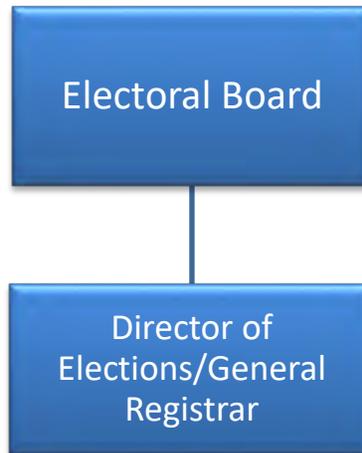
Mission – To provide essential fiscal and support services to County programs and staff, and to serve as a responsible steward of government records, information and public assets.



	FY 2017 Amended	FY 2017 Actuals	FY 2018 Adopted	FY 2018 Amended	FY 2019 Adopted
REVENUES: (function specific)	\$2,284,839	\$2,314,011	\$2,351,253	\$2,339,856	\$2,349,951
TOTAL REVENUES	\$2,284,839	\$2,314,011	\$2,351,253	\$2,339,856	\$2,349,951
EXPENDITURES: (by department)					
Human Resources	\$824,859	\$741,935	\$791,652	\$809,728	\$795,808
Commissioner of Revenue	\$1,373,666	\$1,210,746	\$1,403,998	\$1,447,061	\$1,447,212
Assessment	\$891,216	\$840,536	\$991,493	\$1,021,714	\$952,333
Treasurer	\$1,796,272	\$1,704,688	\$1,807,123	\$1,846,972	\$1,896,908
Financial Services	\$2,627,238	\$2,273,595	\$2,490,149	\$2,554,109	\$2,626,949
Information Services	\$6,136,732	\$5,324,017	\$5,967,001	\$6,133,586	\$6,551,312
TOTAL EXPENDITURES	\$13,649,983	\$12,095,517	\$13,451,416	\$13,813,170	\$14,270,522
APPROPRIATED EXPENDITURES: (by category)					
Personnel	\$8,948,903	\$8,064,686	\$9,565,519	\$9,759,130	\$9,764,919
Operating	\$4,644,382	\$3,994,302	\$3,879,597	\$4,037,934	\$4,449,518
Capital	\$56,698	\$36,529	\$6,300	\$16,106	\$56,085
TOTAL APPROPRIATED EXPENDITURES	\$13,649,983	\$12,095,517	\$13,451,416	\$13,813,170	\$14,270,522
NET TAX SUPPORT	\$11,365,144	\$9,781,506	\$11,100,163	\$11,473,314	\$11,920,571

Voter Services

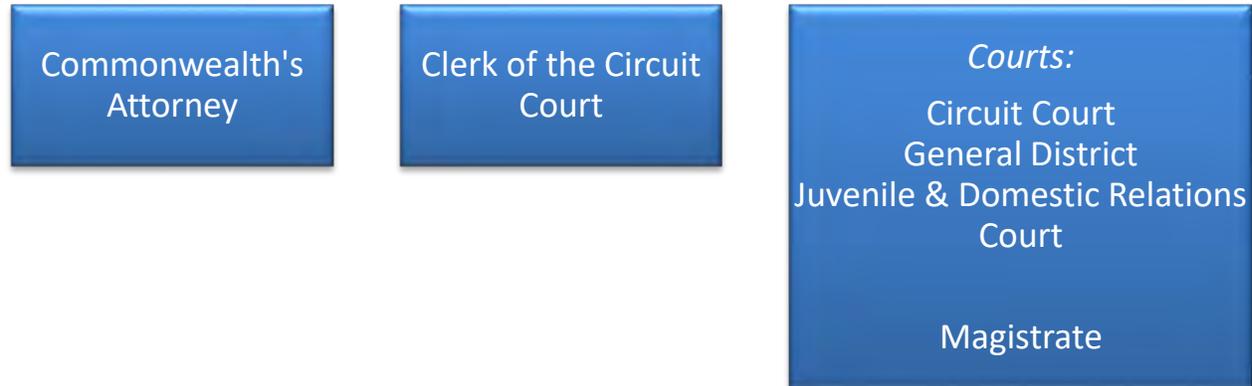
Mission – To provide each resident of Spotsylvania County with the opportunity to exercise his or her right to vote in an efficient and equitable manner in accordance with the election laws of the Commonwealth of Virginia.



	FY 2017 Amended	FY 2017 Actuals	FY 2018 Adopted	FY 2018 Amended	FY 2019 Adopted
REVENUES: (function specific)					
State Funding	\$60,000	\$53,204	\$60,000	\$73,696	\$73,696
TOTAL REVENUES	\$60,000	\$53,204	\$60,000	\$73,696	\$73,696
EXPENDITURES: (by department)					
Electoral Board/Registrar	\$381,529	\$422,650	\$438,212	\$442,963	\$488,162
TOTAL EXPENDITURES	\$381,529	\$422,650	\$438,212	\$442,963	\$488,162
APPROPRIATED EXPENDITURES: (by category)					
Personnel	\$246,825	\$253,529	\$250,210	\$265,274	\$269,526
Operating	\$128,071	\$165,650	\$156,210	\$167,810	\$216,836
Capital	\$6,633	\$3,471	\$31,792	\$9,879	\$1,800
TOTAL APPROPRIATED EXPENDITURES	\$381,529	\$422,650	\$438,212	\$442,963	\$488,162
NET TAX SUPPORT	\$321,529	\$369,446	\$378,212	\$369,267	\$414,466

Judicial Administration

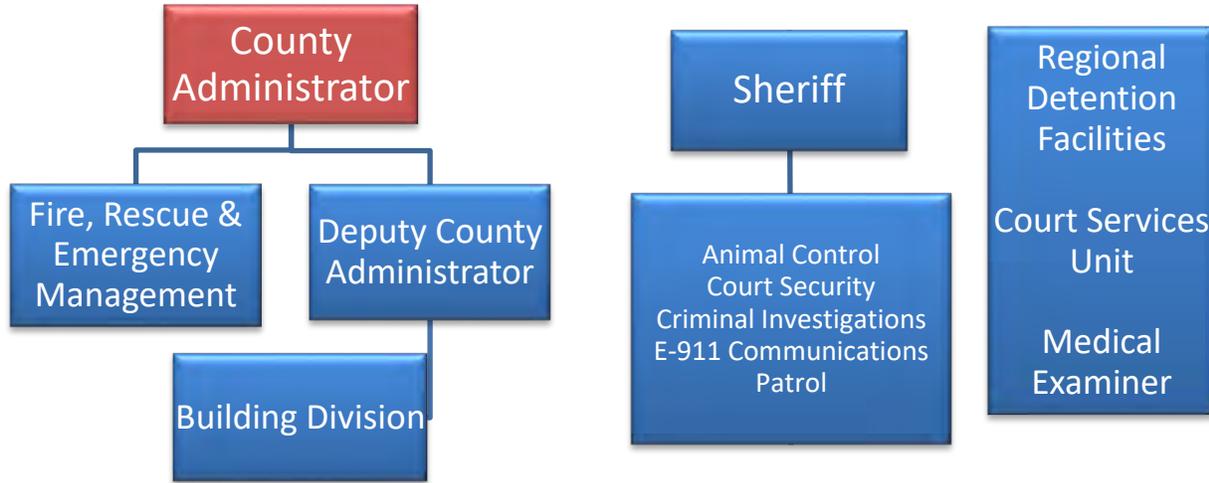
Mission – To prosecute criminal cases and resolve all legal matters in a fair, efficient, and effective manner to protect the rights of all parties before the Court pursuant to the laws of Virginia and the Constitutions of Virginia and the United States.



	FY 2017 Amended	FY 2017 Actuals	FY 2018 Adopted	FY 2018 Amended	FY 2019 Adopted
REVENUES: (function specific)	\$2,083,538	\$2,021,843	\$2,044,052	\$2,101,336	\$2,107,640
TOTAL REVENUES	\$2,083,538	\$2,021,843	\$2,044,052	\$2,101,336	\$2,107,640
EXPENDITURES: (by department)					
Circuit Court	\$253,979	\$237,791	\$265,790	\$268,768	\$276,317
General District Court	\$32,056	\$24,505	\$29,056	\$29,056	\$33,135
Magistrate	\$7,538	\$4,465	\$10,338	\$10,338	\$5,234
Juvenile & Domestic Relations Court	\$45,702	\$35,200	\$28,483	\$28,483	\$37,781
Clerk of the Circuit Court	\$1,502,468	\$1,376,312	\$1,484,199	\$1,518,665	\$1,573,561
Commonwealth's Attorney	\$2,429,423	\$2,203,023	\$2,365,107	\$2,503,547	\$2,485,136
TOTAL EXPENDITURES	\$4,271,166	\$3,881,296	\$4,182,973	\$4,358,857	\$4,411,164
APPROPRIATED EXPENDITURES: (by category)					
Personnel	\$3,631,090	\$3,472,071	\$3,696,920	\$3,745,504	\$3,930,725
Operating	\$627,924	\$398,565	\$461,469	\$588,954	\$473,664
Capital	\$12,152	\$10,660	\$24,584	\$24,399	\$6,775
TOTAL APPROPRIATED EXPENDITURES	\$4,271,166	\$3,881,296	\$4,182,973	\$4,358,857	\$4,411,164
NET TAX SUPPORT	\$2,187,628	\$1,859,453	\$2,138,921	\$2,257,521	\$2,303,524

Public Safety

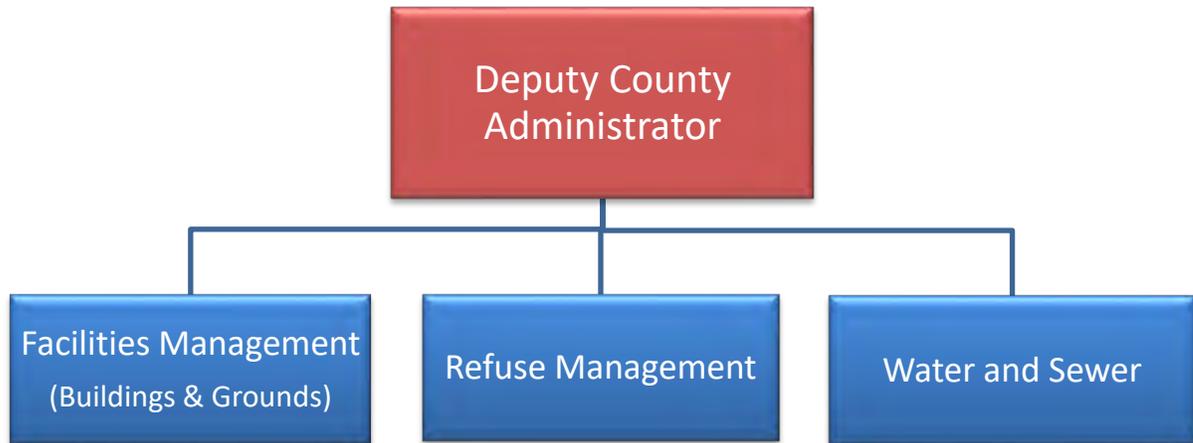
Mission – To protect the people, property and the environment through timely, professional, and humanitarian services essential to the health, safety and well-being of the community.



	FY 2017 Amended	FY 2017 Actuals	FY 2018 Adopted	FY 2018 Amended	FY 2019 Adopted
REVENUES: (function specific)					
Transfers from Other Funds	\$13,407,564	\$15,695,026	\$12,994,793	\$13,902,689	\$13,095,039
	\$2,746,646	\$2,873,889	\$2,763,505	\$2,763,505	\$2,592,800
TOTAL REVENUES	\$16,154,210	\$15,695,026	\$15,758,298	\$16,666,194	\$15,687,839
EXPENDITURES: (by department)					
Sheriff	\$22,560,504	\$21,438,184	\$22,206,551	\$23,320,906	\$24,267,944
Fire, Rescue & Emergency Management	\$22,500,696	\$21,384,797	\$21,759,940	\$23,748,461	\$23,982,550
Regional Detention Facilities	\$6,458,561	\$6,095,487	\$6,537,424	\$6,537,424	\$7,027,696
Court Services Unit	\$535,911	\$488,204	\$554,049	\$554,942	\$457,784
Medical Examiner	\$500	\$1,570	\$500	\$500	\$1,000
Building Division	\$2,205,832	\$1,881,570	\$2,253,036	\$2,290,221	\$2,428,168
SUBTOTAL - APPROPRIATED EXPENDITURES	\$54,262,004	\$51,289,812	\$53,311,500	\$56,452,454	\$58,165,142
Fire/EMS Service Fee Transfers Out	\$2,896,646	\$2,873,889	\$2,763,505	\$2,763,505	\$2,592,800
Transfer to General Fund – Building Div	\$479,498	\$425,973	\$374,779	\$374,779	\$405,973
Transfer to Capital Projects Fund	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$57,638,148	\$54,589,674	\$56,449,784	\$59,590,738	\$61,163,915
APPROPRIATED EXPENDITURES: (by category)					
Personnel	\$38,844,056	\$37,773,853	\$39,634,375	\$41,330,911	\$43,359,407
Operating	\$14,765,636	\$12,915,552	\$13,235,676	\$14,618,858	\$14,165,353
Capital	\$652,312	\$600,407	\$441,449	\$502,685	\$640,382
TOTAL APPROPRIATED EXPENDITURES	\$54,262,004	\$51,289,812	\$53,311,500	\$56,452,454	\$58,165,142
NET TAX SUPPORT	\$40,984,440	\$38,448,675	\$40,316,707	\$42,549,765	\$45,070,103

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.

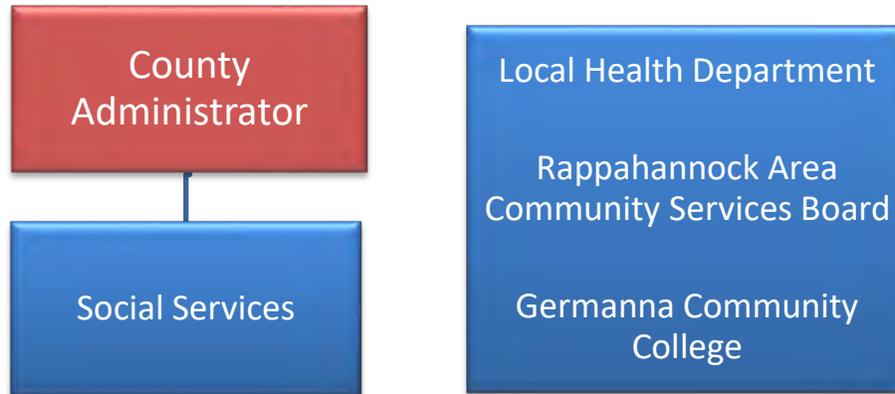


	FY 2017 Amended	FY 2017 Actuals	FY 2018 Adopted	FY 2018 Amended	FY 2019 Adopted
REVENUES: (function specific)	\$40,643,369	\$37,302,267	\$43,280,382	\$44,636,820	\$35,515,342
TOTAL REVENUES	\$40,643,369	\$37,302,267	\$43,280,382	\$44,636,820	\$35,515,342
EXPENDITURES: (by department)					
Facilities Management (Bldg & Grounds)	\$4,683,367	\$4,265,037	\$4,941,208	\$4,965,216	\$4,981,717
Refuse Management	\$4,432,197	\$3,606,525	\$4,306,073	\$4,352,389	\$4,194,802
Water & Sewer	\$30,518,056	\$27,463,527	\$30,927,443	\$30,995,413	\$32,370,945
SUBTOTAL - APPROPRIATED EXPENDITURES	\$39,633,620	\$35,335,089	\$40,174,724	\$40,313,018	\$41,547,464
Water & Sewer Transfers Out	\$7,551,573	\$7,100,752	\$9,888,441	\$10,695,909	\$577,907
TOTAL EXPENDITURES	\$47,185,193	\$42,435,841	\$50,063,165	\$51,008,927	\$42,125,371
APPROPRIATED EXPENDITURES: (by category)					
Personnel	\$14,933,409	\$13,739,826	\$14,708,816	\$15,055,822	\$15,439,969
Operating	\$13,570,768	\$11,103,237	\$14,306,721	\$14,036,817	\$14,428,378
Capital	\$537,413	\$396,996	\$549,563	\$610,755	\$1,092,594
Debt Service	\$10,592,030	\$10,095,030	\$10,609,624	\$10,609,624	\$10,586,523
Depreciation	\$0	\$0	\$0	\$0	\$0
TOTAL APPROPRIATED EXPENDITURES	\$39,633,620	\$35,335,089	\$40,174,724	\$40,313,018	\$41,547,464
NET TAX SUPPORT *	\$6,541,824	\$5,133,574	\$6,782,783	\$6,372,107	\$6,610,029

*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.

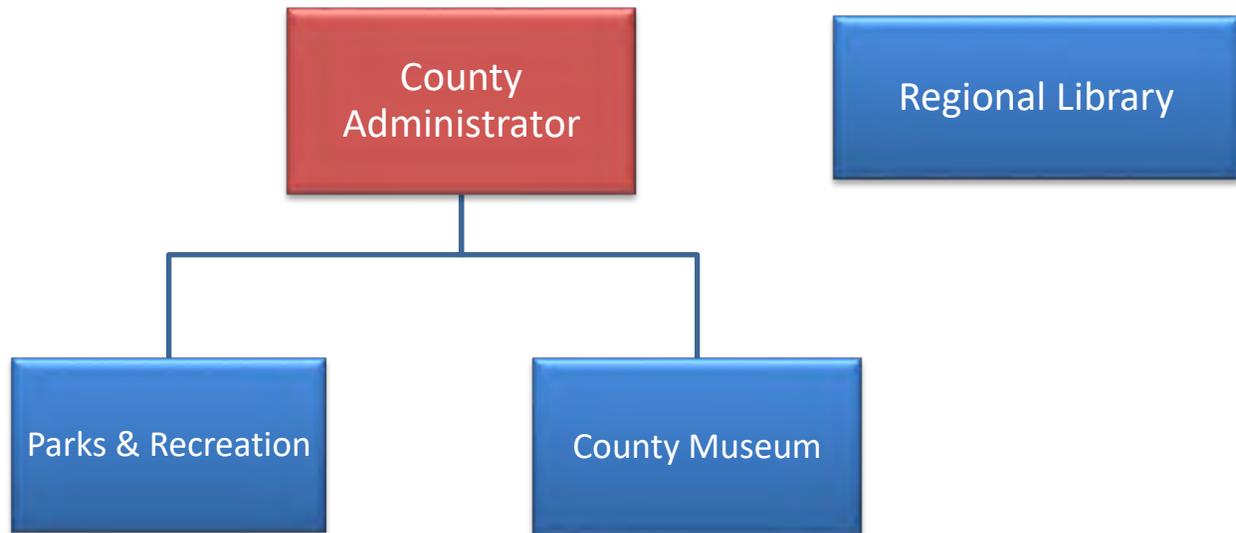


	FY 2017 Amended	FY 2017 Actuals	FY 2018 Adopted	FY 2018 Amended	FY 2019 Adopted
REVENUES: (function specific)	\$10,576,574	\$10,788,887	\$10,137,285	\$13,128,167	\$10,675,981
TOTAL REVENUES	\$10,576,574	\$10,788,887	\$10,137,285	\$13,128,167	\$10,675,981
EXPENDITURES: (by department)					
Local Health Department	\$647,569	\$635,011	\$647,569	\$647,569	\$647,569
Rappahannock Area Community Services Board	\$365,045	\$365,045	\$396,984	\$396,984	\$393,026
Department of Social Services (DSS)	\$9,861,125	\$9,741,658	\$9,690,237	\$11,243,651	\$10,395,639
Children's Services Act	\$8,362,559	\$8,716,702	\$8,655,901	\$8,657,013	\$8,807,258
Tax Relief for Elderly/Disabled	\$992,774	\$1,113,904	\$1,090,709	\$1,090,709	\$1,285,962
Germanna Community College	\$229,395	\$229,395	\$230,520	\$230,520	\$89,171
TOTAL EXPENDITURES	\$20,458,467	\$20,801,715	\$20,711,920	\$22,266,446	\$21,618,625
APPROPRIATED EXPENDITURES: (by category)					
Personnel	\$6,050,714	\$5,692,498	\$5,984,093	\$6,266,703	\$6,533,454
Operating	\$13,364,969	\$13,944,695	\$13,605,879	\$14,871,557	\$13,751,503
Capital	\$50,010	\$50,618	\$31,239	\$37,477	\$47,706
TOTAL APPROPRIATED EXPENDITURES*	\$19,465,693	\$19,687,811	\$19,621,211	\$21,175,737	\$20,332,663
NET TAX SUPPORT	\$9,881,893	\$10,012,828	\$10,574,635	\$9,138,279	\$10,942,644

* Does not include Tax Relief for Elderly/Disabled

Parks, Recreation & Cultural

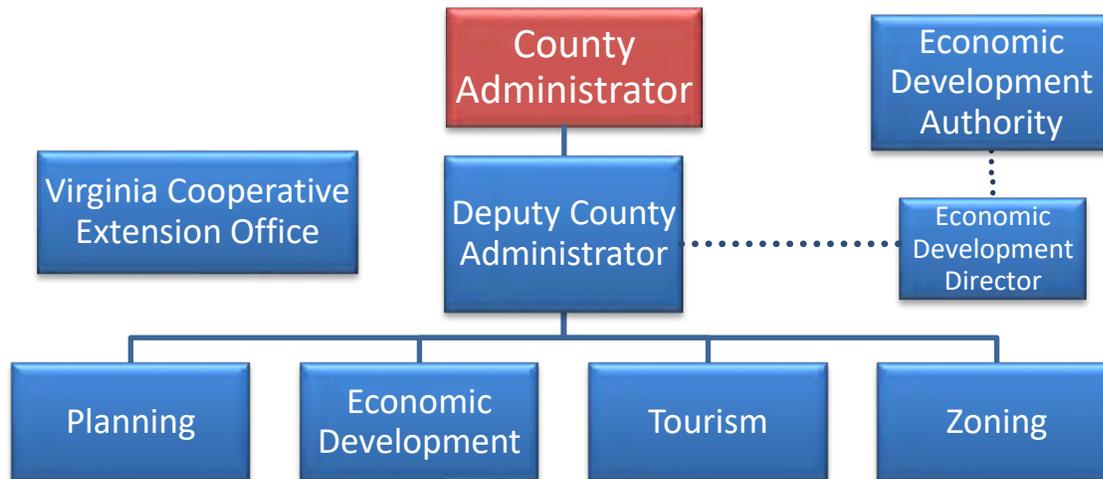
Mission – To provide and manage a variety of quality recreation and leisure activities that will promote personal growth, physical fitness, and recreational needs to fulfill the desires of Spotsylvania County residents.



