COUNTY ADMINISTRATOR'S RECOMMENDED BUDGET

For Fiscal Year 2018

July 1, 2017 – June 30, 2018

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Complete budget available on the County's website at:

www.spotsylvania.va.us/budget

Special Appreciation

Spotsylvania County Budget Staff extends special thanks to **Minuteman Press** for providing quality printing services for the FY 2018 Budget document. Minuteman's support and dedication to the citizens of Spotsylvania is greatly appreciated.

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Budget Presentation to the County of Spotsylvania, Virginia, for its annual budget for the fiscal year beginning July 1, 2016.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communication device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we will submit to GFOA to determine its eligibility for another award.

GOVERNMENT FINANCE OFFICERS ASSOCIATION

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For the Fiscal Year Beginning

July 1, 2016

Executive Director

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Guide to Using this Document

Spotsylvania County Government is responsible for many different programs designed and operated to provide quality community services. The oversight of these programs is a daily challenge for County employees, but understanding them can be of equal challenge for citizens. This budget document was developed to provide key information to help the reader understand the work and challenges faced by Spotsylvania County and the decisions that were made to address those challenges in FY 2018. Because of its size, reading the budget document can be a daunting task. However, if it is approached in pieces, it is more easily understood. The Guide to Using this Document section provides readers with a quick overview of the information in the document. For specific page numbers, please refer to the Table of Contents.

Introduction and Overview This section includes information to familiarize readers with the major issues Spotsylvania County faces and the factors that influenced the decisions made in the development of the FY 2018 budget.

- The County Administrator's Budget Message – a statement summarizing the challenges and the strategic priorities and budgetary plans for addressing those challenges;
- The Budget Strategy – a discussion explaining the development of the FY 2018 budget. This section includes short term factors and underlying assumptions that influenced the decisions made in development of the FY 2018 budget;
- The Budget at a Glance – a summary of the highlights of the FY 2018 budget;
- General information about the County and statistical data to help the reader better understand the demographics of Spotsylvania County;
- The County's Mission Statement – a display of the County's mission and vision, and the high-level, long-term goals the County has set to meet its mission. Also included is a matrix showing the links between County-wide long-term goals and goals specific to functions; and
- The Budget Summary – historical and projected revenue and expenditures by function.

Financial Structure, Policies & Processes Includes information to help the reader understand the processes, policies and procedures that guide the decisions of this locality. It includes:

- County Wide Organizational Charts – an illustration of the oversight of County operations, by function and by department;
- Fund Types – a matrix detailing the different types of funds utilized by the County, and a general guide to appropriation;
- Financial controls and policies – a summary of the financial policies adopted by the Board of Supervisors; and

- Budget & Planning Processes – a discussion about the budget process and a matrix showing how the processes the County uses interconnect to guide decisions and to plan for the future.

Financial Summaries Includes several levels of financial summaries to help the reader understand the expenditure, revenue, and fund balance projections included in this budget. It includes:

- Various Graphs and Charts – a visual explanation of the sources and uses of funds;
- Budget Summary by Fund – a chart detailing FY 2018 revenues by type and FY 2018 expenditures by function and category for each fund;
- Individual Fund Summaries – a collection of charts that detail historical and projected revenues by type and expenditures by function and category for each fund;
- Revenue Summaries – A description and display of major revenue sources and explanation of the underlying assumptions used for projecting FY 2018 revenue; and
- Financial Forecast – A five year projection of revenues and expenditures for the County's major funds (General Fund, Transportation and Utilities).

Capital and Debt Includes information related to planned capital projects expenditures and associated debt service obligations of the County. It includes:

- Capital Improvement Plan – charts and narratives that detail the County's five year capital project needs; and
- Debt Service – an explanation of the annual debt service obligations of the County.

Function/Department Budgets Includes function and department level data to help the reader understand the purpose of each County department/office and the costs associated with the work of departments/offices. It includes:

- Personnel Summary – a chart showing historical and approved positions;
- Net Tax Supported Expenditures – a chart showing the tax supported expenditures for each County department/office;
- Regional Agency Funding – a chart showing the level of funding provided by Spotsylvania County for regional agencies;
- Function Narratives – includes challenges and opportunities; accomplishments; goals and objectives; and performance measures for each function;
- Department/Office Summaries – charts, tables and narratives explaining the purpose and the historical and projected funding for each County department/office; and
- Staffing – table listing number of positions, by position title, for each department/office.

Appendix Includes a chart showing the changes made to the FY 2017 Budget to yield the FY 2018 Budget, and a glossary of terms and acronyms.

Budget Message – February 14, 2017

Dear Spotsylvania County Board of Supervisors:

When I stood before you on February 9, 2016, presenting my first proposed Spotsylvania County Budget, I asked you to look ahead with me to FY 2018 and face with me the fact that a modest tax increase in 2016 would be advisable in order to position our community to face our future needs without a tax increase in 2017. My commitment to you was that, with modest adjustments in 2016, we could avoid any tax increase in 2017. I recommended a three-penny increase on the 2016 rate and the Board adopted two of those three pennies. Now, I am here keeping my word and delivering on my promise to you – no tax increase is recommended this year.

Before we dive into my proposed FY 2018 Budget, however, I feel that I owe it to you, to our community, to our talented staff, and to myself to take a moment to recall 2016 – my first full year as your County Administrator. 2016 was a very busy and productive year. Big, positive things are underway in Spotsylvania thanks to you the Supervisors, the County staff, and the community all working together.

The Year in Review

In 2016, Spotsylvania County earned its first-ever AAA bond rating from Fitch, and we earned an upgrade to Aa1 by Moody's – just one notch away from AAA there, as well. Only about a dozen of the 95 counties in the Commonwealth enjoy a AAA rating. The detail work leading the way to AAA has been performed every day at the staff level for many, many years. We see it on a regular basis – our Finance staff is exceptional and feels a great sense of responsibility and accountability for the financial well-being of this community. But I think it was one critical piece of leadership demonstrated by you – the Board of Supervisors – that finally achieved the AAA rating for our community. When you formalized the good practices that had informally been in place here for a number of years, you raised the caliber of our fiscal policies and made a clear declaration about how Spotsylvania County's fiscal affairs will be conducted. Your leadership was and is the key to our future.

The second BIG event of 2016 was LIDL's arrival in Spotsylvania. The occupancy permit was issued for the 921,565 square foot distribution center as 2016 was drawing to a close. Work continues on LIDL's Rt. 3 store and plans are underway for the second Spotsylvania store at Southpoint. LIDL brings new jobs, new tax revenue, and new shopping choices to our community. Our staff has been busy with this project in one way or another for a couple years now, really. At the FY 2018 Budget kick-off meeting in September, the Board room was full of staff members representing every department/office in the County government. When the group was asked if their department was involved in the LIDL project work, nearly everyone raised a hand. It took their work coupled with your leadership and support to bring LIDL here.

Finally, we saw the completion of a handful of citizen-funded capital projects in 2016. After much anticipation, the replacement Co. 5 and new Co. 11 Fire/Rescue stations have now been in operation for several months. Spotsylvania County also deployed $7 million worth of new Fire & Rescue apparatus in 2016, and we nearly completed implementation of our new $21.2 million public safety radio system. The traffic light on Spotsylvania Parkway at Kohl's is a welcomed addition to meet citizen's transportation needs and public safety concerns. If you ever tried crossing the parkway before that light was installed, you'll no doubt join me in saying that it is a drastic improvement!

The FY 2018 Recommended Budget

It appears that our community is continuing to grow and thrive at a modest, sustainable pace as we look ahead to FY 2018, as well. As noted above, I told you last year that if you'd go along with us on the fiscal plan proposed for FY 2017, we would avoid a rate increase for FY 2018. I'm keeping my word. In fact, I am recommending that the threshold at which business license begins being paid be increased from $750,000 to $1 million. With this budget, I firmly believe we are able to continue meeting Spotsylvania County's mission of ensuring "the delivery of quality government services that are customer-focused; promote a safe, healthy, and prosperous community; and reflect excellence in financial stewardship."

The FY 2018 Recommended Budget totals $500.9 million – an increase of $7.2 million (1.5%) compared to the FY 2017 Adopted Budget. When capital projects funds are excluded, the FY 2018 Recommended Budget is a $10.5 million (2.4%) increase over the FY 2017 Budget.

	FY 2017 Adopted	FY 2018 Recommended	Difference $	Difference %
General Fund	$119,730,062	$125,456,251	$5,726,189	4.8%
Economic Dev. Opportunities Fund	1,062,940	771,085	-291,855	-27.5%
Code Compliance Fund	4,005,479	4,047,566	42,087	1.1%
Transportation Fund	8,346,579	8,371,920	25,341	0.3%
School Operating	268,333,007	271,923,952	3,590,945	1.3%
School Food Service	9,515,526	10,199,132	683,606	7.2%
Utilities	30,253,859	30,978,252	724,393	2.4%
Subtotal Operating Expenditures	**$441,247,452**	**$451,748,158**	**$10,500,706**	**2.4%**
Capital Projects Fund	$13,112,415	$9,765,882	-$3,346,533	-25.5%
School Capital Projects	27,611,024	27,361,447	-249,577	-0.9%
Utilities Capital Projects	11,740,000	12,066,600	326,600	2.8%
Subtotal Capital Expenditures	**$52,463,439**	**$49,193,929**	**-$3,269,510**	**-6.2%**
Total Budget	**$493,710,891**	**$500,942,087**	**$7,231,196**	**1.5%**

FY 2018 Budget Highlights

After adjustments to the base budget – including meeting commitments to large regional efforts such as the jail, juvenile detention facility, and library – we have $4.0 million to work with in this budget. That comes from $3.3 million in net new revenue from all sources and $0.7 million in net base budget expenditure savings from all uses in the General Fund. I am recommending that this funding be used primarily to:

- Address public safety needs;
- Provide compensation adjustments which may potentially involve the first phase implementation of the pay study or be in the form of a traditional compensation adjustment; and
- Begin to fund an on-going allocation to the OPEB Annual Required Contribution (ARC) which, by policy, we will need to fully fund by the end of FY 2023.

Additional Personnel –

I am recommending the addition of 19.04 full-time equivalent (FTEs) positions to the General Fund where 17.67 FTEs (93%) are fully related to public safety. I consistently hear from Sheriff's Office, Fire/Rescue, and Social Services leaders that their offices are understaffed to adequately provide critical levels of service. I believe this budget proposal makes significant progress toward meeting their staffing needs, though I acknowledge that there is not enough available funding to fund every request. During the budget process, staff will provide the Board with a listing of specific departmental requests that were not included in the recommended budget.

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

Fund/Position	Public Safety FTEs	Other FTEs
General Fund:		
Court Deputies	5.0	-
Patrol Deputies	3.0	-
Detective	1.0	-
2 Part-time Desk Deputies	1.0	-
Convert Sheriff's part-time Fleet Program Asst to full-time	0.3	-
Asst. Commonwealth's Attorney for body cameras	1.0	-
EMS Training Coordinator	1.0	-
Mechanic/Service Writer for F/R apparatus	1.0	-
Adult Protective Services (APS) Supervisor	1.0	-
Convert part-time Social Services CPS/APS Case Aide to full-time	0.37	-
Public Safety IT Project Manager	1.0	-
Public Safety Network Support Specialist II	1.0	-
Public Safety IT Division Director	1.0	-
Treasurer's part-time Account Clerk to address audit findings	-	0.7
IT Information Security Officer	-	1.0
Convert part-time Social Services Eligibility Worker to full-time	-	0.37
Convert Circuit Court Judge's part-time Clerk to full-time	-	0.3
Remove previously unfunded Planner I position	-	(1.0)
General Fund Total	**17.67**	**1.37**

Fund/Position	Public Safety FTEs	Other FTEs
Utilities Fund:		
Safety & Training Coordinator	-	1.0
Well Operator – Motts WTP (shared with Schools)	-	1.0
Utilities Fund Total		**2.0**
Total Change in Full Time Equivalents (FTEs)	**17.67**	**3.37**

Additionally, I am recommending funding of several previously unfunded positions – the Personal Property Clerk in the Commissioner's Office; the GIS Technician in Information Services; and the Building Office Assistant. The GIS Tech will be dedicated to public safety concerns and the Building Office Assistant position will be retitled to Permits Technician.

Compensation Adjustments –
As I write this message, we are several days away from the consultant's report to you on their compensation study findings. Instead of assuming which portions of the consultant's recommendation you might choose to implement in FY 2018, I included the equivalent of a 2.5% compensation adjustment ($1.4 million for the General Fund) in my recommended budget as a placeholder. As we move forward with this budget process, you may choose to implement a phased portion of the study recommendations, a traditional compensation adjustment, or some combination thereof.

To best align with VRS reporting dates, any approved compensation adjustments will have an effective date of July 17, 2017 and will first appear on paychecks on August 4, 2017.

Other Post-Employment Benefits (OPEB) Contribution –
The County is accruing a liability now for future health insurance benefits current employees will have, based on current policy, when they retire. We pay retiree health insurance benefits on a pay-as-you-go basis now, but as more employees retire, our annual payments will continue to increase. Our current total liability is $56.4 million. To meet this liability, actuaries have calculated the "annual required contribution (ARC)" at $3.7 million beyond the $1.3 million we pay annually for current retiree health insurance coverage. Ideally, this ARC would be set aside in a trust, gaining interest, and would be used in the future to pay retiree health insurance costs.

For the past several years, OPEB contributions have been funded in the smaller County funds. County policy requires that once we begin funding the OPEB contribution for the General Fund, we will fully fund the on-going ARC within eight years. The **one-time** set-aside of $1.9 million of the fund balance in FY 2016 for OPEB got the ball rolling on the eight year policy timeframe, leaving us now seven years (including the current FY 2017) to achieve an **on-going** contribution for this purpose. I've set aside 1/7th of the $3.7 million in my recommended budget as progress towards meeting the full ARC no later than FY 2023.

Large Adjustments in the Base Budget –

The following relatively large adjustments that are happening in the base budget for FY 2018 warrant your attention:

- You will recall that the County was awarded another SAFER grant in FY 2017 through which nine FF/Medics are being funded. This grant continues in FY 2018, so we have added this grant revenue and the corresponding $564,036 in expenditures to the base budget.

- Mandated Children's Services Act (CSA) costs continue to rise. We have added $500,000 to the budget to be consistent with FY 2016 actual expenditures and trends in program utilization. Approximately half of the full program cost of $8.5 million is expected to stem from the Schools' Individualized Education Program (IEP) placements into private day facilities.

- The Central Rappahannock Regional Library's request for FY 2018 is $319,896 greater than that originally adopted for FY 2017. The Library's full $4,386,632 direct funding request is included in this recommended budget. Additionally, the County pays the debt service of the Salem Church Library branch which in FY 2018 will be $167,721, and pays the utilities and maintenance on the County's two branches.

- Based on preliminary budget information from the jail, I've included a $300,000 increase in this budget as our contribution to the Rappahannock Regional Jail.

Additional Local Transfer to Schools –

The local transfer to Schools increases by $286,320 to match to the net new debt service expected for Schools' capital projects in FY 2018. The total transfer is budgeted at $121,661,635 – 48% of total General Fund revenue. A breakdown of the local transfer follows:

Required Local Effort (SOQs)	$54,026,264
Required Local Match for Non-SOQ Programs	2,027,314
Debt Service	25,581,896
Additional Local Transfer	40,026,161
Total Local Transfer	**$121,661,635**

Capital Projects

The following significant capital projects are included in the FY 2018 budget. With exception of the Schools' project, the majority are funded with the policy level $8.8 million transfer from the General Fund to the Capital Projects Fund. $435,326 in net new debt service ($149,006 County and $286,320 Schools) is included in the FY 2018 Budget for the portion of these projects for which bonds will be issued this summer.

Project	Cash Funding	Financed Costs	Total FY 2018 Costs
Facility Asset Management Program	$1,973,311	-	$1,973,311
Courthouse sidewalk replacement/repairs	200,000	-	200,000
Build-out of 1st floor at Merchants Square	850,000	-	850,000
Replacement general gov't vehicles	976,093	-	976,093
Vehicles for new F/R & Sheriff's positions	153,000	-	153,000
Placement of AEDs in County-owned bldgs.	65,000	-	65,000
Study of potential new library branch	15,000	-	15,000
Technology improvements	767,350	-	767,350
Landfill & convenience cntr. improvements	847,176	-	847,176
Replacement equip. – landfill operations	260,000	-	260,000
Hunting Run Park, Phase II	797,572	-	797,572
Patriot Park playground	198,700	-	198,700
Marshall Park – replace baseball field lights	195,660	-	195,660
Parking & drainage repairs at various parks	75,000	-	75,000
Bunkroom addition at Co. 6 (Salem Church)	-	675,000	675,000
Replacement fire/rescue equipment	2,108,339	1,873,614	3,981,953
Thornton Rolling/Rt. 17 intersection	100,000	-	100,000
Transportation – Engineering Consultants	20,000	-	20,000
Schools – Buses	-	4,427,947	4,427,947
Schools – Technology	-	4,432,500	4,432,500
Schools – Capital Maintenance	-	10,501,000	10,501,000
Schools – Renovate/expand Courtland High	-	8,000,000	8,000,000
Water/sewer projects	12,066,600	-	12,066,600
FY 2018 Total Capital Projects*	**$21,668,801**	**$29,910,061**	**$51,578,862**

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

This budget addresses transportation obligations by funding the local share of approved and applied for revenue sharing allocations and including a planning figure for implementation of any findings that may stem from the corridor studies. This approach enables us to postpone until FY 2019 the transfer of additional funds from the General Fund to balance the Transportation Fund. Additionally, instead of needing to transfer an amount equivalent to the full $3.0 million motor vehicle license revenue in FY 2019, we anticipate the transfer need at more like $500,000 and increasing each year thereafter. This, in my mind, is a more doable approach than creating an immediate $3.0 million hole in the General Fund, all the while meeting current transportation obligations.

Conclusion

This message is a brief overview of the FY 2018 Recommended Budget and is intended to provide only an introduction and orientation to the FY 2018 Budget document which follows. In this document, you will find much more detailed information about the revenues and expenditures that are recommended for FY 2018, as well as information about the departments that provide and support the County's services to citizens. The full FY 2018 Recommended Budget will be viewable via a link on Spotsylvania County's website.

Sincerely,

Mark B. Taylor
County Administrator

FY 2018 Budget Strategy

The Budget Strategy provides a discussion about the development of and the underlying assumptions within the FY 2018 Recommended Budget. Major changes within revenues and expenditures are identified. This section essentially tells the story behind the development of the FY 2018 Recommended Budget.

Building the Budget – Revenues

Overall, General Fund revenues other than transfers in and the use of fund balance are projected to increase by $7.3 million (2.9%) when compared to the FY 2017 Adopted Budget. Following are revenue items of notable interest to this budget:

No Changes in Recommended Tax Rates
This budget assumes the adopted calendar year 2016 tax rates remain in place for 2017.

Growth in Assessed Value of Real Property
Preliminary assessed values have been used to estimate the real estate tax revenue that will come to the County in FY 2018. Overall, taxable assessed values of real property are projected to increase by 1.5% over last year's land book records and are projected to increase by 1.5% for calendar year 2018. These increases are attributable to new construction and rezonings. A $2.6 million increase in real estate tax revenue is projected for FY 2018 compared to the FY 2017 Adopted Budget and includes a slight increase in the assumed collection rate based on FY 2016 actual collections.

Revisions to Personal Property Tax Revenue Projection Method
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 2017 NADA update is not yet available.

For the past four years, actual personal property tax revenue has exceeded projections. In an attempt to tighten projections, Finance staff worked with the Treasurer's Office staff to obtain additional data to understand changes in values occurring through the various stages of property book issuances. While there is no clear trend in book values, personal property revenue consistently increases by approximately $1.1 million per year. As such, the projection of FY 2018 receipts is made assuming a $1.1 million increase over current FY 2017 estimates. When the mid-year FY 2017 financial report is completed, staff will assess and report if additional adjustments need to be made to this projection for FY 2018.

Changes in Other Local Tax Revenues

Public Service Corporation Taxes: Public service corporation values are assessed by the State. Tax bill payments for public service corporations are due in June for the full tax year based upon the prior year's assessed values. In the Fall of each year, the State sends updated assessed values to localities which are then used to "true up" tax payments in December. The FY 2018 revenue projection for public service corporation real and personal property tax revenue totals $3.5 million. This projection is based upon the September 2016 assessed valuation report from the State, and assumes a 3.0% increase in assessed value for 2017 and 2018. The $3.5 million projection is approximately $253,000 greater than the FY 2017 budget.

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 1.75% of current collections for real property in FY 2018. A combined net increase of approximately $264,000 is projected for FY 2018.

Business License: Revenue from business licenses is increased by $350,000 to be consistent with the average $4.3 million total annual receipts for the past three years. Offsetting this increase is a $150,000 decrease in business license revenue stemming from a recommended increase from $750,000 to $1.0 million in the threshold at which business license begins being paid.

Motor Vehicle License: The projection of revenue from motor vehicle licenses (formerly decals) is increased in FY 2018 to be consistent with the average $3.0 million annual collection for the past three years. Revenue is projected to increase by $200,000 in comparison with the FY 2017 Adopted Budget.

Meals & Sales Taxes: Receipts from meals and sales taxes continue to increase year over year. However, given receipts through December 2016, total collections for these two revenue sources in FY 2017 may be $866,000 short of FY 2017 projections. Though a comparison of the estimates assumed in the FY 2018 Recommended Budget to the FY 2017 Adopted Budget yields a combined $350,000 decrease in revenue from meals and sales taxes, when compared with current projections for FY 2017, the net increase in the projection is $516,000.

Changes in Certain Other Revenues

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 2018 revenue projection is increased by about $310,000 to $2.0 million.

Railroad Reimbursement: Spotsylvania County owns and maintains a section of railroad track that is used by businesses in the Bowman Center industrial park. An agreement is in place through which the County is reimbursed a percentage of actual costs related to maintenance and regular inspection of the track and signals. Based on anticipated costs in FY 2018, revenue is projected to increase by $100,000.

Sheriff's Office Forfeiture & Seizure Revenue: The Sheriff's Office agreed to use $185,800 of its accumulated asset forfeiture and seizure funds for certain one-time capital items approved in FY 2017. This funding is removed from the FY 2018 Recommended Budget.

Changes in State & Federal Revenues

SAFER Grant: Subsequent to adoption of the FY 2017 Budget, the County was awarded a two-year SAFER grant for nine Firefighter/Medic positions. The FY 2018 Budget includes approximately $609,000 in revenue for the second-year commitment of grant funding for these positions.

Victim/Witness Grant: There was an increase in the federal cap on allocations of funding related to the Federal Victims of Crime Act. Such funding stems from criminal fines, forfeited appearance bonds, penalties, etc. Spotsylvania was awarded an increase in FY 2017 and it is anticipated that the increase will continue into the future, as this grant is received on an annual basis. When compared to the FY 2017 Adopted Budget, Victim/Witness grant revenue is projected to increase by $151,000 in FY 2018 and will fund the additional Victim/Witness employee approved in FY 2017 and related costs of the Victim/Witness program.

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 2018, we apply typical reimbursement rates to projected expenditures and arrive at an increased level of reimbursement revenue, as well. In FY 2018, State revenue for CSA is expected to increase by $125,000 due to increases in mandated program costs. This change combined with an increase in Social Services revenues nets an increase of about $137,000.

Communications Sales Tax: Based on FY 2016 actual receipts, the projection for communication sales tax revenue in FY 2018 is decreased by $300,000.

Addition to 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.

"A commitment to maintain reserves at or above policy-determined levels has contributed to the county's overall fiscal stability."

MOODY'S INVESTORS SERVICE

Additionally, a Budget Stabilization Reserve (BSR) must be accounted for within the unassigned General Fund balance. Beginning in FY 2016, the BSR is 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 2018:

- Fiscal Stability Reserve will be funded at 11% of FY 2019 projected revenues;
- Budget Stabilization Reserve will be funded at $3.0 million; and
- $1.365 million will remain in the fund balance in excess of the two reserves.

In FY 2018, $81,000 is added to the General Fund balance stemming from revenues exceeding expenditures by $92,961 and $11,961 of prior years' accumulated reservation of the 60% of transient occupancy tax that must, by law, be used for tourism functions is used to match to various tourism expenditures.

	$ in millions
FY 2017 Adopted Budget – Revenue (General Fund)	**$255.2**

Changes in General Estimates	
Personal Property Tax	$2.9
Real Property Tax	2.6
SAFER & Victim/Witness Grants	0.8
Delinquent Property Taxes	0.3
Water/Sewer Administration Fees	0.3
Public Service Corporation	0.3
Business License	0.2
Local Motor Vehicle License Fees	0.2
DSS/CSA State Revenue	0.1
Meals Tax	(0.1)
Sheriff's Asset Forfeiture & Seizure	(0.2)
Local Sales Tax	(0.2)
Communication Sales Tax	(0.3)
Miscellaneous	0.3
Subtotal Changes	$7.2
Changes in Transfers	
Transfer from Fire/EMS Service Fee Fund	($0.1)
Transfer from Code Compliance Fund	(0.2)
Subtotal Changes	($0.3)
Change in Use of Fund Balance	
FY 2018 revenues in excess of expenditures	($0.1)
Remove one-time use for Economic Development in FY 2016	(0.2)
Remove one-time use for transfer to Capital Projects Fund in FY 2017	(3.5)
Subtotal Changes	($3.8)

	$ in millions
FY 2018 Recommended Budget – Revenue (General Fund)	**$258.3**

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

Building the Budget – Expenditures

The focus of the FY 2018 Recommended Budget is maintaining fiscal policies; maintaining commitments to regional partners; addressing on-going public safety needs; providing a compensation adjustment; and beginning to fund the County's Other Post-Employment Benefits (OPEB) liability.

Adjustments made to the FY 2017 Adopted Budget expenditures to yield the FY 2018 Recommended Budget can be summarized as follows for the General Fund:

Base budget adjustments	$2,183,031
Compensation adjustment placeholder	1,401,923
New initiatives – public safety	1,257,294
On-going OPEB contribution	528,571
New initiatives – other than public safety	359,364
Transfer to Schools	286,320
Debt service	149,006
Transfers to Other Funds	(348,237)
Transfer to Capital Projects Fund	(2,689,079)
Total Change in General Fund	$3,128,193

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

Base Budget Adjustments

- Full year funding for nine Firefighter/Medic positions added during the course of FY 2017 are included in the base budget at a cost of $564,000. These positions are fully funded by the SAFER grant.

- $500,000 is added to the budget for CSA mandated services to be consistent with FY 2016 actual expenditures and with trends in program utilization. Nearly 60% of the full mandated service program cost of $8.5 million is expected to stem from the Schools' Individualized Education Program (IEP) placements into private day facilities. These expenses are partially funded by the State.

- The library's full $4,386,632 funding request is included in the Recommended Budget. This represents a $319,896 increase relative to the FY 2017 Adopted Budget and funds Spotsylvania's share of an anticipated 3% salary increase for library staff, a projected 5% increase in health insurance costs, an increase for books and materials, and expansion of the Library Service Center to include administrative offices. In addition to the $4,386,632 direct payment to the library, the County pays the debt service of the Salem Church Library branch which in FY 2018 will be $167,721, and pays the utilities, insurance, and maintenance on the County's two branches.

- Spotsylvania participates in multiple regional agencies to provide services and support citizens. Contributions to such agencies result in a budget increase of $338,409 to agencies

other than the library. Based on Spotsylvania's use of the Rappahannock Regional Jail, Juvenile Detention Center, and Chaplin Youth/Office on Youth facilities and programs, the County's contribution to these three entities is responsible for $287,496 of the total increase. Contributions to other regional agencies – primarily the Rappahannock Area Community Services Board (RACSB) – are increasing by $50,913.