	FY 2017 Amended	FY 2017 Actuals	FY 2018 Adopted	FY 2018 Amended	FY 2019 Adopted
REVENUES: (function specific)	\$698,193	\$702,440	\$689,692	\$689,772	\$717,585
TOTAL REVENUES	\$698,193	\$702,440	\$689,692	\$689,772	\$717,585
EXPENDITURES: (by department)					
Parks & Recreation	\$3,042,888	\$2,804,990	\$3,035,123	\$3,080,657	\$3,256,786
County Museum	\$86,833	\$80,779	\$98,967	\$103,767	\$128,920
Regional Library	\$4,191,317	\$4,191,317	\$4,386,632	\$4,435,128	\$4,830,523
TOTAL EXPENDITURES	\$7,321,038	\$7,077,086	\$7,520,722	\$7,619,552	\$8,216,229
APPROPRIATED EXPENDITURES: (by category)					
Personnel	\$2,162,488	\$2,014,186	\$2,137,811	\$2,183,345	\$2,270,502
Operating	\$5,058,661	\$4,961,413	\$5,251,752	\$5,303,848	\$5,768,794
Capital	\$99,889	\$101,487	\$131,159	\$132,359	\$176,933
TOTAL APPROPRIATED EXPENDITURES	\$7,321,038	\$7,077,086	\$7,520,722	\$7,619,552	\$8,216,229
NET TAX SUPPORT	\$6,622,845	\$6,374,646	\$6,831,030	\$6,929,780	\$7,498,644

Community Development

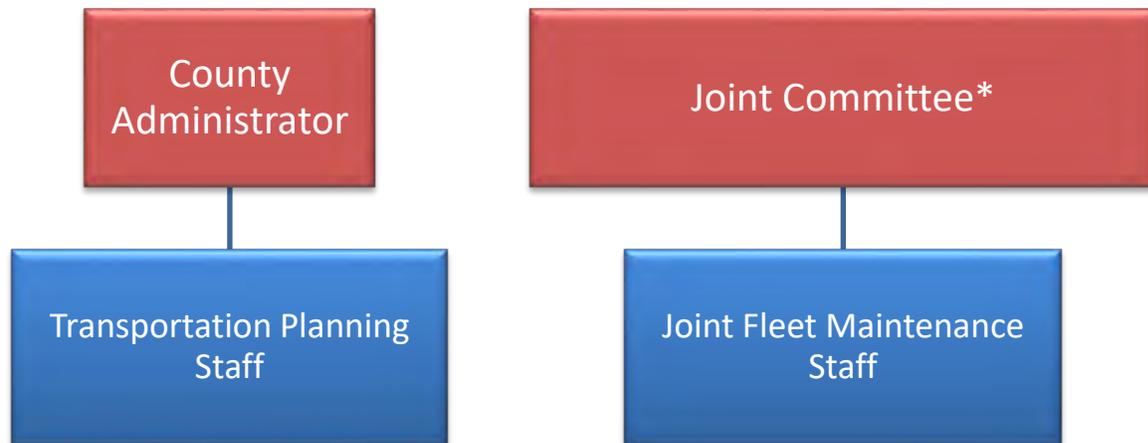
Mission – To enhance the quality of life for Spotsylvania County citizens through comprehensive planning, economic development, and the protection of natural resources. At the same time promoting Spotsylvania County as Virginia’s strategic location for businesses and as an attractive and desirable tourist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



	FY 2017 Amended	FY 2017 Actuals	FY 2018 Adopted	FY 2018 Amended	FY 2019 Adopted
REVENUES: (function specific)					
Transfer from General Fund	\$3,252,075	\$2,824,020	\$2,824,302	\$2,959,957	\$3,059,500
TOTAL REVENUES	\$6,185,027	\$4,397,553	\$4,067,318	\$5,102,973	\$4,730,692
EXPENDITURES: (by department)					
Planning	\$966,812	\$912,399	\$997,260	\$1,015,865	\$1,029,029
Economic Development	\$998,813	\$813,626	\$874,752	\$904,917	\$916,510
Economic Development Opportunities Fund	\$2,697,908	\$1,159,629	\$906,755	\$1,806,755	\$1,280,113
Tourism	\$616,522	\$715,412	\$593,963	\$720,921	\$750,755
Extension Agents (VA Cooperative)	\$174,338	\$157,816	\$177,363	\$179,087	\$185,597
Zoning Division	\$1,759,647	\$1,570,139	\$1,740,611	\$1,836,491	\$1,856,599
SUBTOTAL - APPROPRIATED	\$7,214,040	\$5,329,021	\$5,290,704	\$6,464,036	\$6,018,603
Transfer to General & Capital Projects Fund	\$395,284	\$342,610	\$249,024	\$249,024	\$322,610
TOTAL EXPENDITURES	\$7,609,324	\$5,671,631	\$5,539,728	\$6,713,060	\$6,341,213
APPROPRIATED EXPENDITURES: (by category)					
Personnel	\$2,953,231	\$2,790,875	\$2,976,117	\$3,014,638	\$3,322,025
Operating	\$4,197,672	\$2,475,010	\$2,223,676	\$3,355,402	\$2,625,830
Capital	\$1,389	\$1,389	\$29,163	\$32,248	\$9,000
Debt Service	\$61,748	\$61,747	\$61,748	\$61,748	\$61,748
TOTAL APPROPRIATED EXPENDITURES	\$7,214,040	\$5,329,021	\$5,290,704	\$6,464,036	\$6,018,603
NET TAX SUPPORT	\$3,929,192	\$2,418,502	\$2,466,402	\$3,377,819	\$2,959,103

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 2017 Amended	FY 2017 Actuals	FY 2018 Adopted	FY 2018 Amended	FY 2019 Adopted
REVENUES: (function specific)	\$11,224,337	\$9,491,486	\$11,313,211	\$11,313,211	\$11,153,060
TOTAL REVENUES	\$11,224,337	\$9,491,486	\$11,313,211	\$11,313,211	\$11,153,060
EXPENDITURES: (by department)					
Transportation Fund	\$8,321,799	\$6,923,529	\$8,358,320	\$8,358,320	\$8,232,778
Joint Fleet Maintenance Fund	\$2,648,798	\$2,490,471	\$2,760,110	\$2,760,110	\$2,820,282
SUBTOTAL - APPROPRIATED	\$10,970,597	\$9,414,000	\$11,118,430	\$11,118,430	\$11,053,060
Transfers Out	\$253,740	\$77,486	\$194,781	\$194,781	\$100,000
TOTAL EXPENDITURES	\$11,224,337	\$9,491,486	\$11,313,211	\$11,313,211	\$11,153,060
APPROPRIATED EXPENDITURES: (by category)					
Personnel	\$1,706,715	\$1,696,615	\$1,710,431	\$1,712,643	\$1,734,553
Operating	\$1,672,721	\$1,515,163	\$1,781,200	\$1,778,988	\$1,797,738
Capital	\$17,644	\$0	\$31,644	\$31,644	\$87,672
Debt Service	\$4,726,372	\$4,719,173	\$4,685,307	\$4,685,307	\$5,183,516
Reserves	\$2,847,145	\$1,483,049	\$2,909,848	\$2,909,848	\$2,249,581
TOTAL APPROPRIATED EXPENDITURES	\$10,970,597	\$9,414,000	\$11,118,430	\$11,118,430	\$11,053,060

Education

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

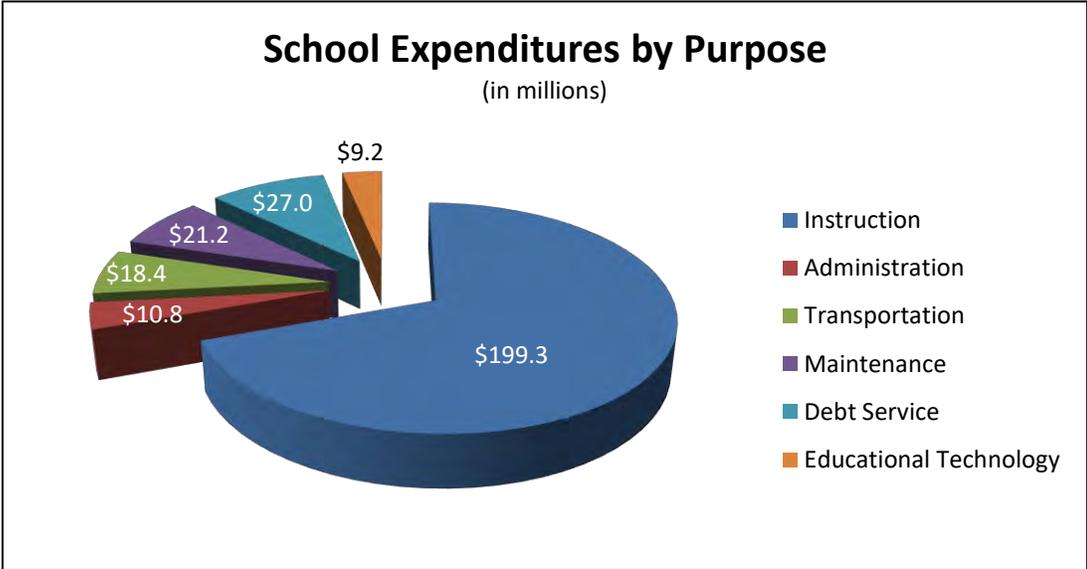
The School Board adopted its FY 2019 Budget on May 14, 2018. More detailed information on the School Board's Adopted Budget is available through the School Administrative Office at (540) 834-2500 or at www.spotsylvania.k12.va.us.

School Operating Fund

	FY 2017 Amended	FY 2017 Actuals	FY 2018 Adopted	FY 2018 Amended	FY 2019 Adopted
REVENUES: (function specific)					
State & Federal	\$142,394,735	\$140,110,143	\$145,213,385	\$145,707,084	\$152,124,965
Local Transfer	\$124,063,078	\$122,763,655	\$124,075,315	\$125,512,336	\$128,492,093
Local	\$5,363,402	\$4,735,774	\$5,300,355	\$5,762,923	\$5,416,867
Bond Proceeds	\$0	\$0	\$0		\$0
Proffers	\$0	\$0	\$0		\$0
Use of (Addition to) Fund Balance	\$0	\$1	\$0	\$1,017,138	\$0
TOTAL REVENUES	\$271,821,215	\$267,609,573	\$274,589,055	\$277,999,481	\$286,033,925
APPROPRIATED EXPENDITURES: (by category)					
Instruction	\$189,050,490	\$185,901,974	\$190,732,085	\$194,013,183	\$199,332,767
Administration/Health	\$10,360,640	\$10,250,635	\$10,530,037	\$10,481,803	\$10,786,225
Transportation	\$17,820,745	\$17,571,290	\$18,231,984	\$18,054,274	\$18,370,223
Maintenance	\$21,314,369	\$20,889,088	\$21,124,645	\$20,968,386	\$21,240,833
Debt Service	\$24,830,372	\$24,818,087	\$25,581,896	\$25,581,896	\$27,048,808
Technology	\$8,380,729	\$8,114,629	\$8,324,538	\$8,836,069	\$9,191,199
TOTAL APPROPRIATED EXPENDITURES	\$271,757,345	\$267,545,703	\$274,525,185	\$277,935,611	\$285,970,055
Transfer to School Food Service Fund	\$63,870	\$63,870	\$63,870	\$63,870	\$63,870
TOTAL EXPENDITURES	\$271,821,215	\$267,609,573	\$274,589,055	\$277,999,481	\$286,033,925

Per Pupil Cost	FY 2018 Adopted Budget	FY 2019 Adopted Budget
Student enrollment	23,539	23,896
Total School Operating Budget per Pupil	\$11,663	\$11,967
Local Transfer per pupil – Operating	\$4,184	\$4,245
Local Transfer per pupil – Debt Service	<u>\$1,087</u>	<u>\$1,132</u>
Total Local Transfer per pupil	\$5,271	\$5,377

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			2018-2019 Projection
		2015-2016	2016-2017	2017-2018	
Elementary (grades preK-5):					
Battlefield	833	645	618	649	659
Berkeley	353	255	268	294	293
Brock Road	907	693	656	658	671
Cedar Forest	936	727	746	749	765
Chancellor	455	418	424	441	438
Courthouse Road	907	828	813	809	792
Courtland	789	563	527	535	502
Harrison Road	936	806	793	792	771
Lee Hill	807	648	652	669	672
Livingston	504	433	420	406	421
Parkside	936	765	773	865	866
Riverview	907	696	685	619	613
Robert E. Lee	585	519	515	540	518
Salem	815	666	629	646	640
Smith Station	986	716	713	678	645
Spotswood	641	528	512	551	551
Wilderness	936	736	746	719	671
	13,233	10,642	10,490	10,620	10,489
Middle (grades 6-8):					
Battlefield	807	817	802	834	828
Chancellor	857	825	849	861	833
Freedom	948	824	780	769	787
Ni River	774	745	764	723	727
Post Oak	948	747	726	727	740
Spotsylvania	907	800	876	909	903
Thornburg	790	708	739	715	743
	6,031	5,466	5,536	5,538	5,561
Secondary (grades 9-12):					
Chancellor	1,427	1,304	1,299	1,268	1,282
Courtland	1,265	1,173	1,146	1,179	1,195
Massaponax	1,830	1,964	2,022	2,027	2,119
Riverbend	1,995	1,933	1,919	1,981	2,005
Spotsylvania	1,611	1,163	1,157	1,180	1,224
John J. Wright Center (preK-12)					
Preschool	(1)	(1)	(1)	(1)	(1)
Alt Education	90	33	23	21	21
	8,218	7,570	7,566	7,656	7,846
TOTAL	27,482	23,678	23,592	23,814	23,896

⁽¹⁾ Pre-K enrollment is counted at the home elementary schools above. However, the 10/1/2017 enrollment was 401 for the 2017 – 2018 school year and is projected at 401 for the 2018 – 2019 school year.

School Food Service

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

School Food Service Fund

	FY 2017 Amended	FY 2017 Actuals	FY 2018 Adopted	FY 2018 Amended	FY 2019 Adopted
REVENUES: (function specific)					
Local	\$4,799,336	\$4,715,157	\$4,771,075	\$4,771,075	\$4,750,942
State & Federal	\$5,113,320	\$5,444,880	\$5,026,549	\$5,426,549	\$5,701,160
Transfer from School Operating Fund	\$63,870	\$63,870	\$63,870	\$63,870	\$63,870
Use of (Addition to) Fund Balance	\$0	(\$378,774)	\$337,638	\$337,638	\$807,000
TOTAL REVENUES	\$9,976,526	\$9,845,133	\$10,199,132	\$10,599,132	\$11,322,972
EXPENDITURES: (by category)					
School Food Service	\$9,976,526	\$9,845,133	\$10,199,132	\$10,599,132	\$11,322,972
TOTAL EXPENDITURES	\$9,976,526	\$9,845,133	\$10,199,132	\$10,599,132	\$11,322,972

Citizen Services/Regional Agencies

Local funding only - grant funding NOT included

	FY 2017 Actuals	FY 2018 Adopted	FY 2019		Variance from FY 2018 Adopted Budget	
			Agency Request	Adopted Budget	Dollar	Percentage
			4-H Educational Center	\$2,000	\$2,000	\$2,000
Airplane Museum	0	50,000	0	0	(50,000)	(100.0%)
American Red Cross	0	0	67,524	0	0	N/A
Boys & Girls Club of the Rappahannock Region	0	0	13,000	0	0	N/A
disAbility Resource Center	29,106	30,550	32,078	30,550	0	0.0%
Empowerhouse	69,808	69,808	55,448	55,448	(14,360)	(20.6%)
Forest Fire Extension Service	12,024	12,024	12,024	12,024	0	0.0%
Fredericksburg Regional Food Bank	0	0	60,665	0	0	N/A
Fredericksburg SPCA	0	0	8,000	4,000	4,000	N/A
Germanna Community College	229,395	230,520	89,171	89,171	(141,349)	(61.3%)
Greater Fredericksburg Habitat for Humanity	7,000	7,000	9,000	0	(7,000)	(100.0%)
Health Department	635,011	647,569	647,569	647,569	0	0.0%
Lake Anna Advisory Committee	1,925	2,000	3,000	3,000	1,000	50.0%
Lake Anna Civic Association	5,730	7,000	7,000	7,000	0	0.0%
Legal Aid Works (prev Rapp Legal Services)	28,684	28,684	28,684	28,684	0	0.0%
Mental Health America of Fredericksburg	24,746	27,142	27,348	27,348	206	0.8%
Micah Ministries	20,000	20,000	22,000	22,000	2,000	10.0%
Moss Free Clinic	26,520	25,460	25,456	25,456	(4)	(0.0%)
Office on Youth	265,127	297,023	217,829	217,829	(79,194)	(26.7%)
Piedmont Dispute Resolution Center	0	1,152	2,500	1,500	348	30.2%
Quin Rivers	0	0	10,500	0	0	N/A
Rappahannock Area Agency on Aging	31,885	31,885	31,885	31,885	0	0.0%
Rappahannock Area Community Services Board (RACSB)	365,045	396,984	393,026	393,026	(3,958)	(1.0%)
Rappahannock Area Court App Special Advocates (CASA)	20,000	20,000	25,000	20,000	0	0.0%
Rappahannock Area Healthy Families	16,400	16,400	42,435	28,000	11,600	70.7%
Rappahannock Big Brothers/Big Sisters	5,500	5,500	6,000	3,000	(2,500)	(45.5%)
Rappahannock Council Against Sexual Assault	21,000	21,000	21,000	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	20,000	0	0.0%
Rappahannock United Way Vol/Info Prog	4,000	0	3,000	3,000	3,000	N/A
Rebuilding Together - Fredericksburg	7,000	7,000	8,500	7,000	0	0.0%
Safe Harbor Child Advocacy Center	7,000	7,000	7,150	7,150	150	2.1%
Spotsylvania Emergency Concerns Assoc (SECA)	12,000	12,500	13,250	13,250	750	6.0%
Spotsylvania Historical Association	18,720	30,720	30,720	30,720	0	0.0%
Thurman Brisben Center	69,849	77,000	96,250	84,000	7,000	9.1%

Other Regional Agencies

Local funding only - grant funding NOT included

	FY 2017 Actuals	FY 2018 Adopted	FY 2019		Variance from FY 2018 Adopted Budget	
			Agency Request	Adopted Budget	Dollar	Percentage
			Central Rappahannock Regional Library (CRRL)	\$4,191,317	\$4,386,632	\$4,830,523
Fredericksburg Regional Transit (FRED)	399,369	402,673	405,421	405,421	2,748	0.7%
Fredericksburg Regional Alliance (FRA)	126,337	128,998	126,337	126,337	(2,661)	(2.1%)
George Washington Regional Commission (GWRC)	86,273	87,985	95,761	95,761	7,776	8.8%
Greater Fredericksburg Tourism Partnership	171,000	175,000	175,000	175,000	0	0.0%
John J. Wright Educational & Cultural Ctr Museum	24,200	29,000	31,000	31,000	2,000	6.9%
Rappahannock Juvenile Center	1,173,189	1,479,245	1,214,807	1,214,807	(264,438)	(17.9%)
Rappahannock Regional Jail	4,922,298	5,058,179	5,812,889	5,812,889	754,710	14.9%
Rappahannock River Basin Commission	1,000	1,000	1,000	1,000	0	0.0%
Tri-County Soil & Water Conservation District (SWCD)	26,571	31,830	35,013	35,013	3,183	10.0%
TOTAL ALL AGENCIES FUNDED	\$13,089,029	\$13,896,463	\$14,806,072	\$14,575,361	\$678,898	4.9%

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



Total Full-time Equivalents (FTE)

	FY 2017 Revised	FY 2018 Adopted	FY 2018 Revised	FY 2019 Adopted
Executive Services	23.00	23.00	23.00	23.00
Administrative Services	112.52	116.52	117.65	117.65
Voter Services	3.50	3.50	3.50	3.50
Judicial Administration	43.59	44.89	44.89	44.89
Public Safety	494.62	512.25	521.88	547.23
Public Works	199.34	201.34	199.32	203.32
Health & Welfare	91.65	93.39	96.65	98.15
Parks, Recreation & Cultural	26.78	26.78	26.78	26.78
Community Development	32.13	31.13	31.13	35.50
Transportation	4.00	4.00	4.26	4.26
Capital Projects	2.00	2.00	2.00	2.00
TOTAL FTEs*	1,033.13	1,058.80	1,071.06	1,106.28
Total full-time FTEs	958.00	986.00	996.00	1,036.00
Total part-time FTEs	75.13	72.80	75.06	70.28

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

Salary and Benefits

The FY 2019 Adopted Budget includes the following salary and benefit changes for all County departments. Salary and benefit details for School employees can be found in the School's budget document which is available through the School Administrative Office at (540) 834-2500 or at www.spotsylvania.k12.va.us.

- The following compensation adjustments are budgeted within department budgets:
 - 2.1% cost-of-living adjustment commensurate with the 2017 annual consumer price index.
 - Second 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 2019 are 0.5% for employees with three or 12 years of service, and 1% for those with five, 10 or 15 years of service.

To best align with VRS reporting dates, any approved compensation adjustments will have an effective date of July 16, 2018 and will first appear on paychecks on August 3, 2018.

- The Virginia Retirement System (VRS) employer contribution rate increases from 9.51% to 9.58%.
- There is no estimated increase in overall health insurance costs. There is also no change in the current health insurance employer/employee split.
- The VRS Life Insurance employer rate remains at 1.31%.
- Workers compensation rates remain the same as those in use for FY 2018.
- 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 2019.

Function	FTE Count		Position	Funded: Full-Year	Funded: Half-Year	Unfunded: Full-Year	Deleted	Requested: Not Adopted
	Full-time	Part-time						
Executive Services			Assistant County Administrator			✓		
Judicial Administration			Assistant Commonwealth's Attorney (<i>body camera</i>) ²	✓				
Public Safety	4		Deputy Sheriff – SRO	✓				
	3		Deputy Sheriff - SRO		✓			
	2		Communications Officer		✓			
	2		Communications Operator		✓			
			Conversion of five part-time Animal Control Shelter Assistants (<i>total 3.02 FTEs</i>) to four full-time positions as follows:					
	2	(1.26)	Convert two of the five part-time Animal Control Shelter Assistants to two full-time positions – full year	✓				
	2	(1.76)	Convert three of the five part-time Animal Control Shelter Assistants to two full-time positions – half year		✓			
	1		Animal Control Deputy Sheriff	✓				
	11		Firefighter/Medic 24/7 - Fire/ALS	✓				
	1		Commercial/Residential Plans Reviewer	✓				
	1	(0.63)	Conversion of a part-time Clerk to a full-time Permit Technician position	✓				
			Two Communications Officers					✓
			One Communications Operators					✓
			Deputy Sheriff for Crime Prevention and Community Policing					✓
			Civilian Training Coordinator					✓
			Fire Marshal					✓
			Public Education Specialist (Civilian)					✓
Public Works	1		Electrician I (Plant)	✓				
	2		Utility Field Crew Worker (Valve maintenance)	✓				
	1		Construction Technician I	✓				
			Director of Utilities/Public Works ²	✓				
			Heavy Equipment Operator I (Composting) ²	✓				
			HVAC Manager					✓
			Lead Painter					✓
			Two Painters					✓
			Plant Mechanic I					✓

Personnel Changes *continued*

Function	FTE Count		Position	Funded: Full-Year	Funded: Half-Year	Unfunded: Full-Year	Deleted	Requested: Not Adopted
	Full-time	Part-time						
Public Works <i>cont'd</i>			Construction Superintendent (Construction Crew)					✓
			Three Utilities Heavy Equipment Operator II's (Construction Crew)					✓
			Utility Field Crew Worker (Construction Crew)					✓
			Two Utility Field Crew Workers					✓
Health & Welfare	1	(0.50)	Conversion of a part-time Family Services Worker II to full-time	✓				
	1	(0.63)	Conversion of a part-time Bilingual Aide to full-time	✓				
		0.63	Eligibility Aide	✓				
Parks, Recreation & Cultural			Maintenance Worker ¹	✓				
Community Development	4		ED&T Assistant	✓				
		(0.63)	Visitor Center Counselor (<i>delete one .63 FTE and nine 0.0 FTE positions</i>)				✓	
	1		Tourism Project Manager	✓				
40			TOTAL NET INCREASE/(DECREASE) IN FULL-TIME POSITIONS					
		(4.78)	TOTAL NET INCREASE/(DECREASE) IN PART-TIME FTEs					

Bold = new position

¹ Existing position, previously unfunded, funded in FY 2019

² Existing position, funded half year in FY 2018, funded full year funded in FY 2019

Personnel Changes *continued*

The table below outlines position changes that occurred during FY 2018 and are included in the FY 2019 Adopted Budget.

Function	FTE Count		Position	Full-Year Funded	Grant Funded	Deleted	FTE Adjustments/Corrections ¹
	Full-time	Part-time					
Administrative Services		0.63	Appraiser II				✓
		0.13 ²	IT Support Specialist I				✓
		0.50	Program Manger				✓
Public Safety	1		Deputy Sheriff - SRO Spotswood Elem		✓		
		3.26	Deputy Sheriff				✓
	1		Program Assistant	✓			
		(0.50)	Program Assistant			✓	
		(0.50)	Crime Analyst			✓	
		0.63	Program Assistant	✓			
		(0.63)	Secretary			✓	
		(0.63)	Records Clerk				✓
		0.13 ²	Office Manager I				✓
	6		Firefighter/Medic 24/7	✓			
		0.13 ²	Fire Inspector				✓
Public Works		(1.89)	Maintenance Worker - Custodial			✓	
		(0.50)	Heavy Equipment Operator			✓	
		0.13 ²	Solid Waste Laborer				✓
		0.13 ²	Solid Waste Laborer				✓
		0.13 ²	Solid Waste Laborer				✓
		(0.50)	Solid Waste Laborer			✓	✓
		0.13 ²	Solid Waste Equipment Operator				✓
		0.63	Solid Waste Equipment Operator				✓
		1.50	Gate Attendants				✓
Health & Welfare	1		Family Services Worker (AS/APS)	✓			
	1		Training Specialist	✓			
		0.63	Eligibility Worker	✓			
		0.63	Family Services Worker	✓			
Transportation		0.13 ²	Litter Control Technician				✓
		0.13 ²	Litter Control Technician				✓
10		TOTAL NET INCREASE/(DECREASE) IN FULL-TIME POSITIONS					
4.43		TOTAL NET INCREASE/(DECREASE) IN PART-TIME FTEs					

¹ Adjustments due to Finance review of part-time FTEs

² Correction from .50 FTE to .63 FTE



Capital Improvement Plan

FY 2019 – FY 2023 CIP Development Calendar

October 27, 2017	Project managers submit project requests/revisions to Finance Department
November 28, 2017	Schools submit Schools' Draft CIP to Finance
Early December 2017	County Administrator makes final decisions on projects to include in Recommended CIP
By December 8, 2017	Finance ensures debt service and operating costs for FY 2019 projects are included in Recommended Budget
January 2018	Planning Department reviews draft CIP to ensure projects conform with Comprehensive Plan
February 7, 2018	Planning Commission reviews potential projects within the CIP for conformance with Comprehensive Plan
February 13, 2018	Schools submit Schools' Approved CIP to Finance
February 13, 2018	Presentation of County Administrator's FY 2019 Recommended Budget and FY 2019 – FY 2023 CIP to Board of Supervisors
February 20, 2018	CIP work session included as part of budget work session
March 27, 2018	CIP work session included as part of budget work session
March 29, 2018	Budget, Tax Rate, and CIP public hearings – Massaponax High School
April 10, 2018	Board's final approval of draft FY 2019 – FY 2023 CIP
April 12, 2018	Adoption of FY 2019 Budget and 2018 Tax Rates
May 22, 2018	Adoption of CIP

Financial Analysis

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

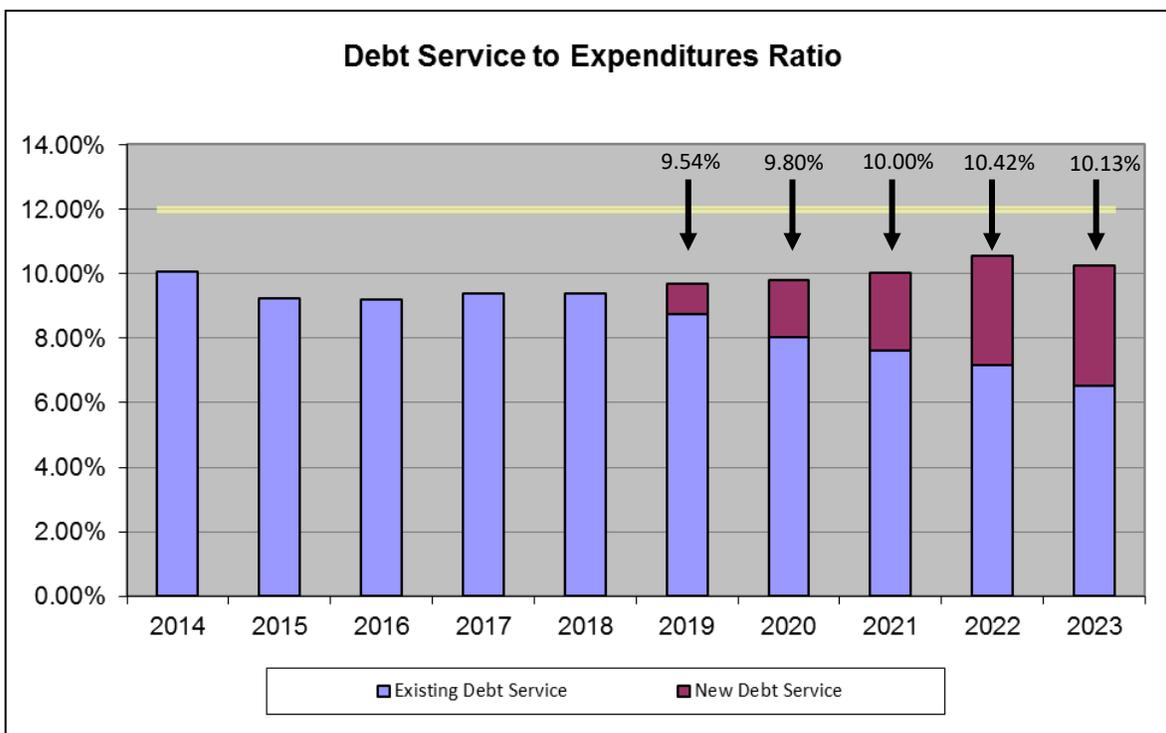
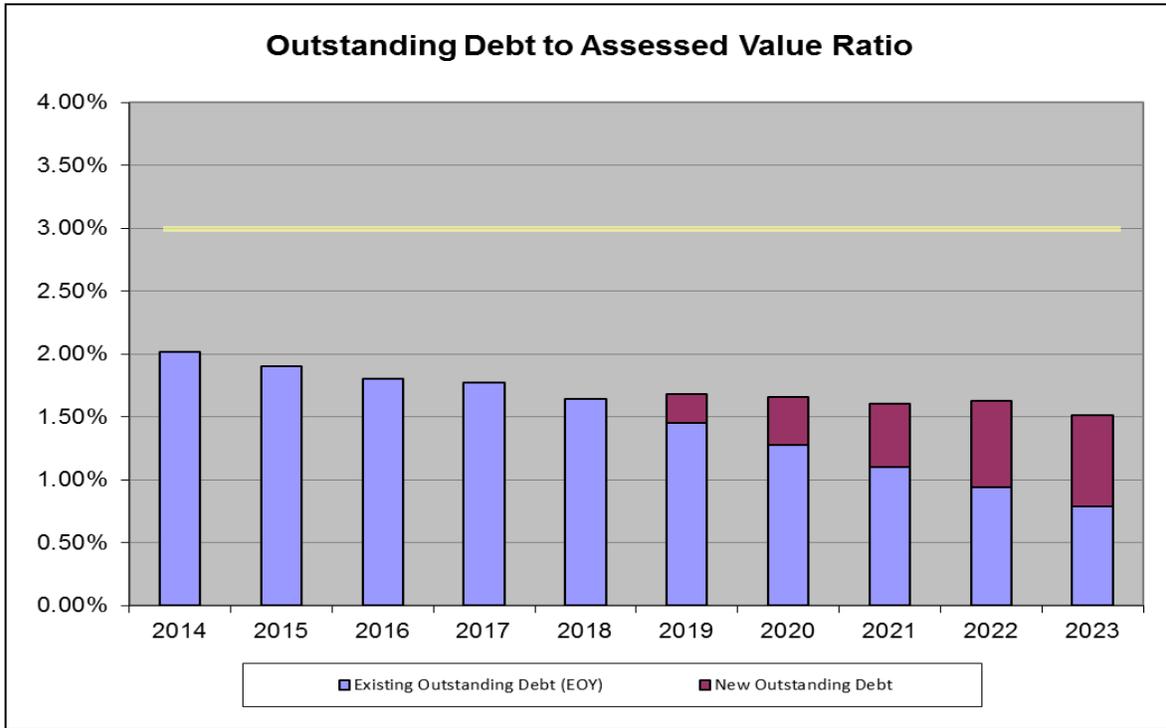
- Net debt as a percentage of estimated market value taxable should not exceed 3%.
- The ratio of debt service expenditures as a percent of governmental fund expenditures should not exceed 12%. The County will work towards reducing this ratio to not more than 10% by the end of FY 2025.
- The County intends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

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

CIP Assumptions:

- Bonds are sold on an annual basis.
 - The structure of all bond sales is level principal.
 - Long-term bonds are structured with 20-year terms.
 - Short-term bonds are structured with 12-year terms for buses and fire apparatus and with 7-year terms for rescue apparatus and technology items.
 - The growth rates for revenues and expenditures are consistent with those reflected in the Budget Plus Five financial model (i.e. the five year forecast), and assume an equalized real estate tax rate each year.
 - The interest rate paid on borrowed funds is fixed at 2.25%/2.75%/3.75% for 7/12/20 year bonds for the Summer 2018 issuance and is fixed at 3.25%/3.75%/5.00% for each 7/12/20 year issuance thereafter.
-

The graphs on the following page indicate that the revised FY 2019 – FY 2023 Adopted CIP is in compliance with the Board’s adopted fiscal policy guidelines. The yellow horizontal lines represent the limit of the fiscal policies for each debt ratio.



The payout ratio is an assessment of the speed at which the County repays its debt. For example, at the beginning of FY 2019, including the financings to be issued in Summer 2018, total general debt outstanding is estimated at \$303.4 million. At the end of FY 2028 – ten fiscal years beyond FY 2019 – the County will have repaid \$243.2 million (80.2%) of the debt outstanding at the beginning of FY 2019.

10-Yr Payout Ratio (must be > 65%)	
FY	Payout Ratio
FY 2019	80.2%
FY 2020	81.0%
FY 2021	82.0%
FY 2022	81.2%
FY 2023	81.4%

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 2019, the transfer is budgeted at \$9.8 million, or 3.75% of General Fund revenues. Additionally, \$8.595 million is transferred from the General Fund balance to the Capital Projects Fund to cash fund additional capital projects, the single largest of which is the \$9.0 million construction of a new building in the Courthouse area to house the Department of Social Services and the Health Department.

Cost Estimate Methodology for Capital Project Operating Expenditures

Capital projects often have an ongoing impact on operational expenditures once the project is complete. Aside from debt service, typical operating impacts include the cost of utilities, maintenance, insurance, fuel, and personnel. For this reason, the County utilizes the cost and inflationary factors listed here to estimate the operating impact of capital projects over the five year CIP window:

Estimated Cost Factors	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Electricity Per Square Foot	\$1.27	\$1.32	\$1.37	\$1.42	\$1.48
Heating Fuel Per Square Foot	0.01	0.01	0.01	0.01	0.01
W/S Per Square Foot	0.05	0.05	0.05	0.06	0.06
Telephone Per Square Foot	0.09	0.09	0.10	0.10	0.10
Insurance Per Square Foot	0.04	0.04	0.04	0.04	0.04
Ongoing Maintenance Per Square Foot	3.48	3.58	3.69	3.80	3.91

Estimated Inflationary Factors	Annual Rate	Basis for Assumptions
Electricity	3.9%	Historical Spending/EIA Reports*
Heating Fuel	3.4%	Historical Spending/EIA Reports*
Water & Sewer	6.0%	Water & Sewer Rates Model
Telephone	3.0%	Historical Spending
Insurance	3.0%	Finance Dept./VACo Projections
Maintenance	3.0%	Historical Spending
Other	2.6%	Consumer Price Index (CPI)
Salary Inflation	2.0%	Assumed compensation adjustments

*EIA stands for Energy Information Administration

Operating Impact

The table below shows the anticipated budgetary impacts that implementation of projects in the FY 2019 – FY 2023 CIP may have in the near future. The operating impacts occurring in FY 2019 are included in the Adopted Budget.

Projects/Type	FY 2020	FY 2021	FY 2022	FY 2023
General Government Projects				
Debt Service	\$662,012	\$1,130,391	\$1,811,646	\$2,319,834
Utilities/Maintenance/Insurance/Fuel	128,004	261,705	526,801	539,943
Parks & Recreation Projects				
Utilities/Maintenance/Insurance/Fuel	0	0	12,144	12,751
Fire & Rescue Projects				
Debt Service	754,708	1,505,413	2,273,164	2,213,561
Personnel (new station)	0	0	0	1,285,000
Utilities/Maintenance/Insurance/Fuel	0	0	81,446	168,220
Transportation Projects				
Debt Service	484,109	980,893	2,751,481	3,349,098
School Projects				
Debt Service	6,096,025	7,293,521	8,273,308	9,168,671
Total				
Debt Service	7,996,854	10,910,218	15,109,599	17,051,164
Personnel	0	0	0	1,285,000
Utilities/Maintenance/Insurance/Fuel	<u>128,004</u>	<u>261,705</u>	<u>620,391</u>	<u>720,914</u>
Total	\$8,124,858	\$11,171,923	\$15,729,990	\$19,057,078

The following table shows the potential impact that implementation of the FY 2019 – FY 2023 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 adopted real estate tax rate of \$0.8330 per \$100 of assessed value 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 2019, and unlike the debt service shown in the previous table, takes into account the pay down of existing debt. The “Incremental Tax Rate Impact” shows the tax rate increase necessary each year to fund the Adopted CIP *beyond what is included in the FY 2019 Budget*.