- The General Fund budget increases by $184,708 resulting from the shift in funding of a Deputy County Administrator position from the Utilities Operating Fund. The Deputy position is more appropriately funded in the County Administrator's office than in Utilities.

- Changes in personnel costs related to salary adjustments, turnover, and changes in benefits choices, unemployment insurance, and workers' compensation rate adjustments result in a decrease of approximately $400,000 in the base budget.

- Retiree health insurance costs are expected to increase by $128,177 in FY 2018 due to an increase in the number of retirees on the plan.

- Given our claims history and insurance reserve balances, health insurance rates are expected to remain constant in FY 2018. There is no overall change in costs, and there is no change in the employer/employee split of premium costs for the plan year beginning October 1, 2017.

- Utilities and vehicle fuel costs are projected to increase by about $36,000. Included in this estimated increase is the cost of electricity, telephone services and vehicle fuel.

- Several years ago, we began budgeting 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 2018, we are reducing larger amounts within each budget based on trends, netting an overall base budget decrease of $122,000.

Net New Debt Service

- Public safety projects costing $2.5 million are planned for financing this coming summer. Of this amount, $0.7 million will be for design and construction of a bunkroom addition at the Company 6 (Salem Church) station and $1.8 million will be used for replacement fire and EMS equipment (fire trucks and ambulances).

  When the County issues bonds for projects, it must repay the loan through a series of annual principal and interest payments known as debt service. Net new debt service resulting from the issuance of these bonds as authorized by the County voters in November 2014 is $149,006.

- School projects totaling $27.4 million are planned for financing this summer. This amount includes $8.0 million for renovation and expansion of Courtland High School; $10.5 million for major maintenance at school facilities; $4.4 million for technology replacements and upgrades, as well as safety and security upgrades; and $4.4 million for 34 replacement

buses and two additional buses. The net new debt service stemming from the issuance of bonds authorized by voters in November 2014 is budgeted at $286,320 compared with the Schools' FY 2017 Adopted Budget. The Schools do not received funding for debt service from State or Federal sources. Schools debt service is funded solely through the transfer of funds from the County. The recommended increase in transfer to the Schools is consistent with this $286,320 increase in net debt service.

Compensation Placeholder

A compensation study was in progress as this budget was being prepared. As such, the equivalent of a 2.5% compensation adjustment ($1.4 million for the General Fund) is included in the Recommended Budget. As we move ahead with the budget process and gain details of the findings of the compensation study, the Board may choose to implement a phased portion of the study recommendations, a traditional compensation adjustment, or some combination thereof.

To best align with VRS reporting dates, any approved compensation adjustments will have an effective date of July 17, 2017 and will first appear on paychecks on August 4, 2017.

New Initiatives for FY 2018

Following is a listing of the position changes included in the FY 2018 Recommended Budget:

Fund/Position	Public Safety FTEs	Other FTEs
General Fund:		
Court Deputies	5.0	-
Patrol Deputies	3.0	-
Detective	1.0	-
2 Part-time Desk Deputies	1.0	-
Convert Sheriff's part-time Fleet Program Asst to full-time	0.3	-
Asst. Commonwealth's Attorney for body cameras	1.0	-
EMS Training Coordinator	1.0	-
Mechanic/Service Writer for F/R apparatus	1.0	-
Adult Protective Services (APS) Supervisor	1.0	-
Convert part-time Social Services CPS/APS Case Aide to full-time	0.37	-
Public Safety IT Project Manager	1.0	-
Public Safety Network Support Specialist II	1.0	-
Public Safety IT Division Director	1.0	-
Treasurer's part-time Account Clerk to address audit findings	-	0.7
IT Information Security Officer	-	1.0
Convert part-time Social Services Eligibility Worker to full-time	-	0.37
Convert Circuit Court Judge's part-time Clerk to full-time	-	0.3
Remove previously unfunded Planner I position	-	(1.0)
Fund previously unfunded Personal Property Clerk	-	-
Fund previously unfunded GIS Tech. & designate to public safety	-	-
Shift Dep. County Administrator from Utilities to General Fund	-	-
General Fund Total	**17.67**	**1.37**

Fund/Position	Public Safety FTEs	Other FTEs
Code Compliance Fund:		
Fund previously unfunded Building Office Asst & retitle	-	-
Code Compliance Fund Total	**-**	**-**
Utilities Fund:		
Safety & Training Coordinator	-	1.0
Well Operator – Motts WTP (shared with Schools)	-	1.0
Fund previously unfunded Director of Utilities for half year	-	-
Shift Dep. County Administrator from Utilities to General Fund	-	-
Utilities Fund Total		**2.0**
Total Change in Full Time Equivalents (FTEs)	**17.67**	**3.37**

Additionally, the following recommendations are included as new initiatives:

- A one-time $60,000 increase in the allocation to Spotsylvania Volunteer Fire Department is budgeted for parking lot, ramp and interior light repairs at the Company 3 (Partlow) fire station. This station is owned by the volunteers, but is operated and staffed by County staff. The facility is in need of repair to bridge the gap between now and the availability of a new station in the Partlow area.

- $50,000 is included for a cloud-based computing assessment to understand the benefits and risks of cloud-based solutions.

- $50,000 is budgeted for contribution to a new museum located at Shannon Airport. This funding is contingent on development of a Memorandum of Understanding (MOU) to be approved by the Board of Supervisors to include the amount of funding and the term over which the Board will continue support of the museum.

- Approximately $49,000 is budgeted to enable the Information Services department to develop an internship program to help support IT operations, project management, and GIS. Additionally, a goal of the program will be to develop a pipeline of potential future IS staff members.

- Due to the retirement of a long-tenured employee, funding is added to the Treasurer's Office budget to overfill a full-time Deputy Treasurer position for a period of not more than three months. This will allow the new employee to work with the retiring employee to gain an understanding of job duties.

- The contribution to the Spotsylvania Historical Association is increased by $7,200 to provide additional hours for a part-time technician. Like the $4,800 increase originally budgeted in FY 2017, this additional funding is contingent upon the revision of the current MOU and approval of the revised MOU by the Board of Supervisors.

- Approximately $5,400 is budgeted in the Commissioner's Office budget for a temporary, part-time clerk to assist the office during the period of mid-January to mid-May, and would particularly help process the mail related to State income tax, business license, meals tax, real estate and personal property.

On-Going Contribution to OPEB

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 liability is $56.4 million. To meet this liability, actuaries have calculated the "annual required contribution (ARC)" at $3.7 million beyond the $1.3 million we pay annually for current retiree health insurance coverage. Ideally, this ARC would be set aside in a trust, gaining interest, and would be used in the future to pay retiree health insurance costs.

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 seven years (including the current FY 2017) to achieve an **on-going** contribution for this purpose. $528,571 or one-seventh of the $3.7 million is set aside in the recommended budget as progress towards meeting the full ARC no later than FY 2023.

Transfers to Other Funds

Schools – As noted previously, the transfer to the Schools is $286,320 higher than budgeted in FY 2018. This increase funds 100% of the increase in the Schools' debt service.

Capital Projects Fund – Consistent with fiscal policy guidelines, a transfer from the General Fund to the Capital Projects Fund is budgeted at $8.8 million. Fiscal policies state that the County's goal of budgeting pay-as-you-go (cash) funding for capital projects will be equal to 5% of General Fund revenue (excluding other obligated transfers). To meet this goal, 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 2018, the transfer is budgeted at 3.50% of General Fund revenues.

In addition to the policy level transfer, $153,000 for vehicles and capital equipment associated with new Fire/Rescue and Sheriff's Office positions recommended in the budget is planned for transfer to the Capital Projects Fund. Further, the one-time $3.4 million transfer budgeted last year to reduce the amount of debt to be incurred in FY 2017 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 decreased by $200,000 in FY 2018.

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 decreases by $29,000 for FY 2018.

Transportation Fund – Since 2011, we have maintained vehicle license fee revenue and set-asides equaling about $3.6 million in the General Fund as opposed to transferring those funds to the Transportation Fund as had been the practice prior to 2011. Last year, it was projected that in FY 2018, we would need to reinstate the transfer of those revenues to the Transportation Fund as the fuel tax revenue and Transportation Fund balance would no longer be sufficient to balance the long-term needs of the Transportation Fund. To begin to address the projected out-year imbalance, the FY 2017 Budget included a $700,000 transfer from the General Fund to the Transportation Fund. Due to adjustments made to the timing of projects included in the Recommended CIP to match Transportation project expenditures with financial agreements already in place with VDOT, it appears no more than the base amount of $700,000 will need to be transferred again in FY 2018. Therefore, there is no change in the transfer amount in FY 2018. However, the transfer of a portion of the vehicle license fee and set-asides will likely need to resume in FY 2019 based on the Recommended CIP and other transportation costs such as the annual VRE and PRTC subsidies, and the FRED bus service.

Utilities Operating Fund – Certain staff positions charged to the Utilities Operating Fund provide services to the General Fund. For instance, a position charged to Utilities may spend part of his time work on water and sewer lines and another part of his time on refuse collection work for the General Fund. As such, $120,000 was budgeted in FY 2017 as a transfer from the General Fund to the Utilities Operating Fund. The true costs will not be known until the end of the fiscal year when time spent on various projects is reported and allocated, but based upon FY 2016 actual transfers, $0 is planned for transfer in FY 2018.

	$ in millions
FY 2017 Adopted Budget – Expenditures (General Fund)	**$255.2**
Mandated services[1] (40.7%)	$103.9
Commitments[2] (35.8%)	$91.5
Other services (23.5%)	$59.8
	$255.2

Base Budget & Debt Service Adjustments	
Contributions to regional agencies including library & airport museum	$0.7
SAFER grant positions – 9 Firefighter/Medics added in FY 2017	0.6
CSA mandated costs	0.5
Funding previously unfunded positions & new SRO grant position (FY17)	0.2
Change in tax relief projection	0.1
Net new debt service	0.1
Machinery & equipment purchase	0.1
Turnover, personnel adjustments, & changes in benefit choices/rates	(0.3)
Miscellaneous adjustments	0.3
Subtotal Changes	$2.3
New Initiatives	
Placeholder equivalent to 2.5% compensation adjustment	$1.4
Public safety related costs new initiative costs	1.3
Costs other than public safety	0.3
OPEB on-going contribution	0.5
Subtotal Changes	$3.5
Changes in Transfers	
Transfer to Schools	$0.3
Transfer to Utilities Operating Fund	(0.1)
Transfer to Code Compliance Fund	(0.2)
Transfer to Capital Projects Fund	(2.7)
Subtotal Changes	($2.7)

	$ in millions
FY 2018 Recommended Budget – Expenditures (General Fund)	**$258.3**

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 2018 Recommended Budget at a Glance

Budget Focus

- Maintain all fiscal policies and priority services (education, public safety, and transportation).
- Fund commitments (jail, juvenile center, regional agencies, existing debt service, Social Services/CSA).
- Address continuing public safety needs.
- Provide compensation adjustments for a phased implementation of the pay study or a via a traditional compensation adjustment.

Budget Highlights

Schools –

- Local transfer to Schools increases by $286,320 to fund net new debt service.

Public Safety –

- 93% of positions recommended to be added to the General Fund budget are solely tied to public safety.
- Addition of 5 court deputies, 3 patrol deputies, 1 detective and 2 part-time desk deputies for the Sheriff's Office. Additionally, funding is allocated to convert an existing part-time program assistant to full-time for fleet management.
- Addition of 1 Assistant Commonwealth's Attorney for the implementation of a body worn camera program.
- Addition to Fire/Rescue of an EMS Training Coordinator and Mechanic/Service Writer for apparatus.
- Addition of an Adult Protective Services (APS) Supervisor, conversion of a part-time CPS/APS Case Aide to full-time, and conversion of a part-time Eligibility Worker to full-time.
- Establishment of a Public Safety Division within Information Services to include a Division Director, Project Manager, Network Support Specialist II, and funding of the previously unfunded GIS Technician.

Transportation –

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

Tax Rates/Fees –

- All tax rates recommended to remain constant for 2017.
- Business License threshold recommended to increase from $750,000 to $1 million.
- Next 3-year plan for water/sewer rates and fees factored in to Recommended Budget.

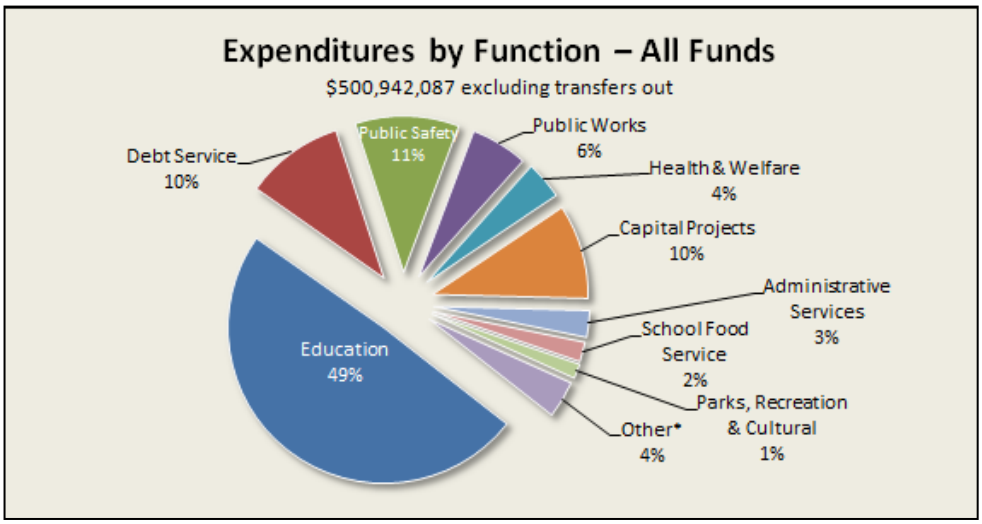
Staff –

- The equivalent of a 2.5% compensation adjustment is included as a placeholder for a phased implementation of the compensation study or a traditional compensation adjustment.
- Net of 3.37 FTEs are added to the FY 2018 Recommended Budget for functions other than public safety.

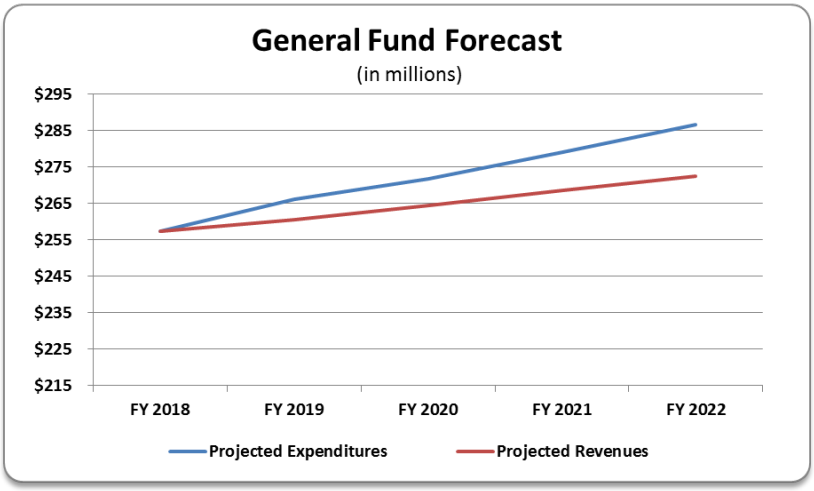
Capital Projects –

- Transfer of cash to the CIP is increased by $0.8M to meet the 3.50% policy-level transfer. An additional $153,000 is transferred to fund equipment related to new Fire/Rescue and Sheriff's Office personnel.

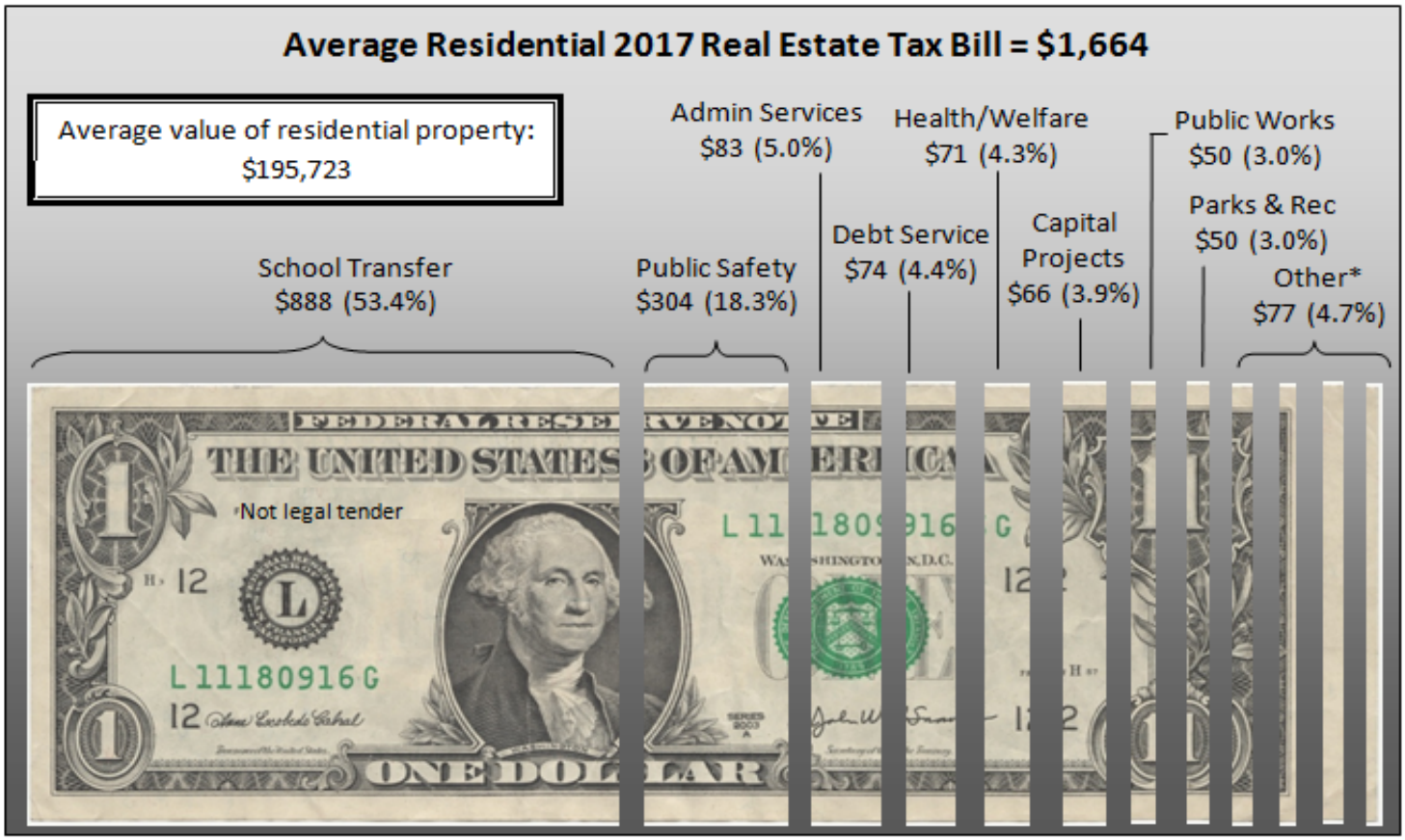
	FY 2017 Adopted	FY 2018 Recommended	Difference $	Difference %
General Fund	$119,730,062	$125,456,251	$5,726,189	4.8%
Economic Dev. Opportunities Fund	1,062,940	771,085	-291,855	-27.5%
Code Compliance Fund	4,005,479	4,047,566	42,087	1.1%
Transportation Fund	8,346,579	8,371,920	25,341	0.3%
School Operating	268,333,007	271,923,952	3,590,945	1.3%
School Food Service	9,515,526	10,199,132	683,606	7.2%
Utilities	30,253,859	30,978,252	724,393	2.4%
Sub-Total Operating Expenditures	**$441,247,452**	**$451,748,158**	**$10,500,706**	**2.4%**
Capital Projects Fund	$13,112,415	$9,765,882	-$3,346,533	-25.5%
School Capital Projects	27,611,024	27,361,447	-249,577	-0.9%
Utilities Capital Projects	11,740,000	12,066,600	326,600	2.8%
Sub-Total Capital Expenditures	**$52,463,439**	**$49,193,929**	**-$3,269,510**	**-6.2%**
Total Budget	**$493,710,891**	**$500,942,087**	**$7,231,196**	**1.5%**



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



Breakdown of General Fund Transfer to Schools	2017 Adopted	2018 Recommended
• Required Local Effort	$54,185,003	$54,026,264
• Required Local Match for Non-SOQ Programs	2,534,239	2,027,314
• Debt Service	25,922,930	25,581,896
• Additional Local Transfer	38,733,143	40,026,161
Total Local Transfer	**$121,375,315**	**$121,661,635**



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

Overview of Spotsylvania County

Spotsylvania County contains a mix of beautiful rural and urban landscapes and is one of Virginia's fastest-growing counties. Within its boundaries, the County possesses the scenic beauty of Lake Anna, rural vistas, suburban amenities and a wealth of historical attractions from the Colonial and Civil War eras. The growing Spotsylvania community has attracted many dynamic commercial and retail businesses which serve area residents and visitors. These resources also make the County a favorite tourist destination.

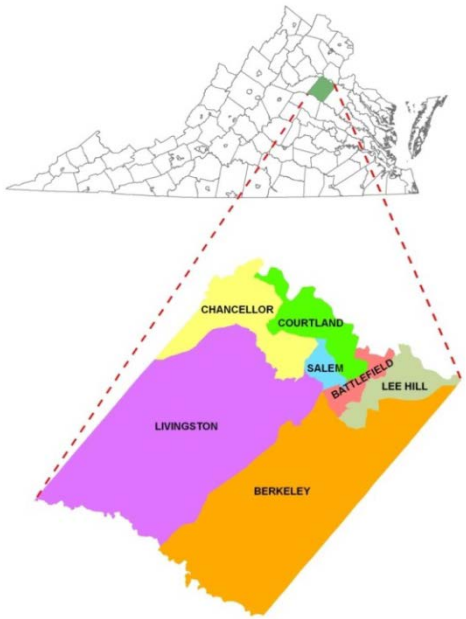
History

In 1721, a vast new county was formed in the young colony of Virginia. Extending far beyond the Blue Ridge Mountains, this frontier outpost was named for Alexander Spotswood, Colonial Governor of Virginia. Much of the County's early development is attributed to Spotswood's ironworks that he founded in the early 1700's. His "'Iron Mines Company", a mining and smelting operation, was founded in 1725 at Germanna. A blast furnace, also founded by Spotswood, was operated in this area from 1730 through 1785. Remnants of the ironworks are still found in the County.

Known as the "Crossroads of the Civil War", four major Civil War battles were fought on Spotsylvania soils including one of the bloodiest of the war, the Battle of Spotsylvania Courthouse, in May 1864. It was during this battle that the clash between the armies of Ulysses S. Grant and Robert E. Lee known as the "Bloody Angle" took place and at Chancellorsville, Stonewall Jackson fell to the mistaken fire of his own men.

The National Park Service maintains more than 4,400 acres of Civil War battlefields in various locations throughout the County.

Geography



Spotsylvania County is located along Interstate 95, midway between the Nation's capital of Washington D.C. and the State's capital of Richmond.

The County is bounded by Caroline County on the east; Louisa and Hanover counties along the North Anna River on the south; Culpeper and Stafford counties and the City of Fredericksburg on the north along the Rappahannock and Rapidan rivers; and Orange County on the west.

About 65% of the County is located in Virginia's Piedmont physiographic province and about 35% is in the Coastal Plain.

The County's area is 414.25 square miles and elevations range from sea level to 540 feet.

Government

Spotsylvania County is governed by a seven-member Board of Supervisors, elected for staggered four-year terms. The terms of three current members expires on December 31, 2017, with the terms of the remaining four members expiring on December 31, 2019. The Board of Supervisors sets county policies, adopts ordinances, appropriates funds, approves land rezoning and special exceptions to the zoning ordinance, and carries out other responsibilities set forth by the State and County code.

The County functions under the traditional form of government with a Board-appointed County Administrator who acts as the Board's agent in the administration and operation of the departments and agencies. Additionally, County citizens elect and are served by five constitutional officers: Treasurer, Commissioner of Revenue, Sheriff, Clerk of the Circuit Court, and Commonwealth's Attorney.

The Health Department and the court system are under the control of the Commonwealth of Virginia, while mental health services are provided by the Rappahannock Area Community Services Board.

Spotsylvania County Public Schools are governed by a seven-member elected School Board.

The County provides general governmental services for its citizens including emergency medical services and fire protection, collection and disposal of refuse, water and sewer services, parks and recreation, libraries, and detention centers. Other services provided by the County for

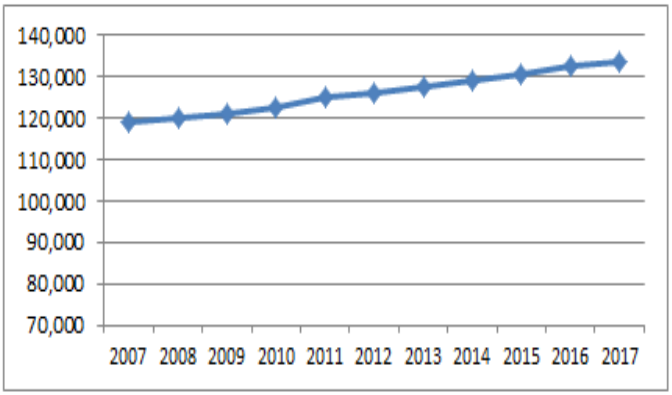
which partial funding is received from the State include public education in grades preK-12 and certain technical, vocational and special education, mental health assistance, agricultural services, law enforcement, health and social services, and judicial activities.

Population

The Planning Department estimates Spotsylvania's 2017 population to be 133,848.

Population of Spotsylvania County

Year	Estimate
2007	118,939
2008	120,015
2009	120,977
2010	122,397
2011	124,853
2012	126,179
2013	127,748
2014	129,202
2015	130,475
2016	132,523
2017	133,848



Source for 2006-2015 estimates: U.S. Census Bureau
Source for 2016 2017 estimates: Spotsylvania County Planning Department

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 2016 and 2017 is estimated at 1.0%.