FY 2019 – FY 2023 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
2019	\$1,466,807	\$0	\$0.000	\$0.000	\$0	\$0.000	\$0.000	\$0.000	\$0.000
2020	1,493,209	1,691,266	0.011	0.011	128,004	0.001	0.001	0.012	0.012
2021	1,520,087	3,286,946	0.022	0.010	261,705	0.002	0.001	0.023	0.011
2022	1,547,449	6,080,824	0.039	0.018	620,391	0.004	0.002	0.043	0.020
2023	1,575,303	5,560,428	0.035	-0.004	2,005,914	0.013	0.009	0.048	0.005
				\$0.035			\$0.013		\$0.048*

*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 4.8 cents on the real property tax rate by FY 2023 to pay the costs of added debt service and operating costs. Over the five year period, 73% of the added costs are associated with debt service while the remaining 27% 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 127.

FY 2019 Capital Projects

The capital projects budgets for FY 2019 total \$56.7 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 2018 to fund certain County and Schools capital projects for FY 2019. 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 Funds. However, neither debt proceeds nor project expenditures associated with the financings for County capital projects are included in the FY 2019 Adopted Budget. Upon finalizing the financing of the FY 2019 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 2019 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 2019:

Project	Frequency*	FY 2019 Project Cost	FY 2019 Budget	To Be Financed
General Government Facilities:				
Facility Asset Management Program	R	\$1,079,150	\$1,079,150	\$0
Replacement Vehicles	R	1,298,742	1,298,742	0
Animal Shelter Renovation & Expansion	N	1,883,646	1,522,057	361,589
Office Building – DSS and Health Department	N	1,200,000	1,200,000	0
General Government Facilities Total		\$5,461,538	\$5,099,949	\$361,589
Information Technology:				
Computer Aided Dispatch System Replacement	N	\$2,100,000	\$1,527,349	\$572,651
Tone Paging System	N	325,000	325,000	0
Text to 911	N	34,679	34,679	0
Replacement Computers & Servers	R	652,575	652,575	0
Financial & HR System Upgrade	N	1,026,100	1,026,100	0
Replace Treasurer’s Legacy System	N	600,000	600,000	0
Cloud Strategy Implementation	N	250,000	250,000	0
ArcGIS Platform Implementation	N	200,000	200,000	0
VITA Base Mapping Program	N	200,000	200,000	0
Trakit-9 Migration-upgrade for CRW	N	200,000	200,000	0
Information Technology Total		\$5,588,354	\$5,015,703	\$572,651
Solid Waste:				
Convenience Center Paving	R	\$50,000	\$50,000	\$0
Livingston Landfill Development	N	200,975	200,975	0
Refuse Disposal Equip Replacement	R	100,000	100,000	0
Refuse Collection Equip Replacement	R	490,000	490,000	0
Solid Waste Total		\$840,975	\$840,975	\$0
Parks & Recreation:				
Regrading & Fence Replacement at Parks	N	\$367,100	\$367,100	\$0
Parking & Drainage Repairs	N	300,000	300,000	0
Basketball Court Repairs & Resurfacing	N	119,400	119,400	0
Parks & Recreation Total		\$786,500	\$786,500	\$0
Fire/Rescue:				
Replacement of Company 3 Station	N	\$500,000	\$500,000	\$0
New Company 12 Station	N	250,000	250,000	0
Replacement Fire Equipment	R	1,829,551	1,829,551	0
Replacement EMS Equipment	R	873,496	873,496	0
CPR Delivery Devices	N	78,600	78,600	0
IV Pumps for Ambulances	N	80,000	80,000	0
Retrofit Ambulances with Liquid Springs	N	120,000	120,000	0
Fire/Rescue Total		\$3,731,647	\$3,731,647	\$0

Project	Frequency*	FY 2019 Project Cost	FY 2019 Budget	To Be Financed
Transportation:				
Exit 118 Improvements	N	\$3,251,053	\$197,230	\$3,053,823
Rt. 3 Operational Improvements	N	1,000,000	0	1,000,000
Bloomsbury Road Improvements	N	600,000	0	600,000
Roundabout – Old Plank & Chancellor roads	N	1,000,000	0	1,000,000
Study for Revitalization of Rt. 1	N	65,000	65,000	0
Transportation Total		\$5,916,053	\$262,230	\$5,653,823
Schools:				
Renovate & Expand Courtland High School	N	\$18,190,000	\$0	\$18,190,000
Transportation Buses	R	4,258,838	0	4,258,838
Capital Maintenance	R	4,945,500	0	4,945,500
Technology Replacements/Upgrades	R	3,405,580	0	3,405,580
Schools Total		\$30,799,918	\$0	\$30,799,918
Utilities:				
Thornburg WW Treatment Plant Upgrade	N	\$5,000,000	\$5,000,000	\$0
Hazel Run Pump Station	N	4,451,756	4,451,756	0
Replacement Equipment – Heavy Vehicles	R	496,695	496,695	0
Utilities Total		\$9,948,451	\$9,948,451	\$0
Other:				
Capital Projects Management (personnel & op.)		\$288,058	\$288,058	\$0
Transfer to General Fund		283,121	283,121	0
Transfer to Utilities Operating Fund		120,000	120,000	0
Transfer to Transportation Fund		174,186	174,186	0
Other Total**		\$865,365	\$865,365	\$0
Total FY 2019 Capital Projects Funds		\$63,938,801	\$26,550,820	\$37,387,981
FY 2019 Capital Budget Including Schools' Financed Projects***				\$57,350,738

*"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 110 – 120.

***Differs from figures on pages 7 and 29 because all operating, personnel and transfers out are included here. Additionally, a budget adjustment was necessary to budget for the \$105,000 approved in the budget and CIP for vehicles associated with new SRO positions approved for FY 2019. Because the CIP was adopted subsequent to the FY 2019 Budget, the CIP includes the adjustment, though the budget, as adopted, does not.

New Non-recurring Capital Projects

Several new non-recurring projects are included in the FY 2019 - FY 2023 CIP for the first time. The non-recurring projects listed in the following table include repair and replacement of aging or unsafe infrastructure, technology upgrades, and construction related to a new DSS and Health Department building, transportation projects, and water/sewer infrastructure.

Non-Recurring Project Name	Estimated Expenditures	
	FY 2019—FY 2023	
	Capital	Operating
Capital Projects		
Office Building – DSS and Health Department	\$9,000,000	\$409,980
Text to 911	34,679	0
Cloud Strategy Implementation	500,000	TBD
Business Tax Software Upgrade	100,000	0
ArcGIS Platform Implementation	200,000	0
Loriella Park Lighting Replacement – Phase I	515,000	0
Basketball Court Repairs & Resurfacing	119,400	0
IV Pumps for Ambulances	80,000	0
Retrofit Ambulances with Liquid Springs	120,000	0
Rt. 3 Operational Improvements	2,500,000	857,500
Roundabout – Old Plank Road & Andora Road	1,500,000	265,500
Bloomsbury Road Improvements	600,000	251,250
Roundabout – Old Plank Road & Chancellor Road	1,000,000	418,750
Study for Revitalization of Rt. 1	65,000	0
Utilities Capital Projects		
Utilities Master Plan	\$250,000	\$0
Motts Water Treatment Plant Expansion	40,000,000	2,408,051
Thornburg Distribution Improvements	5,000,000	661,082
Rt. 1/Rt. 606 Waterline Improvements	250,000	0
Rt. 1 Waterline Improvements – Cosner to Massaponax	500,000	0
Rt. 606 West	1,000,000	0
Thornburg Wastewater Treatment Plant Upgrade	11,000,000	1,651,329
Deep Run Pump Station Rehab	1,100,000	5,160
Flow Metering	300,000	0
Hazel Run Pump Station	8,451,756	0
FMC Decommissioning/Industrial Pump Station	1,700,000	82,566
Massaponax WW Treatment Plant Expansion	47,000,000	2,760,348

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 December 2017 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 106.
- Upon full build-out of the potential new development, there will be County-wide capacity to respond to an additional 6,353 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 2,371 calls, and 1,231 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, 13 of the schools are expected to be over capacity. County-wide, elementary schools will have capacity of 75 seats; middle schools will be short by 671 seats; and high schools will be short by 966 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	505	0	0	0	289 / 199	Brock Rd.	Ni River	Riverbend	7
Estates of Chancellorsville	56	0	0	0	31 / 22	Chancellor	Ni River	Riverbend	5
Estates of Elys Ford	231	0	0	0	132 / 91	Chancellor	Ni River	Riverbend	5
Saw Hill	43	0	0	0	25 / 17	Wilderness	Ni River	Riverbend	5
Estates at Buckingham	42	0	0	0	24 / 17	Berkeley	Post Oak	Spotsylvania	3
Pelhams East	1	0	0	0	0/0	Lee Hill	Thornburg	Massaponax	11
Woods of Catharpin	4	0	0	0	3 / 2	Wilderness	Ni River	Riverbend	5
Whitehall	60	0	0	0	34 / 24	Brock Rd.	Ni River	Riverbend	7

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
Tanglewood Estates	2	0	0	0	1 / 1	Riverview	Post Oak	Spotsylvania	8
Estates at Kingswood	28	0	0	0	16 / 11	Battlefield	Chancellor	Chancellor	4
Breckenridge Farms	50	0	0	0	29 / 20	Courthouse	Freedom	Courtland	1
Avalon Woods	98	0	0	0	56 / 39	Salem	Chancellor	Chancellor	6
Anna Vista Section 2	10	0	0	0	6 / 4	Livingston	Post Oak	Spotsylvania	2
Pennington Estates	12	0	0	0	7 / 5	Courtland	Spotsylvania	Courtland	1
Pamunkey Point	20	0	0	0	12 / 8	Livingston	Post Oak	Spotsylvania	9
Lee's Parke	447	0	0	168	389 / 208	Parkside	Spotsylvania	Massaponax	4
Sunrise Bay	34	0	0	0	19 / 13	Livingston	Post Oak	Spotsylvania	9
Regency at Chancellorsville	0	0	0	128	0 / 25	n/a	n/a	n/a	5
Glenhaven/ River Glen	34	0	0	0	19 / 13	Chancellor	Chancellor	Riverbend	5
Reserve at Chancellorsville	98	0	0	0	56 / 39	Chancellor	Chancellor	Riverbend	5
Lafayette Crossing	0	21	0	0	12 / 7	Spotswood	Battlefield	Massaponax	4
Mallard Landing	0	99	0	0	57 / 31	Cedar Forest	Thornburg	Massaponax	11
Spring Arbor	0	0	0	6	0 / 1	n/a	n/a	n/a	6
Summerfield	45	21	0	0	38 / 24	Spotswood	Battlefield	Chancellor	4
Keswick	150	90	240	184	182 / 169	R.E. Lee	Spotsylvania	Spotsylvania	1
Ni Village	0	164	773	0	237 / 200	Riverview	Spotsylvania	Massaponax	8
Lakeside	0	26	0	0	15 / 8	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.	358	198	834	50	493 / 373	R.E. Lee	Spotsylvania	Spotsylvania / Courtland	1
Crossroads Station	0	0	610	0	112 / 118	Cedar Forest	Thornburg	Massaponax	11
New Post	219	104	102	0	200 / 138	Cedar Forest	Thornburg	Massaponax	11

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
Fortune's Landing	45	0	0	0	26 / 18	Wilderness	Ni River	Spotsylvania	5
Barley Woods	0	0	0	130	0 / 25	n/a	n/a	n/a	6
Heritage Woods	697	180	183	0	537 / 366	Parkside	Spotsylvania	Courtland/ Massaponax	1, 4, 8
Courtland Park	89	0	0	0	51 / 35	Courtland	Spotsylvania	Courtland	1
Southpoint Landing	0	0	550	0	101 / 106	Parkside	Battlefield	Massaponax	4
Legends of Chancellorsville	218	0	0	0	124 / 86	Brock Rd./ Chancellor	Ni River	Riverbend	5
Wheatland	0	98	0	0	57 / 31	Lee Hill	Thornburg	Massaponax	11
Thorburn Estates	59	0	0	0	34 / 23	Wilderness	Freedom	Riverbend	10
Jackson Village	0	596	1,289	385	582 / 509	Parkside	Spotsylvania	Massaponax	4
Retreat at Chancellorsville	0	0	0	192	0 / 37	n/a	n/a	n/a	5
Alexander's Crossing	518	971	888	230	1,023 / 723	Riverview	Thornburg	Massaponax	11
Plantation Woods	132	0	0	0	75 / 52	Courtland	Spotsylvania	Massaponax	1
Goodwin Cove	35	0	0	0	20 / 14	Livingston	Post Oak	Spotsylvania	9
Cedar Forest	29	0	0	0	16 / 11	Cedar Forest	Thornburg	Massaponax	11
Summit Crossing Estates	70	0	0	0	40 / 28	Riverview	Thornburg	Massaponax	11
Barrington	39	0	0	0	22 / 15	Chancellor	Chancellor	Riverbend	5
Afton	29	0	0	0	16 / 11	Spotswood	Battlefield	Massaponax	4
Total	14,029				5,225/3,922				

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 2017 Enrollment	Anticipated New Students	Enroll. with New Students	Seats Avail w/New Students
Elementary					
Battlefield	833	649	7	656	177
Berkeley	353	294	11	305	48
Brock Road	907	658	174	832	75
Cedar Forest	936	749	194	943	-7
Chancellor	455	441	146	587	-132
Courthouse Road	907	809	13	822	85
Courtland	789	535	60	595	194
Lee Hill	807	669	30	699	108
Livingston	504	406	28	434	70
Parkside	936	865	784	1,649	-713
Riverview	907	619	657	1,276	-369
Robert E. Lee	585	540	330	870	-285
Salem	815	646	25	671	144
Spotswood	641	551	40	591	50
Wilderness	936	719	39	758	178
Subtotal	11,311	9,150	2,538	11,688	-377
Countywide Elementary	13,233	10,620	2,538	13,158	75

Middle					
Battlefield	807	834	40	874	-67
Chancellor	857	861	39	900	-43
Freedom	948	769	14	783	165
Ni River	774	723	152	875	-101
Post Oak	948	727	20	747	201
Spotsylvania	907	909	568	1,477	-570
Thornburg	790	715	331	1,046	-256
Subtotal	6,031	5,538	1,164	6,702	-671
Countywide Middle	6,031	5,538	1,164	6,702	-671

High					
Chancellor	1,427	1,268	34	1,302	125
Courtland	1,265	1,179	181	1,360	-95
Massaponax	1,830	2,027	905	2,932	-1,102
Riverbend	1,995	1,981	247	2,228	-233
Spotsylvania	1,611	1,180	161	1,341	270
Subtotal	8,128	7,635	1,528	9,163	-1,035
Countywide High	8,218	7,656	1,528	9,184	-966

Approved Development – Fire/Rescue Impacts:

Station	Capacity	2017 Call Volume	Anticipated New Calls	Total with New Calls	Capacity Available
1 - Courthouse	2,500	1,789	776	2,565	-65
2 - Brokenburg	2,500	676	4	680	1,820
3 – Partlow	2,500	567	17	584	1,916
4 – Four Mile Fork	2,500	3,864	1,007	4,871	-2,371
5 – Chancellor	2,500	1,183	364	1,547	953
6 – Salem Church	2,500	3,666	65	3,731	-1,231
7 – Wilderness	2,500	831	222	1,053	1,447
8 – Thornburg	2,500	1,035	323	1,358	1,142
9 – Belmont	2,500	480	39	519	1,981
10 – Salem Fields	2,500	1,284	23	1,307	1,193
11 – Lee Hill	2,500	1,852	1,080	2,932	-432
Subtotal	27,500	17,227	3,920	21,147	6,353
Countywide F/R*	27,500	17,227	3,920	21,147	6,353

*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.

Staff is working to fine-tune the details and level of consistency in information provided for County projects and Schools projects in an effort to have additional details available for the FY 2020 Budget and beyond. It is a work in progress and, at this point, provides an order of magnitude of costs.

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

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

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

Elementary School	A typical elementary school would be a one to two-story masonry structure with 38 regular classrooms, 5 special education classrooms, and 5 resource rooms. The building would encompass 90,448 sq. ft. to include an 8,500 sq. ft. multipurpose room. At 100% capacity, the facility would house between 800 and 825 students.		
	Project Component	Cost Estimate	Notes
	Site:	\$3,120,000	20 acres
	Soft Costs:	\$4,366,960	
	Building Construction:	\$19,754,800	
	Total Current Cost	\$27,241,760	
Escalation factor	4%	BCWH Architects	

Middle School	A typical middle school would be a one to two-story masonry structure encompassing 128,800 sq. ft. to include an auxiliary gym and school forum space.		
	Project Component	Cost Estimate	Notes
	Site:	\$4,680,000	45 acres
	Soft Costs:	\$6,294,080	
	Building Construction:	\$26,790,400	
	Total Current Cost	\$37,764,480	
	Escalation factor	4%	BCWH Architects

High School	A typical high school would be a one to two-story masonry structure encompassing 318,800 sq. ft. including an auxiliary gym, auditorium, and ancillary athletic fields and facilities.		
	Project Component	Cost Estimate	Notes
	Site:	\$8,320,000	80 acres
	Soft Costs:	\$13,416,000	
	Building Construction:	\$74,599,200	
	Athletic Stadium:	\$6,240,000	
	Total Current Cost	\$102,575,200	
Escalation factor	4%	BCWH Architects	

FY 2019 – FY 2023 CIP Summary

The spreadsheets on the following pages summarize the projects included in the FY 2019 – FY 2023 CIP. The spreadsheets on pages 110 – 120 show the anticipated funding by fiscal year for each project. Funding sources are identified on pages 110 – 120 by the following codes:

Code	Description
B	Revenue Bonds - Utilities
B-PS	2014 Referendum – Public Safety
B-S	2014 Referendum – Schools
B-T	2014 Referendum - Transportation
C	Cash
CR	Concession revenues
D	Donations
FR	Future bond referendum - library
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 2019 - FY 2023 Capital Improvement Plan
Project Summary By Fund

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2019 - FY 2023 Total
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General Government Projects:

General Government and Judicial Facilities	\$11,049,892	\$17,639,170	\$13,704,782	\$10,308,613	\$13,363,474	\$66,065,931
Solid Waste	\$840,975	\$3,365,000	\$1,449,050	\$7,297,667	\$1,392,383	\$14,345,075
Parks and Recreation	\$786,500	\$40,000	\$380,000	\$630,000	\$1,254,000	\$3,090,500
Fire and Rescue Services	\$3,731,647	\$6,300,963	\$7,650,311	\$7,223,232	\$4,518,431	\$29,424,584
General Government Total	\$16,409,014	\$27,345,133	\$23,184,143	\$25,459,512	\$20,528,288	\$112,926,090

Transportation Total	\$5,916,053	\$1,000,000	\$5,073,850	\$18,232,520	\$6,657,500	\$36,879,923
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Schools Total	\$30,799,918	\$27,812,036	\$10,862,949	\$7,983,613	\$7,828,030	\$85,286,546
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Utility Projects:

General Utility Projects	\$0	\$500,000	\$650,000	\$450,000	\$2,500,000	\$4,100,000
Water Projects	\$0	\$12,100,000	\$1,475,000	\$24,000,000	\$21,325,000	\$58,900,000
Sewer Projects	\$9,948,451	\$13,350,000	\$17,590,000	\$18,245,000	\$18,300,000	\$77,433,451
Utilities Total	\$9,948,451	\$25,950,000	\$19,715,000	\$42,695,000	\$42,125,000	\$140,433,451

CIP Total, All Funds	\$63,073,436	\$82,107,169	\$58,835,942	\$94,370,645	\$77,138,818	\$375,526,010
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**SPOTSYLVANIA COUNTY
CAPITAL IMPROVEMENT PLAN**

FY 2019 - FY 2023

GENERAL GOV'T EXPENDITURES

	Total Budget through FY 2018	Funding Source	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Total FY 19 - FY 23	Costs beyond FY 2023
Gen. Gov't Facilities & Equip									
Facility Asset Management Program	on-going	C, U	\$1,079,150	\$1,509,693	\$1,399,052	\$1,441,023	\$1,484,254	\$6,913,172	\$0
Judicial Center Renovation & Expansion	\$9,606,006	C, IE, P	\$0	\$4,719,000	\$1,600,000	\$0	\$0	\$6,319,000	\$0
Major Maintenance (HVAC & electric) at Marshall Center	-	C, L	\$0	\$0	\$348,800	\$0	\$5,546,840	\$5,895,640	\$0
Major Maintenance/Renov. at Holbert Building	\$350,000	L	\$0	\$0	\$3,600,000	\$0	\$0	\$3,600,000	\$0
Replacement Vehicles	on-going	C	\$1,298,742	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$6,098,742	\$0
Animal Shelter Renovation & Expansion	\$3,790,000	B-PS, C, FRED	\$1,883,646	\$1,076,667	\$0	\$0	\$0	\$2,960,313	\$0
Office Building to House Social Services & Health Department	-	C	\$1,200,000	\$4,000,000	\$3,800,000	\$0	\$0	\$9,000,000	\$0
Library in Massaponax Area	\$15,000	FR	\$0	\$0	\$1,250,000	\$7,100,000	\$4,500,000	\$12,850,000	\$0
Subtotal - Gen. Gov't Facilities & Equip	\$13,761,006		\$5,461,538	\$12,505,360	\$13,197,852	\$9,741,023	\$12,731,094	\$53,636,867	\$0
Information Technology									
Public Safety System Improvements:									
Computer Aided Dispatch System Replacement	\$3,100,000	B-PS, C, IE	\$2,100,000	\$1,000,000	\$0	\$0	\$0	\$3,100,000	\$0
Tone Paging System	\$1,000,000	C	\$325,000	\$0	\$0	\$0	\$0	\$325,000	\$0
Replacement of Chancellor Tower	-	C	\$0	\$1,000,000	\$0	\$0	\$0	\$1,000,000	\$0
Next Generation 911 (NG911)	\$200,000	B-PS	\$0	\$1,500,000	\$0	\$0	\$0	\$1,500,000	\$0
Text to 911	-	G	\$34,679	\$0	\$0	\$0	\$0	\$34,679	\$0
Other System Improvements:									
Replacement Computers and Servers	on-going	C	\$652,575	\$552,310	\$506,930	\$367,590	\$632,380	\$2,711,785	\$0
Financial & HR System Upgrade	\$1,052,403	C, U	\$1,026,100	\$631,500	\$0	\$0	\$0	\$1,657,600	\$0
Replace Treasurer's Legacy System	\$2,084,364	C	\$600,000	\$0	\$0	\$0	\$0	\$600,000	\$0
Cloud Strategy Implementation	-	C	\$250,000	\$250,000	\$0	\$0	\$0	\$500,000	\$0
Business Tax Software Update	-	C	\$0	\$100,000	\$0	\$0	\$0	\$100,000	\$0
State Income Tax Program Replacement	-	C	\$0	\$100,000	\$0	\$0	\$0	\$100,000	\$0
ArcGIS Platform Implementation	-	C	\$200,000	\$0	\$0	\$0	\$0	\$200,000	\$0
VITA Base Mapping Program	-	C	\$200,000	\$0	\$0	\$200,000	\$0	\$400,000	\$0
Trakit-9 Migration Upgrade for CRW	\$261,395	C	\$200,000	\$0	\$0	\$0	\$0	\$200,000	\$0
Subtotal - Information Technology	\$7,698,162		\$5,588,354	\$5,133,810	\$506,930	\$567,590	\$632,380	\$12,429,064	-
TOTAL GENERAL GOV'T EXPENDITURES	\$21,459,168		\$11,049,892	\$17,639,170	\$13,704,782	\$10,308,613	\$13,363,474	\$66,065,931	\$0

**SPOTSYLVANIA COUNTY
CAPITAL IMPROVEMENT PLAN**

FY 2019 - FY 2023

GENERAL GOV'T REVENUES

	Total Budget through FY 2018	Funding Source	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Total FY 19 - FY 23	Costs beyond FY 2023
Cash		C	\$9,338,211	\$12,792,763	\$8,557,871	\$2,902,795	\$7,501,641	\$41,093,281	\$0
Interest Earnings		IE	\$27,349	\$101,482	\$0	\$0	\$0	\$128,831	\$0
Nov 2014 Bond Referendum - Public Safety		B-PS	\$934,240	\$3,498,070	\$0	\$0	\$0	\$4,432,310	\$0
Other Bonds (aka "lease revenue)		L	\$0	\$0	\$3,600,000	\$0	\$1,046,840	\$4,646,840	\$0
Future Bond Referendum - Library		FR	\$0	\$0	\$1,250,000	\$7,100,000	\$4,500,000	\$12,850,000	\$0
Proffers		P	\$0	\$1,033,574	\$0	\$0	\$0	\$1,033,574	\$0
Grants		G	\$34,679	\$0	\$0	\$0	\$0	\$34,679	\$0
Fredericksburg Share of Certain Projects		FRED	\$137,506	\$78,597	\$0	\$0	\$0	\$216,103	\$0
Transfer from Utilities Fund		U	\$577,907	\$134,684	\$296,911	\$305,818	\$314,993	\$1,630,313	\$0
TOTAL GENERAL GOV'T REVENUES			\$11,049,892	\$17,639,170	\$13,704,782	\$10,308,613	\$13,363,474	\$66,065,931	\$0

**SPOTSYLVANIA COUNTY
CAPITAL IMPROVEMENT PLAN**

FY 2019 - FY 2023

SOLID WASTE EXPENDITURES

	Total Budget through FY 2018	Funding Source	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Total FY 19 - FY 23	Costs beyond FY 2023
SOLID WASTE - Construction/Closing of Landfill Cells & Facilities									
Active Gas Collection System in Add'l Cells	-	C, P	\$0	\$0	\$252,200	\$0	\$0	\$252,200	\$252,200
Convenience Center Paving	on-going	C	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000	\$0
Livingston Landfill Development (MANDATE)	\$2,880,993	C	\$200,975	\$2,190,000	\$446,850	\$6,317,667	\$242,383	\$9,397,875	\$3,807,983
Subtotal - Construction/Closing Cells & Facilities	\$2,880,993		\$250,975	\$2,240,000	\$749,050	\$6,367,667	\$292,383	\$9,900,075	\$4,060,183
SOLID WASTE - Equipment Replacement									
Refuse Disposal Equip Replacement	on-going	C	\$100,000	\$595,000	\$350,000	\$605,000	\$525,000	\$2,175,000	on-going
Refuse Collection Equip Replacement	on-going	C	\$490,000	\$530,000	\$350,000	\$325,000	\$575,000	\$2,270,000	on-going
Subtotal - Solid Waste Equipment Replacement	-		\$590,000	\$1,125,000	\$700,000	\$930,000	\$1,100,000	\$4,445,000	\$0
TOTAL SOLID WASTE EXPENDITURES	\$2,880,993		\$840,975	\$3,365,000	\$1,449,050	\$7,297,667	\$1,392,383	\$14,345,075	\$4,060,183

SOLID WASTE REVENUES

	Total Budget through FY 2018	Funding Source	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Total FY 19 - FY 23	Costs beyond FY 2023
Cash		C	\$840,975	\$3,365,000	\$1,445,736	\$7,297,667	\$1,392,383	\$14,341,761	\$4,060,183
Proffer		P	\$0	\$0	\$3,314	\$0	\$0	\$3,314	\$0
TOTAL SOLID WASTE REVENUES			\$840,975	\$3,365,000	\$1,449,050	\$7,297,667	\$1,392,383	\$14,345,075	\$4,060,183

**SPOTSYLVANIA COUNTY
CAPITAL IMPROVEMENT PLAN**

FY 2019 - FY 2023

PARKS & RECREATION EXPENDITURES

	Total Budget through FY 2018	Funding Source	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Total FY 19 - FY 23	Costs beyond FY 2023
<i>PARKS AND RECREATION - Construction & Maintenance of Parks and Park Facilities</i>									
Belmont Passive Park	\$52,987	C, P	\$0	\$40,000	\$380,000	\$0	\$0	\$420,000	\$0
Livingston Community Center	-	C	\$0	\$0	\$0	\$65,000	\$650,000	\$715,000	\$0
Marshall Center Auditorium Upgrades	\$567,248	C, D	\$0	\$0	\$0	\$0	\$304,000	\$304,000	\$0
Ni River Park	\$3,061	C, P	\$0	\$0	\$0	\$50,000	\$300,000	\$350,000	\$3,020,000
Regrading & Fence Replacement at Parks	-	C	\$367,100	\$0	\$0	\$0	\$0	\$367,100	\$0
Parking & Drainage Repairs	-	C	\$300,000	\$0	\$0	\$0	\$0	\$300,000	\$0
Loriella Park Lighting Replacement - Phase I	-	CR	\$0	\$0	\$0	\$515,000	\$0	\$515,000	\$0
Basketball Court Repairs & Resurfacing	-	C	\$119,400	\$0	\$0	\$0	\$0	\$119,400	\$0
TOTAL PARKS & REC EXPENDITURES	\$623,296		\$786,500	\$40,000	\$380,000	\$630,000	\$1,254,000	\$3,090,500	\$3,020,000

PARKS & RECREATION REVENUES

	Total Budget through FY 2018	Funding Source	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Total FY 19 - FY 23	Costs beyond FY 2023
Cash		C	\$786,500	\$0	\$330,084	\$97,254	\$1,248,700	\$2,462,538	\$3,020,000
Concession Receipts		CR	\$0	\$0	\$0	\$515,000	\$0	\$515,000	\$0
Proffers		P	\$0	\$40,000	\$49,916	\$17,746	\$0	\$107,662	\$0
Donations		D	\$0	\$0	\$0	\$0	\$5,300	\$5,300	\$0
TOTAL PARKS & REC REVENUES			\$786,500	\$40,000	\$380,000	\$630,000	\$1,254,000	\$3,090,500	\$3,020,000

**SPOTSYLVANIA COUNTY
CAPITAL IMPROVEMENT PLAN**

FY 2019 - FY 2023

FIRE & RESCUE SERVICES EXPENDITURES

	Total Budget through FY 2018	Funding Source	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Total FY 19 - FY 23	Costs beyond FY 2023
<i>FIRE/RESCUE SERVICES - Construction Projects</i>									
Fire Training & Logistics Center	\$250,000	B-PS, C	\$0	\$0	\$0	\$2,250,000	\$2,000,000	\$4,250,000	\$0
Replacement of Company 3 (Partlow)	-	B-PS, C	\$500,000	\$2,500,000	\$2,500,000	\$0	\$0	\$5,500,000	\$0
New Fire/Rescue - Company 12 (Massaponax area)	-	B-PS, C, P	\$250,000	\$0	\$2,500,000	\$2,500,000	\$0	\$5,250,000	\$0
Subtotal Fire/Rescue constructon	\$250,000		\$750,000	\$2,500,000	\$5,000,000	\$4,750,000	\$2,000,000	\$15,000,000	\$0
<i>FIRE/RESCUE SERVICES - Equipment</i>									
Replacement Fire Equipment	on-going	C, B-PS, IE	\$1,829,551	\$2,818,579	\$1,735,791	\$1,822,582	\$1,762,484	\$9,968,987	\$0
Replacement EMS Equipment	on-going	B-PS, C	\$873,496	\$935,972	\$914,520	\$650,650	\$755,947	\$4,130,585	\$0
CPR Delivery Devices	\$171,569	C	\$78,600	\$46,412	\$0	\$0	\$0	\$125,012	\$0
IV Pumps for Ambulances	-	C	\$80,000	\$0	\$0	\$0	\$0	\$80,000	\$0
Retrofit CY 2015 Ambulances with Liquid Springs	-	C	\$120,000	\$0	\$0	\$0	\$0	\$120,000	\$0
Subtotal Fire/Rescue equipment	\$1,171,569		\$2,981,647	\$3,800,963	\$2,650,311	\$2,473,232	\$2,518,431	\$14,424,584	\$0
TOTAL FIRE/RESCUE SVCS EXPENDITURES	\$1,421,569		\$3,731,647	\$6,300,963	\$7,650,311	\$7,223,232	\$4,518,431	\$29,424,584	\$0

FIRE & RESCUE SERVICES REVENUES

	Total Budget through FY 2018	Funding Source	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Total FY 19 - FY 23	Costs beyond FY 2023
Cash		C	\$3,631,453	\$46,412	\$1,000,000	\$24,211	\$4,518,431	\$9,220,507	\$0
Interest Earnings		IE	\$68,730	\$0	\$0	\$0	\$0	\$68,730	\$0
Proffers		P	\$31,464	\$0	\$0	\$789	\$0	\$32,253	\$0
Nov 2014 Bond Referendum - Public Safety		B-PS	\$0	\$6,254,551	\$6,650,311	\$7,198,232	\$0	\$20,103,094	\$0
TOTAL FIRE/RESCUE SVCS REVENUES			\$3,731,647	\$6,300,963	\$7,650,311	\$7,223,232	\$4,518,431	\$29,424,584	\$0

**SPOTSYLVANIA COUNTY
CAPITAL IMPROVEMENT PLAN**

FY 2019 - FY 2023

TRANSPORTATION EXPENDITURES

	Total Budget through FY 2018	Funding Source	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Total FY 19 - FY 23	Costs beyond FY 2023
TRANSPORTATION (reflects solely the County's share of project costs)									
Improvements at Exit 118 - 606 East, Bridge, 606 West & Connector Road	\$7,972,000	B-T, IE, P	\$3,251,053	\$0	\$2,973,850	\$6,525,020	\$0	\$12,749,923	\$0
Improvements at Exit 126 - Rt. 17 Widening & Bridge	\$1,510,669	B-T, P	\$0	\$1,000,000	\$0	\$2,400,000	\$0	\$3,400,000	\$0
Rt. 3 Operational Improvements - "Bump Outs"	-	B-T	\$1,000,000	\$0	\$1,500,000	\$0	\$0	\$2,500,000	\$0
Roundabout - Old Plank & Andora	-	B-T	\$0	\$0	\$600,000	\$0	\$900,000	\$1,500,000	\$0
Widening of Harrison - Old Plank to Gordon	\$2,450,000	B-T, P	\$0	\$0	\$0	\$3,550,000	\$0	\$3,550,000	\$0
Implementation of Findings from Corridor Study - Rt 1 & Rt 208 (County's assumed share of implementation)	-	B-T	\$0	\$0	\$0	\$2,878,750	\$2,878,750	\$5,757,500	\$0
Implementation of Findings from Corridor Study - Rt 2 & Rt 17 (County's assumed share of implementation)	-	B-T	\$0	\$0	\$0	\$2,878,750	\$2,878,750	\$5,757,500	\$0
Bloomsbury Project to Bring Subdivision Roads to State Standards	-	B-T	\$600,000	\$0	\$0	\$0	\$0	\$600,000	\$0
Roundabout - Old Plank & Chancellor	-	B-T	\$1,000,000	\$0	\$0	\$0	\$0	\$1,000,000	\$0
Study for Revitalization of Rt. 1	-	C	\$65,000	\$0	\$0	\$0	\$0	\$65,000	\$0
TOTAL TRANSPORTATION EXPENDITURES	\$11,932,669		\$5,916,053	\$1,000,000	\$5,073,850	\$18,232,520	\$6,657,500	\$36,879,923	\$0

TRANSPORTATION REVENUES

	Total Budget through FY 2018	Funding Source	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Total FY 19 - FY 23	Costs beyond FY 2023
Cash		C	\$65,000	\$0	\$0	\$0	\$0	\$65,000	\$0
Interest Earnings		IE	\$98,965	\$0	\$0	\$0	\$0	\$98,965	\$0
Proffers		P	\$98,265	\$1,000,000	\$0	\$293,785	\$0	\$1,392,050	\$0
Nov 2014 Bond Referendum		B-T	\$5,653,823	\$0	\$5,073,850	\$17,938,735	\$6,657,500	\$35,323,908	\$0
TOTAL TRANSPORTATION REVENUES			\$5,916,053	\$1,000,000	\$5,073,850	\$18,232,520	\$6,657,500	\$36,879,923	\$0

**SPOTSYLVANIA COUNTY
CAPITAL IMPROVEMENT PLAN**

FY 2019 - FY 2023

SCHOOL CAPITAL EXPENDITURES

	Total Budget through FY 2018	Funding Source	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Total FY 19 - FY 23	Costs beyond FY 2023
SCHOOL - MAJOR CONSTRUCTION CAPITAL PROJECTS									
Renovate & Expand Courtland High School	\$8,950,000	B-S	\$18,190,000	\$15,403,000	\$0	\$0	\$0	\$33,593,000	\$0
Subtotal - School Construction	\$8,950,000		\$18,190,000	\$15,403,000	\$0	\$0	\$0	\$33,593,000	\$0
SCHOOL MINOR CONSTRUCTION or NON-CONSTRUCTION CAPITAL PROJECTS									
Transportation Buses	on-going	B-S	\$4,258,838	\$3,967,516	\$3,838,025	\$3,984,353	\$4,000,000	\$20,048,732	\$0
Capital Maintenance	on-going	B-S	\$4,945,500	\$5,300,000	\$4,715,000	\$340,000	\$685,000	\$15,985,500	\$0
Technology Replacements/Upgrades	on-going	B-S	\$3,405,580	\$3,141,520	\$2,309,924	\$3,659,260	\$3,143,030	\$15,659,314	\$0
Subtotal - School Non-Construction	-		\$12,609,918	\$12,409,036	\$10,862,949	\$7,983,613	\$7,828,030	\$51,693,546	\$0
TOTAL SCHOOL CAPITAL PROJECTS EXPENDITURES	-		\$30,799,918	\$27,812,036	\$10,862,949	\$7,983,613	\$7,828,030	\$85,286,546	\$0

SCHOOL CAPITAL REVENUES

	Total Budget through FY 2018	Funding Source	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Total FY 19 - FY 23	Costs beyond FY 2023
Cash from General Fund		C						\$0	\$0
Nov 2014 School Bond Referenda		B-S	\$30,799,918	\$27,812,036	\$10,862,949	\$7,983,613	\$7,828,030	\$85,286,546	\$0
TOTAL SCHOOL CAPITAL PROJECTS REVENUES			\$30,799,918	\$27,812,036	\$10,862,949	\$7,983,613	\$7,828,030	\$85,286,546	\$0

**SPOTSYLVANIA COUNTY
CAPITAL IMPROVEMENT PLAN**

FY 2019 - FY 2023

UTILITIES CAPITAL EXPENDITURES

	Total Budget through FY 2018	Funding Source	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Total FY 19 - FY 23	Costs beyond FY 2023
General Utilities Projects									
Utility Lab/Office Expansion	\$2,295,304	B	\$0	\$0	\$0	\$0	\$2,000,000	\$2,000,000	\$0
Telemetry/SCADA	\$1,138,723	C	\$0	\$350,000	\$300,000	\$300,000	\$100,000	\$1,050,000	\$0
Manhole Rehabilitation Program	\$169,807	C	\$0	\$50,000	\$50,000	\$50,000	\$50,000	\$200,000	\$0
System Improvement Opportunities with Developers	on-going	C	\$0	\$100,000	\$100,000	\$100,000	\$100,000	\$400,000	\$0
WTP SCADA Upgrades	\$2,026,207	C	\$0	\$0	\$200,000	\$0	\$0	\$200,000	\$0
Utilites Master Plan Upgrade	-	C	\$0	\$0	\$0	\$0	\$250,000	\$250,000	\$0
SUBTOTAL GENERAL UTILITIES PROJECTS	\$5,630,041		\$0	\$500,000	\$650,000	\$450,000	\$2,500,000	\$4,100,000	\$0