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

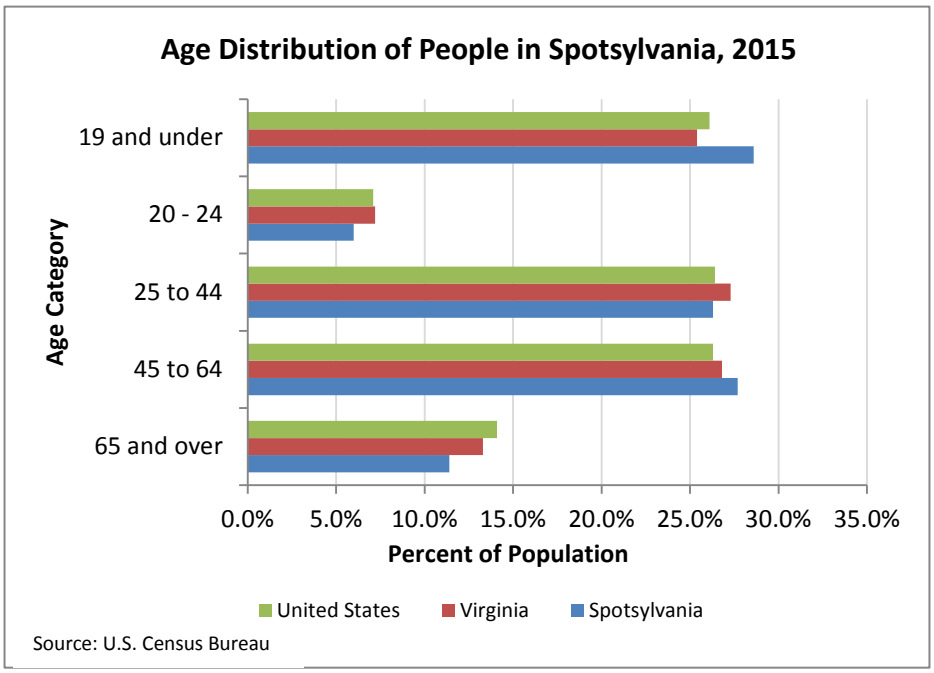
Year	U.S. Census Population Estimates	
2000	90,395	
2005	114,909	
2010	122,397	
2015	130,475	
Planning Department Projections		
Year	**1% Growth Rate**	**2% Growth Rate**
2020	137,904	143,447
2025	144,938	158,377
2030	152,332	174,861
2035	160,102	193,061
2040	168,269	213,155

The U.S. Census Bureau estimates that in 2015 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.

2015 Population by Racial/Ethnic Group

Group	Spotsylvania	Virginia	United States
White	69.6%	62.7%	61.6%
Black or African American	16.3%	19.7%	13.3%
Hispanic or Latino	8.9%	9.0%	17.6%
Asian	2.7%	6.5%	5.6%
American Indian or Alaska Native	0.4%	0.5%	1.2%
Native Hawaiian or Pacific Islander	0.2%	0.1%	0.2%
Other	1.9%	1.5%	0.5%

The majority of the County's population (65%) was estimated to be greater than or equal to 25 years of age, with 6% estimated between the ages of 20 and 24 and 29% 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.

2015 Household Composition

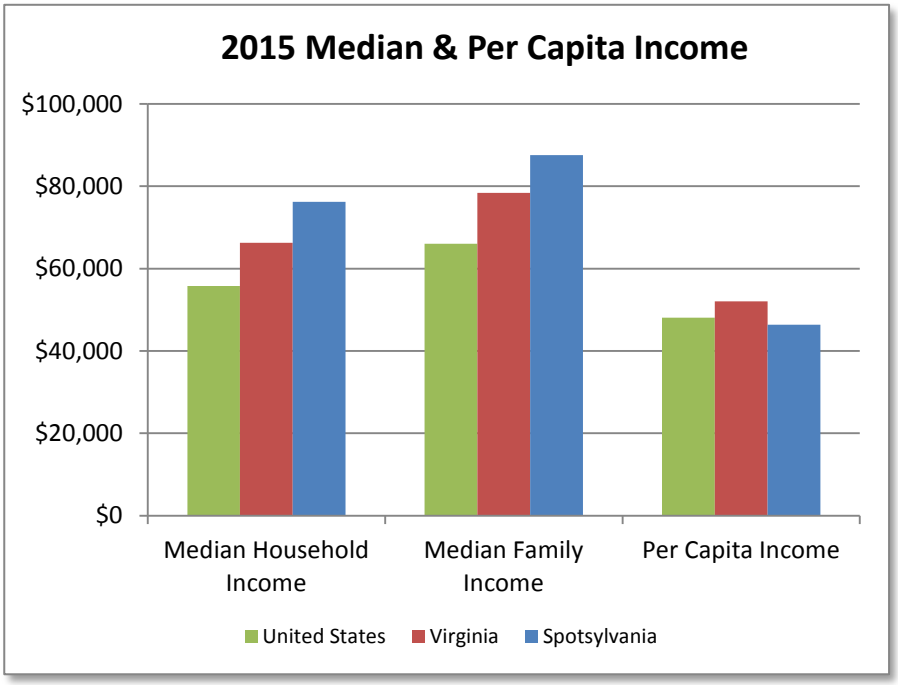
Type of Household	Spotsylvania		Virginia		United States	
Family Households	33,531	78.3%	2,054,416	67.1%	77,260,546	66.1%
With own children under 18 years	15,178	35.4%	901,251	29.4%	33,732,757	28.8%
Married-couple families	26,264	61.3%	1,547,758	50.5%	56,478,631	48.3%
Male householder; no wife families	1,913	4.5%	130,767	4.3%	5,612,732	4.8%
Female householder; no husband families	5,354	12.5%	375,891	12.3%	15,169,183	13.0%
Without children under 18 years	18,353	42.9%	1,153,165	37.7%	43,527,789	37.2%
Nonfamily Households	9,292	21.7%	1,008,367	32.9%	39,665,759	33.9%
Total Households	**42,823**	**100%**	**3,062,783**	**100%**	**116,926,305**	**100%**

Source: U.S. Census Bureau

Personal Income

According to the U.S. Census Bureau, Spotsylvania's 2015 median household income was estimated at $76,181 and median family income was estimated at $87,569.

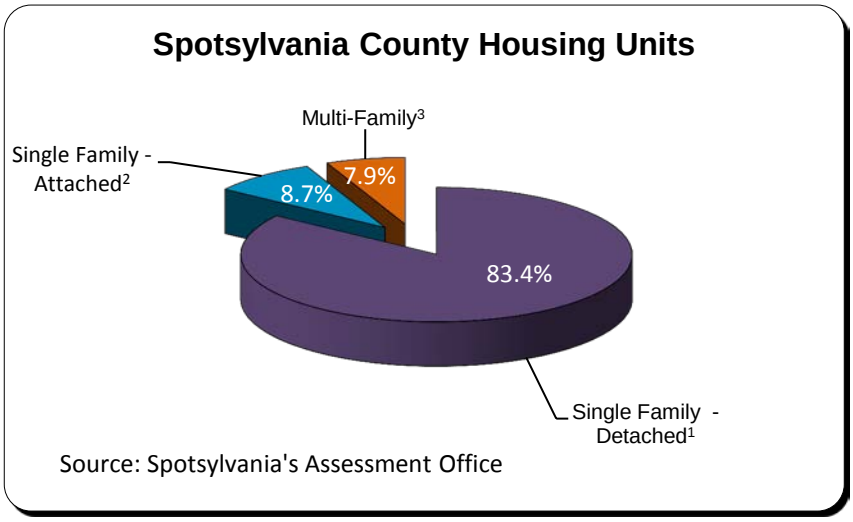
The estimated 2015 combined per capita income for Spotsylvania County and the City of Fredericksburg is approximately 11% less than the state amount and approximately 4% less than the national amount.



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, 2016 there are 47,453 housing units in Spotsylvania County. A housing unit can be multi-family or single-family, attached or detached. The majority (83.4%) of the housing units in Spotsylvania are single-family detached units. Since 2000, the number of housing units in the County has increased by 42.5%.



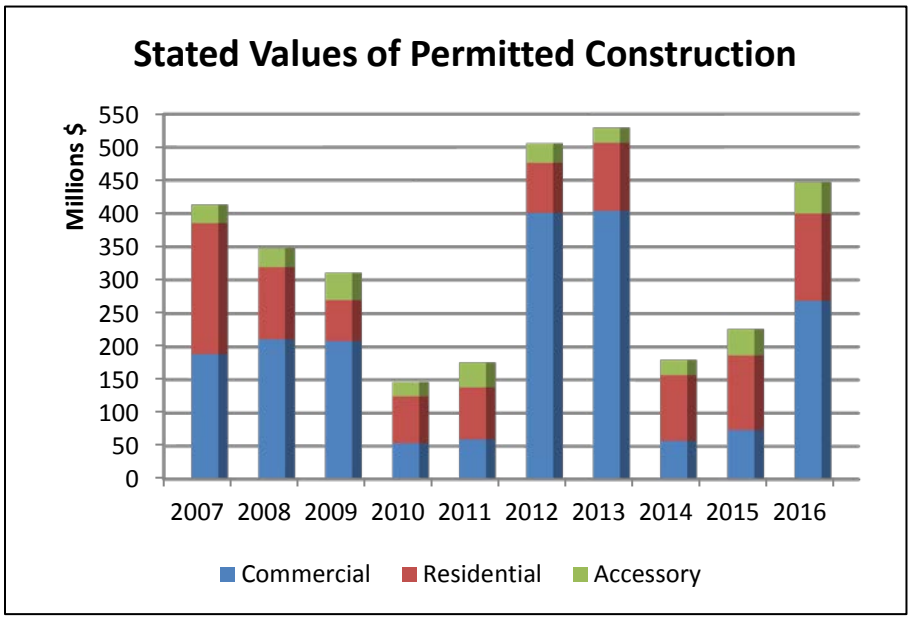
Includes trailers, manufactured homes and mobile homes
[2] Consists of duplexes and townhouses
[3] Consists of apartments and condominiums and assisted living housing units

Housing Units

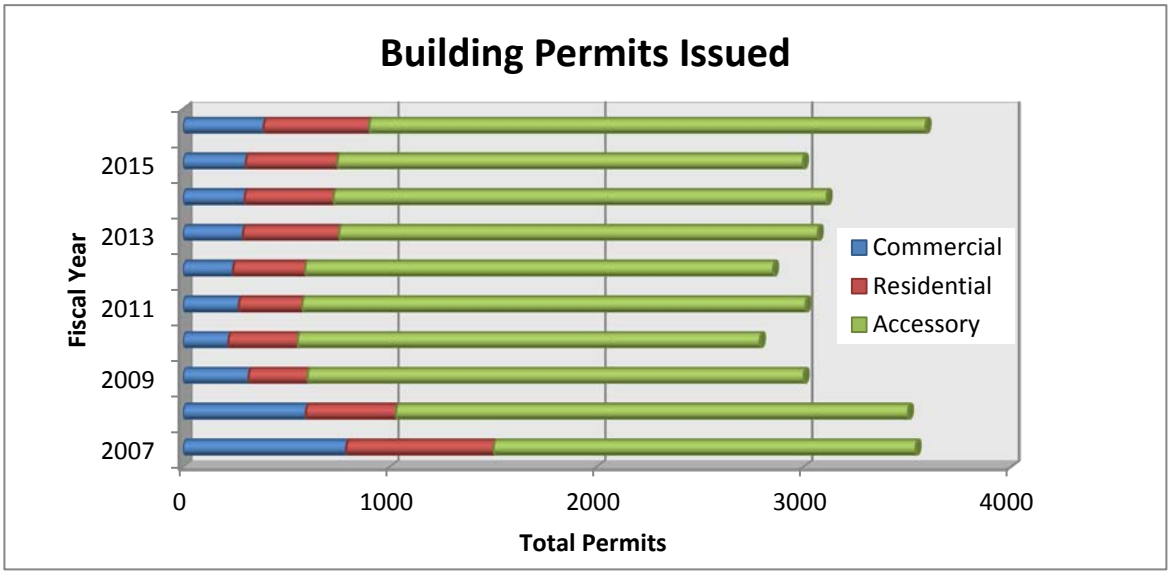
Housing Unit Type	2000	2010	2017
Single Family – Detached	28,804	37,141	39,585
Single Family - Attached	2,522	2,730	4,120
Multi-Family	1,983	3,136	3,748
Totals	33,309	43,007	47,453

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 with 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 2016 figures are through June 30, 2016 .



The 2016 building permit figures are through June 30, 2016.

Approved Development

As of January 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	534	0	0	0	534	Keswick	150	90	240	184	664
Estates of Chancellorsville	74	0	0	0	74	Ni Village	0	164	773	0	937
Estates of Elys Ford	231	0	0	0	231	Lakeside	0	61	0	0	61
Saw Hill	63	0	0	0	63	Brooks	0	2	0	0	2
Estates at Buckingham	42	0	0	0	42	Estates at Terry's Run	10	0	0	0	10
Pelhams East	43	0	0	0	43	Spotsylvania Courthouse Village	395	205	834	50	1,484
Woods of Catharpin	11	0	0	0	11	Crossroads Station	0	0	610	0	610
Whitehall	60	0	0	0	60	New Post	219	104	102	0	425
Tanglewood Estates	14	0	0	0	14	Fortune's Landing	49	0	0	0	49
Estates at Kingswood	34	0	0	0	34	Silver Collection Apartments	0	0	274	0	274
Breckenridge Farms	52	0	0	0	52	Villas at Harrison Crossing	0	0	0	130	130
Avalon Woods	98	0	0	0	98	Heritage Woods	697	180	183	0	1,060
Pamunkey Point	21	0	0	0	21	Ni River Community Church	89	0	0	0	89
Lee's Parke	531	0	0	186	717	Southpoint Landing	0	0	830	0	830
Sunrise Bay	35	0	0	0	35	Legends of Chancellorsville	218	0	0	0	218
Regency at Chancellorsville	0	0	0	151	151	Wheatland	0	98	0	0	98
Glen Haven/ River Glen	37	0	0	0	37	Thorburn Estates	59	0	0	0	59
Reserve at Chancellorsville	121	0	0	0	121	Jackson Village	0	596	1,289	385	2,270
Lafayette Crossing	0	21	0	0	21	Retreat at Chancellorsville	0	0	0	192	192
Mallard Landing	0	116	0	0	116	Alexander's Crossing	518	971	888	230	2,607
Spring Arbor	0	0	0	33	33	Plantation Woods	132	0	0	0	132
Summerfield	63	39	0	0	102	Goodwin Cove	35	0	0	0	35
Total of all units approved but not yet built							**14,846**				

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

Community Facilities

- 31 Schools
- 12 Parks[1]
- 1 Outdoor Amphitheatre
- 5 Community Centers
- 1 Senior Center
- 1 Visitors Center
- 1 County Museum
- 1 Swimming Pool
- 73 Multipurpose Fields
- 46 Tennis Courts
- 50 Baseball/Softball Diamonds
- 7 Basketball Courts
- 130.7 miles of Trails
- 1 Animal Shelter
- 13 Convenience Centers
- 1 Landfill
- 11 Fire/Rescue Stations
- 2 Dams and Reservoirs
- 56 Pump Stations
- 2 Water Treatment Plants (WTP)
- 3 Wastewater Treatment Plants (WWTP)
- 900 + miles water/sewer infrastructure

[1] Includes parks at the County's two reservoirs

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
Retail Trade	371	6,580	$565
Educational Services	30	4,895	$757
Health Care and Social Assistance	717	4,731	$726
Accommodation and Food Service	192	4,430	$299
Construction	301	2,304	$786
Professional, Scientific, and Technical Services	273	1,812	$1,623
Other Services (except Public Administration)	251	1,487	$535
Transportation and Warehousing	74	1,352	$877
Administrative and Support Waste Management	127	1,272	$593
Wholesale Trade	121	1,166	$979
Manufacturing	60	1,135	$1,066
Public Administration	36	1,106	$981
Arts, Entertainment, and Recreation	34	887	$281
Finance and Insurance	95	508	$948
Real Estate and Rental and Leasing	106	493	$642
Management of Companies and Enterprises	20	385	$1,630
Information	29	316	$939
Utilities	7	81	$1,088
Agriculture, Forestry, Fishing & Hunting	8	56	$361
Mining, Quarrying, and Oil and Gas Extraction	2	N/A	N/A

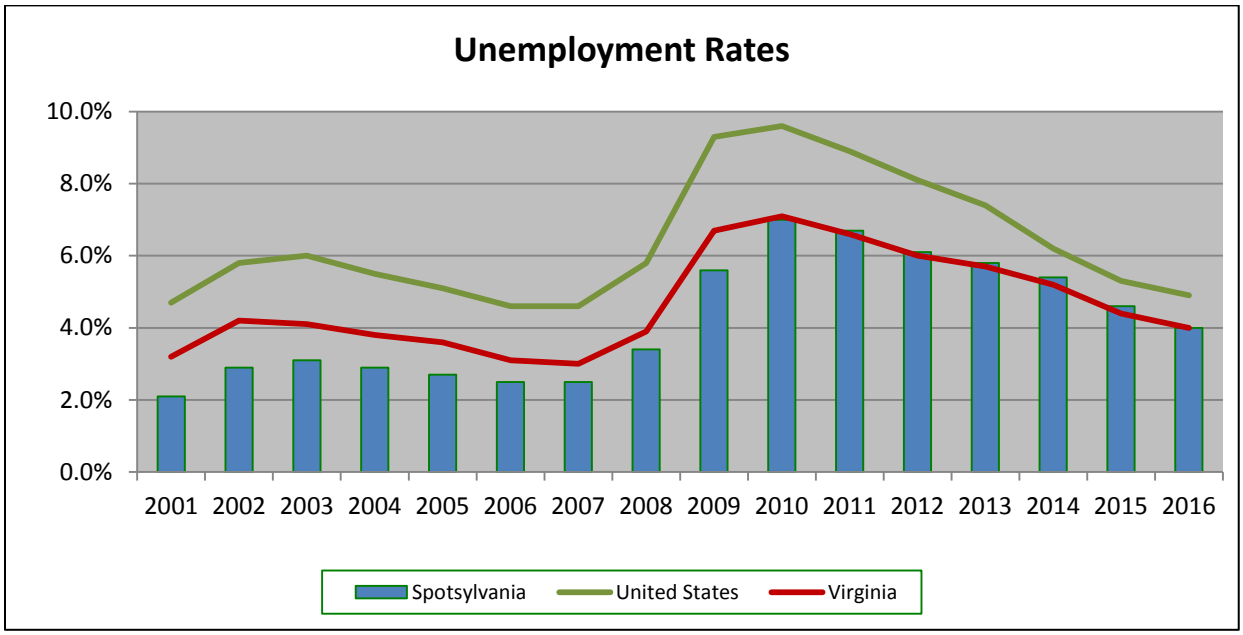
Source: Virginia Employment Commission, Quarterly Census of Employment and Wages as of 2nd Quarter 2016

Employment Status within Spotsylvania

Employment Status	2000	2015	% Change
Population 16 years old or older	66,138	98,627	49.1%
In labor force	47,747	67,186	40.7%
- Employed - civilian	45,651	66,578	45.8%
- Employed - armed forces	595	608	2.2%
- Unemployed	1,501	4,109	173.8%
Not in labor force	18,391	31,441	71.0%

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's unemployment rate ranks 52 out of 133 counties and cities within Virginia, as reported by the Virginia Employment Commission in November 2016.



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	500-999
Wal-Mart	Retail	250-499
Food Lion	Grocery	250-499
CVS Pharmacy	Pharmacy Distribution Warehouse	250-499
Germanna Community College	Education	250-499
Rappahannock Goodwill Industries	Rehabilitation Services	250-499
McDonalds's	Restaurant	100-249
Carmax	Automotive Dealer	100-249
A-T Solutions	Support to Counterterrorist Activities	100-249
Professional Employer Resource	Professional Employer Organization	100-249
Simventions, Inc	Professional, Scientific, and Technical Services	100-249
Kaeser Compressors	Manufacturer of Air Compressors	100-249
Giant Food	Grocery	100-249
Home Instead Senior Care	Senior Home Care Services	100-249
Costco	Retail	100-249
Eoir Technologies Inc	Professional, Scientific, and Technical Services	100-249
Radley Honda	Motor Vehicle and Parts Dealers	100-249
WCC Cable	Heavy and Civil Engineering Construction	100-249

Source: Virginia Employment Commission, as of 2nd Quarter 2016

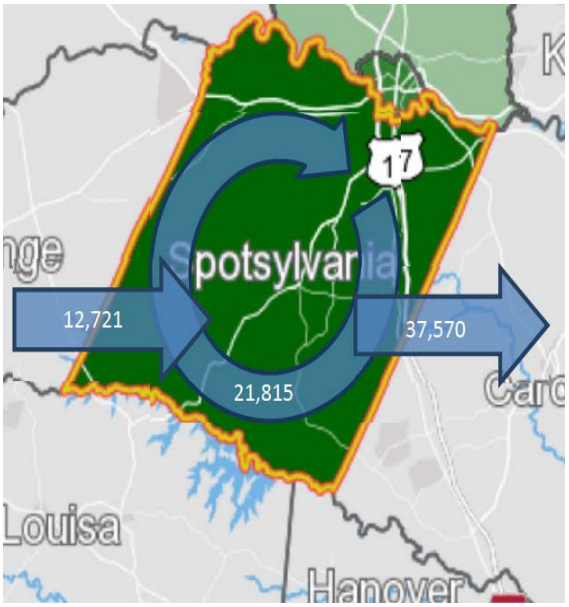
Other Public & Private Major Employers in Surrounding Area

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+
University of Mary Washington	Education	1,000+
County of Stafford	Local Government	1,000+
Fredericksburg City Schools	Education	500-999
Caroline County Schools	Education	500-999
King George County Schools	Education	500-999
McLane Mid Atlantic	Distributor for Convenience Stores	500-999
City of Fredericksburg	Local Government	500-999
Lowes' Home Centers	Retail	500-999
Medicorp Health System	Healthcare	500-999
Stafford Hospital Center	Hospital	500-999
YMCA	Social Advocacy Organization	500-999
Rappahannock Area Community Services Board	Social Services Provider	250-499
Target Corp	Retail	250-499
WaWa	Gasoline Stations	250-499
United States Postal Service	Federal Government Agency	250-499

Source: Virginia Employment Commission, as of 2nd Quarter 2016

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

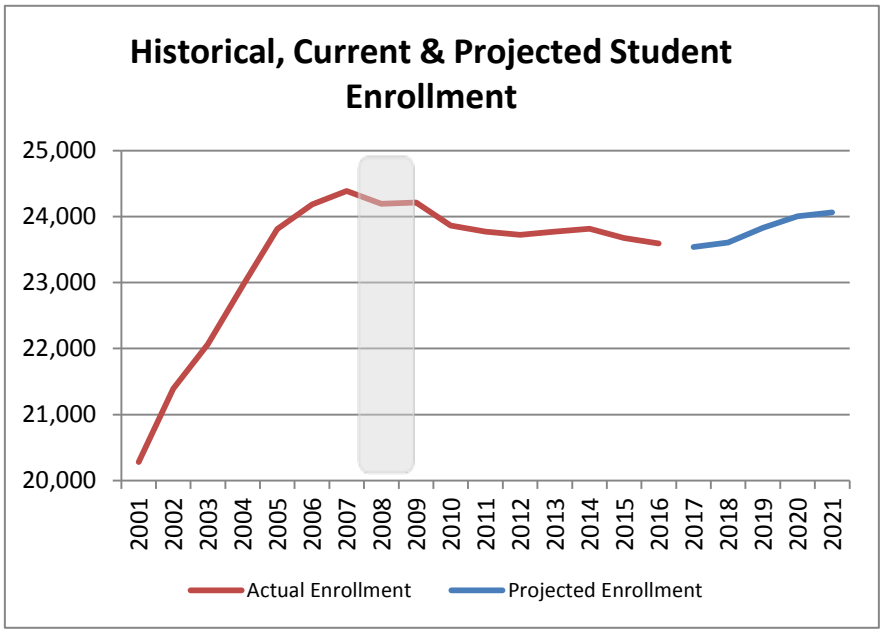
Source: U.S. Census Bureau

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 2016 - 2017 school year was 23,592. Enrollment is projected to be 24,067 by the 2021 - 2022 school year.

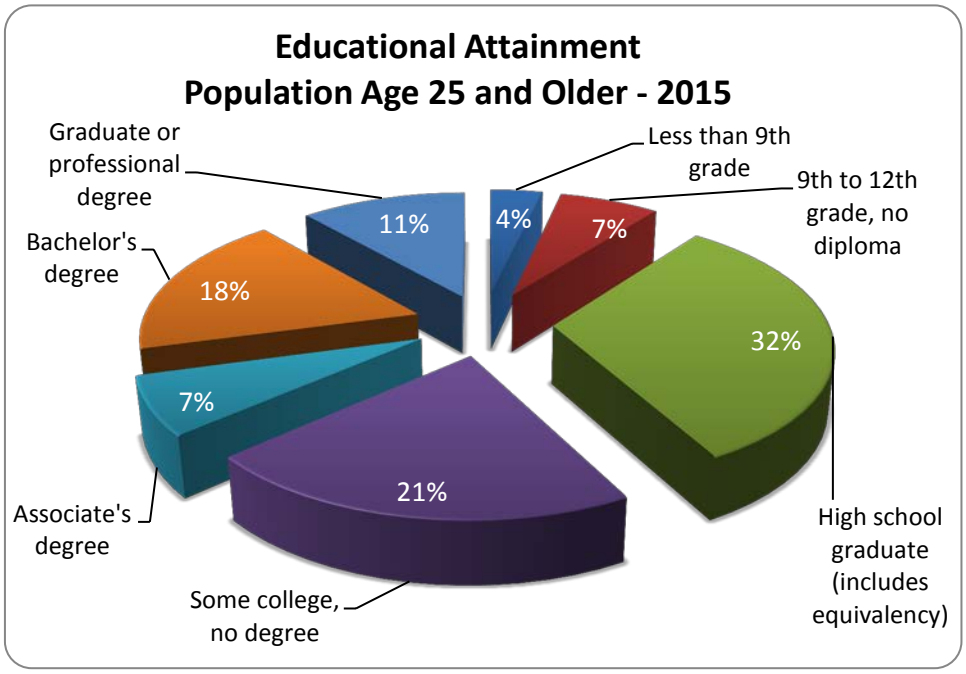
Total enrollment is projected to decline by 53 students countywide for the 2017-2018 school year.



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 an associate's, or higher, degree, while 90% of residents are high school graduates or higher.

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



Source: US Census Bureau

Supplemental Information

This section contains various statistics which may be of interest to the reader.

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**	

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

**Represents the tax rate assumed in the FY 2018 Recommended Budget.

General Property Tax Rates[1]

Calendar Year	Real Estate & Mobile Home	Personal Property[2]	Business Furniture & Fixtures	Machinery & Tools	Heavy Construction Equipment
2017[3]	$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 2000 – 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.

[3] Rates shown for 2017 represent rates assumed in the FY 2018 Recommended Budget.

Real Estate Tax Rates per $100 of Assessed Value

Locality	Population[1]	Tax Year 2015 Rate	Tax Year 2016 Rate	Change
Richmond City	220,289	$1.2000	$1.2000	-
Prince William	451,721	1.1936	1.1950	0.0014
Loudoun	375,629	1.1350	1.1450	0.0100
Fairfax	1,142,234	1.1160	1.1585	0.0425
Alexandria	153,511	1.0430	1.0730	0.0300
Stafford	142,003	1.0190	0.9900	(0.0290)
Fauquier	68,782	0.9990	1.0390	0.0400
Arlington	229,164	0.9960	0.9910	(0.0050)
Chesterfield	335,687	0.9600	0.9600	-
Henrico	325,155	0.8700	0.8700	-
Spotsylvania	**130,475**	**0.8600**	**0.8500**	**(0.0100)**
Caroline	29,984	0.8300	0.8200	(0.0100)
Fredericksburg	28,118	0.8200	0.7700	(0.0500)
Hanover	103,227	0.8100	0.8100	-
Culpeper	49,432	0.7300	0.7300	-
King George	25,515	0.6100	0.6800	0.0700

[1] Population figures from the U.S. Census Bureau (Estimate as of July 1, 2015).

Real Estate Tax Bill History[1]

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	$192,830	$1,658	$56	3.5%
2015	$0.86		$192,830	$1,658	$0	0.0%
2016	$0.85	$0.8313	$207,794	$1,766	$108	6.5%
2017	$0.85		$207,794	$1,766	$0	0.0%
					$476	

[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 $207,794 in 2017. At the recommended $0.85 rate for 2017, the real estate taxes on this *example* residential property would have increased by $476 since 2004 – an average annual increase of 2.5%.

[2] AV = assessed value

Principal Property Taxpayers

As of December 31, 2015

Name	Type of Business	Assessed Value[1]	Amount of Tax	Percent of Total Taxable AV[2]
Spotsylvania Mall Company	Shopping Mall	$192,844,843	$1,676,553	1.39%
Dominion Virginia Power	Public Utility	129,514,739	1,113,827	0.93%
Spotsylvania Regional Medical Center	Hospital	80,127,692	1,082,963	0.58%
Rappahannock Electric	Public Utility	76,248,952	699,055	0.55%
CVS VA Distribution	Warehousing	9,119,992	542,639	0.07%
Comcast of VA	Public Utility	8,482,416	504,704	0.06%
Verizon VA	Public Utility	47,910,169	436,995	0.35%
Lee Prop Harrison Crossing	Developer	34,831,100	299,547	0.25%
GLL BVK Properties	Developer	33,994,200	292,350	0.25%
Station Sq. at Cosner's Corner	Apartments	31,801,923	276,939	0.23%

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

COUNTY OF SPOTSYLVANIA · VIRGINIA
PATIOR UT POTIAR

County Vision, Mission, & Goals

The County's vision is to "be a leading Virginia community in quality of living and a leader in the region in sustained economic development. The County will embrace as its highest purpose the promotion of the common good through ethical and visionary leadership and through motivated and skilled employees." The poster below is displayed in County offices to serve as employees' daily reminder of the County's vision, mission, and values. Representing the County focus, the vision is at the center of the display surrounded by five County values or objectives.

The County's four primary goals of promoting effective governmental, public safety and transportation programs and managing growth are shown below.

General Government

- Provide effective programs, efficiently managed and professionally delivered

Public Safety

- Protect persons and property through effective enforcement of laws; delivery of services; and efficient functioning of the criminal justice system.

Transportation

- Develop and maintain a seamless and smart multi-modal system that moves people and goods through the County safely and efficiently

Growth Management

- Plan for and manage residential growth and future development

Linking County-Wide & Functional Goals

The following chart displays the links between long-term functional and County-wide goals. Additional information related to the functional goals and performance measures may be found in the Function/Department Budgets section of this document beginning on page 255.

Functional Goals	County-wide Goals			
	General Gov't	Public Safety	Transpor-tation	Growth Mgmt
Executive Services				
• Promote a safe, healthy and prosperous community	✓	✓	✓	✓
• Maintain a customer-focused government	✓	✓	✓	✓
• Support a strong sense of community	✓	✓	✓	✓
• Implement County policy	✓	✓	✓	✓
Administrative Services				
• Provide accurate real property assessments & financial information	✓			
• Provide technical oversight and financial support to County departments	✓			
• Ensure accountability	✓			
• Provide range of technology services	✓	✓		
• Achieve AAA bond rating	✓	✓	✓	
Voter Services				
• Provide registration and voting opportunities	✓			
• Ensure proper operation of elections	✓			
• Satisfy internal and external reporting requirements and requests	✓			
Judicial Administration				
• Prosecute criminal cases		✓		
• Maintain comprehensive law library		✓		
• Provide Victim-Witness program		✓		
• Maintain court of record, deeds and probate	✓	✓		
Public Safety				
• Protect life and property, and reduce the fear of crime		✓		
• Provide 24/7 Fire/EMS service		✓		
• Ensure the humane treatment of animals		✓		
• Provide services to juveniles		✓		
Public Works				
• Provide well-maintained facilities	✓	✓		
• Preserve water quality and environment	✓	✓		✓
• Energy management	✓			✓
• Improve landfill utilization rate	✓			✓

Functional Goals	County-wide Goals			
	General Gov't	Public Safety	Transpor-tation	Growth Mgmt
Health & Welfare				
• People helping people	✓	✓		
• Strengthen family units	✓	✓		
• Ensure safety and well-being of children in agency custody	✓	✓		
• Investigate report of abuse and neglect	✓	✓		
• Build cooperative and productive relationships with stakeholders	✓	✓		
Parks, Recreation & Cultural				
• Enhance quality of life for Spotsylvanians	✓			
• Provide sustainable recreational programs	✓			
Community Development				
• Contribute to a high quality of life	✓	✓	✓	✓
• Promote business growth and development	✓		✓	✓
• Promote tourism & farmers' markets	✓			
• Provide learning opportunities to include 4-H	✓			
Transportation				
• Partner with State and Federal governments to provide safe and appropriate means of transportation to County citizens		✓	✓	✓
• Ensure government vehicles and equipment are maintained in safe operating condition		✓	✓	✓
Education				
• Provide effective instructional services	✓			
• Promote a positive and effective learning environment	✓			
• Encourage parent engagement and dynamic community partnerships	✓			
• Ensure a supportive organizational structure	✓			
School Food Service				
• Support the learning experience	✓			
Capital Projects				
• Ensure the County maintains effective current and future levels of service for its citizens	✓	✓	✓	✓
Debt Service				
• Maintain compliance with adopted debt policies	✓	✓	✓	✓

FY 2018 Recommended Budget - All Funds						
	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2018 Recommended	Variance (rec. to adopt) Amount	Percent
Revenues (by type)						
Property Taxes	$160,998,332	$162,649,814	$162,649,814	$168,849,377	$6,199,563	3.8%
Other Local Taxes	$40,751,826	$40,915,937	$40,915,937	$40,966,000	$50,063	0.1%
Licenses & Permits	$389,490	$288,825	$288,825	$345,200	$56,375	19.5%
Charges for Services	$42,759,833	$40,646,599	$40,646,599	$40,145,696	($500,903)	-1.2%
Other Local Revenue	$25,047,656	$23,758,646	$28,207,772	$24,165,261	$406,615	1.7%
Debt Proceeds	$50,915,865	$27,611,024	$31,976,785	$27,361,447	($249,577)	-0.9%
State Revenue	$167,589,256	$169,098,525	$171,808,548	$170,794,703	$1,696,178	1.0%
Federal Revenue	$16,642,078	$15,688,279	$18,184,892	$17,482,541	$1,794,262	11.4%
Subtotal - Revenue	$505,094,336	$480,657,649	$494,679,172	$490,110,225	$9,452,576	2.0%
Transfers In	$143,828,106	$147,263,522	$153,875,495	$146,899,943	($363,579)	-0.2%
Use of Fund Balance	($12,316,400)	$13,053,242	$111,797,633	$10,831,862	($2,221,380)	-17.0%
TOTAL REVENUE - All Funds	**$636,606,042**	**$640,974,413**	**$760,352,300**	**$647,842,030**	**$6,867,617**	**1.1%**
Expenditures (by function)						
Executive Services	$3,293,088	$3,803,144	$3,814,729	$4,676,661	$873,517	23.0%
Administrative Services	$10,842,556	$12,784,876	$13,589,983	$13,827,828	$1,042,952	8.2%
Voter Services	$392,063	$381,529	$381,529	$439,260	$57,731	15.1%
Judicial Administration	$3,843,607	$3,984,265	$4,271,166	$4,257,990	$273,725	6.9%
Public Safety	$49,188,149	$51,536,119	$54,171,332	$53,890,885	$2,354,766	4.6%
Public Works	$24,582,908	$28,855,986	$29,119,487	$29,643,306	$787,320	2.7%
Health & Welfare	$18,635,758	$19,081,887	$19,465,693	$19,687,739	$605,852	3.2%
Parks, Recreation & Cultural	$6,767,560	$7,118,560	$7,243,141	$7,542,964	$424,404	6.0%
Community Development	$6,310,151	$5,615,543	$6,244,962	$5,131,555	($483,988)	-8.6%
Debt Service	$63,987,852	$51,571,739	$50,700,600	$51,331,460	($240,279)	-0.5%
Capital Projects	$56,575,398	$52,463,439	$156,350,073	$49,193,929	($3,269,510)	-6.2%
Transportation	$2,080,309	$3,595,427	$3,595,427	$3,686,613	$91,186	2.5%
Education	$236,097,972	$242,410,077	$246,759,383	$246,342,056	$3,931,979	1.6%
School Food Service	$9,107,087	$9,515,526	$9,776,526	$10,199,132	$683,606	7.2%
Subtotal - Appropriated Expenditures	$491,704,458	$492,718,117	$605,484,031	$499,851,378	$7,133,261	1.4%
Tax Relief	$1,073,478	$992,774	$992,774	$1,090,709	$97,935	9.9%
Subtotal - Recommended Budget	$492,777,936	$493,710,891	$606,476,805	$500,942,087	$7,231,196	1.5%
Transfers Out	$143,828,106	$147,263,522	$153,875,495	$146,899,943	($363,579)	-0.2%
TOTAL EXPENDITURES - All Funds	**$636,606,042**	**$640,974,413**	**$760,352,300**	**$647,842,030**	**$6,867,617**	**1.1%**
Appropriated Expenditures (by category)						
Personnel (salaries & benefits)	$279,462,245	$293,102,897	$297,233,871	$301,905,858	$8,802,961	3.0%
Operating (other than debt service)	$90,516,737	$96,942,393	$104,268,984	$96,219,980	($722,413)	-0.7%
Debt Service	$63,987,852	$51,571,739	$50,668,600	$51,331,460	($240,279)	-0.5%
Capital	$57,737,624	$51,101,088	$153,312,576	$50,394,080	($707,008)	-1.4%
TOTAL APPROPRIATED EXPENDITURES - All Funds	**$491,704,458**	**$492,718,117**	**$605,484,031**	**$499,851,378**	**$7,133,261**	**1.4%**

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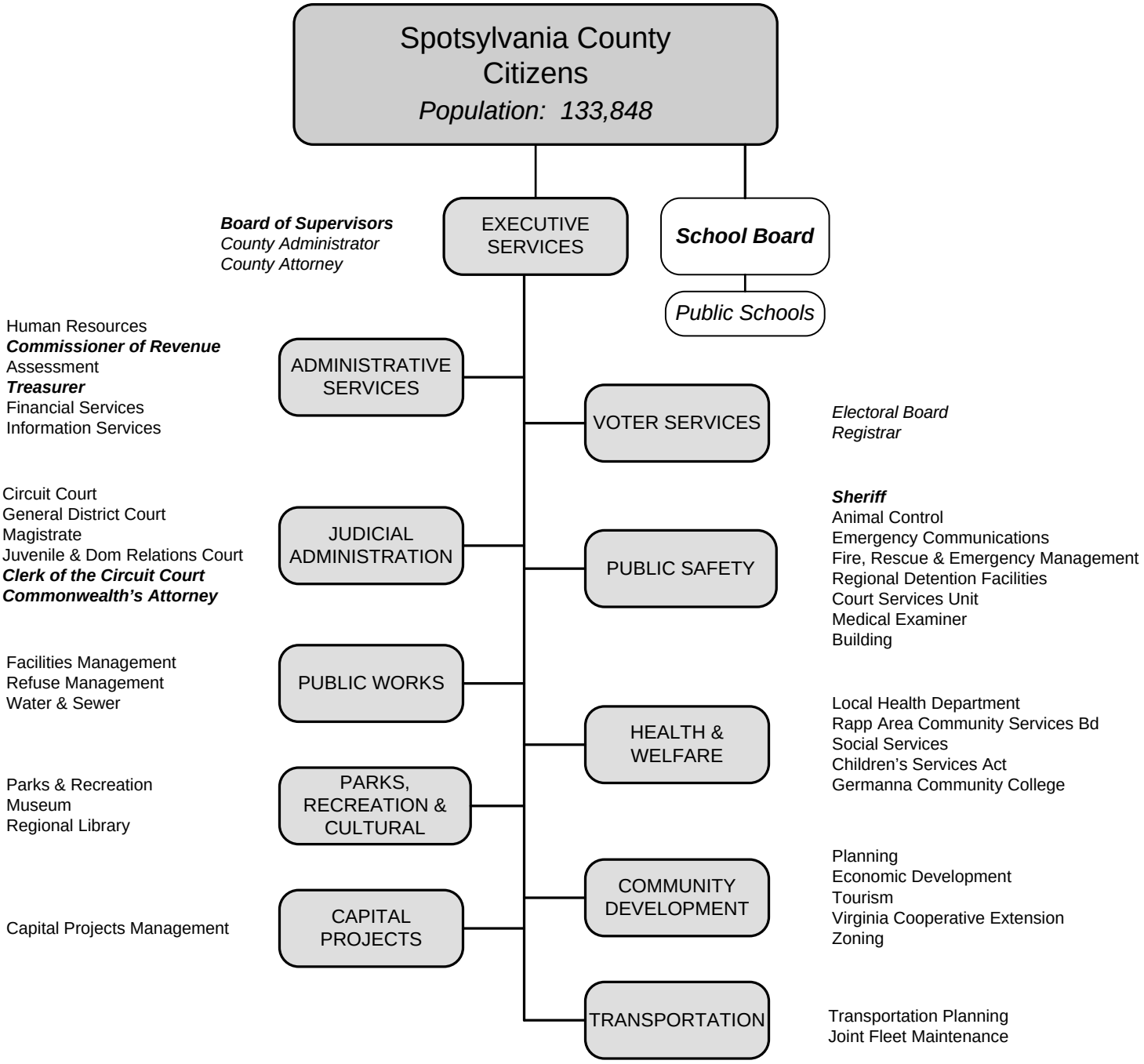
County Organization by Function

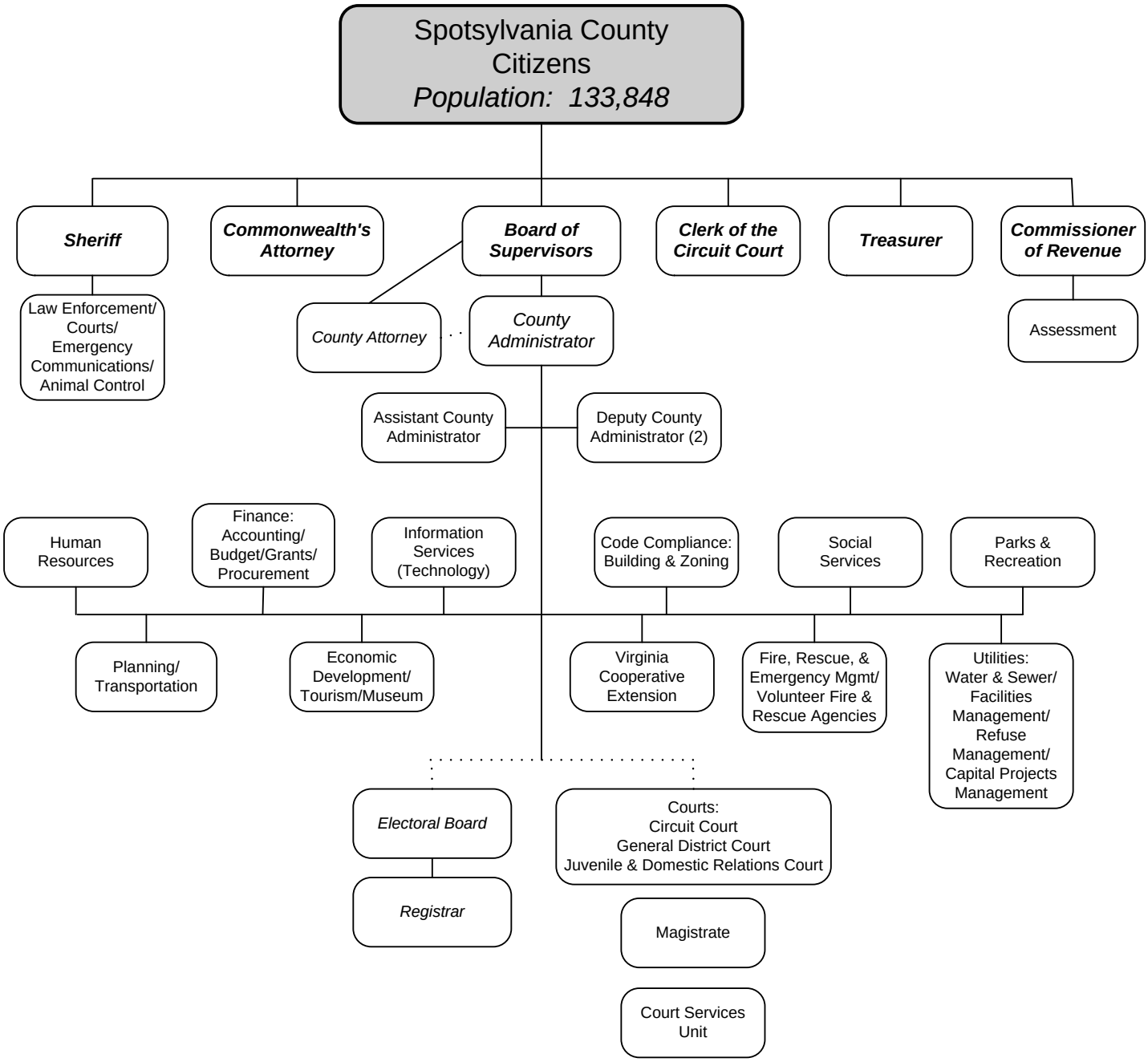


LEGEND

Elected Official/Constitutional Officer

Appointed Official

County Organization by Departments



LEGEND

Elected Official/Constitutional Officer

Appointed Official

····· *Does not report directly to County Administration*

Fund Structure & Basis of Budgeting

The County's financial operations are accounted for by fund. A fund is a separate and self-balancing accounting unit with its own specific revenues and expenditures. Included in the budget are governmental and proprietary funds. Governmental funds are the funds through which most governmental functions are typically paid. Proprietary funds are used to account for business-type, self-supporting activities where the costs of providing goods and services are recovered primarily through user fees or other charges for services. The separate funds used by the County include:

Fund Type	Fund	Description
Governmental	**General Fund**	Used to account for general operating expenditures and revenues.
	Capital Projects Fund	Used to account for major general capital expenditures that extend beyond a single fiscal year and related financing sources.
	Economic Development Opportunities Fund	Used to account for expenditures and revenues related to the County's Economic Development Authority and to provide incentive loans for start-up or expansion to businesses or corporations meeting specific criteria.
	Fire/EMS Service Fee Fund	Used to account for revenues provided by the third party billing program.
	Code Compliance Fund	Used to account for revenues and expenditures related to the enforcement of Federal, State and local laws related to Building, Zoning and Environmental Engineering.
	Transportation Fund	Used to account for revenues and expenditures related to transportation.
	School Operating Fund	Used to account for school operating and debt service expenditures and revenues.
	School Food Service Fund	Used to account for school food service including both breakfast and lunch programs.
	School Capital Projects Fund	Used to account for all school capital expenditures that extend beyond a single fiscal year and related financing sources.

Fund Type	Fund	Description
Proprietary	**Joint Fleet Maintenance Fund**	Used to account for revenues and expenditures related to maintenance of County and School fleets.
	Utilities Operating Fund	Used to account for operations of the public water and sewer system financed through user charges and other system revenues.
	Utilities Capital Projects Fund	Used to account for infrastructure improvements and expansions to the water and sewer system and related financing sources.

Basis of Accounting

The County's accounting records are maintained on either the accrual or modified accrual basis of accounting, as appropriate for each fund type, in accordance with the U.S. Generally Accepted Accounting Principles (GAAP).

Governmental Funds

Governmental Funds use the modified accrual basis of accounting, a basis focused on current financial resources and their near term impact. Unlike proprietary funds discussed below, Governmental Fund revenues are recognized only when they are both measurable *and available* to pay liabilities of the current period. For this purpose, property taxes, franchise taxes, and various charges for services, associated with the current fiscal period, are recognized as revenues if they are collected within 45 days after fiscal year end (June 30). Grants are recognized as revenues when qualifying expenditures have been incurred, all other eligibility requirements are met, and reimbursements are received within the 45 day availability period. Local sales and use taxes are reported when received within 30 days after fiscal year end. Expenditures, in general, are recorded when a liability is incurred, similar to accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, claims and judgments are recorded only when payment is due.

Proprietary Funds

Proprietary Funds use the accrual basis of accounting similar to a private business. Transactions are reported when they occur (services are provided), regardless of when cash is received or disbursed.

Basis of Budgeting

The County's budget is prepared on the same basis of accounting used in preparing the County's Comprehensive Annual Financial Report (CAFR), with the following exceptions:

General Fund

- Under Virginia law, school boards may not incur debt. Rather the local government incurs debt on behalf of the local school board, resulting in the Schools' debt service reported as an education expenditure of the General Fund in the CAFR. In comparison, these funds are budgeted and appropriated within the School Operating Fund.

- The Economic Development Opportunity Fund (EDO), a special revenue fund, does not meet the requirements for separate reporting in the CAFR and is consolidated with the General Fund. For budgetary purposes these funds are presented separately.
- Central service overhead costs charged to the Utilities Operating Fund are recorded as reimbursements (reduction of expenditures) in the General Fund of the CAFR, versus revenues in the County's budget.

Utilities Operating and Utilities Capital Projects Funds

- The Utilities Operating and Utilities Capital Projects Funds reflected in the budget are consolidated in the CAFR and reported as the Water & Sewer Fund.
- The following chart provides the key differences between the budgetary basis and GAAP:

Item	Budgetary Basis	Accounting Basis
Inventory & other prepaid costs	Expensed when paid	Recorded as an asset and expensed when used
Capital outlays	Expensed when paid	Recorded as an asset and expensed as depreciation over its useful life
Debt proceeds and related principal payments	Proceeds are reported as revenues when received and payments reported as expenses when due	Activity reported as an increase or decrease to long-term debt on the balance sheet
Accruals for other long-term liabilities (e.g. pension & OPEB)	Expensed when paid	Expensed when incurred
Developer donated assets	Not budgeted	Recognized as revenue upon receipt

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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 *(Budget lapses at end of year)*	Annual Appropriations *(Budget does not lapse at end of year)*	Funds with No Appropriations
Governmental	**General Fund:**	✓		
	Executive Services			
	☙ Board of Supervisors	$397,148		
	☙ County Administration	970,554		
	☙ County Attorney	1,025,989		
	☙ Non-Departmental	2,282,970		
	Administrative Services			
	☙ Human Resources	797,870		
	☙ Commissioner of the Revenue	1,417,154		
	☙ Assessment	988,043		
	☙ Treasurer	1,844,423		
	☙ Financial Services	2,501,674		
	☙ Information Services	6,278,664		
	Voter Services			
	☙ Electoral Board/Registrar	439,260		
	Judicial Administration			
	☙ Circuit Court	268,207		
	☙ General District Court	29,056		
	☙ Magistrate	10,338		
	☙ Juvenile & Domestic Rel Court	28,483		
	☙ Clerk of the Circuit Court	1,474,714		
	☙ Commonwealth's Attorney	2,447,192		
	Public Safety			
	☙ Sheriff	22,397,680		
	☙ Fire/Rescue/Emergency Mgmt.	21,934,795		
	☙ Regional Detention Facilities	6,721,379		
	☙ Court Services Unit	555,336		
	☙ Medical Examiner	500		
	Public Works			
	☙ Facilities Management (Bldg & Grounds)	4,952,361		
	☙ Refuse Management	4,322,317		

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.	396,984		
	☙ Social Services	9,756,281		
	☙ Children's Services Act	8,656,385		
	☙ Germanna Community College	230,520		
	Parks, Recreation & Cultural			
	☙ Parks & Recreation	3,056,938		
	☙ County Museum	99,394		
	☙ Regional Library	4,386,632		
	Community Development			
	☙ Planning	1,004,991		
	☙ Economic Development	881,442		
	☙ Tourism	591,255		
	☙ Virginia Cooperative Extension	178,159		
	Debt Service	10,392,885		
	GENERAL FUND TOTAL	**$124,365,542**		
	Capital Projects Fund:	✓	✓	
	Capital Projects			
	☙ Capital Projects Management	$163,681		
	☙ Capital Projects		$9,602,201	
	CAPITAL PROJECTS FUND TOTAL	**$163,681**	**$9,602,201**	
	Economic Development Opp. Fund:	✓		
	Community Development	$771,085		
	EDO FUND TOTAL	**$771,085**		
	Fire/EMS Service Fee Fund:			✓
	Public Safety			$0
	FIRE/EMS SERVICE FEE FUND TOTAL			**$0**
	Code Compliance Fund:	✓		
	Public Safety			
	☙ Building	$2,281,195		
	Community Development			
	☙ Zoning	1,766,371		
	CODE COMPLIANCE FUND TOTAL	**$4,047,566**		

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	$8,371,920		
	TRANSPORTATION FUND TOTAL	**$8,371,920**		
	School Operating Fund:	✓		
	Education	$271,923,952		
	SCHOOL OPERATING FUND TOTAL	**$271,923,952**		
	School Food Service Fund:	✓		
	School Food Service	$10,199,132		
	SCHOOL FOOD SERVICE FUND TOTAL	**$10,199,132**		
	School Capital Projects Fund:		✓	
	Capital Projects		$27,361,447	
	SCHOOL CAP. PROJECTS FUND TOTAL		**$27,361,447**	
Proprietary	**Joint Fleet Maintenance Fund*:**	✓		
	Transportation	$2,760,110		
	JOINT FLEET MAINT. FUND TOTAL	**$2,760,110**		
	Utilities Operating Fund:	✓		
	Public Works			
	☙ Water & Sewer	$30,978,252		
	UTILITIES OPERATING FUND TOTAL	**$30,978,252**		
	Utilities Capital Projects Fund:		✓	
	Public Works			
	☙ Capital Projects		$12,066,600	
	UTILITIES CAP. PROJ. FUND TOTAL		**$12,066,600**	
APPROPRIATION TOTAL – ALL FUNDS*		**$502,611,488**		

*Appropriation total includes the Joint Fleet Maintenance Fund, whereas the budget totals for all funds on pages 31, 53, 85 and 89 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 $1,090,709 in tax relief expenditures which are not appropriated.

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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).

   a.
   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.

~~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.~~

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.

~~I.~~II. *REVENUE POLICIES*

~~a.~~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.~~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.~~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.~~D. USE OF UNPREDICTABLE REVENUES

~~a.~~1. ~~Proffer Policy~~ 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.

~~a. Land use proffers are negotiated in accordance with proffer policy guidelines, reviewed by Planning Commission, and approved by the Board of Supervisors. Staff ensures enforcement capability and standardized language in proffer statements.~~

~~b. Annually, as part of the process of developing the Recommended Budget, the County will determine the applicability of any cash proffers received to help offset all or a portion of the anticipated cash or debt issuance and shall incorporate these funds into the budget recommendation. Additionally, any cash proffers received throughout the course of a fiscal year prior to the issuance of any debt pertaining thereto shall be applied to reduce the amount of debt to be borrowed.~~

~~II.~~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~~is~~ 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~~s~~ 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 0.5% 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.

~~III.~~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 in 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. ~~1.~~ **FISCAL STABILITY RESERVE**

1. ~~a.~~ 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. ~~b.~~ 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.

~~c.~~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.

~~d.~~4. Any use of the Fiscal Stability Reserve will be replenished within three fiscal years.

5. ~~e.~~ 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. ~~2.~~ **SELF-INSURED HEALTH INSURANCE RESERVE**

~~a.~~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.

~~b.~~2. Any use of the self-insured health insurance reserve will be replenished within one year.

~~c.~~3. The self-insured health insurance reserve will constitute a commitment within the General Fund balance.

~~3.~~C. BUDGET STABILIZATION RESERVE

~~a.~~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.

~~b.~~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.

~~4.~~D. ECONOMIC OPPORTUNITIES RESERVE

~~a.~~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.

~~b.~~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.