Water Projects

Motts Water Treatment Plant Expansion	390,000	B, FRED	\$0	\$0	\$0	\$20,000,000	\$20,000,000	\$40,000,000	\$0
Southpoint 12" Waterline Replacement	-	C	\$0	\$0	\$0	\$0	\$175,000	\$175,000	\$0
Ni River Water Treatment Plant Improvements	\$18,998,322	B	\$0	\$7,000,000	\$0	\$0	\$0	\$7,000,000	\$0
Loren Drive/Harrison Rd (formerly known as Falcon Drive Extension)	-	C	\$0	\$0	\$0	\$0	\$400,000	\$400,000	\$0
Thornburg Distribution Improvements	\$500,000	B, C	\$0	\$2,000,000	\$0	\$3,000,000	\$0	\$5,000,000	\$0
Spotswood 2" Line Upgrade (Southgate Dr.)	\$100,000	C	\$0	\$125,000	\$0	\$0	\$0	\$125,000	\$0
Water Meter Replacement Program	\$7,133,159	C	\$0	\$2,000,000	\$0	\$0	\$0	\$2,000,000	\$0
Brock Road 16" Waterline Extension	\$98,368	C	\$0	\$0	\$0	\$350,000	\$350,000	\$700,000	\$0
Old Greenwich 2" Line Upgrade	-	C	\$0	\$0	\$250,000	\$0	\$0	\$250,000	\$0
Waverly Village 2" Line Upgrade	-	C	\$0	\$0	\$75,000	\$75,000	\$75,000	\$225,000	\$0
Tank Maintenance	\$1,135,020	C	\$0	\$50,000	\$225,000	\$0	\$0	\$275,000	\$0
Maple Grove 2" Waterline	\$75,000	C	\$0	\$75,000	\$75,000	\$75,000	\$75,000	\$300,000	\$0
Morris Road Waterline Improvements	-	C	\$0	\$0	\$0	\$0	\$250,000	\$250,000	\$0
Rt. 1 Waterline Improvements - Cosner to Massaponax	\$500,000	C	\$0	\$500,000	\$0	\$0	\$0	\$500,000	\$0
Rt. 606 West	-	C	\$0	\$0	\$500,000	\$500,000	\$0	\$1,000,000	\$0
12" AC Line Replacement	\$17,420	C	\$0	\$350,000	\$350,000	\$0	\$0	\$700,000	\$0
SUBTOTAL WATER PROJECTS	\$28,947,289		\$0	\$12,100,000	\$1,475,000	\$24,000,000	\$21,325,000	\$58,900,000	\$0

**SPOTSYLVANIA COUNTY
CAPITAL IMPROVEMENT PLAN
FY 2019 - FY 2023**

	Total Budget through FY 2018	Funding Source	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Total FY 19 - FY 23	Costs beyond FY 2023
Sewer Projects									
Phase II - I-95 to Woodland Drive	\$113,833	C	\$0	\$0	\$400,000	\$400,000	\$400,000	\$1,200,000	\$0
Collection System Extensions	on-going	C	\$0	\$50,000	\$50,000	\$0	\$0	\$100,000	\$0
Elimination of Pump Stations 3 & 6	\$50,000	C	\$0	\$0	\$0	\$350,000	\$0	\$350,000	\$0
Old Greenwich Sewer Replacement	\$2,305,321	C	\$0	\$0	\$800,000	\$0	\$0	\$800,000	\$0
Thornburg Wastewater Treatment Plant Upgrade	\$250,000	B, C	\$5,000,000	\$6,000,000	\$0	\$0	\$0	\$11,000,000	\$0
PS 24 Relocation	\$1,164,080	C	\$0	\$1,700,000	\$0	\$0	\$0	\$1,700,000	\$0
Lafayette Crossing PS Abandonment	-	C	\$0	\$0	\$0	\$300,000	\$100,000	\$400,000	\$0
Deep Run PS Rehab	-	B, C	\$0	\$0	\$0	\$0	\$1,100,000	\$1,100,000	\$0
Fawn Lake PS 27 & 58	\$1,575,954	C	\$0	\$1,000,000	\$0	\$0	\$0	\$1,000,000	\$0
Flow Metering	\$300,000	C	\$0	\$300,000	\$0	\$0	\$0	\$300,000	\$0
Hazel Run PS	\$1,048,244	C, FRED	\$4,451,756	\$4,000,000	\$0	\$0	\$0	\$8,451,756	\$0
FMC Decommissioning/Industrial PS	\$500,000	B, C	\$0	\$0	\$0	\$500,000	\$1,200,000	\$1,700,000	\$0
Massaponax Wastewater Treatment Plant Expansion	\$2,000,000	B, C, FRED	\$0	\$0	\$16,000,000	\$16,000,000	\$15,000,000	\$47,000,000	\$0
Replacement Equipment - Field Services	on-going	C	\$0	\$0	\$340,000	\$195,000	\$0	\$535,000	\$0
Replacement Equipment - Composting	on-going	C	\$0	\$300,000	\$0	\$500,000	\$500,000	\$1,300,000	\$0
Replacement Equipment - Heavy Vehicles	on-going	C	\$496,695	\$0	\$0	\$0	\$0	\$496,695	\$0
SUBTOTAL SEWER PROJECTS	\$9,307,432		\$9,948,451	\$13,350,000	\$17,590,000	\$18,245,000	\$18,300,000	\$77,433,451	\$0

TOTAL UTILITIES EXPENDITURES	\$43,884,762		\$9,948,451	\$25,950,000	\$19,715,000	\$42,695,000	\$42,125,000	\$140,433,451	0
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UTILITIES REVENUES

	Total Budget through FY 2018	Funding Source	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Total FY 19 - FY 23	Costs beyond FY 2023
Cash		C	\$5,989,639	\$8,950,000	\$5,244,600	\$5,890,600	\$3,850,000	\$29,924,839	
Fredericksburg Share of Certain Projects		FRED	\$3,958,812	\$2,000,000	\$8,470,400	\$16,804,400	\$16,275,000	\$47,508,612	\$0
Revenue Bonds		B	\$0	\$15,000,000	\$6,000,000	\$20,000,000	\$22,000,000	\$63,000,000	

TOTAL UTILITIES REVENUES			\$9,948,451	\$25,950,000	\$19,715,000	\$42,695,000	\$42,125,000	\$140,433,451	\$0
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**SPOTSYLVANIA COUNTY
CAPITAL IMPROVEMENT PLAN
FY 2019 - FY 2023**

CIP EXPENDITURES SUMMARY

	Total Budget through FY 2018	Funding Source	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Total FY 19 - FY 23	Costs beyond FY 2023
TOTAL FY 2019 - FY 2023 CIP			\$63,073,436	\$82,107,169	\$58,835,942	\$94,370,645	\$77,138,818	\$375,526,010	\$7,080,183

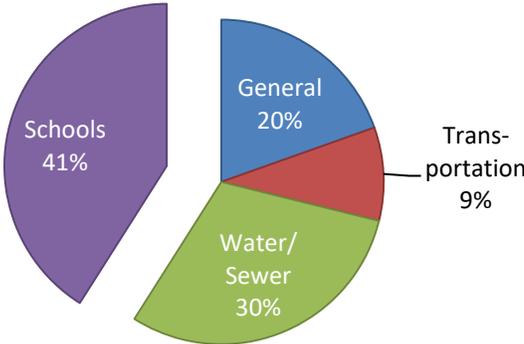
CIP REVENUE SUMMARY

	Total Budget through FY 2018	Funding Source	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Total FY 19 - FY 23	Costs beyond FY 2023
Cash		C	\$20,651,778	\$25,154,175	\$16,578,291	\$16,212,527	\$18,511,155	\$97,107,926	\$7,080,183
Interest Earnings		IE	\$195,044	\$101,482	\$0	\$0	\$0	\$296,526	\$0
Fredericksburg Share of Certain Projects		FRED	\$4,096,318	\$2,078,597	\$8,470,400	\$16,804,400	\$16,275,000	\$47,724,715	\$0
Concession Receipts		CR	\$0	\$0	\$0	\$515,000	\$0	\$515,000	\$0
Donations		D	\$0	\$0	\$0	\$0	\$5,300	\$5,300	\$0
Proffers		P	\$129,729	\$2,073,574	\$53,230	\$312,320	\$0	\$2,568,853	\$0
Grants		G	\$34,679	\$0	\$0	\$0	\$0	\$34,679	\$0
Nov 2014 Bond Referendum - Public Safety		B-PS	\$934,240	\$9,752,621	\$6,650,311	\$7,198,232	\$0	\$24,535,404	\$0
Nov 2014 Bond Referenda - Schools		B-S	\$30,799,918	\$27,812,036	\$10,862,949	\$7,983,613	\$7,828,030	\$85,286,546	\$0
Nov 2014 Bond Referendum - Transportation		B-T	\$5,653,823	\$0	\$5,073,850	\$17,938,735	\$6,657,500	\$35,323,908	\$0
Future Bond Referendum - Library		FR	\$0	\$0	\$1,250,000	\$7,100,000	\$4,500,000	\$12,850,000	\$0
Other Bonds (aka "lease revenue)		L	\$0	\$0	\$3,600,000	\$0	\$1,046,840	\$4,646,840	\$0
Revenue Bonds - Utilities		B	\$0	\$15,000,000	\$6,000,000	\$20,000,000	\$22,000,000	\$63,000,000	\$0
Transfer from Utilities Fund		U	\$577,907	\$134,684	\$296,911	\$305,818	\$314,993	\$1,630,313	\$0
TOTAL FY 2019 - FY 2023 CIP			\$63,073,436	\$82,107,169	\$58,835,942	\$94,370,645	\$77,138,818	\$375,526,010	\$7,080,183

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, 2018 is \$380.7 million and is broken down as follows:

Debt Type	Balance – June 30, 2018
General projects	\$74.5 M
Transportation projects*	\$35.4 M
Water and sewer projects	\$114.7 M
School projects	\$156.1 M
Total	\$380.7 M



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

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

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

An assessment of these ratios relative to existing debt and debt anticipated based on the Adopted CIP begins on page 93.

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 2019, it is estimated that \$93.7 million will have been borrowed against this referendum authority.

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

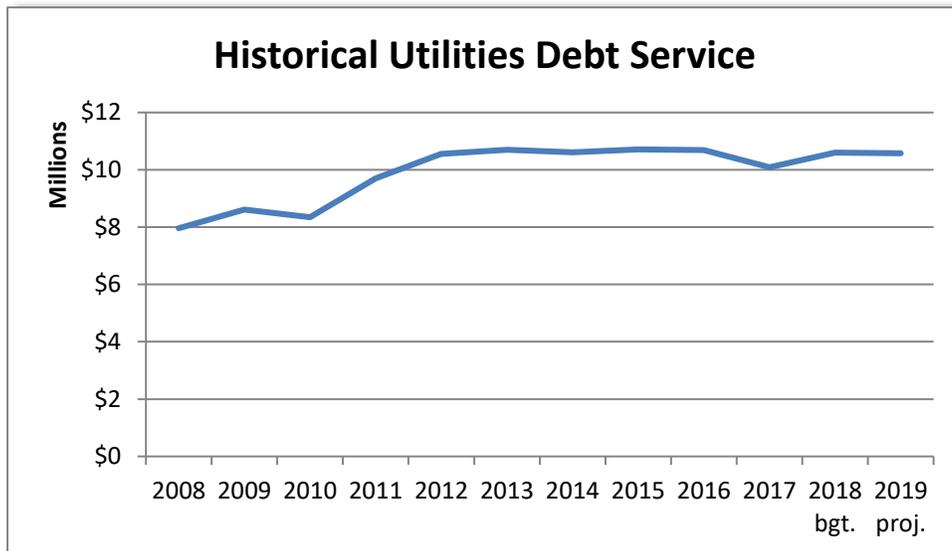
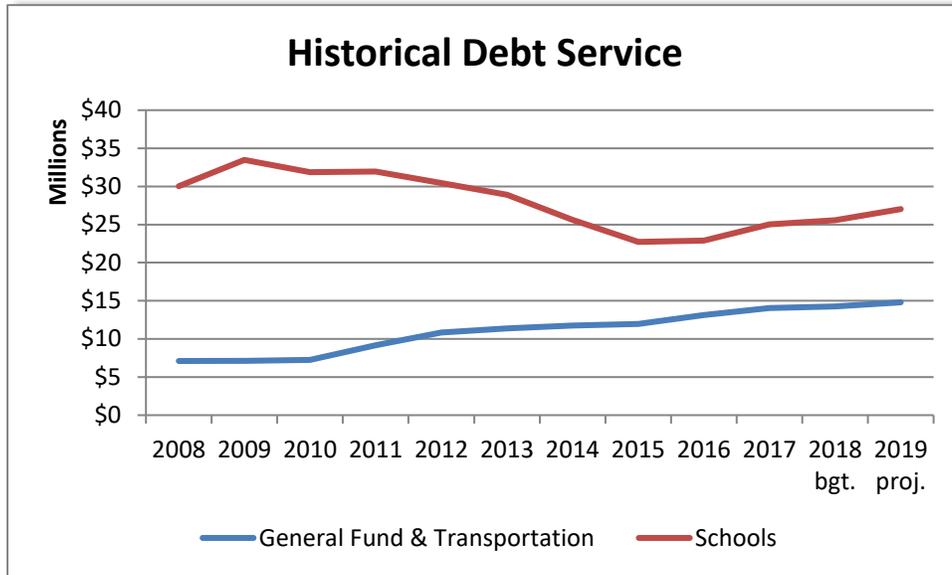
Referendum	Purpose	Potential Tax Rate Impact*
2001	Fire/Rescue	\$0.05 per \$100
2005	Transportation	\$0.10 per \$100
2005	Library & Parks	\$0.01 per \$100
2005	Public Safety	\$0.06 per \$100
2005	Schools	\$0.05 per \$100
2006	Schools	\$0.04 per \$100
2014	Public Safety	\$0.03 per \$100
2014	Transportation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

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

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

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

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



Following are the amortization schedules for general, transportation, schools, and utilities debt. Each schedule shows existing debt service. The schedules also include the projected debt service associated with a combined \$37.4 million planned for issuance in Summer 2018 for the Animal Shelter renovations and expansion; CAD system upgrades; improvements at Exit 118; Rt. 3 operational improvements; Bloomsbury road improvements; the roundabout at Old Plank and Chancellor roads; renovation and expansion of Courtland High School; and various school capital maintenance, technology and bus replacements.

General and Transportation Debt

TOTAL GENERAL & TRANSPORTATION DEBT - SPOTSYLVANIA COUNTY						
	Existing Debt¹		New Debt		Total Debt	
	Principal	Interest	Principal	Interest	Principal	Interest
2019	\$9,225,331	\$4,620,950	\$382,578	\$238,463	\$9,607,909	\$4,859,412
2020	9,188,679	4,241,644	382,578	225,343	9,571,257	4,466,988
2021	9,278,588	3,855,584	382,578	212,223	9,661,165	4,067,807
2022	9,381,894	3,430,996	382,578	199,104	9,764,472	3,630,100
2023	9,505,871	2,995,874	382,578	185,984	9,888,449	3,181,859
2024	9,215,437	2,553,748	382,578	172,865	9,598,015	2,726,613
2025	8,907,240	2,117,943	382,578	159,745	9,289,818	2,277,688
2026	8,920,760	1,772,513	300,771	146,626	9,221,531	1,919,139
2027	8,945,089	1,435,834	300,771	135,347	9,245,860	1,571,181
2028	5,271,275	1,081,761	300,771	124,068	5,572,046	1,205,829
2029	5,091,275	853,408	300,771	112,789	5,392,046	966,197
2030	5,016,275	629,245	300,771	101,510	5,317,046	730,755
2031	3,156,275	438,455	300,771	90,231	3,457,046	528,686
2032	2,851,698	321,702	300,771	78,952	3,152,468	400,654
2033	2,261,698	216,605	300,771	67,673	2,562,468	284,278
2034	1,974,814	131,979	300,771	56,394	2,275,584	188,374
2035	1,474,456	53,655	300,771	45,116	1,775,227	98,771
2036	245,000	6,981	300,771	33,837	545,771	40,818
2037	30,000	938	300,771	22,558	330,771	23,495
2038	0	0	300,771	11,279	300,771	11,279
2039	0	0	0	0	0	0
	\$109,941,656	\$30,759,816	\$6,588,063	\$2,420,107	\$116,529,719	\$33,179,923

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

School Debt

TOTAL SCHOOLS DEBT - SPOTSYLVANIA COUNTY						
	Existing Debt		New Debt		Total Debt	
	Principal	Interest	Principal	Interest	Principal	Interest
2019	\$17,708,263	\$6,249,030	\$1,998,190	\$1,061,325	\$19,706,452	\$7,310,355
2020	16,252,780	5,495,437	1,998,190	997,239	18,250,969	6,492,677
2021	15,950,386	4,776,299	1,998,190	933,154	17,948,575	5,709,453
2022	15,584,106	4,058,358	1,998,190	869,069	17,582,295	4,927,427
2023	14,131,128	3,360,520	1,998,190	804,983	16,129,318	4,165,503
2024	11,272,563	2,748,497	1,998,190	740,898	13,270,753	3,489,395
2025	11,353,760	2,272,887	1,998,190	676,812	13,351,950	2,949,700
2026	11,219,240	1,855,107	1,511,678	612,727	12,730,918	2,467,834
2027	11,260,911	1,487,954	1,511,678	559,588	12,772,589	2,047,543
2028	8,569,724	976,646	1,511,678	506,449	10,081,402	1,483,095
2029	7,217,724	700,577	1,511,678	453,310	8,729,402	1,153,887
2030	5,239,724	459,676	1,511,678	400,171	6,751,402	859,847
2031	4,423,724	313,609	1,156,775	347,033	5,580,499	660,641
2032	1,628,302	181,902	1,156,775	303,653	2,785,077	485,555
2033	1,298,302	133,691	1,156,775	260,274	2,455,077	393,965
2034	1,025,186	94,258	1,156,775	216,895	2,181,961	311,153
2035	800,544	61,507	1,156,775	173,516	1,957,319	235,023
2036	570,000	35,625	1,156,775	130,137	1,726,775	165,762
2037	570,000	17,813	1,156,775	86,758	1,726,775	104,571
2038	0	0	1,156,775	43,379	1,156,775	43,379
2039	0	0	0	0	0	0
	\$156,076,367	\$35,279,393	\$30,799,918	\$10,177,373	\$186,876,285	\$45,456,765

Utilities Debt

TOTAL UTILITIES DEBT - SPOTSYLVANIA COUNTY						
	Existing Debt		New Debt		Total Debt	
	Principal	Interest	Principal	Interest	Principal	Interest
2019	\$5,680,000	\$4,895,872	\$0	\$0	\$5,680,000	\$4,895,872
2020	5,903,000	4,665,387	0	0	5,903,000	4,665,387
2021	6,111,000	4,423,302	0	0	6,111,000	4,423,302
2022	6,383,000	4,149,217	0	0	6,383,000	4,149,217
2023	6,650,000	3,859,794	0	0	6,650,000	3,859,794
2024	6,937,000	3,556,279	0	0	6,937,000	3,556,279
2025	7,233,000	3,249,648	0	0	7,233,000	3,249,648
2026	7,522,000	2,928,379	0	0	7,522,000	2,928,379
2027	5,270,000	2,572,192	0	0	5,270,000	2,572,192
2028	5,457,000	2,362,094	0	0	5,457,000	2,362,094
2029	5,657,000	2,144,132	0	0	5,657,000	2,144,132
2030	5,845,000	1,922,808	0	0	5,845,000	1,922,808
2031	6,052,000	1,694,288	0	0	6,052,000	1,694,288
2032	6,272,000	1,452,213	0	0	6,272,000	1,452,213
2033	4,670,000	1,205,880	0	0	4,670,000	1,205,880
2034	4,819,000	1,027,587	0	0	4,819,000	1,027,587
2035	4,977,000	843,344	0	0	4,977,000	843,344
2036	3,815,000	647,642	0	0	3,815,000	647,642
2037	3,955,000	479,691	0	0	3,955,000	479,691
2038	1,750,000	305,573	0	0	1,750,000	305,573
2039	1,815,000	207,363	0	0	1,815,000	207,363
2040	1,880,000	105,506	0	0	1,880,000	105,506
2041	0	0	0	0	0	0
	\$114,653,000	\$48,698,192	\$0	\$0	\$114,653,000	\$48,698,192

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 2019 Adopted General Fund budget over the course of the next four years. Projected costs are compared to projected revenues to arrive at an estimate of annual budgetary deficits or surpluses. This analysis assumes no new operating initiatives beyond staffing of a new fire/rescue station (Co. 12) in FY 2023.

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 2019, and assume that a portion of the transfer to the Transportation Fund beyond the current \$700,000 base transfer resumes in FY 2020.

Unless revenue projections significantly improve, the budget deficits shown for FY 2020 – FY 2023 will need to be addressed during each budget cycle through increased tax rates, reductions in budgeted expenditures, reprioritization of capital projects to be financed, or a combination of each of these options.

Included in the General Fund Forecast:
<p>Current Programs & Services (adjustments below are made beginning with the FY 2020 forecast)</p> <ul style="list-style-type: none">• Annual adjustments for inflation in materials and supplies (1.3%)• Annual compensation adjustment (2.0%)• Transfers to other funds based upon current practices and upon fiscal policies• Additional transfer from the General Fund to the Transportation Fund resumes in FY 2020
<p>School Funding</p> <ul style="list-style-type: none">• Local transfer to the Schools is based on 100% of projected Schools’ debt service plus a cost per pupil amount adjusted annually for a 2% COLA and 1.3% CPI
<p>Capital Improvement Plan (CIP)</p> <ul style="list-style-type: none">• Funding for debt service on \$70.8 million in costs associated with County general capital projects within the Adopted CIP in FY 2020 – FY 2023 (see pgs 111 – 115)• Within the projected local transfer, Schools will fund debt service on \$54.5 million in costs associated with Schools’ capital projects in the Adopted CIP in FY 2020 – FY 2023 (see pg 117)

General Fund Forecast

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
General Fund Revenue	(\$ in millions)				
Real Property Taxes	\$127.2	\$129.8	\$132.2	\$134.5	\$137.0
Other General Property Taxes	48.6	49.6	50.9	52.2	53.5
Other Local Taxes & Receipts	56.3	57.5	58.4	59.4	60.4
State & Federal Revenues	33.4	33.3	33.4	33.6	33.7
Use of (addition to) Fund Balance	9.7	0.3	0.3	0.3	0.3
Transfer from Other Funds	3.6	3.8	3.9	4.1	4.2
General Fund Revenue Total	\$278.9	\$274.2	\$279.1	\$284.0	\$289.1
General Fund Expenditures					
Current Programs & Services	\$119.2	\$121.3	\$123.6	\$126.1	\$129.8
School Funding	128.5	132.1	134.6	136.8	138.6
Debt Service	10.1	11.0	12.0	13.2	13.4
New Capital Projects Operating	0.0	0.1	0.3	0.6	0.7
Transfers/Fiscal Policy	21.2	14.2	15.5	16.8	18.2
General Fund Expenditures Total	\$278.9	\$278.6	\$285.9	\$293.5	\$300.8
Budget Surplus/(Deficit)	\$0.0	(\$4.4)	(\$6.8)	(\$9.4)	(\$11.7)
Incremental Tax Rate to Balance	\$0.000	\$0.030	\$0.015	\$0.016	\$0.013

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 2019 fuel tax revenue to be \$3.9 million. When combined with the \$700,000 transfer from the General Fund instituted in FY 2017, approximately \$1.0 million from the Transportation Fund balance¹, and property taxes received for service district debt service, the projected fuel tax revenue is sufficient to pay all FY 2019 transportation operation expenditures. Consequently, the transfer of \$3.1 million in vehicle license fee revenue is suspended again in FY 2019, 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 2020 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

¹ Note that \$673,370 of the use of fund balance is set aside revenues that were previously transferred to the Transportation Fund and reserved. The Adopted Budget makes use of this accumulated set aside revenue in lieu of there being an additional transfer of ongoing funding from the General Fund in FY 2019.

planned transportation debt. Like the General Fund, out-year compensation adjustments are assumed at 2.0%, and inflation in materials and supplies is assumed at 1.3%.

The Transportation Fund forecast below represents the costs of the FY 2019 Adopted Transportation Fund budget over the course of the next four years and does not include revenues, expenditures, and reserves tied to special service districts. Projected costs are compared to projected revenues to arrive at an estimate of the annual budgetary gap. This analysis assumes no new operating initiatives for the out-years, and assumes changes in debt service based on approval of the projects in the Adopted CIP. Given this forecast, it appears that the Transportation Fund balance will be sufficient to support Transportation Fund expenditures through FY 2019 while the transfer from the General Fund is suspended.

Transportation Fund Forecast

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Transportation Fund Revenue*					
	(\$ in millions)				
VRE - Fuel Tax	\$5.2	\$5.0	\$4.9	\$4.9	\$4.9
Transfer from General Fund	0.7	1.4	1.8	2.3	2.8
Transfer from Capital Projects Fund	0.1	0.1	0.1	0.1	0.1
Use of (addition to) Fund Balance	<u>0.5</u>	<u>(0.1)</u>	<u>0.1</u>	<u>1.3</u>	<u>1.4</u>
Transportation Fund Revenue Total	\$6.5	\$6.4	\$6.9	\$8.6	\$9.2
Transportation Fund Expenditures*					
Personnel	\$0.3	\$0.3	\$0.3	\$0.4	\$0.4
FRED	0.4	0.4	0.4	0.4	0.4
Debt Service	3.8	3.7	4.1	5.9	6.4
VRE/PRTC Subsidies & Reserves	1.8	1.7	1.8	1.8	1.9
Transfer to Other Funds	<u>0.1</u>	<u>0.1</u>	<u>0.1</u>	<u>0.1</u>	<u>0.1</u>
Transportation Fund Expenditures Total	\$6.5	\$6.4	\$6.9	\$8.6	\$9.2
Budget Surplus/(Deficit)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Incremental Tax Rate to Balance					
Transportation Fund Balance	\$6.5	\$6.5	\$6.4	\$5.1	\$3.7

*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 2019 Adopted Budget assumes the rates and fees adopted by the Board on February 14, 2017.

The Utilities Fund forecast that follows represents the costs of the FY 2019 Adopted Utilities Operating Fund and Utilities Capital Projects Fund budgets over the course of the next four years, including planned capital projects in the Adopted CIP. Forecasted revenues assume conservative estimates of growth in the number of water and sewer connections and assume adjustments in user rates and fees to fund anticipated increases in Utilities operating costs and Utilities debt service associated with the FY 2019 – FY 2023 CIP. Like the General Fund and Transportation Fund forecasts, out-year compensation adjustments are assumed at 2.0%, while inflation in materials and supplies is assumed at 2.0% for Utilities.

Based on the projections for FY 2019 – FY 2023, 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 2019	FY 2020	FY 2021	FY 2022	FY 2023
Utilities Revenue					
User Fees	\$36.2	\$35.6	\$42.6	\$52.4	\$53.2
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	0.0	15.0	6.0	20.0	22.0
Transfers from Other Funds	0.2	0.2	0.2	2.2	2.3
Use of Fund Balance	<u>0.3</u>	<u>2.2</u>	<u>(1.1)</u>	<u>(0.1)</u>	<u>(1.5)</u>
Utilities Revenue Total	\$42.8	\$59.2	\$53.9	\$80.7	\$82.2
Utilities Expenditures					
Personnel	\$11.2	\$11.5	\$11.7	\$11.9	\$12.2
Operating (other than debt)	9.4	9.6	9.8	10.0	10.2
Capital (operating)	1.0	0.4	0.4	0.4	0.4
Debt Service	10.6	11.6	12.0	13.4	14.9
Capital Projects	9.9	26.0	19.7	42.7	42.1
Transfer to Other Fund	<u>0.6</u>	<u>0.1</u>	<u>0.3</u>	<u>2.3</u>	<u>2.4</u>
Utilities Expenditures Total	\$42.8	\$59.2	\$53.9	\$80.7	\$82.2
Budget Surplus/(Deficit)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Utilities Fund Balances	\$42.0	\$39.7	\$40.8	\$40.9	\$42.3
Coverage Ratio ¹	1.63	1.62	1.58	1.49	1.39
County Policy Coverage Ratio ²	1.27	1.29	1.26	1.21	1.14
Op. Rev. as % of Op. Exp. ³	106%	109%	108%	106%	104%
FB as % of Prior 3 Years Rev. ⁴	116%	105%	107%	104%	105%
	Rates Adopted 2/14/2017		Rates TBD		

Figures may appear not to add due to rounding.

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

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

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

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



Supplemental Information & Data

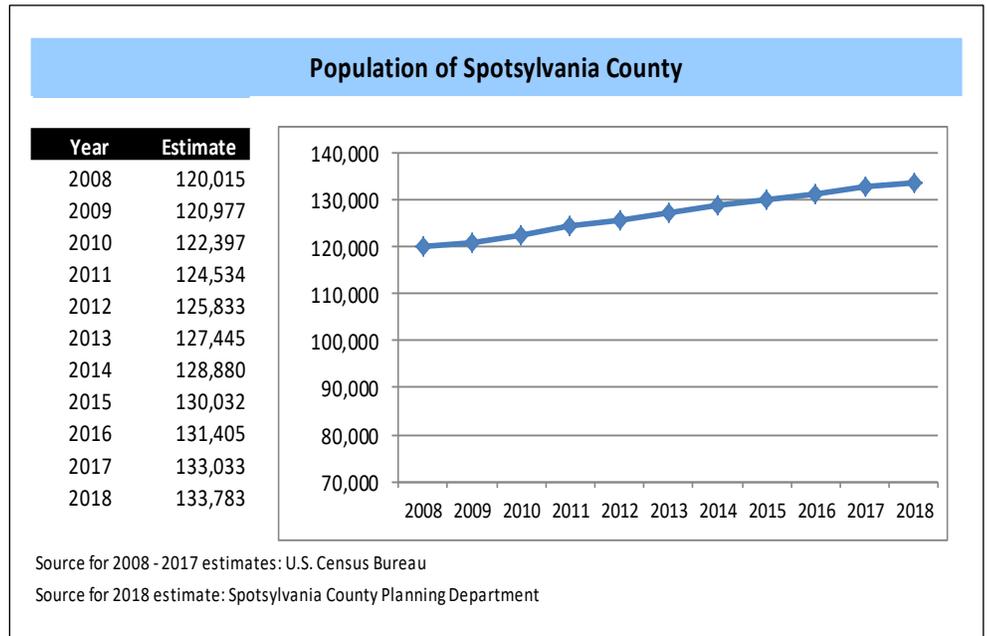
Population

The Planning Department estimates the County's 2018 population to be 133,783.

The County's population has grown each of the past ten years. Annual population growth rates were between 3.7% and 5.7% from 2000 through 2005, peaking in 2002 at 5.7%. Beginning in 2006 and corresponding with the Board's desire to curb residential growth in the County, growth rates declined.

The rate of population growth between 2017 and 2018 is estimated at 0.6%.

The County's 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

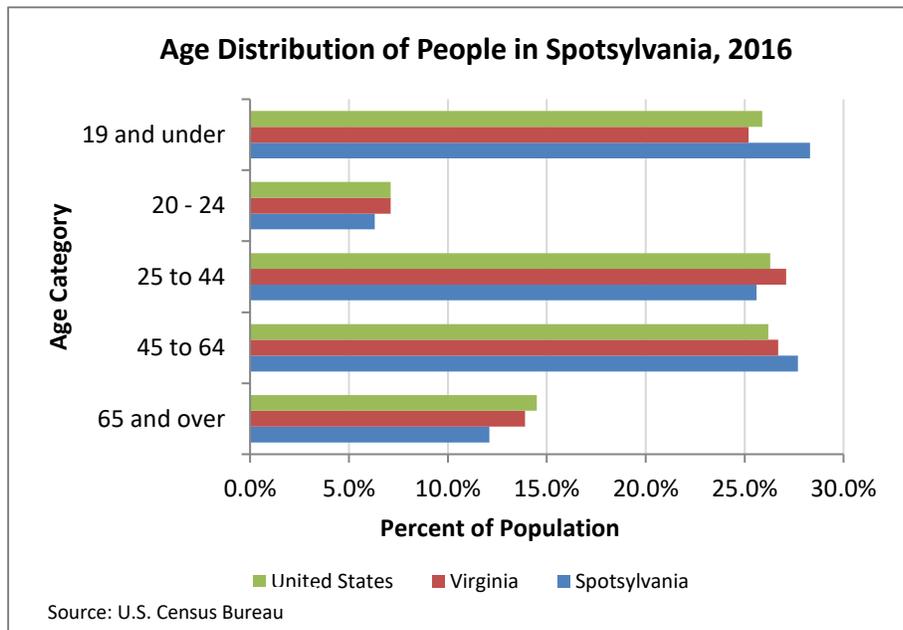
The U.S. Census Bureau estimates that in 2016 just under three-quarters of the population of Spotsylvania County was white and slightly less than one-sixth of the population was black or African-American.

2016 Population by Racial/Ethnic Group

Group	Spotsylvania	Virginia	United States
White	69.1%	62.4%	61.3%
Black or African American	16.4%	19.8%	13.3%
Hispanic or Latino	9.3%	9.1%	17.8%
Asian	2.8%	6.6%	5.7%
American Indian or Alaska Native	0.5%	0.5%	1.3%
Native Hawaiian or Pacific Islander	0.1%	0.1%	0.2%
Other	1.8%	1.5%	0.4%

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.

2016 Household Composition

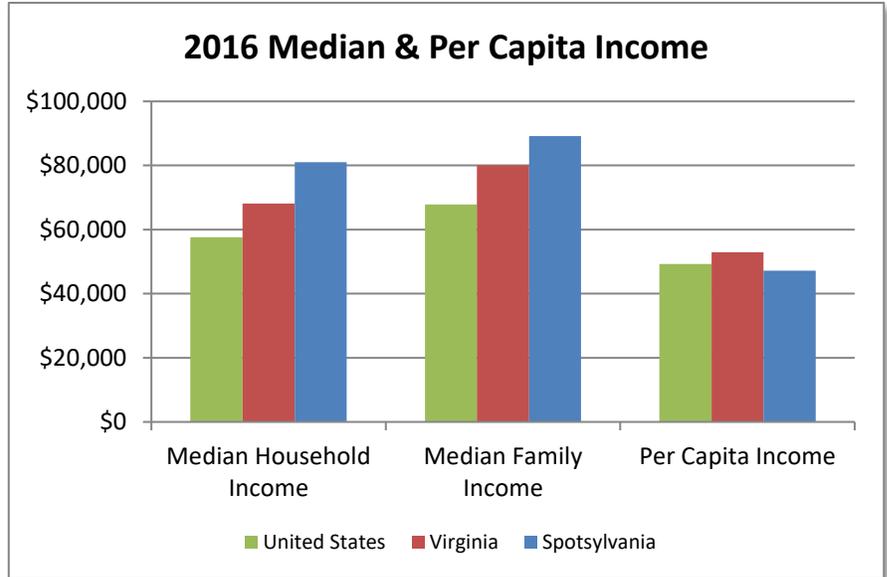
Type of Household	Spotsylvania		Virginia		United States	
Family Households	33,196	77.0%	2,067,943	66.9%	77,608,829	65.9%
With own children under 18 years	15,092	35.0%	900,882	29.2%	33,567,476	28.5%
Married-couple families	26,268	60.9%	1,557,225	50.4%	58,781,405	48.2%
Male householder; no wife families	1,812	4.2%	132,531	4.3%	5,681,312	4.8%
Female householder; no husband families	5,116	11.9%	378,187	12.2%	15,146,112	12.9%
Without children under 18 years	18,104	42.0%	1,167,061	37.8%	44,041,353	37.4%
Nonfamily Households	9,909	23.0%	1,022,235	33.1%	40,107,408	34.1%
Total Households	43,105	100%	3,090,178	100%	117,716,237	100%

Source: U.S. Census Bureau

Personal Income

According to the U.S. Census Bureau, Spotsylvania’s 2016 median household income was estimated at \$81,065 and median family income was estimated at \$89,152.

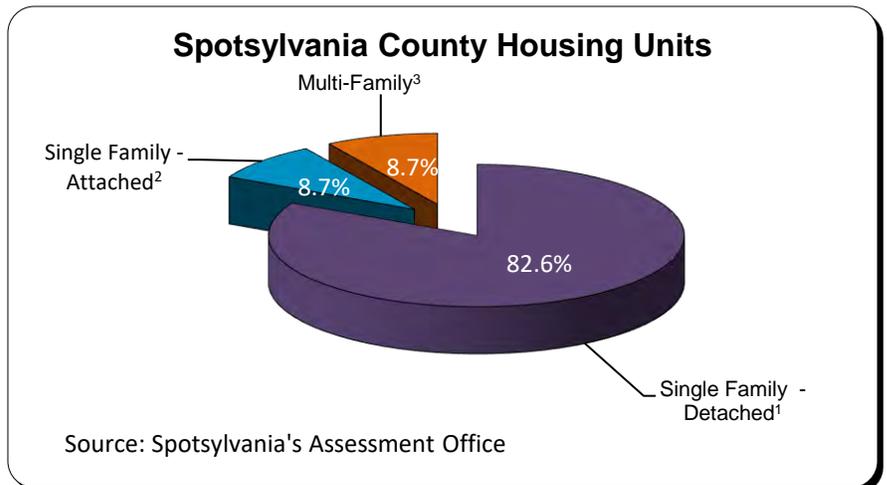
The estimated 2016 combined per capita income for Spotsylvania County and the City of Fredericksburg of \$47,230 is approximately 11% less than the state amount and approximately 4% less than the national amount.



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, 2017 there were 48,614 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 45.9%.



Source: Spotsylvania's Assessment Office

¹ Includes trailers, manufactured homes and mobile homes

² Consists of duplexes and townhouses

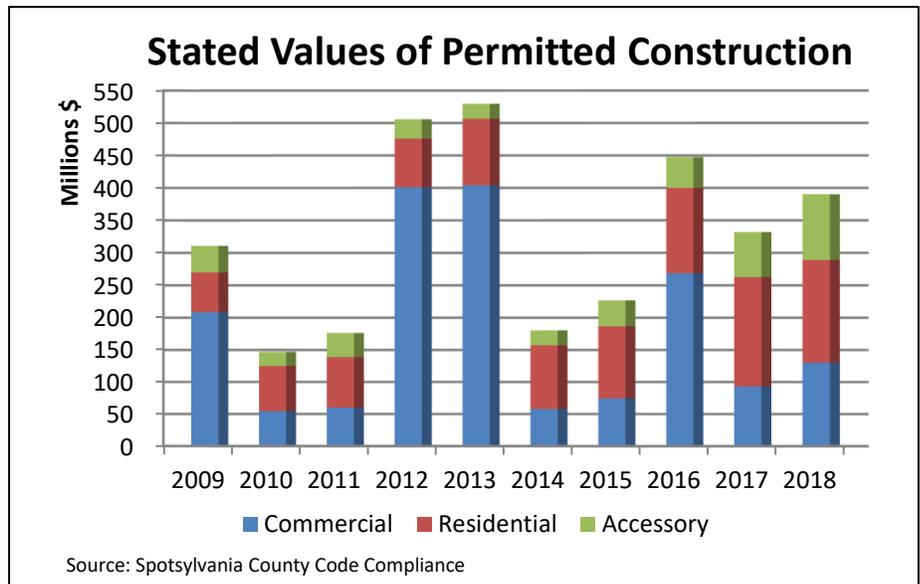
³ Consists of apartments and condominiums and assisted living housing units

Housing Units

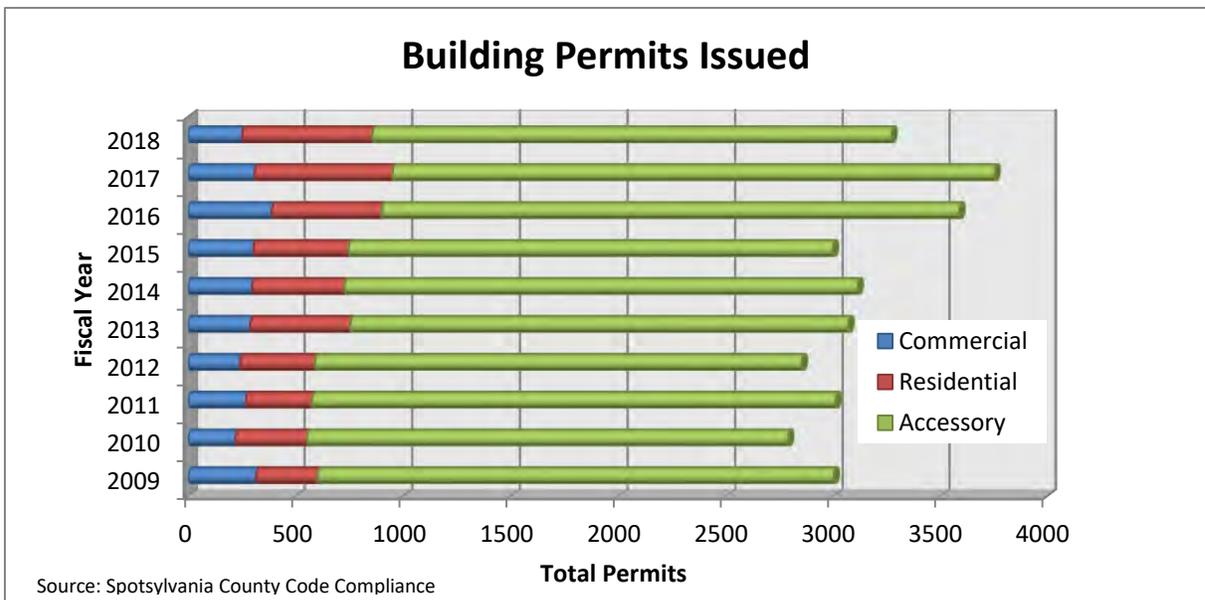
Housing Unit Type	2000	2010	2018
Single Family – Detached	28,804	37,141	40,142
Single Family - Attached	2,522	2,730	4,238
Multi-Family	1,983	3,136	4,234
Totals	33,309	43,007	48,614

The accompanying graphs illustrate construction activity within Spotsylvania during the past 10 years. The number and stated value of residential permitting grew annually from 2000 through 2005, and then began contracting. Commercial growth tends to lag behind shifts in residential growth, and that tendency is evident from historical permitting figures. An increase in the number of commercial permits continued through 2007. Commercial permitting then began declining in 2008, but bolstered by the value of permitted construction for the new Spotsylvania Regional Medical Center, permitted commercial values did not begin a noticeable decline until 2010.