~~c.~~3. Appropriations from this reserve to the Economic Development Opportunities Fund for funding through the EDA require the vote of the Board of Supervisors.

~~IV.~~*V. OTHER FUND POLICIES*

A. UTILITIES FUND POLICIES

1. The County will maintain Utilities Fund financial independence from General Fund by:
   a. ~~a.~~ Issuing Revenue Bonds for ~~the~~ Utilities capital projects ~~Enterprise Fund~~ in lieu of General Obligation Bonds, and
   b. Avoiding the need for any General Fund revenues to support the ~~for~~ Utilities~~y~~ 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 ~~activity~~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. ~~Indirect costs may include the costs of annual depreciation of capital assets.~~
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~~y~~ 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.~~work toward reducing the reliance on availability fee revenue for operations and debt service by increasing total operating revenues (which do not include availability fees) for the utility fund over the next five years (the fifth year being FY 2015) to a level that will support 100% of operational expenditures and 100% of debt service costs of the Utilities Fund. The level of all fees and charges for the Utility Fund will be set such that the County meets its legal requirements under any revenue bond documents.~~

~~6. In addition, in FY 2015, the County will evaluate a policy goal of total operating revenues supporting a percentage of depreciation.~~

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

~~1.~~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.

~~2.~~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

~~3.~~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
To be revised with FY 2018 Adopted Budget – April 11, 2017

COUNTY OF SPOTSYLVANIA · VIRGINIA
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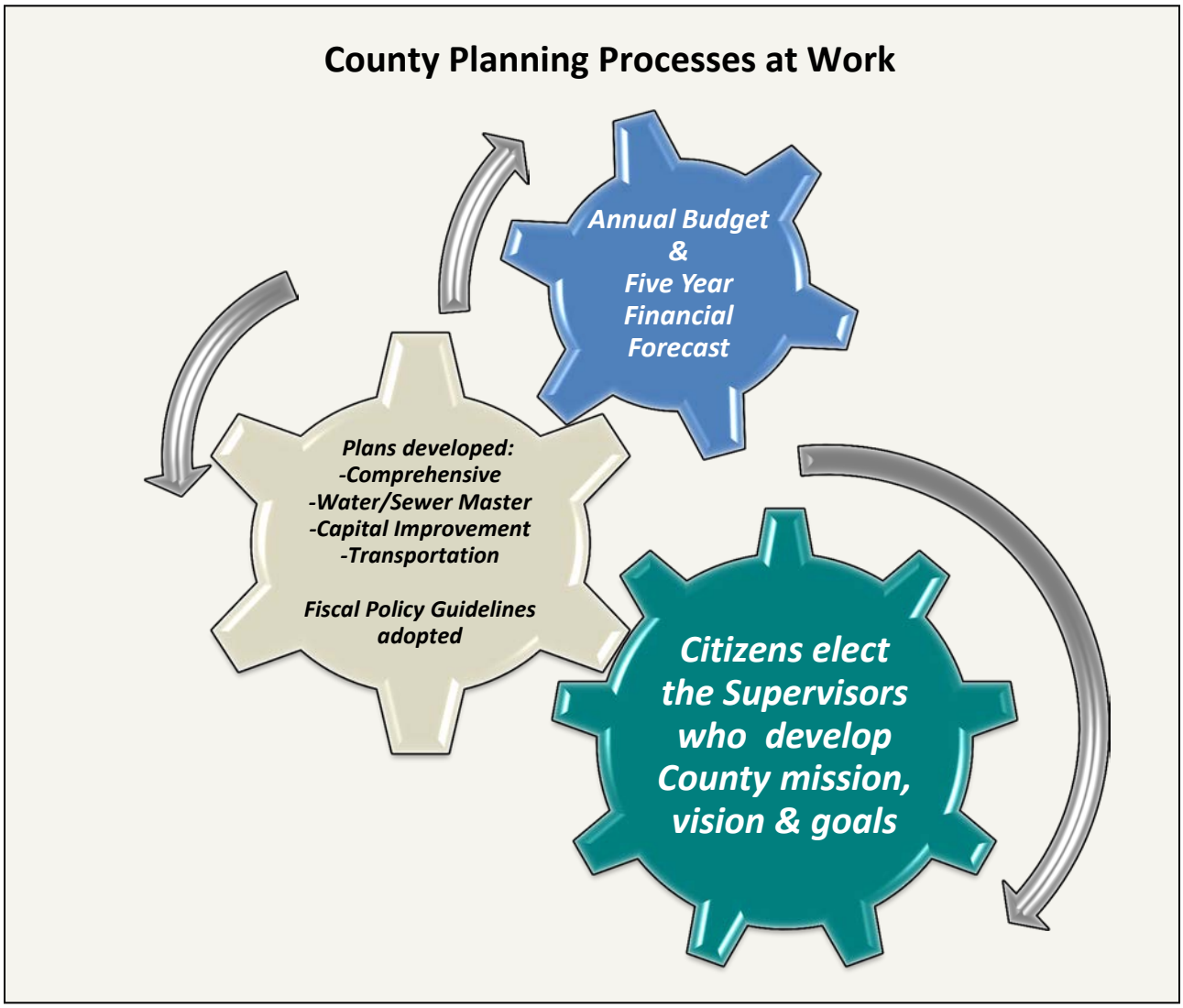
Planning Processes

A number of planning processes are in place to guide the County's decision making. Many of these processes allow for direct citizen input through public hearings, community meetings or participation in Board-appointed committees. The County's planning processes include:

Planning Process	Description
Countywide Vision, Mission, Goals and Values	Sets the overall tone of the organization and guides employees in managing the daily operations of the County.
Comprehensive Plan	A guide designed to encourage the most appropriate use of land, water and resources within the County consistent with the interests of the citizens. The Comprehensive Plan sets forth goals, objectives, policies and implementation techniques that will guide the development activity within the County and promote, preserve and protect the health, safety, and general welfare of its citizens.
Water/Sewer Master Plan	Developed to facilitate implementation of the Public Facilities and Utilities elements of the Comprehensive Plan, which provides guidance for upgrade and expansion of County water and sewer systems, consistent with growth management policies approved by the Board of Supervisors.
Capital Improvement Plan	A five year guide to assist in long range planning for the County's capital needs. Details of the adopted Capital Improvement Plan are found beginning on page 149.
Transportation Planning	Planning and Public Works staff are involved with several processes including traffic studies and citizen information meetings that guide the Board of Supervisors and the Transportation Committee in the prioritization of the County's Transportation needs.
Fiscal Policy Guidelines	Policies guiding the financial management of Spotsylvania County are approved by the Board of Supervisors to ensure a fiscally sound government. The adoption and compliance of these policies is an important factor in Rating Agency reviews. A summary of the County's policies can be found on the preceding pages.

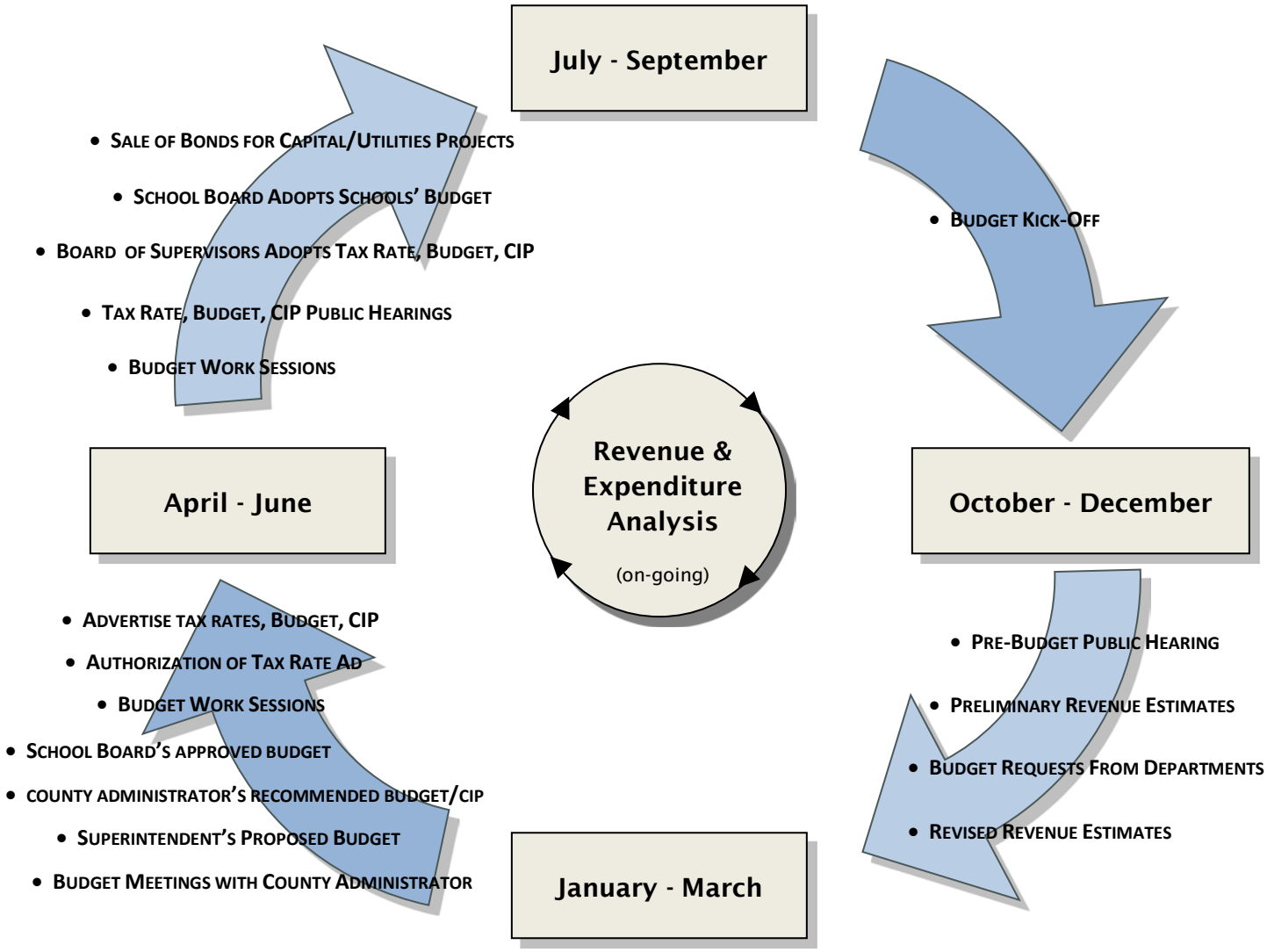
Planning Process	Description
Annual Budget Process	County Administration works with the Budget staff, Department Directors, Constitutional Officers, Regional Agencies, etc. to develop a Recommended Budget. Many of the decisions included in that recommendation are driven by the processes noted above. A summary of the County's Budget process can be found on the following pages.
Five Year Financial Forecast	A five year financial forecast is developed annually as a tool to anticipate potential budget imbalances. The current plan can be found on page 143.

Below is a visual display of the connectivity of these various planning processes. The FY 2018 Recommended Budget takes these planning processes into account, where appropriate.



Annual Budget Process

The operating budget process begins with the distribution of budget preparation materials to departments in the fall. Departments submit detailed budget requests to the Finance Office in December. Submissions are reviewed and analyzed by Budget staff. The process is depicted below:



The County Administrator presents a recommended budget to the Board of Supervisors in February. Budget work sessions are scheduled during the months of March and April. Public hearings are held in the previous fall, to get citizen input before compiling the recommended budget, and in the spring, to get citizen reaction to the recommended budget before it is adopted by the BOS.

After careful consideration and deliberation on staff and citizen input, the Recommended Budget, as modified for additions and deletions, is adopted by the Board of Supervisors during April through a resolution. The resolution places legal restrictions on expenditures at the fund or category level. The budget amendment policy authorizes department directors to transfer funding between accounts within their adopted divisional operating budgets. County Administration has the authority to transfer funding between all categories of an adopted departmental budget and up to $100,000 between adopted department budgets, but in no case can directors or County Administration approve adjustments that increase the approved appropriation level; increase the number of permanent personnel; or significantly expand an existing program. The School Board is authorized to transfer budgeted amounts within each of the school system's appropriated categories. All other revisions to the budget must be approved by the Board of Supervisors. Adjustments to the budget in excess of 1% of the total budget require a public hearing prior to a formal vote by the Board of Supervisors.

FY 2018 Budget Calendar

September 27, 2016	Approval of FY 2018 Budget Calendar
September 23, 2016	Budget/CIP Kickoff
November 4, 2016	Budget submissions due from departments
November 22, 2016	Budget Work Session: Pre-budget Public Hearing
December 9, 2016	Preliminary budget meeting with County Administration
December 14 – 20, 2016	Budget meetings with County Administration and departments
December 21, 2016	Final budget decisions from County Administration
February 13, 2017	School Board approves FY 2018 School Budget & CIP
February 14, 2017	Budget Work Session: Presentation of County Administrator's FY 2018 Recommended Budget to BOS
February 21, 2017	Budget Work Session: CIP/Constitutional Officers/County Departments
February 28, 2017	Budget Work Session: Presentation of School Board Approved Budget to Board of Supervisors/CBRC Presentation to Board of Supervisors
March 7, 2017	Budget Work Session: Joint meeting with School Board
March 14, 2017	Budget Work Session: Tax rate advertisement decision/Other Funds/EDA
March 20, 2017	Budget/Tax Rate/CIP advertised in the Free Lance-Star
March 28, 2017	Public Hearings: Budget/Tax Rates/CIP – 6:30 p.m. @ Courtland High School
March 30, 2017	Budget Work Session: CIP
April 4, 2017	Budget Work Session: Budget/CIP
April 6, 2017	Budget Work Session: Budget/Approve CIP
April 11, 2017	Budget Work Session: Adopt FY 18 Budget, CIP and 2017 Tax Rates

COUNTY OF SPOTSYLVANIA · VIRGINIA
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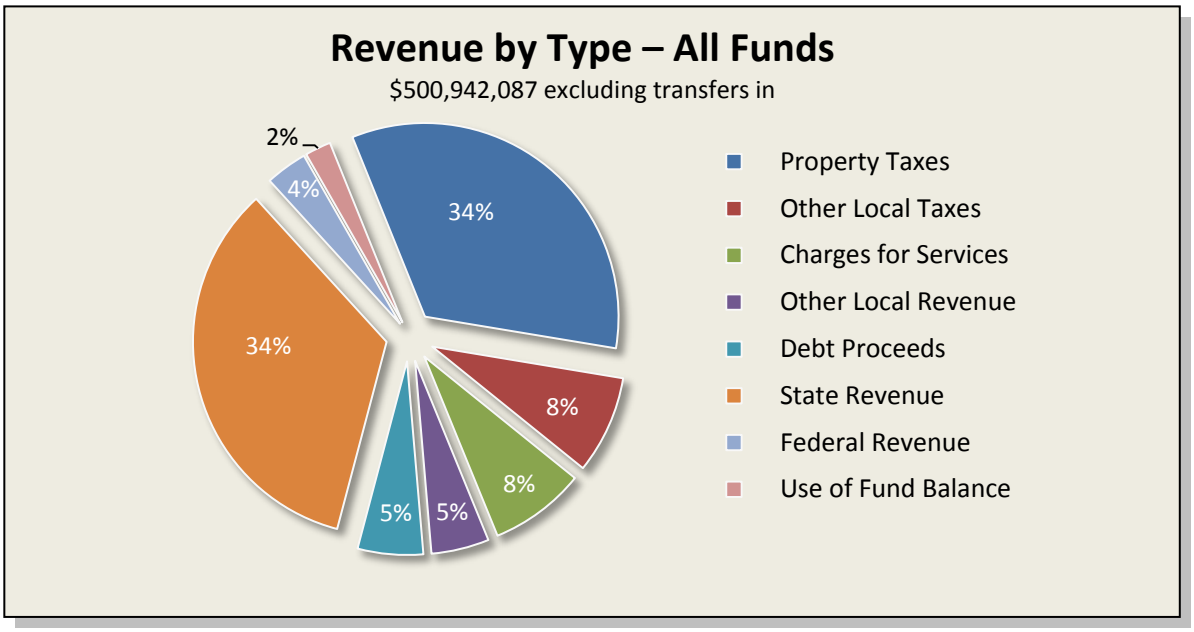
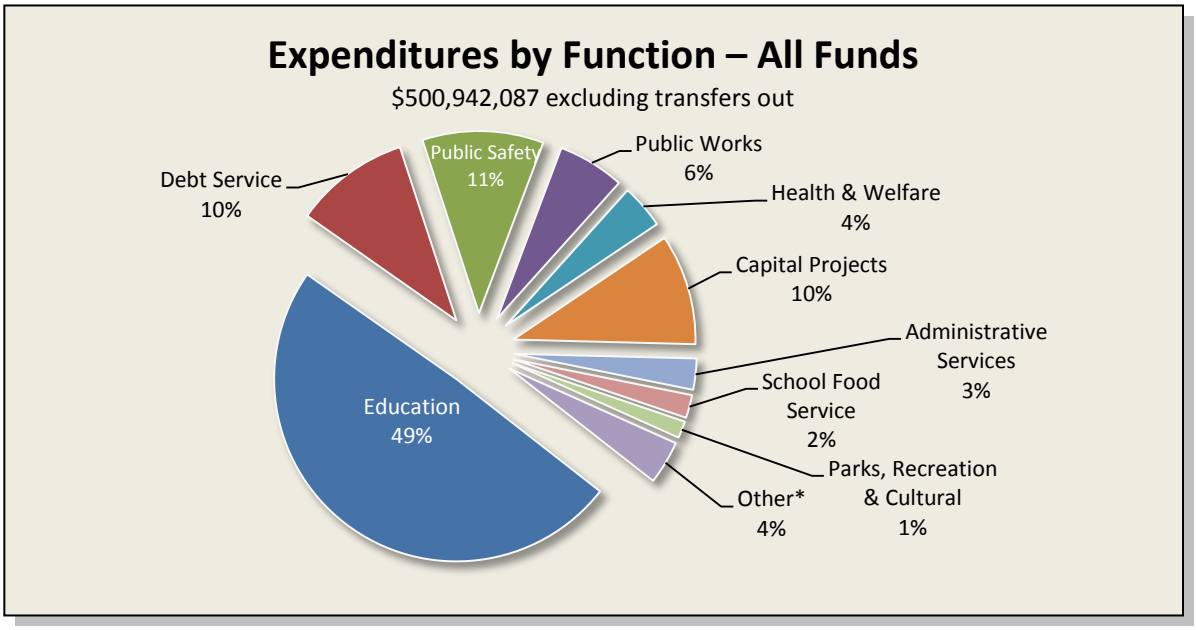
FY 2018 Recommended Budget - All Funds						
	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2018 Recommended	Variance (rec. to adopt) Amount	Percent
Revenues (by type)						
Property Taxes	$160,998,332	$162,649,814	$162,649,814	$168,849,377	$6,199,563	3.8%
Other Local Taxes	$40,751,826	$40,915,937	$40,915,937	$40,966,000	$50,063	0.1%
Licenses & Permits	$389,490	$288,825	$288,825	$345,200	$56,375	19.5%
Charges for Services	$42,759,833	$40,646,599	$40,646,599	$40,145,696	($500,903)	-1.2%
Other Local Revenue	$25,047,656	$23,758,646	$28,207,772	$24,165,261	$406,615	1.7%
Debt Proceeds	$50,915,865	$27,611,024	$31,976,785	$27,361,447	($249,577)	-0.9%
State Revenue	$167,589,256	$169,098,525	$171,808,548	$170,794,703	$1,696,178	1.0%
Federal Revenue	$16,642,078	$15,688,279	$18,184,892	$17,482,541	$1,794,262	11.4%
Subtotal - Revenue	$505,094,336	$480,657,649	$494,679,172	$490,110,225	$9,452,576	2.0%
Transfers In	$143,828,106	$147,263,522	$153,875,495	$146,899,943	($363,579)	-0.2%
Use of Fund Balance	($12,316,400)	$13,053,242	$111,797,633	$10,831,862	($2,221,380)	-17.0%
TOTAL REVENUE - All Funds	**$636,606,042**	**$640,974,413**	**$760,352,300**	**$647,842,030**	**$6,867,617**	**1.1%**
Expenditures (by function)						
Executive Services	$3,293,088	$3,803,144	$3,814,729	$4,676,661	$873,517	23.0%
Administrative Services	$10,842,556	$12,784,876	$13,589,983	$13,827,828	$1,042,952	8.2%
Voter Services	$392,063	$381,529	$381,529	$439,260	$57,731	15.1%
Judicial Administration	$3,843,607	$3,984,265	$4,271,166	$4,257,990	$273,725	6.9%
Public Safety	$49,188,149	$51,536,119	$54,171,332	$53,890,885	$2,354,766	4.6%
Public Works	$24,582,908	$28,855,986	$29,119,487	$29,643,306	$787,320	2.7%
Health & Welfare	$18,635,758	$19,081,887	$19,465,693	$19,687,739	$605,852	3.2%
Parks, Recreation & Cultural	$6,767,560	$7,118,560	$7,243,141	$7,542,964	$424,404	6.0%
Community Development	$6,310,151	$5,615,543	$6,244,962	$5,131,555	($483,988)	-8.6%
Debt Service	$63,987,852	$51,571,739	$50,700,600	$51,331,460	($240,279)	-0.5%
Capital Projects	$56,575,398	$52,463,439	$156,350,073	$49,193,929	($3,269,510)	-6.2%
Transportation	$2,080,309	$3,595,427	$3,595,427	$3,686,613	$91,186	2.5%
Education	$236,097,972	$242,410,077	$246,759,383	$246,342,056	$3,931,979	1.6%
School Food Service	$9,107,087	$9,515,526	$9,776,526	$10,199,132	$683,606	7.2%
Subtotal - Appropriated Expenditures	$491,704,458	$492,718,117	$605,484,031	$499,851,378	$7,133,261	1.4%
Tax Relief	$1,073,478	$992,774	$992,774	$1,090,709	$97,935	9.9%
Subtotal - Recommended Budget	$492,777,936	$493,710,891	$606,476,805	$500,942,087	$7,231,196	1.5%
Transfers Out	$143,828,106	$147,263,522	$153,875,495	$146,899,943	($363,579)	-0.2%
TOTAL EXPENDITURES - All Funds	**$636,606,042**	**$640,974,413**	**$760,352,300**	**$647,842,030**	**$6,867,617**	**1.1%**
Appropriated Expenditures (by category)						
Personnel (salaries & benefits)	$279,462,245	$293,102,897	$297,233,871	$301,905,858	$8,802,961	3.0%
Operating (other than debt service)	$90,516,737	$96,942,393	$104,268,984	$96,219,980	($722,413)	-0.7%
Debt Service	$63,987,852	$51,571,739	$50,668,600	$51,331,460	($240,279)	-0.5%
Capital	$57,737,624	$51,101,088	$153,312,576	$50,394,080	($707,008)	-1.4%
TOTAL APPROPRIATED EXPENDITURES - All Funds	**$491,704,458**	**$492,718,117**	**$605,484,031**	**$499,851,378**	**$7,133,261**	**1.4%**

Sources and Uses of Funds

Where Does the Money Come From?

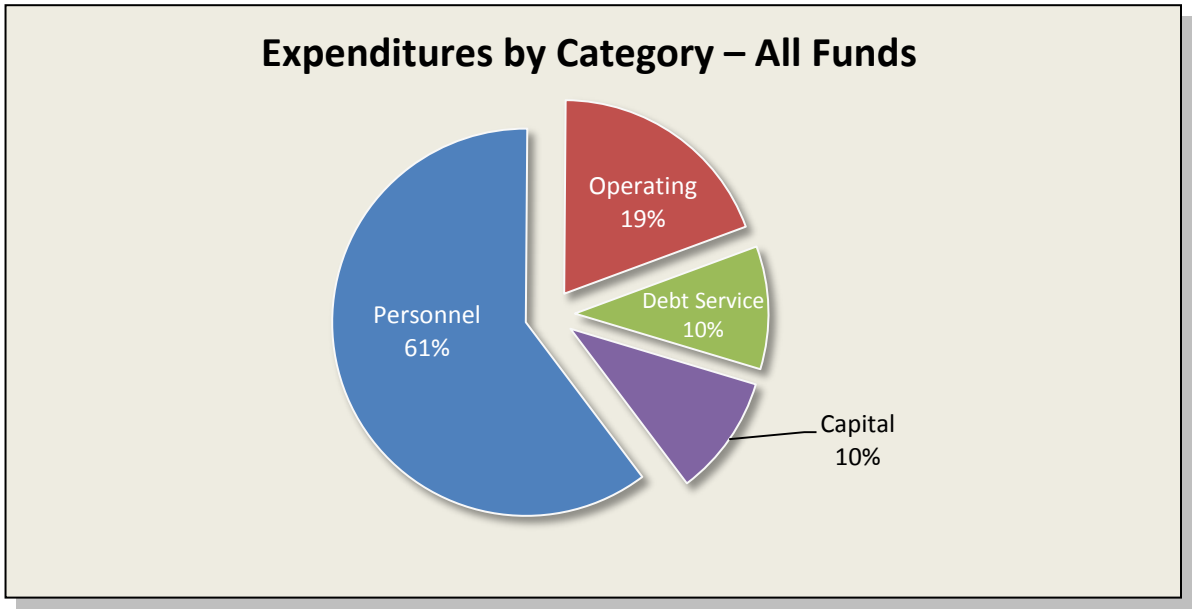


Where Does the Money Go?