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 building/renovation 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 April 30, 2018.



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

Approved Development

As of December 2017, 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	505	0	0	0	505	Ni Village	0	164	773	0	937
Estates of Chancellorsville	56	0	0	0	56	Lakeside	0	26	0	0	26
Estates of Elys Ford	231	0	0	0	231	Brooks	0	2	0	0	2
Saw Hill	43	0	0	0	43	Estates at Terry's Run	10	0	0	0	10
Estates at Buckingham	42	0	0	0	42	Spotsylvania Courthouse Village	358	198	834	50	1,440
Pelhams East	1	0	0	0	1	Crossroads Station	0	0	610	0	610
Woods of Catharpin	4	0	0	0	4	New Post	219	104	102	0	425
Whitehall	60	0	0	0	60	Fortune's Landing	45	0	0	0	45
Tanglewood Estates	2	0	0	0	2	Barley Woods	0	0	0	130	130
Estates at Kingswood	28	0	0	0	28	Heritage Woods	697	180	183	0	1,060
Breckenridge Farms	50	0	0	0	50	Courtland Park	89	0	0	0	89
Avalon Woods	98	0	0	0	98	Southpoint Landing	0	0	550	0	550
Anna Vista, Section 2	10	0	0	0	10	Legends of Chancellorsville	218	0	0	0	218
Pennington Estates	12	0	0	0	12	Wheatland	0	98	0	0	98
Pamunkey Point	20	0	0	0	20	Thorburn Estates	59	0	0	0	59
Lee's Parke	447	0	0	168	615	Jackson Village	0	596	1,289	385	2,270
Sunrise Bay	34	0	0	0	34	Retreat at Chancellorsville	0	0	0	192	192
Regency at Chancellorsville	0	0	0	128	128	Alexander's Crossing	518	971	888	230	2,607
Glenhaven/ River Glen	34	0	0	0	34	Plantation Woods	132	0	0	0	132
Reserve at Chancellorsville	98	0	0	0	98	Goodwin Cove	35	0	0	0	35
Lafayette Crossing	0	21	0	0	21	Cedar Forest	29	0	0	0	29
Mallard Landing	0	99	0	0	99	Summit Crossing Estates	70	0	0	0	70
Spring Arbor	0	0	0	6	6	Barrington	39	0	0	0	39
Summerfield	45	21	0	0	66	Afton	29	0	0	0	29
Keswick	150	90	240	184	664						
Total of all units approved but not yet built							14,029				

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

Community Facilities

- 31 Schools
- 12 Parks¹
- 1 Outdoor Amphitheatre
- 5 Community Centers
- 1 Senior Center
- 1 Visitors Center
- 1 County Museum
- 1 Swimming Pool
- 73 Multipurpose Fields²
- 46 Tennis Courts²
- 50 Baseball/Softball Diamonds²
- 43 Basketball Courts²
- 130.7 miles of Trails
- 1 Animal Shelter
- 13 Convenience Centers
- 1 Landfill
- 11 Fire/Rescue Stations
- 2 Dams and Reservoirs
- 49 Pump Stations
- 2 Water Treatment Plants (WTP)
- 3 Wastewater Treatment Plants (WWTP)
- 1,200+ miles water/sewer infrastructure

¹ Includes parks at the County’s two reservoirs

² Includes facilities at schools

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

Business, Labor & Employment

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

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

Existing Retail and Mixed Use Developments

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

Source: Spotsylvania County Economic Development Department

Number of Jobs by Sector and Wage

Industry	Average Establishments		Average Employment		Average Weekly Wage	
	YoY		YoY		YoY	
	2017	Change ¹	2017	Change ¹	2017	Change ¹
Accommodation and Food Service	187	(3)	4,108	(134)	\$323	(\$9)
Administrative and Support and Waste Management	128	3	1,445	(12)	\$591	\$34
Agriculture, Forestry, Fishing & Hunting	8	-	52	(6)	\$440	\$37
Arts, Entertainment, and Recreation	36	2	722	(67)	\$332	\$23
Construction	298	1	2,243	(8)	\$1,359	\$423
Educational Services	30	3	5,179	217	\$762	(\$2)
Finance and Insurance	94	(5)	499	(11)	\$1,036	\$88
Health Care and Social Assistance	642	(38)	4,607	(61)	\$884	\$69
Information	28	1	323	(11)	\$978	\$30
Management of Companies and Enterprises	20	-	442	25	\$1,393	\$7
Manufacturing	64	7	1,108	9	\$1,062	(\$82)
Mining, Quarrying, and Oil and Gas Extraction	3	1	37	N/A	\$1,417	N/A
Other Services (except Public Administration)	397	82	1,610	63	\$585	\$21
Professional, Scientific, and Technical Services	262	(7)	1,912	84	\$1,705	(\$22)
Public Administration	37	1	1,097	(30)	\$962	\$58
Real Estate and Rental and Leasing	117	4	568	35	\$770	\$54
Retail Trade	379	(1)	6,867	(173)	\$626	\$13
Transportation and Warehousing	70	2	1,579	90	\$875	\$65
Unclassified establishments	54	10	142	68	\$699	\$238
Utilities	8	1	N/A	N/A	N/A	N/A
Wholesale Trade	111	(5)	1,164	(19)	\$1,107	\$78
Total	2,973	59	35,791	68	\$811	\$50

Source: Virginia Employment Commission, Quarterly Census of Employment and Wages as of 4th Quarter 2017

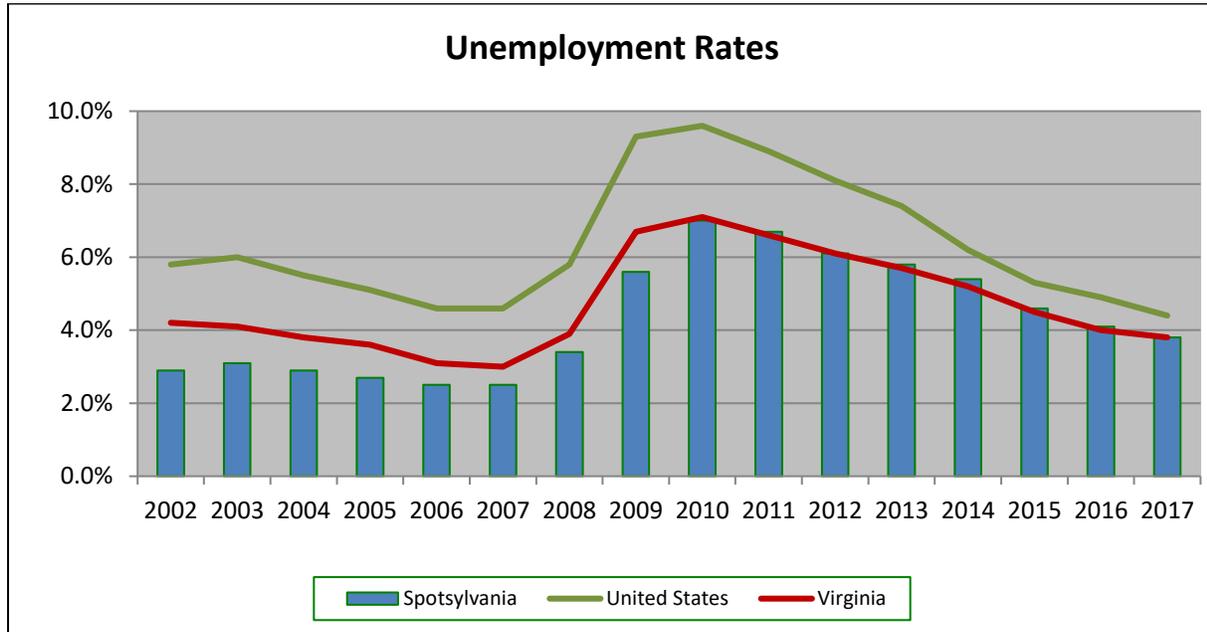
¹Represents the year over year change in amounts reported by the Virginia Employment Commission, Quarterly Census of Employment and Wages from 4th Quarter 2016 to 4th Quarter 2017.

Employment Status within Spotsylvania

Employment Status	2000	2016	% Change
Population 16 years old or older	66,138	99,814	50.9%
In labor force	47,747	67,729	41.8%
- Employed - civilian	45,651	63,469	39.0%
- Employed - armed forces	595	496	(16.6%)
- Unemployed	1,501	3,764	150.8%
Not in labor force	18,391	32,085	74.5%

Source: U.S. Census Bureau

Unemployment rates for Spotsylvania have been well below the national level and below, or comparable, to state rates in recent years. The County had the 10th best unemployment rate within Virginia in December 2017, 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
United Parcel Service	Package Delivery Services	250-499
Kaeser Compressors	Air Compressor Manufacturer	100-249
Target Corp	Retail	100-249
Carmax	Automotive Dealer	100-249
Costco	Retail	100-249
Giant Food	Grocery	100-249
Rappahannock Goodwill Industries	Rehabilitation Services	100-249
A-T Solutions, Inc.	Support to Counterterrorist Activities	100-249
Radley Honda	Automotive Dealer	100-249
Simmons Bedding Company	Bedding Manufacturer	100-249
EOIR Technologies Inc	Engineering and Construction Services	100-249

Source: Virginia Employment Commission, as of 4th Quarter 2017

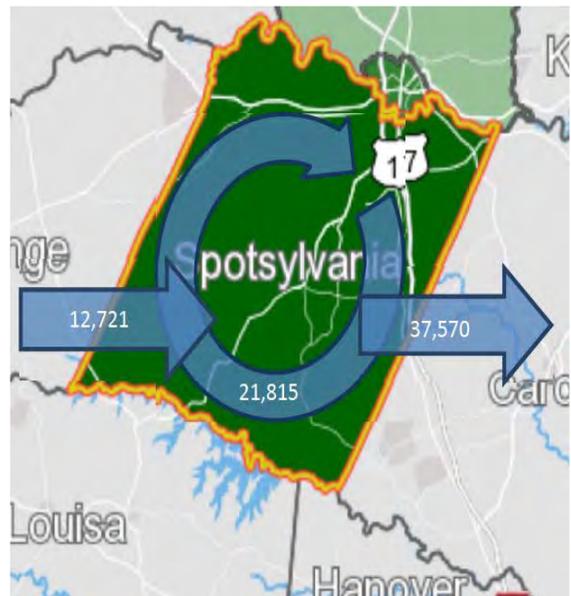
Other Major Public & Private Employers in Surrounding Area

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+
McLane Mid-Atlantic	Distributor for Convenience Stores	500-999
Fredericksburg City Schools	Education	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
Lowe's Homes Centers, Inc	Retail	500-999
Stafford Hospital Center	Hospital	500-999
Rappahannock Area Community Services Board	Social Advocacy Organization	500-999
United States Postal Service	Federal Government Agency	250-499
WaWa	Fueling Stations/Convenience Stores	250-499
Snowden Services, Inc	Healthcare Services	250-499

Source: Virginia Employment Commission, as of 4th Quarter 2017

Spotsylvania Commuting Patterns - 2013

Commuting From	Area	Commuting To
-	Arlington County, VA	1,268
1,760	Caroline County, VA	447
510	Culpeper County, VA	572
304	Fairfax County, VA	4,275
1,917	Fredericksburg, VA	9,281
827	King George County, VA	1,516
1,336	Orange County, VA	516
644	Prince William County, VA	4,093
91	Richmond, VA	601
3,130	Stafford County, VA	7,558
36	Washington, D.C.	3,010
2,166	All Other Locations	4,433
12,721	Total Commuters	37,570



Spotsylvania County Workers	
Live and Work in Spotsylvania	21,815

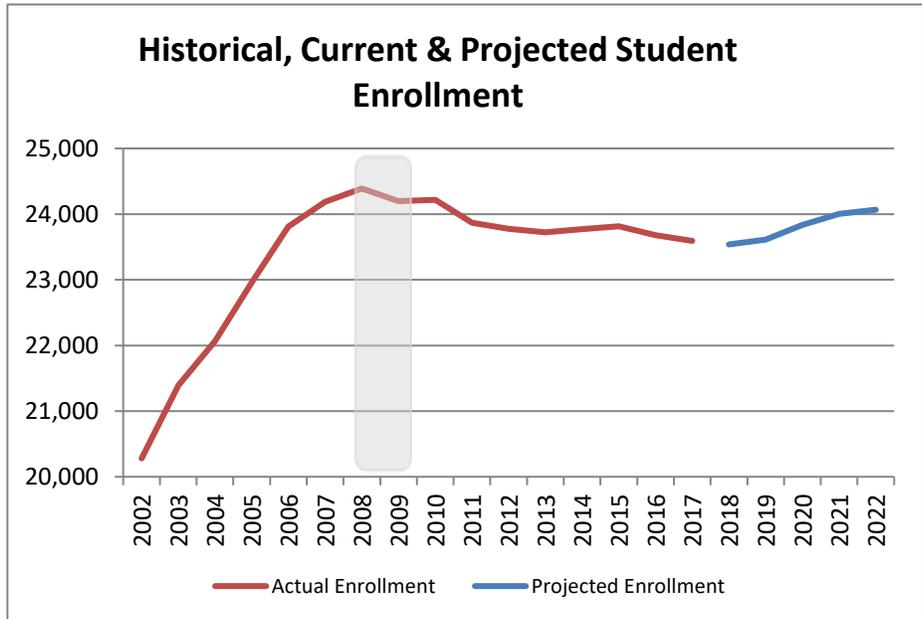
Source: U.S. Census Bureau

Education

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

Actual public school enrollment for the 2017 - 2018 school year was 23,814. Enrollment is projected to be 24,425 by the 2022 - 2023 school year.

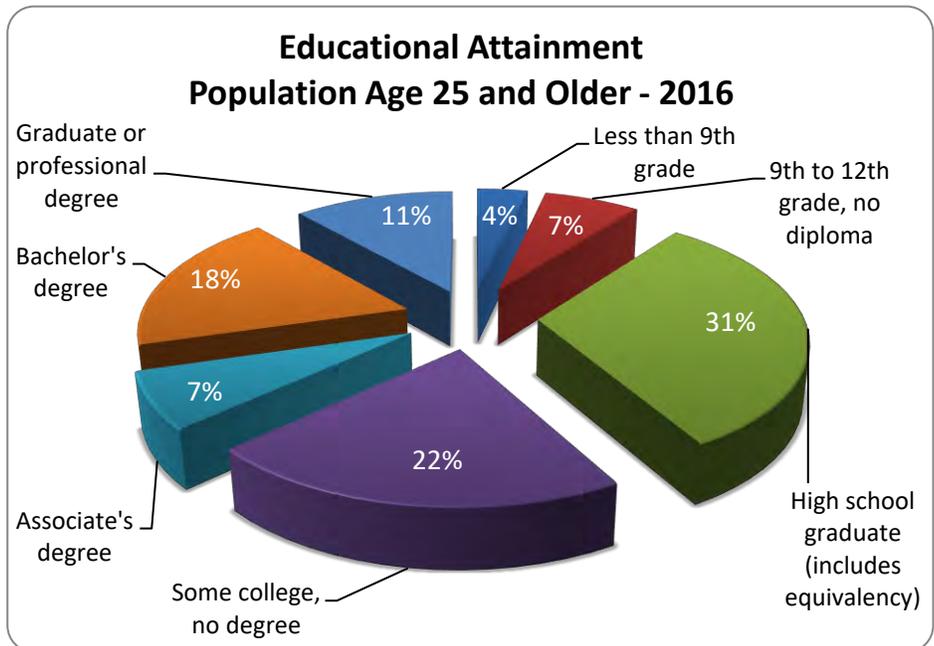
Total enrollment is projected to increase by 82 students countywide for the 2018 - 2019 school year.



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

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

General Property Tax Rates¹

Calendar Year	Real Estate & Mobile Home	Personal Property ²	Business Furniture & Fixtures	Machinery & Tools	Heavy Construction Equipment
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
2001	1.07	5.00	5.00	2.50	2.00

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

² For years 2001 – 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.

Real Estate Tax Rates per \$100 of Assessed Value

Locality	Population ¹	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	-
Spotsylvania	133,033	0.8500	0.8330	(0.0170)
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	-

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

Real Estate Tax Bill History¹

Calendar Year	Tax Rate	Equalized Tax Rate	Example AV ²	Annual Tax Bill Based on Example AV ²	Change (\$)	Change (%)
2004	\$0.86	\$0.86	\$150,000	\$1,290		
2005	\$0.89		\$150,000	\$1,335	\$45	6.0%
2006	\$0.62	\$0.62	\$229,350	\$1,422	\$87	6.5%
2007	\$0.62		\$229,350	\$1,422	\$0	0.0%
2008	\$0.62	\$0.56	\$256,367	\$1,589	\$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%
					\$577	

¹ This analysis is based upon an *example* 2004 assessed value and shows that a house valued at \$150,000 in 2004 would be valued at approximately \$224,687 in 2018. At the \$0.8330 rate adopted for 2018, the real estate taxes on this *example* residential property would have increased by \$577 since 2004 – an average annual increase of 2.7%.

² AV = assessed value

Principal Property Taxpayers

As of December 31, 2017

Name	Type of Business	Assessed Value ¹	Amount of Tax	Percent of Total Taxable AV ²
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

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

² AV = assessed value



Spotsylvania County Fiscal Policies

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

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

I. GENERAL POLICIES FOR FINANCIAL PLANNING

A. BALANCED BUDGET

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

B. LONG-RANGE PLANNING

1. Multi-Year Forecasts

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

2. Capital Improvement Budget Policies

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

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

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

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

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

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

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

C. ASSET INVENTORY

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

II. REVENUE POLICIES

A. REVENUE BUDGETS

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

B. FEES AND CHARGES

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

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

C. USE OF ONE-TIME REVENUES

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

D. USE OF UNPREDICTABLE REVENUES

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

III. EXPENDITURE POLICIES

A. DEBT CAPACITY, ISSUANCE AND MANAGEMENT

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

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

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

B. DEBT REFERENDUM POLICY

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

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

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

C. BUDGETED CONTINGENCY

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

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

D. OPERATING/CAPITAL EXPENDITURE ACCOUNTABILITY

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

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

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

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

The following three categories of fund balance are considered unrestricted:

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

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

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

A. FISCAL STABILITY RESERVE

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

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

B. SELF-INSURED HEALTH INSURANCE RESERVE

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

C. BUDGET STABILIZATION RESERVE

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

D. ECONOMIC OPPORTUNITIES RESERVE

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

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

V. OTHER FUND POLICIES

A. UTILITIES FUND POLICIES

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

B. CODE COMPLIANCE FUND POLICIES

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

C. VIRGINIA RAILWAY EXPRESS (VRE) FUNDING POLICIES

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

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