*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 2018 Recommended Budget - All Funds By Fund

	Governmental Funds						
	General Fund	Capital Proj. Fund	EDO Fund	Fire/EMS Fee Fund	Code Comp Fund	Transportation Fund	School Op. Fund
Revenues (by type)							
Property Taxes	$167,829,941	$0	$0	$0	$0	$1,019,436	$0
Other Local Taxes	$40,966,000	$0	$0	$0	$0	$0	$0
Licenses & Permits	$345,200	$0	$0	$0	$0	$0	$0
Charges for Services	$3,900,563	$0	$0	$2,600,000	$0	$0	$0
Other Local Revenue	$4,415,676	$243,491	$72,004	$0	$3,151,028	$3,687,002	$5,300,355
Debt Proceeds	$0	$0	$0	$0	$0	$0	$0
State Revenue	$36,333,033	$0	$0	$0	$0	$0	$134,225,921
Federal Revenue	$931,624	$458,345	$0	$0	$0	$0	$10,799,911
Subtotal - Revenue	$254,722,037	$701,836	$72,004	$2,600,000	$3,151,028	$4,706,438	$150,326,187
Transfers In	$3,676,719	$9,969,696	$645,000	$0	$868,396	$876,134	$121,661,635
Use of Fund Balance	($81,000)	($408,812)	$54,081	$170,705	$651,945	$2,984,129	$0
TOTAL REVENUE - All Funds	**$258,317,756**	**$10,262,720**	**$771,085**	**$2,770,705**	**$4,671,369**	**$8,566,701**	**$271,987,822**
Expenditures (by function)							
Executive Services	$4,676,661	$0	$0	$0	$0	$0	$0
Administrative Services	$13,827,828	$0	$0	$0	$0	$0	$0
Voter Services	$439,260	$0	$0	$0	$0	$0	$0
Judicial Administration	$4,257,990	$0	$0	$0	$0	$0	$0
Public Safety	$51,609,690	$0	$0	$0	$2,281,195	$0	$0
Public Works	$9,274,678	$0	$0	$0	$0	$0	$0
Health & Welfare	$19,687,739	$0	$0	$0	$0	$0	$0
Parks, Recreation & Cultural	$7,542,964	$0	$0	$0	$0	$0	$0
Community Development	$2,655,847	$0	$709,337	$0	$1,766,371	$0	$0
Debt Service	$10,392,885	$0	$61,748	$0	$0	$4,685,307	$25,581,896
Capital Projects	$0	$9,765,882	$0	$0	$0	$0	$0
Transportation	$0	$0	$0	$0	$0	$3,686,613	$0
Education	$0	$0	$0	$0	$0	$0	$246,342,056
School Food Service	$0	$0	$0	$0	$0	$0	$0
Subtotal - Appropriated Expenditures	$124,365,542	$9,765,882	$771,085	$0	$4,047,566	$8,371,920	$271,923,952
Tax Relief	$1,090,709	$0	$0	$0	$0	$0	$0
Subtotal - Recommended Budget	$125,456,251	$9,765,882	$771,085	$0	$4,047,566	$8,371,920	$271,923,952
Transfers Out	$132,861,505	$496,838	$0	$2,770,705	$623,803	$194,781	$63,870
TOTAL EXPENDITURES - All Funds	**$258,317,756**	**$10,262,720**	**$771,085**	**$2,770,705**	**$4,671,369**	**$8,566,701**	**$271,987,822**
Appropriated Expenditures (by category)							
Personnel (salaries & benefits)	$69,342,301	$159,843	$0	$0	$3,452,856	$346,661	$215,344,667
Operating (other than debt service)	$43,825,220	$390,233	$709,337	$0	$524,228	$3,339,952	$30,961,583
Debt Service	$10,392,885	$0	$61,748	$0	$0	$4,685,307	$25,581,896
Capital	$805,136	$9,215,806	$0	$0	$70,482	$0	$35,806
TOTAL APPROPRIATED EXPENDITURES - All Funds	**$124,365,542**	**$9,765,882**	**$771,085**	**$0**	**$4,047,566**	**$8,371,920**	**$271,923,952**

FY 2018 Recommended Budget - All Funds By Fund (continued)

		Proprietary Funds					
School Food Fund	School Cap. Fund	Joint Fleet Fund	Utilities Op. Fund	Utilities Cap. Fund	**FY 2018 Recommended***	**FY 2017 Adopted***	**FY 2016 Actual***
$0	$0	$0	$0	$0	$168,849,377	$162,649,814	$160,998,332
$0	$0	$0	$0	$0	$40,966,000	$40,915,937	$40,751,826
$0	$0	$0	$0	$0	$345,200	$288,825	$389,490
$0	$0	$2,733,110	$31,007,163	$2,637,970	$40,145,696	$40,646,599	$42,759,833
$4,771,075	$0	$0	$1,715,914	$808,716	$24,165,261	$23,758,646	$25,047,656
$0	$27,361,447	$0	$0	$0	$27,361,447	$27,611,024	$50,915,865
$235,749	$0	$0	$0	$0	$170,794,703	$169,098,525	$167,589,256
$4,790,800	$0	$0	$501,861	$0	$17,482,541	$15,688,279	$16,642,078
$9,797,624	$27,361,447	$2,733,110	$33,224,938	$3,446,686	$490,110,225	$480,657,649	$505,094,336
$63,870	$0	$0	$138,493	$9,000,000	$146,899,943	$147,263,522	$143,828,106
$337,638	$0	$27,000	$7,503,262	($380,086)	$10,831,862	$13,053,242	($12,316,400)
$10,199,132	**$27,361,447**	**$2,760,110**	**$40,866,693**	**$12,066,600**	**$647,842,030**	**$640,974,413**	**$636,606,042**
$0	$0	$0	$0	$0	$4,676,661	$3,803,144	$3,293,088
$0	$0	$0	$0	$0	$13,827,828	$12,784,876	$10,842,556
$0	$0	$0	$0	$0	$439,260	$381,529	$392,063
$0	$0	$0	$0	$0	$4,257,990	$3,984,265	$3,843,607
$0	$0	$0	$0	$0	$53,890,885	$51,536,119	$49,188,149
$0	$0	$0	$20,368,628	$0	$29,643,306	$28,855,986	$24,582,908
$0	$0	$0	$0	$0	$19,687,739	$19,081,887	$18,635,758
$0	$0	$0	$0	$0	$7,542,964	$7,118,560	$6,767,560
$0	$0	$0	$0	$0	$5,131,555	$5,615,543	$6,310,151
$0	$0	$0	$10,609,624	$0	$51,331,460	$51,571,739	$63,987,852
$0	$27,361,447	$0	$0	$12,066,600	$49,193,929	$52,463,439	$56,575,398
$0	$0	$2,760,110	$0	$0	$3,686,613	$3,595,427	$2,080,309
$0	$0	$0	$0	$0	$246,342,056	$242,410,077	$236,097,972
$10,199,132	$0	$0	$0	$0	$10,199,132	$9,515,526	$9,107,087
$10,199,132	$27,361,447	$2,760,110	$30,978,252	$12,066,600	$499,851,378	$492,718,117	$491,704,458
$0	$0	$0	$0	$0	$1,090,709	$992,774	$1,073,478
$10,199,132	$27,361,447	$2,760,110	$30,978,252	$12,066,600	$500,942,087	$493,710,891	$492,777,936
$0	$0	$0	$9,888,441	$0	$146,899,943	$147,263,522	$143,828,106
$10,199,132	**$27,361,447**	**$2,760,110**	**$40,866,693**	**$12,066,600**	**$647,842,030**	**$640,974,413**	**$636,606,042**
$2,643,648	$0	$1,367,273	$10,615,882	$0	$301,905,858	$293,102,897	$279,462,245
$7,176,484	$0	$1,361,193	$9,292,943	$0	$96,219,980	$96,942,393	$90,516,737
$0	$0	$0	$10,609,624	$0	$51,331,460	$51,571,739	$63,987,852
$379,000	$27,361,447	$31,644	$459,803	$12,066,600	$50,394,080	$51,101,088	$57,737,624
$10,199,132	**$27,361,447**	**$2,760,110**	**$30,978,252**	**$12,066,600**	**$499,851,378**	**$492,718,117**	**$491,704,458**

**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 2018 Recommended Budget - General Fund

	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2018 Recommended	Variance (rec. to adopt) Amount	Percent
Revenues (by type)						
Property Taxes	$160,136,405	$161,674,479	$161,674,479	$167,829,941	$6,155,462	3.8%
Other Local Taxes	$40,751,826	$40,915,937	$40,915,937	$40,966,000	$50,063	0.1%
Licenses & Permits	$389,490	$288,825	$288,825	$345,200	$56,375	19.5%
Charges for Services	$4,134,175	$3,919,929	$3,919,929	$3,900,563	($19,366)	-0.5%
Other Local Revenue	$5,112,859	$3,896,417	$3,903,657	$4,415,676	$519,259	13.3%
Debt Proceeds	$0	$0	$0	$0	$0	n/a
State Revenue	$37,595,953	$36,644,847	$36,678,251	$36,333,033	($311,814)	-0.9%
Federal Revenue	$1,127,234	$125,731	$1,042,571	$931,624	$805,893	641.0%
Subtotal - Revenue	$249,247,942	$247,466,165	$248,423,649	$254,722,037	$7,255,872	2.9%
Transfers In	$3,465,483	$4,021,142	$4,047,042	$3,676,719	($344,423)	-8.6%
Use of Fund Balance	($6,239,258)	$3,702,256	$13,057,023	($81,000)	($3,783,256)	-102.2%
TOTAL REVENUE - General Fund	**$246,474,167**	**$255,189,563**	**$265,527,714**	**$258,317,756**	**$3,128,193**	**1.2%**
Expenditures (by function)						
Executive Services	$3,293,088	$3,803,144	$3,814,729	$4,676,661	$873,517	23.0%
Administrative Services	$10,842,556	$12,784,876	$13,589,983	$13,827,828	$1,042,952	8.2%
Voter Services	$392,063	$381,529	$381,529	$439,260	$57,731	15.1%
Judicial Administration	$3,843,607	$3,984,265	$4,271,166	$4,257,990	$273,725	6.9%
Public Safety	$47,325,184	$49,309,377	$51,964,590	$51,609,690	$2,300,313	4.7%
Public Works	$8,484,964	$9,194,157	$9,193,461	$9,274,678	$80,521	0.9%
Health & Welfare	$18,635,758	$19,081,887	$19,465,693	$19,687,739	$605,852	3.2%
Parks, Recreation & Cultural	$6,767,560	$7,118,560	$7,243,141	$7,542,964	$424,404	6.0%
Community Development	$2,226,845	$2,835,614	$2,725,533	$2,655,847	($179,767)	-6.3%
Debt Service	$9,282,958	$10,243,879	$10,176,320	$10,392,885	$149,006	1.5%
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	$111,094,583	$118,737,288	$122,826,145	$124,365,542	$5,628,254	4.7%
Tax Relief	$1,073,478	$992,774	$992,774	$1,090,709	$97,935	9.9%
Subtotal - Recommended Budget	$112,168,061	$119,730,062	$123,818,919	$125,456,251	$5,726,189	4.8%
Transfers Out	$134,306,106	$135,459,501	$141,708,795	$132,861,505	($2,597,996)	-1.9%
TOTAL EXPENDITURES - General Fund	**$246,474,167**	**$255,189,563**	**$265,527,714**	**$258,317,756**	**$3,128,193**	**1.2%**
Appropriated Expenditures (by category)						
Personnel (salaries & benefits)	$61,806,828	$65,788,449	$66,628,923	$69,342,301	$3,553,852	5.4%
Operating (other than debt service)	$38,302,007	$42,028,853	$45,153,201	$43,825,220	$1,796,367	4.3%
Debt Service	$9,282,958	$10,243,879	$10,176,320	$10,392,885	$149,006	1.5%
Capital	$1,702,790	$676,107	$867,701	$805,136	$129,029	19.1%
TOTAL APPROPRIATED EXPENDITURES - General Fund	**$111,094,583**	**$118,737,288**	**$122,826,145**	**$124,365,542**	**$5,628,254**	**4.7%**

Fund Balance - General Fund						
Beginning Fund Balance	$66,779,702	$60,106,876	$73,018,960	$59,961,937	($144,939)	-0.2%
Net gain (use) from operations	$6,239,258	($3,702,256)	($13,057,023)	$81,000	$3,783,256	-102.2%
Ending Fund Balance	$73,018,960	$56,404,620	$59,961,937	$60,042,937	$3,638,317	6.5%
Restricted, Committed, Assigned	$16,006,680	$4,764,690	$2,954,469	$2,954,469	(1,810,221)	-38.0%
Fiscal Stability Reserve	$43,987,128	$43,987,128	$44,555,305	44,974,727	987,599	2.2%
Budget Stabilization Reserve	$1,999,707	$1,999,707	$2,026,108	3,048,261	$1,048,554	52.4%
Health Insurance Reserve	$3,726,772	$3,753,095	$3,726,772	3,800,000	$46,905	1.2%
Economic Opportunities Reserve	$2,000,000	$0	$2,000,000	2,000,000	$2,000,000	n/a
OPEB Reserve	$1,900,000	$1,900,000	$1,900,000	1,900,000	$0	0.0%
Fund Balance Net of Obligations & Res	$3,398,673	$0	$2,799,283	1,365,479	$1,365,479	n/a
Ending Fund Balance - General Fund	**$73,018,960**	**$56,404,620**	**$59,961,937**	**$60,042,937**	**$3,638,317**	**6.5%**

FY 2018 Recommended Budget - Capital Projects Fund						
	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2018 Recommended	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	$520,714	$252,331	$978,205	$243,491	($8,840)	-3.5%
Debt Proceeds	$19,438,282	$0	$9,462,964	$0	$0	n/a
State Revenue	$2,864,968	$150,000	$2,685,875	$0	($150,000)	-100.0%
Federal Revenue	$761,345	$458,648	$1,776,288	$458,345	($303)	-0.1%
Subtotal - Revenue	$23,585,309	$860,979	$14,903,332	$701,836	($159,143)	-18.5%
Transfers In	$12,722,797	$11,887,126	$15,035,936	$9,969,696	($1,917,430)	-16.1%
Use of Fund Balance	($4,268,821)	$857,299	$50,346,280	($408,812)	($1,266,111)	-147.7%
TOTAL REVENUE - Capital Projects Fund	**$32,039,285**	**$13,605,404**	**$80,285,548**	**$10,262,720**	**($3,342,684)**	**-24.6%**
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	$103,773	$0	$97,635	$0	$0	n/a
Capital Projects	$27,687,644	$13,112,415	$79,669,024	$9,765,882	($3,346,533)	-25.5%
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	$27,791,417	$13,112,415	$79,766,659	$9,765,882	($3,346,533)	-25.5%
Transfers Out	$4,247,868	$492,989	$518,889	$496,838	$3,849	0.8%
TOTAL EXPENDITURES - Cap Proj Fund	**$32,039,285**	**$13,605,404**	**$80,285,548**	**$10,262,720**	**($3,342,684)**	**-24.6%**
Appropriated Expenditures (by category)						
Personnel (salaries & benefits)	$190,526	$152,420	$152,120	$159,843	$7,423	4.9%
Operating (other than debt service)	$445,718	$2,455,200	$4,661,299	$390,233	($2,064,967)	-84.1%
Debt Service	$103,773	$0	$97,635	$0	$0	n/a
Capital	$27,051,400	$10,504,795	$74,855,605	$9,215,806	($1,288,989)	-12.3%
TOTAL APPROPRIATED EXPENDITURES - Cap Proj Fund	**$27,791,417**	**$13,112,415**	**$79,766,659**	**$9,765,882**	**($3,346,533)**	**-25.5%**

Fund Balance - Capital Projects Fund						
Beginning Fund Balance	$47,381,500	$1,860,399	$51,650,321	$1,304,041	($556,358)	-29.9%
Net gain (use) from operations	$4,268,821	($857,299)	($50,346,280)	$408,812	$1,266,111	-147.7%
Ending Fund Balance	**$51,650,321**	**$1,003,100**	**$1,304,041**	**$1,712,853**	**$709,753**	**70.8%**

FY 2018 Recommended Budget - Economic Development Opportunities Fund

	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2018 Recommended	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	$74,408	$72,004	$72,004	$72,004	$0	0.0%
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	$74,408	$72,004	$72,004	$72,004	$0	0.0%
Transfers In	$2,763,557	$674,000	$1,433,500	$645,000	($29,000)	-4.3%
Use of Fund Balance	$4,031	$316,936	$316,936	$54,081	($262,855)	-82.9%
TOTAL REVENUE - EDO Fund	**$2,841,996**	**$1,062,940**	**$1,822,440**	**$771,085**	**($291,855)**	**-27.5%**
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	$2,780,248	$1,001,192	$1,760,692	$709,337	($291,855)	-29.2%
Debt Service	$61,748	$61,748	$61,748	$61,748	$0	0.0%
Capital Projects	$0	$0	$0	$0	$0	n/a
Transportation	$0	$0	$0	$0	$0	n/a
Education	$0	$0	$0	$0	$0	n/a
School Food Service	$0	$0	$0	$0	$0	n/a
Subtotal - Appropriated Expenditures	$2,841,996	$1,062,940	$1,822,440	$771,085	($291,855)	-27.5%
Transfers Out	$0	$0	$0	$0	$0	n/a
TOTAL EXPENDITURES - EDO Fund	**$2,841,996**	**$1,062,940**	**$1,822,440**	**$771,085**	**($291,855)**	**-27.5%**
Appropriated Expenditures (by category)						
Personnel (salaries & benefits)	$0	$0	$0	$0	$0	n/a
Operating (other than debt service)	$2,780,248	$1,001,192	$1,760,692	$709,337	($291,855)	-29.2%
Debt Service	$61,748	$61,748	$61,748	$61,748	$0	0.0%
Capital	$0	$0	$0	$0	$0	n/a
TOTAL APPROPRIATED EXPENDITURES - EDO Fund	**$2,841,996**	**$1,062,940**	**$1,822,440**	**$771,085**	**($291,855)**	**-27.5%**

Fund Balance - EDO Fund						
Beginning Fund Balance	$640,295	$522,829	$636,264	$319,328	($203,501)	-38.9%
Net gain (use) from operations	($4,031)	($316,936)	($316,936)	($54,081)	$262,855	-82.9%
Ending Fund Balance	**$636,264**	**$205,893**	**$319,328**	**$265,247**	**$59,354**	**28.8%**

FY 2018 Recommended Budget - Fire-EMS Fee Fund						
	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2018 Recommended	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	$2,338,006	$2,750,000	$2,750,000	$2,600,000	($150,000)	-5.5%
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	$2,338,006	$2,750,000	$2,750,000	$2,600,000	($150,000)	-5.5%
Transfers In	$0	$0	$0	$0	$0	n/a
Use of (Addition to) Fund Balance	($6,222)	$153,846	$153,846	$170,705	$16,859	11.0%
TOTAL REVENUE - Fire/EMS Fee Fund	**$2,331,784**	**$2,903,846**	**$2,903,846**	**$2,770,705**	**($133,141)**	**-4.6%**
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	$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	$2,331,784	$2,903,846	$2,903,846	$2,770,705	($133,141)	-4.6%
TOTAL EXPENDITURES - Fire/EMS Fund	**$2,331,784**	**$2,903,846**	**$2,903,846**	**$2,770,705**	**($133,141)**	**-4.6%**
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	$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	$351,520	$248,011	$357,742	$203,896	($44,115)	-17.8%
Net gain (use) from operations	$6,222	($153,846)	($153,846)	($170,705)	($16,859)	11.0%
Ending Fund Balance	**$357,742**	**$94,165**	**$203,896**	**$33,191**	**($60,974)**	**-64.8%**

FY 2018 Recommended Budget - Code Compliance Fund

	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2018 Recommended	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	$4,137,051	$3,368,111	$3,368,111	$3,151,028	($217,083)	-6.4%
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	$4,137,051	$3,368,111	$3,368,111	$3,151,028	($217,083)	-6.4%
Transfers In	$874,506	$1,067,633	$1,067,633	$868,396	($199,237)	-18.7%
Use of (Addition to) Fund Balance	($797,179)	$404,517	$404,517	$651,945	$247,428	61.2%
TOTAL REVENUE - Code Comp. Fund	**$4,214,378**	**$4,840,261**	**$4,840,261**	**$4,671,369**	**($168,892)**	**-3.5%**
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	$1,862,965	$2,226,742	$2,206,742	$2,281,195	$54,453	2.4%
Public Works	$0	$0	$0	$0	$0	n/a
Health & Welfare	$0	$0	$0	$0	$0	n/a
Parks, Recreation & Cultural	$0	$0	$0	$0	$0	n/a
Community Development	$1,303,058	$1,778,737	$1,758,737	$1,766,371	($12,366)	-0.7%
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	$3,166,023	$4,005,479	$3,965,479	$4,047,566	$42,087	1.1%
Transfers Out	$1,048,355	$834,782	$874,782	$623,803	($210,979)	-25.3%
TOTAL EXPENDITURES - Code Comp.	**$4,214,378**	**$4,840,261**	**$4,840,261**	**$4,671,369**	**($168,892)**	**-3.5%**
Appropriated Expenditures (by category)						
Personnel (salaries & benefits)	$2,843,600	$3,304,580	$3,304,580	$3,452,856	$148,276	4.5%
Operating (other than debt service)	$294,629	$637,899	$597,899	$524,228	($113,671)	-17.8%
Debt Service	$0	$0	$0	$0	$0	n/a
Capital	$27,794	$63,000	$63,000	$70,482	$7,482	11.9%
TOTAL APPROPRIATED EXPENDITURES - Code Comp. Fund	**$3,166,023**	**$4,005,479**	**$3,965,479**	**$4,047,566**	**$42,087**	**1.1%**

Fund Balance - Code Compliance Fund						
Beginning Fund Balance	$867,271	$679,191	$1,664,450	$1,259,933	$580,742	85.5%
Net gain (use) from operations	$797,179	($404,517)	($404,517)	($651,945)	($247,428)	61.2%
Ending Fund Balance	**$1,664,450**	**$274,674**	**$1,259,933**	**$607,988**	**$333,314**	**121.3%**

FY 2018 Recommended Budget - Transportation Fund

	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2018 Recommended	Variance (rec. to adopt) Amount	Percent
Revenues (by type)						
Property Taxes	$861,927	$975,335	$975,335	$1,019,436	$44,101	4.5%
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	$3,923,296	$3,702,347	$3,702,347	$3,687,002	($15,345)	-0.4%
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	$4,785,223	$4,677,682	$4,677,682	$4,706,438	$28,756	0.6%
Transfers In	$177,112	$876,134	$876,134	$876,134	$0	0.0%
Use of Fund Balance	$1,932,285	$3,046,503	$3,021,723	$2,984,129	($62,374)	-2.0%
TOTAL REVENUE - Trans. Fund	**$6,894,620**	**$8,600,319**	**$8,575,539**	**$8,566,701**	**($33,618)**	**-0.4%**
Expenditures (by function)						
Executive Services	$0	$0	$0	$0	$0	n/a
Administrative Services	$0	$0	$0	$0	$0	n/a
Voter Services	$0	$0	$0	$0	$0	n/a
Judicial Administration	$0	$0	$0	$0	$0	n/a
Public Safety	$0	$0	$0	$0	$0	n/a
Public Works	$0	$0	$0	$0	$0	n/a
Health & Welfare	$0	$0	$0	$0	$0	n/a
Parks, Recreation & Cultural	$0	$0	$0	$0	$0	n/a
Community Development	$0	$0	$0	$0	$0	n/a
Debt Service	$4,538,266	$4,751,152	$4,726,372	$4,685,307	($65,845)	-1.4%
Capital Projects	$0	$0	$0	$0	$0	n/a
Transportation	$2,080,309	$3,595,427	$3,595,427	$3,686,613	$91,186	2.5%
Education	$0	$0	$0	$0	$0	n/a
School Food Service	$0	$0	$0	$0	$0	n/a
Subtotal - Appropriated Expenditures	$6,618,575	$8,346,579	$8,321,799	$8,371,920	$25,341	0.3%
Transfers Out	$276,045	$253,740	$253,740	$194,781	($58,959)	-23.2%
TOTAL EXPENDITURES - Trans. Fund	**$6,894,620**	**$8,600,319**	**$8,575,539**	**$8,566,701**	**($33,618)**	**-0.4%**
Appropriated Expenditures (by category)						
Personnel (salaries & benefits)	$314,102	$339,306	$339,306	$346,661	$7,355	2.2%
Operating (other than debt service)	$1,766,207	$3,256,121	$3,256,121	$3,339,952	$83,831	2.6%
Debt Service	$4,538,266	$4,751,152	$4,726,372	$4,685,307	($65,845)	-1.4%
Capital	$0	$0	$0		$0	n/a
TOTAL APPROPRIATED EXPENDITURES - Trans. Fund	**$6,618,575**	**$8,346,579**	**$8,321,799**	**$8,371,920**	**$25,341**	**0.3%**

Fund Balance - Transportation Fund						
Beginning Fund Balance	$11,933,519	$11,209,463	$10,001,234	$8,499,569	($2,709,894)	-24.2%
Net gain (use) from operations	($1,932,285)	($3,046,503)	($3,021,723)	($2,984,129)	$62,374	-2.0%
Ending Fund Balance	**$10,001,234**	**$8,162,960**	**$6,979,511**	**$5,515,440**	**($2,647,520)**	**-32.4%**

FY 2018 Recommended Budget - Joint Fleet Fund

	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2018 Recommended	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	$2,456,320	$2,618,067	$2,648,798	$2,733,110	$115,043	4.4%
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	$2,456,320	$2,618,067	$2,648,798	$2,733,110	$115,043	4.4%
Transfers In	$0	$0	$0	$0	$0	n/a
Use of Fund Balance	($118,882)	$0	$0	$27,000	$27,000	n/a
TOTAL REVENUE - Joint Fleet Fund	**$2,337,438**	**$2,618,067**	**$2,648,798**	**$2,760,110**	**$142,043**	**5.4%**
Expenditures (by function)						
Executive Services	$0	$0	$0	$0	$0	n/a
Administrative Services	$0	$0	$0	$0	$0	n/a
Voter Services	$0	$0	$0	$0	$0	n/a
Judicial Administration	$0	$0	$0	$0	$0	n/a
Public Safety	$0	$0	$0	$0	$0	n/a
Public Works	$0	$0	$0	$0	$0	n/a
Health & Welfare	$0	$0	$0	$0	$0	n/a
Parks, Recreation & Cultural	$0	$0	$0	$0	$0	n/a
Community Development	$0	$0	$0	$0	$0	n/a
Debt Service	$0	$0	$0	$0	$0	n/a
Capital Projects	$0	$0	$0	$0	$0	n/a
Transportation	$2,337,438	$2,618,067	$2,648,798	$2,760,110	$142,043	5.4%
Education	$0	$0	$0	$0	$0	n/a
School Food Service	$0	$0	$0	$0	$0	n/a
Subtotal - Appropriated Expenditures	$2,337,438	$2,618,067	$2,648,798	$2,760,110	$142,043	5.4%
Transfers Out	$0	$0	$0	$0	$0	n/a
TOTAL EXPENDITURES - Joint Fleet Fund	**$2,337,438**	**$2,618,067**	**$2,648,798**	**$2,760,110**	**$142,043**	**5.4%**
Appropriated Expenditures (by category)						
Personnel (salaries & benefits)	$1,261,728	$1,377,883	$1,368,120	$1,367,273	($10,610)	-0.8%
Operating (other than debt service)	$1,075,710	$1,189,315	$1,263,034	$1,361,193	$171,878	14.5%
Debt Service	$0	$0			$0	n/a
Capital	$0	$50,869	$17,644	$31,644	($19,225)	-37.8%
TOTAL APPROPRIATED EXPENDITURES - Joint Fleet Fund	**$2,337,438**	**$2,618,067**	**$2,648,798**	**$2,760,110**	**$142,043**	**5.4%**

Fund Balance - Joint Fleet Fund						
Beginning Fund Balance	$419,046	$357,769	$537,928	$537,928	$180,159	50.4%
Net gain (use) from operations	$118,882	$0	$0	($27,000)	($27,000)	n/a
Ending Fund Balance	**$537,928**	**$357,769**	**$537,928**	**$510,928**	**$153,159**	**42.8%**

FY 2018 Recommended Budget - School Operating Fund

	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2018 Recommended	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	$3,971,205	$4,768,704	$5,205,812	$5,300,355	$531,651	11.1%
Debt Proceeds	$16,510,139	$0	$0	$0	$0	n/a
State Revenue	$126,910,610	$132,087,058	$132,227,802	$134,225,921	$2,138,863	1.6%
Federal Revenue	$9,377,195	$10,165,800	$10,166,933	$10,799,911	$634,111	6.2%
Subtotal - Revenue	$156,769,149	$147,021,562	$147,600,547	$150,326,187	$3,304,625	2.2%
Transfers In	$118,615,383	$121,375,315	$124,053,078	$121,661,635	$286,320	0.2%
Use of Fund Balance	$0	$0	$0	$0	$0	n/a
TOTAL REVENUE - School Op. Fund	**$275,384,532**	**$268,396,877**	**$271,653,625**	**$271,987,822**	**$3,590,945**	**1.3%**
Expenditures (by function)						
Executive Services	$0	$0	$0	$0	$0	n/a
Administrative Services	$0	$0	$0	$0	$0	n/a
Voter Services	$0	$0	$0	$0	$0	n/a
Judicial Administration	$0	$0	$0	$0	$0	n/a
Public Safety	$0	$0	$0	$0	$0	n/a
Public Works	$0	$0	$0	$0	$0	n/a
Health & Welfare	$0	$0	$0	$0	$0	n/a
Parks, Recreation & Cultural	$0	$0	$0	$0	$0	n/a
Community Development	$0	$0	$0	$0	$0	n/a
Debt Service	$39,222,690	$25,922,930	$24,830,372	$25,581,896	($341,034)	-1.3%
Capital Projects	$0	$0	$0	$0	$0	n/a
Transportation	$0	$0	$0	$0	$0	n/a
Education	$236,097,972	$242,410,077	$246,759,383	$246,342,056	$3,931,979	1.6%
School Food Service	$0	$0	$0	$0	$0	n/a
Subtotal - Appropriated Expenditures	$275,320,662	$268,333,007	$271,589,755	$271,923,952	$3,590,945	1.3%
Transfers Out	$63,870	$63,870	$63,870	$63,870	$0	0.0%
TOTAL EXPENDITURES - School Op. Func	**$275,384,532**	**$268,396,877**	**$271,653,625**	**$271,987,822**	**$3,590,945**	**1.3%**
Appropriated Expenditures (by category)						
Personnel (salaries & benefits)	$202,800,620	$210,524,675	$213,898,978	$215,344,667	$4,819,992	2.3%
Operating (other than debt service)	$32,783,285	$31,755,703	$32,749,706	$30,961,583	($794,120)	-2.5%
Debt Service	$39,222,690	$25,922,930	$24,798,372	$25,581,896	($341,034)	-1.3%
Capital	$514,067	$129,699	$142,699	$35,806	($93,893)	-72.4%
TOTAL APPROPRIATED EXPENDITURES - School Op. Fund	**$275,320,662**	**$268,333,007**	**$271,589,755**	**$271,923,952**	**$3,590,945**	**1.3%**
Fund Balance - School Operating Fund						
Beginning Fund Balance	$0	$14,167,539	$0	$0	($14,167,539)	-100.0%
Net gain (use) from operations	$0	$0	$0	$0	$0	n/a
Ending Fund Balance	$0	$14,167,539	$0	$0	($14,167,539)	-100.0%
Restricted, Committed, Assigned	$0	$14,167,539	$0	$0	($14,167,539)	-100.0%
Fund Balance Net of Obligations & Res	$0	$0	$0	$0	$0	n/a
Ending Fund Balance	**$0**	**$14,167,539**	**$0**	**$0**	**$0**	**0.0%**
Local Transfer Breakdown						
State Required Local Effort		$53,898,329	$53,963,191	$54,026,264	$127,935	0.2%
State Required Local Match for Optional Programs		$2,250,402	$2,022,974	$2,027,314	($223,088)	-9.9%
Debt Service		$25,922,930	$24,830,372	$26,209,250	$286,320	1.1%
Additional local Transfer		$39,303,654	$43,236,541	$39,398,807	$95,153	0.2%
Total Local Transfer	**$118,615,383**	**$121,375,315**	**$124,053,078**	**$121,661,635**	**$286,320**	**0.2%**

FY 2018 Recommended Budget - School Food Service Fund						
	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2018 Recommended	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	$4,618,998	$4,799,336	$4,799,336	$4,771,075	($28,261)	-0.6%
Debt Proceeds	$0	$0	$0	$0	$0	n/a
State Revenue	$217,725	$216,620	$216,620	$235,749	$19,129	8.8%
Federal Revenue	$4,873,904	$4,435,700	$4,696,700	$4,790,800	$355,100	8.0%
Subtotal - Revenue	$9,710,627	$9,451,656	$9,712,656	$9,797,624	$345,968	3.7%
Transfers In	$63,870	$63,870	$63,870	$63,870	$0	0.0%
Use of Fund Balance	($667,410)	$0	$0	$337,638	$337,638	n/a
TOTAL REVENUE - School Food Srvc. Fur	**$9,107,087**	**$9,515,526**	**$9,776,526**	**$10,199,132**	**$683,606**	**7.2%**
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	$9,107,087	$9,515,526	$9,776,526	$10,199,132	$683,606	7.2%
Subtotal - Appropriated Expenditures	$9,107,087	$9,515,526	$9,776,526	$10,199,132	$683,606	7.2%
Transfers Out	$0	$0	$0	$0	$0	n/a
TOTAL EXPENDITURES - School Food Srv	**$9,107,087**	**$9,515,526**	**$9,776,526**	**$10,199,132**	**$683,606**	**7.2%**
Appropriated Expenditures (by category)						
Personnel (salaries & benefits)	$2,271,462	$2,449,677	$2,366,174	$2,643,648	$193,971	7.9%
Operating (other than debt service)	$6,755,421	$7,065,849	$7,154,406	$7,176,484	$110,635	1.6%
Debt Service	$0	$0	$0	$0	$0	n/a
Capital	$80,204	$0	$255,946	$379,000	$379,000	n/a
TOTAL APPROPRIATED EXPENDITURES - School Food Srvc.	**$9,107,087**	**$9,515,526**	**$9,776,526**	**$10,199,132**	**$683,606**	**7.2%**

Fund Balance - School Food Service Fund						
Beginning Fund Balance	$2,553,484	$2,553,484	$3,220,894	$3,220,894	$667,410	26.1%
Net gain (use) from operations	$667,410	$0	$0	($337,638)	($337,638)	n/a
Ending Fund Balance	**$3,220,894**	**$2,553,484**	**$3,220,894**	**$2,883,256**	**$329,772**	**12.9%**

FY 2018 Recommended Budget - School Capital Projects Fund

	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2018 Recommended	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	$50,760	$0	$0	$0	$0	n/a
Debt Proceeds	$14,967,444	$27,611,024	$22,513,821	$27,361,447	($249,577)	-0.9%
State Revenue	$0	$0	$0	$0	$0	n/a
Federal Revenue	$0	$0	$0	$0	$0	n/a
Subtotal - Revenue	$15,018,204	$27,611,024	$22,513,821	$27,361,447	($249,577)	-0.9%
Transfers In	$3,749,749	$0	$0	$0	$0	n/a
Use of Fund Balance	$730,803	$0	$4,833,229	$0	$0	n/a
TOTAL REVENUE - School Cap. Proj. Fun	**$19,498,756**	**$27,611,024**	**$27,347,050**	**$27,361,447**	**($249,577)**	**-0.9%**
Expenditures (by function)						
Executive Services	$0	$0	$0	$0	$0	n/a
Administrative Services	$0	$0	$0	$0	$0	n/a
Voter Services	$0	$0	$0	$0	$0	n/a
Judicial Administration	$0	$0	$0	$0	$0	n/a
Public Safety	$0	$0	$0	$0	$0	n/a
Public Works	$0	$0	$0	$0	$0	n/a
Health & Welfare	$0	$0	$0	$0	$0	n/a
Parks, Recreation & Cultural	$0	$0	$0	$0	$0	n/a
Community Development	$0	$0	$0	$0	$0	n/a
Debt Service	$87,668	$0	$216,123	$0	$0	n/a
Capital Projects	$19,411,088	$27,611,024	$27,130,927	$27,361,447	($249,577)	-0.9%
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	$19,498,756	$27,611,024	$27,347,050	$27,361,447	($249,577)	-0.9%
Transfers Out	$0	$0	$0	$0	$0	n/a
TOTAL EXPENDITURES - School Cap. Pro	**$19,498,756**	**$27,611,024**	**$27,347,050**	**$27,361,447**	**($249,577)**	**-0.9%**
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	$87,668	$0	$216,123	$0	$0	n/a
Capital	$19,411,088	$27,611,024	$27,130,927	$27,361,447	($249,577)	-0.9%
TOTAL APPROPRIATED EXPENDITURES - School Cap. Proj.	**$19,498,756**	**$27,611,024**	**$27,347,050**	**$27,361,447**	**($249,577)**	**-0.9%**

Fund Balance - School Cap. Proj. Fund						
Beginning Fund Balance	$5,583,359	$1,129,481	$4,852,556	$19,327	($1,110,154)	-98.3%
Net gain (use) from operations	($730,803)	$0	($4,833,229)	$0	$0	n/a
Ending Fund Balance	**$4,852,556**	**$1,129,481**	**$19,327**	**$19,327**	**($1,110,154)**	**-98.3%**

FY 2018 Recommended Budget - Utilities Operating Fund						
	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2018 Recommended	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	$30,151,900	$31,338,700	$31,338,700	$31,007,163	($331,537)	-1.1%
Other Local Revenue	$2,019,984	$1,803,357	$1,803,357	$1,715,914	($87,443)	-4.8%
Debt Proceeds	$0	$0	$0	$0	$0	n/a
State Revenue	$0	$0	$0	$0	$0	n/a
Federal Revenue	$502,400	$502,400	$502,400	$501,861	($539)	-0.1%
Subtotal - Revenue	$32,674,284	$33,644,457	$33,644,457	$33,224,938	($419,519)	-1.2%
Transfers In	$219,757	$254,341	$254,341	$138,493	($115,848)	-45.5%
Use of Fund Balance	($4,551,270)	$3,609,855	$4,170,831	$7,503,262	$3,893,407	107.9%
TOTAL REVENUE - Utilities Op Fund	**$28,342,771**	**$37,508,653**	**$38,069,629**	**$40,866,693**	**$3,358,040**	**9.0%**
Expenditures (by function)						
Executive Services	$0	$0	$0	$0	$0	n/a
Administrative Services	$0	$0	$0	$0	$0	n/a
Voter Services	$0	$0	$0	$0	$0	n/a
Judicial Administration	$0	$0	$0	$0	$0	n/a
Public Safety	$0	$0	$0	$0	$0	n/a
Public Works	$16,097,944	$19,661,829	$19,926,026	$20,368,628	$706,799	3.6%
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	$10,690,749	$10,592,030	$10,592,030	$10,609,624	$17,594	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	$26,788,693	$30,253,859	$30,518,056	$30,978,252	$724,393	2.4%
Transfers Out	$1,554,078	$7,254,794	$7,551,573	$9,888,441	$2,633,647	36.3%
TOTAL EXPENDITURES - Utilities Op Fun	**$28,342,771**	**$37,508,653**	**$38,069,629**	**$40,866,693**	**$3,358,040**	**9.0%**
Appropriated Expenditures (by category)						
Personnel (salaries & benefits)	$9,235,107	$10,543,790	$10,543,790	$10,615,882	$72,092	0.7%
Operating (other than debt service)	$7,389,222	$8,741,576	$8,935,660	$9,292,943	$551,367	6.3%
Debt Service	$10,690,749	$10,592,030	$10,592,030	$10,609,624	$17,594	0.2%
Capital	($526,385)	$376,463	$446,576	$459,803	$83,340	22.1%
TOTAL APPROPRIATED EXPENDITURES - Utilities Op Fund	**$26,788,693**	**$30,253,859**	**$30,518,056**	**$30,978,252**	**$724,393**	**2.4%**

Fund Balance - Utilities Operating Fund						
Beginning Fund Balance	$40,077,271	$38,430,726	44,628,541	$40,457,710	$2,026,984	5.3%
Net gain (use) from operations	$4,551,270	($3,609,855)	($4,170,831)	($7,503,262)	($3,893,407)	107.9%
Ending Fund Balance	**44,628,541**	**$34,820,871**	**$40,457,710**	**$32,954,448**	**($1,866,423)**	**-5.4%**

FY 2018 Recommended Budget - Utilities Capital Projects Fund

	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2018 Recommended	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	$6,135,752	$2,637,970	$2,637,970	$2,637,970	$0	0.0%
Other Local Revenue	$618,381	$1,096,039	$4,374,943	$808,716	($287,323)	-26.2%
Debt Proceeds	$0	$0	$0	$0	$0	n/a
State Revenue	$0	$0	$0	$0	$0	n/a
Federal Revenue	$0	$0	$0	$0	$0	n/a
Subtotal - Revenue	$6,754,133	$3,734,009	$7,012,913	$3,446,686	($287,323)	-7.7%
Transfers In	$1,175,892	$7,043,961	$7,043,961	$9,000,000	$1,956,039	27.8%
Use of Fund Balance	$1,546,641	$962,030	$35,493,248	($380,086)	($1,342,116)	-139.5%
TOTAL REVENUE - Utilities Cap Proj Fun	**$9,476,666**	**$11,740,000**	**$49,550,122**	**$12,066,600**	**$326,600**	**2.8%**
Expenditures (by function)						
Executive Services	$0	$0	$0	$0	$0	n/a
Administrative Services	$0	$0	$0	$0	$0	n/a
Voter Services	$0	$0	$0	$0	$0	n/a
Judicial Administration	$0	$0	$0	$0	$0	n/a
Public Safety	$0	$0	$0	$0	$0	n/a
Public Works	$0	$0	$0	$0	$0	n/a
Health & Welfare	$0	$0	$0	$0	$0	n/a
Parks, Recreation & Cultural	$0	$0	$0	$0	$0	n/a
Community Development	$0	$0	$0	$0	$0	n/a
Debt Service	$0	$0	$0	$0	$0	n/a
Capital Projects	$9,476,666	$11,740,000	$49,550,122	$12,066,600	$326,600	2.8%
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	$9,476,666	$11,740,000	$49,550,122	$12,066,600	$326,600	2.8%
Transfers Out	$0	$0	$0	$0	$0	n/a
TOTAL EXPENDITURES - Utilities Cap Prc	**$9,476,666**	**$11,740,000**	**$49,550,122**	**$12,066,600**	**$326,600**	**2.8%**
Appropriated Expenditures (by category)						
Personnel (salaries & benefits)	$0	$0	$0	$0	$0	n/a
Operating (other than debt service)	$0	$0	$0	$0	$0	n/a
Debt Service	$0	$0	$0	$0	$0	n/a
Capital	$9,476,666	$11,740,000	$49,550,122	$12,066,600	$326,600	2.8%
TOTAL APPROPRIATED EXPENDITURES - Utilities Cap Proj	**$9,476,666**	**$11,740,000**	**$49,550,122**	**$12,066,600**	**$326,600**	**2.8%**

Fund Balance - Utilities Cap. Proj. Fund						
Beginning Fund Balance	$40,325,770	$1,277,332	$38,779,129	$3,285,881	$2,008,549	157.2%
Net gain (use) from operations	($1,546,641)	($962,030)	($35,493,248)	$380,086	$1,342,116	-139.5%
Ending Fund Balance	**$38,779,129**	**$315,302**	**$3,285,881**	**$3,665,967**	**$3,350,665**	**1062.7%**

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 2018 balances for each fund. Changes in fund balance of at least 10% are discussed below the table.

Changes in Fund Balance - All Funds				
	FY 2018		Variance	
Funds	Beginning	Ending	Amount	Percent
General Fund	$59,961,937	$60,042,937	$81,000	0.1%
Capital Projects Fund	1,304,041	1,712,853	408,812	31.3%
Economic Development Opportunities Fund	319,328	265,247	(54,081)	(16.9%)
Fire/EMS Service Fee Fund	203,896	33,191	(170,705)	(83.7%)
Code Compliance Fund	1,259,933	607,988	(651,945)	(51.7%)
Transportation Fund	8,499,569	5,515,440	(2,984,129)	(35.1%)
School Operating Fund	0	0	0	n/a
School Food Service Fund	3,220,894	2,883,256	(337,638)	(10.5%)
School Capital Projects Fund	19,327	19,237	0	0%
Joint Fleet Maintenance Fund	656,810	629,810	(27,000)	(4.1%)
Utilities Operating Fund	40,457,710	32,954,448	(7,503,262)	(18.5%)
Utilities Capital Projects Fund	3,285,881	3,665,967	380,086	11.6%

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

General Fund: $11,961 of prior years' accumulated reserve of the 60% of Transient Occupancy tax that must, by law, be used for tourism functions is used to match to various tourism expenditures. Additionally, $92,961 is added to the fund balance because FY 2018 General Fund revenues exceed projected expenditures.

Capital Projects Fund: The $8.9 million fiscal policy transfer from the General Fund to the Capital Projects Fund exceeds cash-funded FY 2018 projects by $504,472. Also, the use of $95,660 in accumulated concession receipts is planned for use on the Marshall Park replacement baseball field lighting project.

Economic Development Opportunities Fund: $54,081 is used because FY 2018 costs exceed projected revenues.

Fire/EMS Service Fee Fund: $170,705 of the fund balance is planned for use because FY 2018 costs of previously approved Fire/EMS Revenue Recovery positions and operating costs exceed the FY 2018 projected fee revenue to be transferred to the General Fund.

Code Compliance Fund:	$150,000 of previously accumulated stormwater management fees are budgeted for a stormwater management plan through which the County will establish a mussel farming operation. Additionally, $501,945 of the fund balance is used because FY 2018 costs exceed projected revenues.
Transportation Fund:	$1,278,257 of the $3.0 million use of fund balance in FY 2018 is to reserve the budgeted special taxes for four special service districts, and the reserves associated with previous years' 10% set asides from the Cosner's Corner, Harrison Crossing, Lee Hill East, and Lee Hill West commercial developments. Additionally, $1,705,872 is used to fund Transportation Fund expenses not supported by available annual Transportation revenues.
School Food Service Fund:	$337,638 of the fund balance is planned for use for replacement equipment and renovation of the Battlefield Middle School kitchen.
Joint Fleet Maintenance Fund:	$27,000 of the fund balance is planned for use for one-time equipment purchases in FY 2018.
Utilities Operating Fund:	$7,503,262 of the fund balance is used to transfer to the Utilities Capital Projects Fund to cash-fund 100% of Utilities capital projects planned for FY 2018.
Utilities Capital Projects Fund:	$380,086 is added to the fund balance because FY 2018 Utilities Capital Projects revenues exceed projected costs.

COUNTY OF SPOTSYLVANIA · VIRGINIA
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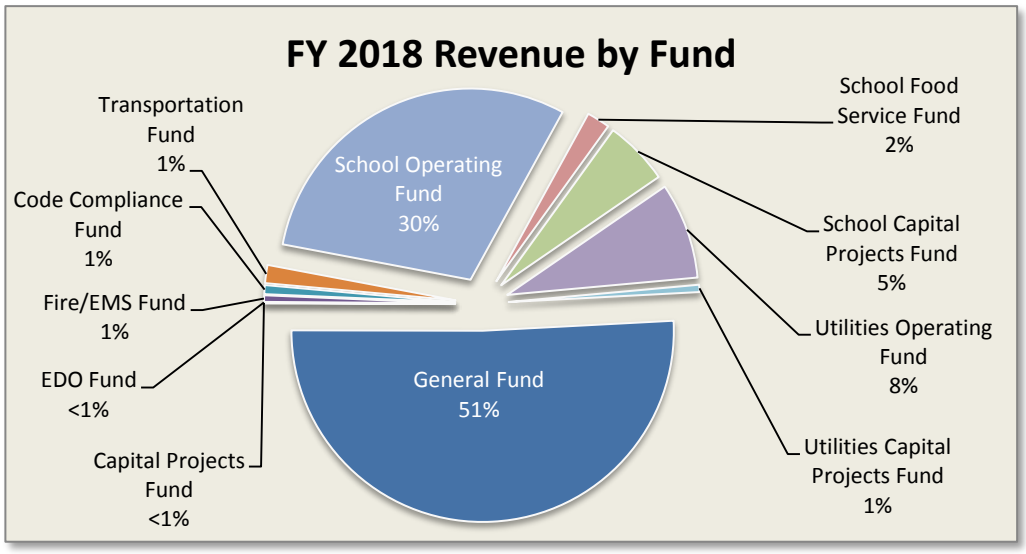
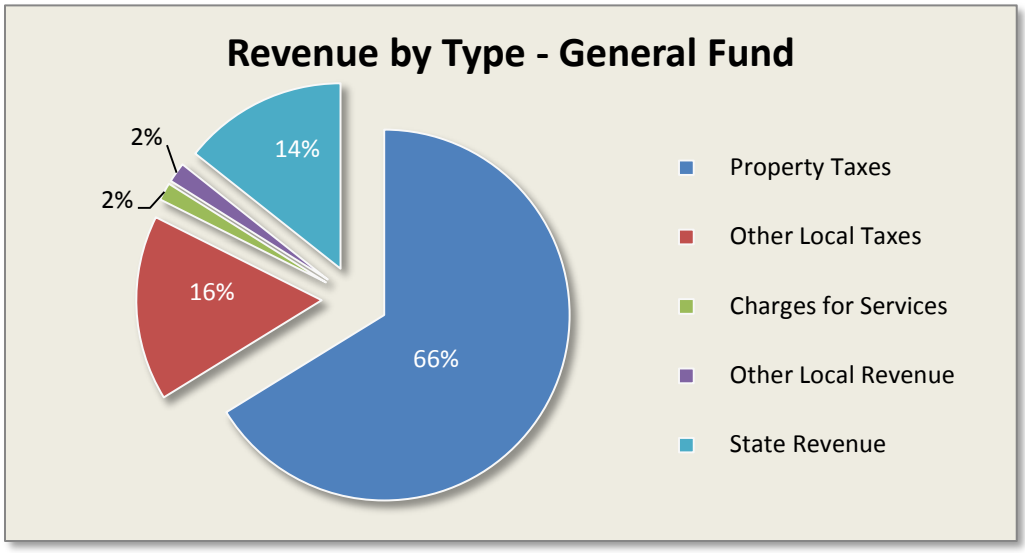
Revenues

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.

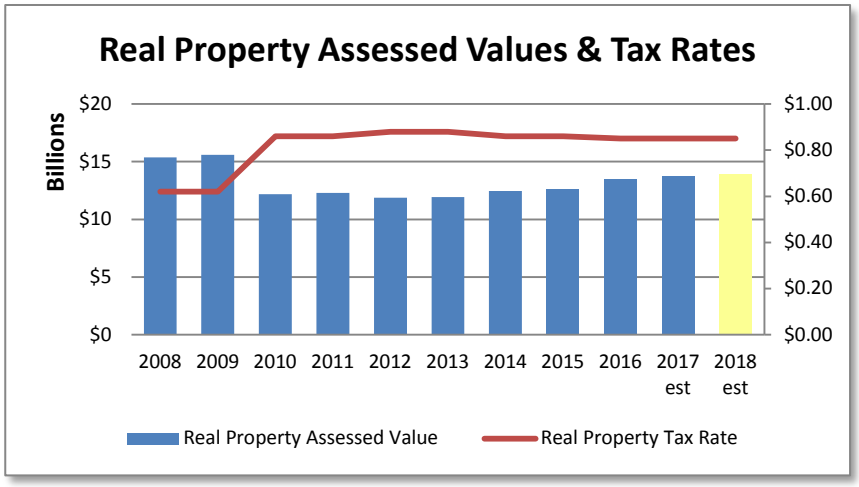


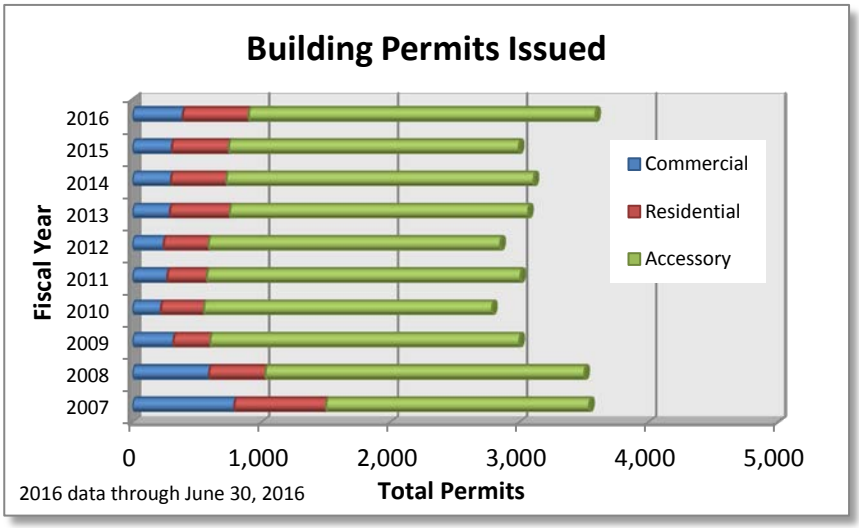
Revenue Category: Property Taxes

Real Property Taxes ($115.7M) State Code §58.1 – 3200, County Code Ch. 21, Article III

Revenue Description: Every two years, the Office of Real Estate Assessments conducts a general reassessment of all real property to include agricultural, residential, and commercial land and improvements. The purpose of the reassessment is to bring the value of all real property within the County in line with market values at the time of the reassessment. This is necessary to ensure that taxes used to pay for local governmental services and programs are distributed equitably among all real property owners. Updated assessments take effect in January of every even numbered year. Calendar year 2017 is not a reassessment year. As such, there are no assessment revisions other than taking into account new construction. The Fy 2018 Recommended Budget includes no change in the current real estate tax rate of $0.85 per $100 of assessed value and assumes the current $0.85 rate will be equalized in Spring 2018 based on the January 2018 reassessments. Real Property Tax revenue supports General Fund expenditures and transfers.

Trend Analysis/Basis for FY 2018 Projection: For the five years preceding 2010, real property assessed values in Spotsylvania County grew by an average of 16% per year. However, in response to a struggling housing market in which nationwide delinquencies on mortgages nearly doubled and Spotsylvania ranked among those localities with the highest rates of foreclosure in Virginia, that trend drastically changed with the 2010 reassessment. With the inventory of homes for sale greater than the four to six months' worth considered normal, the limited availability of bank financing, and short and foreclosure sales often closing at prices below those of other comparable homes, it was inevitable that the assessed values of residential properties would decrease in the January 2010 reassessment.



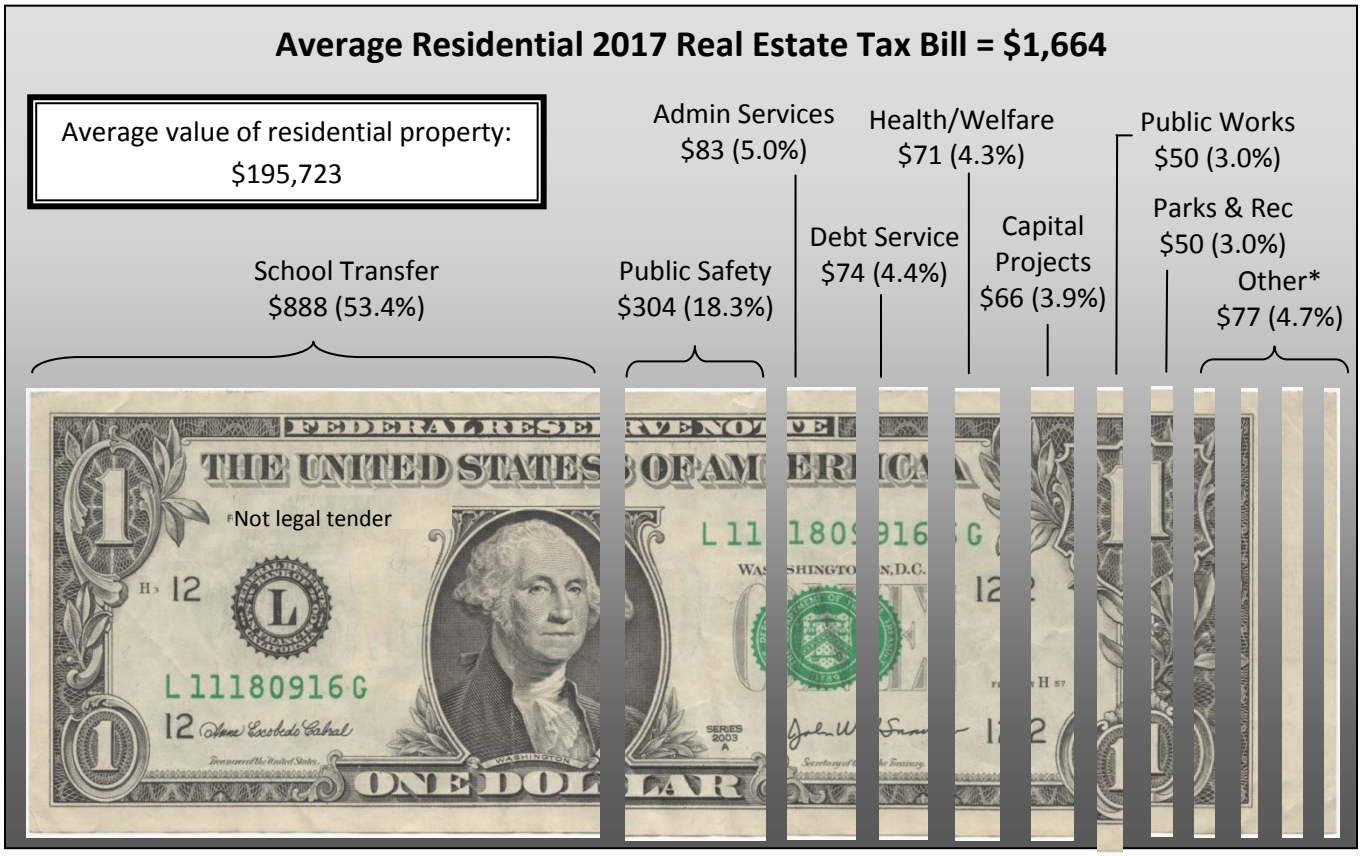


The FY 2018 real property tax revenue projection of **$115.7 million**, which includes one billing in tax year 2017 and one billing in tax year 2018, is based on a 2017 estimated taxable assessed value of $13.7 billion, and a 2018 estimated taxable assessed value of $13.9 billion, each net of tax relief and deferred taxes. This $115.7 million represents 45.4% of all General Fund revenues, excluding transfers from other funds. The 2017 estimated land book value (before tax relief and deferred properties are removed) reflects an increase in commercial values of 3.7% while residential values are increasing by 2.2%. The assessed value growth for calendar year 2018 is estimated at 1.5% for budget purposes.

Tax relief and deferral programs reduce the amount of real estate tax revenue that comes to the County. Following is a table showing the estimated revenue associated with each program:

Program	Net Revenue Not Received	Notes
Tax Relief for the Elderly and Disabled	$1,090,709	This revenue is included in the $115.7 million Real Estate revenue line item and a corresponding expenditure is included in the Health/Welfare function to match the way tax relief is treated in the CAFR. In reality, this revenue is never received.
Tax Deferrals (Land Use)	$3,307,815	A reduced tax is paid on properties in the land use program. This program has a five year "look back" period through which five years of back taxes are due when the use of the land changes and no longer qualifies as land use.
Veterans Exemptions	$761,016	
Total Cost of Programs	**$5,159,540**	

Based on the 2017 estimated land book, the average residential real property tax bill in 2017 at the current real property rate of $0.85 per $100 of assessed value is $1,664 for the full year. The following display is an approximation of the breakdown of the average residential real property tax bill.



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

Personal Property Taxes ($38.9M)

State Code §58.1 – 3500, §58.1 – 3523 et seq., County Code Ch. 21, Article II

Revenue Description: Personal property tax is charged on all tangible property owned in the county, including automobiles, trucks, recreational vehicles and boats, business office furniture and equipment, and mobile homes. (While mobile homes are valued as personal property, State law requires that the rate for taxation not exceed that for real property, which is assumed at the current $0.85 per $100 of assessed value for 2017). Each year, County vehicle values are assessed based on 50% of the clean retail value from National Automobile Dealers Association (NADA) guide. Business furniture and equipment is valued with a depreciation schedule applied to the original cost of the item. The Personal Property Tax revenue supports General Fund expenditures and transfers.

Trend Analysis/Basis for FY 2018 Projection: Personal property tax revenue is not easily estimated due to the ever-changing values of new and used cars, the constant turnover of the inventory of vehicles in the County, and the annual depreciation of various types of business furniture and fixtures. Finance staff relies on personal property book values obtained from the Commissioner of Revenue's office, and makes reasoned estimates as to the potential growth in overall assessed values.

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 vehicles being 21% less than the 2008 assessed value of all vehicles in the county. Then, when the updated NADA values were applied in 2010, the change in value was less than 1%. For purposes of the estimates in this budget, NADA values are not yet available.

For the past four years, actual revenue has exceeded projections. In an attempt to tighten projections, Finance staff worked with the Treasurer's Office staff to obtain additional data to understand changes in values occurring through the various stages of property book issuances. While there is no clear trend in book values, Personal Property revenue consistently increases by approximately $1.1 million per year. As such, the projection of FY 2018 receipts is made assuming a $1.1 million increase over current FY 2017 estimates.

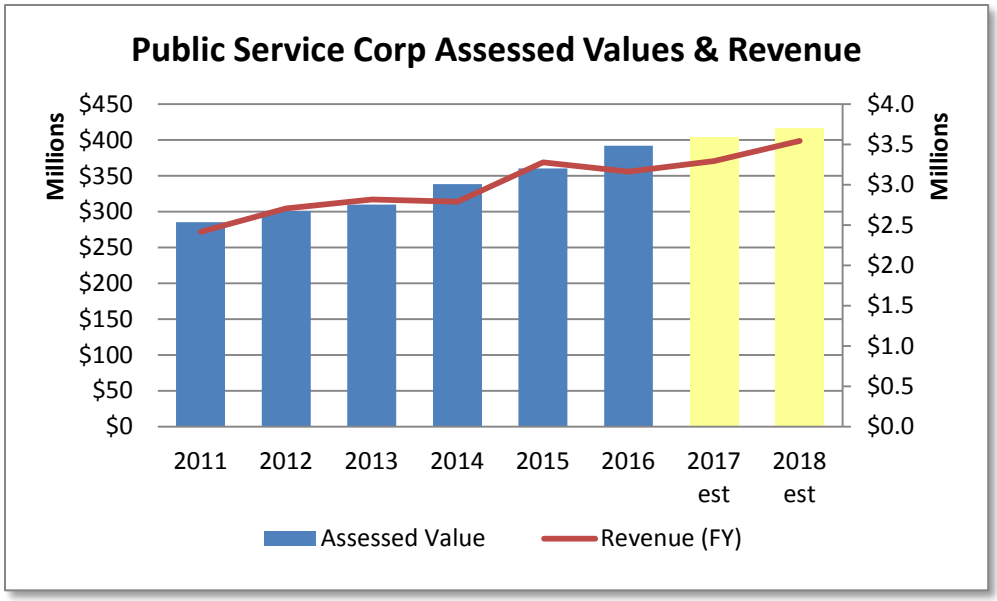
In FY 2018, personal property tax revenue (excluding the Personal Property Tax Relief Act (PPTRA) revenue received from the state and included in the non-categorical state revenue section) is budgeted at **$38.9 million**, including mobile home taxes. This represents 15.3% of all General Fund revenues, excluding transfers from other funds.

Public Service Corporation Tax ($3.5M)

State Code §58.1 – 2600 et seq.

Revenue Description: Public service corporations include gas, pipeline, electric light, heat, power and water supply companies, sewer companies, telephone and telegraph companies, and common passenger carriers. Public service corporations pay real and personal property taxes in Virginia's localities just as individual property owners do, but the property owned by the public service corporations are assessed by the state, as opposed to being assessed by the locality. Taxes on the real property of public service corporations must be levied at the same rate as levied against all other real property in the locality. Taxes on all aircraft, automobiles and trucks of such corporations are to be taxed at the same personal property rate which applies to other aircraft, automobiles and trucks in the locality. Any generating equipment owned by electric suppliers is to be taxed at a rate determined by the locality, but not to exceed the locality's real property rate. The Public Service Corporation Tax revenue supports General Fund expenditures and transfers.

Trend Analysis/Basis for FY 2018 Projection: Public service corporation values are assessed by the State. Tax bill payments for public service corporations are due in June for the full tax year based upon the prior year's assessed values. In the Fall of each year, the State sends updated assessed values to localities, which are then used to "true up" tax payments in December. The FY 2018 revenue projections for public service corporation real and personal property tax revenues total **$3.5 million**, are based upon the September 2016 assessed valuation report from the State, and assume 3.0% increases in assessed value for 2017 and 2018.



Public Service Corporation taxes represent 1.4% of all General Fund revenues, excluding transfers from other funds.

Revenue Category: Other Local Taxes

Sales Tax ($17.5M) — State Code §58.1 – 605, §58.1 – 606, County Code Ch. 21, Article IV

Revenue Description: The State retail sales and use tax is 4.3% on the gross sales price of tangible goods other than food purchased for human consumption, and certain services. Food for home consumption by humans, including most grocery food items and cold prepared foods, are taxed at 1.5%. A portion of the State sales taxes are distributed to schools throughout Virginia based on school age population and Standards of Quality (SOQ) funding formulas determined by the State.

In addition to the 4.3% State sales tax, and the 1.5% food sales tax, a 1.0% local option sales tax is charged in Spotsylvania. Revenues associated with this 1.0% local option are sent to the State by retailers, and the State then returns the revenue on a monthly basis to the County. Returns to the locality are two months behind the actual sales. For example, the local option tax revenue associated with December sales is received by Spotsylvania in February. The local option Sales Tax revenue supports General Fund expenditures and transfers.

Trend Analysis/Basis for FY 2018 Projection: Sales tax revenue is projected at **$17.5 million** in FY 2018 - $211,575 or 1.2% less than the local option sales tax receipts budgeted for FY 2017. This is due to FY 2017 actual receipts now being estimated at about $500,000 less than originally budgeted. Revenues tend to be consistent from month to month in any given year, with an increase in February associated with holiday shopping in December. However, year to

year receipts can vary, depending upon the economic climate, prices, and consumer confidence. Sales tax receipts represent 6.9% of all General Fund revenues, excluding transfers from other funds.

Consumer Utility Tax ($2.5M)

State Code §58.1 – 3814, County Code Ch. 21, Article VII

Revenue Description: Spotsylvania charges a utility tax on every residential and commercial purchaser of electric and natural gas services within the County. This tax is based on kilowatt hours for electricity and hundred cubic feet for natural gas delivered monthly to customers. Rates vary depending upon the service and on the user type (i.e. residential or commercial). The maximum charged a residential customer is $2 per month, while the maximum monthly non-residential charge is 20% of the monthly utility bill. The Consumer Utility Tax revenue supports General Fund expenditures and transfers.

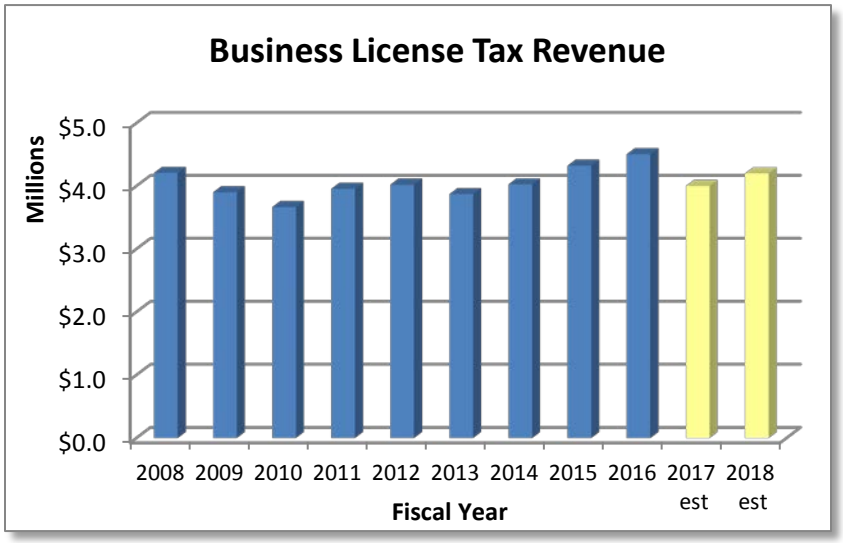
Trend Analysis/Basis for FY 2018 Projection: No change is expected in this revenue in FY 2018, with revenue again projected at **$2.5 million**; 1.0% of all General Fund revenues, excluding transfers from other funds**.**

Business License Tax ($4.2M)

State Code §58.1 – 3700 et seq., County Code Ch. 11.1

Revenue Description: Business, Professional and Occupational License (BPOL) taxes are levied on entities doing business within the County and are in the form of fixed fees or a percentage of gross receipts. State law places a variety of caps on rates that can be levied against particular types of businesses. Localities with populations over 50,000 may not levy BPOL taxes against a business with gross receipts of less than $100,000. Prior to January 1, 2013, Spotsylvania's threshold for taxation was $200,000, with the tax applying to gross receipts greater than $50,000. However, those businesses with gross receipts of $1.0 million or more pay the license tax on the entire amount of gross receipts. The total tax levied on any individual person or business will not exceed $150,000 per year. Effective January 1, 2013, the Board increased the threshold from $200,000 to $750,000. An additional increase in the threshold, from $750,000 to $1 million, is recommended in the FY 2018 Budget. Business License Tax revenue supports General Fund expenditures and transfers.

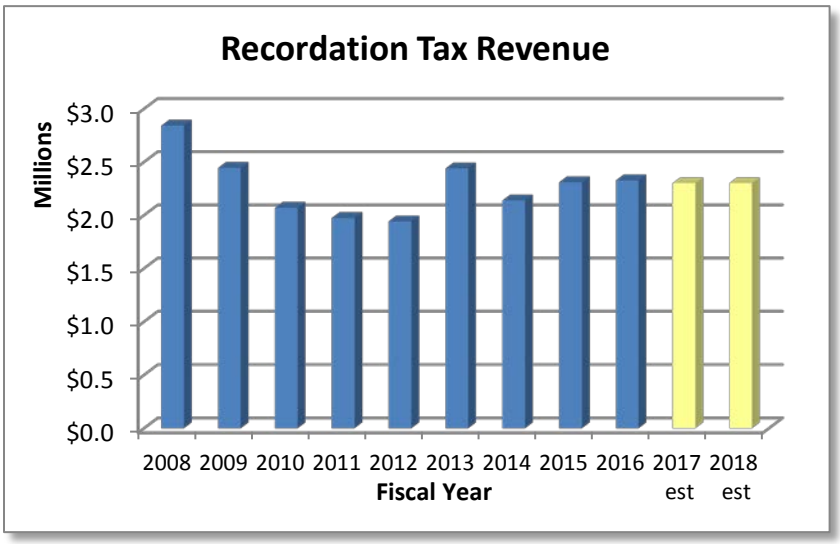
Trend Analysis/Basis for FY 2018 Projection: Business License tax revenue is projected at **$4.2 million** in FY 2018 - $0.2 million or 5.0% greater than the FY 2017 budget. Business License tax receipts represent 1.6% of all General Fund revenues, excluding transfers from other funds.



Recordation Tax ($2.3M) State Code §58.1 – 3800

Revenue Description: Virginia localities may charge up to one-third of the recordation fee charged by the State, which is $0.25 per $100 of value. Spotsylvania's local recordation tax is assessed at the rate of $0.0833 per $100 of value for all transactions including recording of deeds, deeds of trust, mortgages, leases, contracts, and agreements admitted to record by the Clerk of the Circuit Court. In addition to the amount that is collected at the local level, State Code requires the State to distribute annually a total of $40 million in State recordation fees back to the localities; $10 million per quarter. Each locality's share of the $10 million quarterly allocation is based upon the percentage that each locality's collections were of statewide collections during that quarter. The Recordation Tax revenue supports General Fund expenditures and transfers.

Trend Analysis/Basis for FY 2018 Projection: The decline in volume and value of housing transactions caused a decline in the annual Recordation Tax receipts beginning in FY 2007. Based on increases in home prices in the last few years and on FY 2016 tax receipts, the FY 2018 projection is **$2.3 million**. This reflects no change from the expected FY 2017 amount. Recordation Tax revenue represents 0.9% of all General Fund revenues, excluding transfers from other funds.



Transient Occupancy Tax ($1.3M) State Code §58.1 – 3819

Revenue Description: A 5.0% tax is levied on the amount paid for hotel and motel rooms, with 3.0% dedicated to the promotion of tourism. State law limits counties to a maximum rate of 2.0%, but gives certain localities, including Spotsylvania, the ability to levy an additional 3.0% to promote tourism. The Transient Occupancy Tax revenue supports General Fund expenditures and transfers, with 60% applied to tourism purposes.

Trend Analysis/Basis for FY 2018 Projection: Despite the recession, Transient Occupancy Tax receipts have remained constant at $1.0 - $1.2 million per year since FY 2006 with FY 2016 receipts and FY 2017 projections at nearly $1.3 million. As such, **$1.3 million** is projected in FY

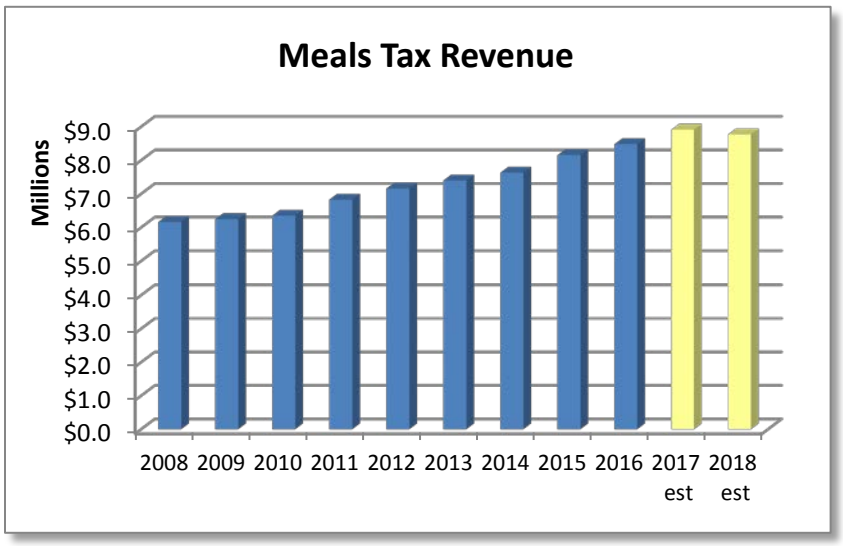
2018. Transient Occupancy tax revenue represents 0.5% of all General Fund revenues, excluding transfers from other funds.

Meals Tax ($8.8M)

State Code §58.1 – 3833, §58.1 – 3842
County Code Ch. 21, Article IX

Revenue Description: State law limits counties to charging a maximum meals tax rate of 4.0%. In addition to the 5.3% sales tax, a meals tax of 4.0% is charged on most prepared foods offered for sale in Spotsylvania. The Meals Tax revenue supports General Fund expenditures.

Trend Analysis/Basis for FY 2018 Projection: Meals Tax revenues grew rapidly at an average of just over 9% from FY 2003 through FY 2008 as many new restaurants were established in the County, particularly in new commercial developments at Cosner's Corner and Harrison Crossing. Although Meals Tax revenues have continued growing despite the recession, the rate of growth declined in FY 2009 and FY 2010 to an average of 1.5 % per year. Then, in FY 2011, the annual rate of growth began increasing again, averaging nearly 5% per year through FY 2014. FY 2018 Meals Tax revenue is projected at **$8.8 million**; 3.6% of all General Fund revenues, excluding transfers from other funds. This is a slight decrease relative to the FY 2017 Budget due to current projections for FY 2017 being less than originally budgeted.



Local Vehicle License Fee ($3.0M)

State Code §46.2-752, County Code Ch. 12, Article II

Revenue Description: Although there is no longer a requirement for purchase of an actual decal, a fee of $25 is imposed for all applicable vehicles ($15 for motorcycles) and is billed along with Personal Property Tax billings in June each year. Since FY 2006, the License Fee revenue has been transferred from the General Fund to the Transportation Fund for transportation purposes. However, in FY 2010, Spotsylvania County became a participating locality in the Virginia Railway Express (VRE) and the Potomac & Rappahannock Transportation Commission (PRTC), requiring the County to enact a Motor Vehicle Fuels Tax (accounted for within the Transportation Fund, see page 123). The Fuels Tax revenue was sufficient in FY 2011 through FY 2017, and, along with use of the Transportation Fund balance, is projected to be sufficient

again in FY 2018 to support transportation expenditures, enabling the Vehicle License Fee revenue to remain in the General Fund to balance the General Fund budget. It is anticipated that a portion of the transfer of this revenue to the Transportation Fund will be reinstated in FY 2019.

Trend Analysis/Basis for FY 2018 Projection: License Fee revenue in FY 2015 and FY 2016 was $2.9 million and $3.1 million respectively. As such, the FY 2018 projection is **$3.0 million**. License Fee revenue represents 1.2% of all General Fund revenue, excluding transfers from other funds.

Revenue Category: Other Local Revenue

Water/Sewer Admin Fee ($2.0M)

Revenue Description: As a self-supporting entity, the Utilities 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. In addition, this fee supports additional administrative support provided by the General Fund to the Utilities Fund including County Administration, County Attorney, Treasurer, Finance, and Public Works.

Trend Analysis/Basis for FY 2018 Projection: Based on the FY 2018 budgeted costs, the General Fund expenditures attributable to Utilities total **$2.0 million**, or 0.8% of all General Fund revenue, excluding transfers from other funds.

Revenue Category: State Revenue

Personal Property Tax Relief Act ($14.5M)

State Code §58.1-3523 et seq., County Code Ch. 21, Article II, Section 21-38

Revenue Description: Originally enacted in 1998, the Personal Property Tax Relief Act (PPTRA) was developed by the State in an attempt to gradually eliminate personal property tax bills for automobile assessments up to $20,000, with the State reimbursing localities for the amounts not billed directly to County taxpayers. The gradual reductions grew to 70%. Then, in 2006, the General Assembly made a fundamental change to the PPTRA program, limiting reimbursements to a statewide total fixed amount of $950 million to be spread among qualifying vehicles.

Personal Property Tax Relief	
Calendar Year	% Tax Relief
2008	52%
2009	51%
2010	47%
2011	46%
2012	43%
2013	42%
2014	40%
2015	39%
2016	39%
2017	TBD

County Code provides vehicle owners 100% Personal Property Tax relief if their vehicles are valued below $1,000. For vehicles valued between $1,001 and $20,000, the percentage of relief varies from year to year depending upon the total

value of vehicle inventory in the County. The Personal Property tax relief provided by the State has decreased from 52% to 39% since 2008. As the overall value of personal property increases, it is inevitable that the percentage of tax relief will continue to decline, given the fixed reimbursement from the State.

Trend Analysis/Basis for FY 2018 Projection: The fixed amount the County receives from the State is **$14.5 million**. State revenue for PPTRA represents 5.7% of all General Fund revenue, excluding transfers from other funds.

Compensation Board Revenue ($5.5M)

State Code §15.2-1600 et seq.

Revenue Description: The County receives partial reimbursement from the State through its Compensation Board for the costs of elected officials and their staffs, who perform State-mandated and local functions. Elected officials for whom partial reimbursement is received are the Clerk of the Circuit Court, Commissioner of the Revenue, Commonwealth's Attorney, Sheriff and Treasurer.

Trend Analysis/Basis for FY 2018 Projection: Reimbursement funding for these offices is estimated at **$5.5 million** in FY 2018 based on the expected revenue for FY 2017. Compensation Board revenue represents 2.2% of all General Fund revenue, excluding transfers from other funds.

Social Services/CSA ($9.9M)

State Code §2.2-52.11, §63.2-401

Revenue Description: The State reimburses the County at varying rates for social services provided to qualifying individuals and families.

Trend Analysis/Basis for FY 2018 Projection: Expenditures are projected based on trends in Social Services and the Children's Services Act (CSA) programs. A net increase of $0.1 million in combined Social Services and CSA revenue is anticipated in FY 2018. Existing reimbursement rates for programs have been applied to the projected expenditures to determine the projected FY 2018 revenue estimate of **$9.9 million**; 3.9% of all General Fund revenues, excluding transfers from other funds.

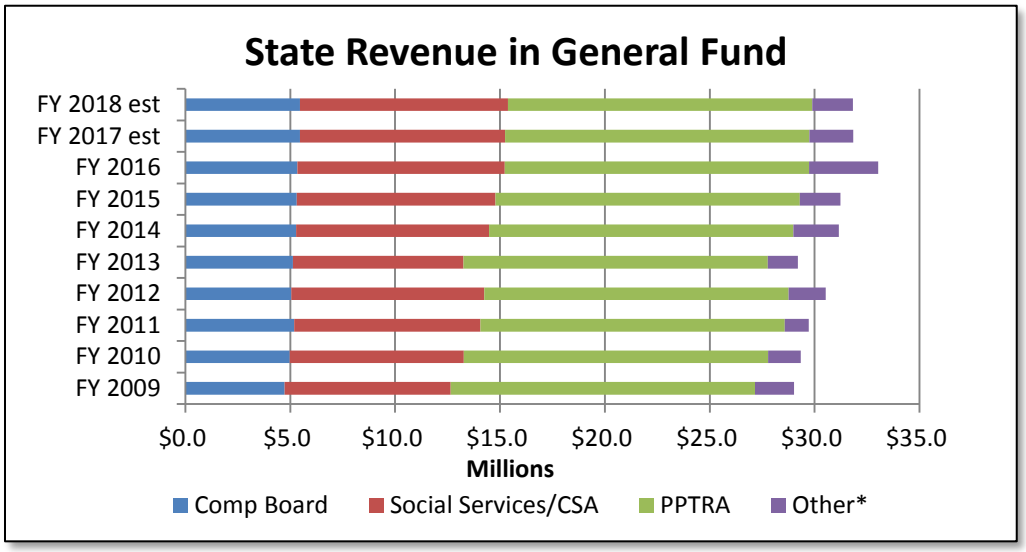
Communications Sales Tax ($4.5M)

State Code §58.1-648, §58.1-1730

Revenue Description: Effective January 1, 2007, the State adopted a Communications Sales Tax to replace the prior State and local communications taxes and fees with one tax administered by the State. This tax is imposed on customers of communications services at the rate of 5.0% of the sales price of the service. Additionally, a $0.75 E-911 fee is charged by the State for each telephone land line.

Prior to January 2007, communications companies providing services in Virginia were required to collect State and local taxes and fees on such services for which the local taxes varied from locality to locality. Also, there were certain telecommunications services that were not subject to State or local taxation. To create a uniform and expanded tax base, the State adopted the Communications Sales Tax which is administered by the State with local taxes being remitted back to the locality by the State.

Trend Analysis/Basis for FY 2018 Projection: Communications Sales Tax receipts have ranged from $4.5 million to $5.3 million since this tax was first implemented in FY 2007. Actual receipts for FY 2016 were $4.5 million. The FY 2018 projection is **$4.5 million**, as well. This revenue represents 1.8% of all General Fund revenue, excluding transfers from other funds.



*Other refers to all other State revenue excluding Communications Sales Taxes.

Revenue Category: Use of Fund Balance

Addition to General Fund Balance ($0.1M)

Revenue Description/Basis for FY 2018 Projection: The County's fiscal policies call for a reserved General Fund balance equal to at least 11% of the subsequent year's operating revenue of governmental funds. 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 the County's strong credit ratings.

Additionally, a Budget Stabilization Reserve must be accounted for within the unassigned General Fund balance. Beginning in FY 2016, the BSR is 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 2018:

- Fiscal Stability Reserve will be funded at 11% of FY 2019 projected revenues;
- Budget Stabilization Reserve will be funded at $3.0 million;
- $1.365 million will remain in the fund balance in excess of these and other policy reserves.

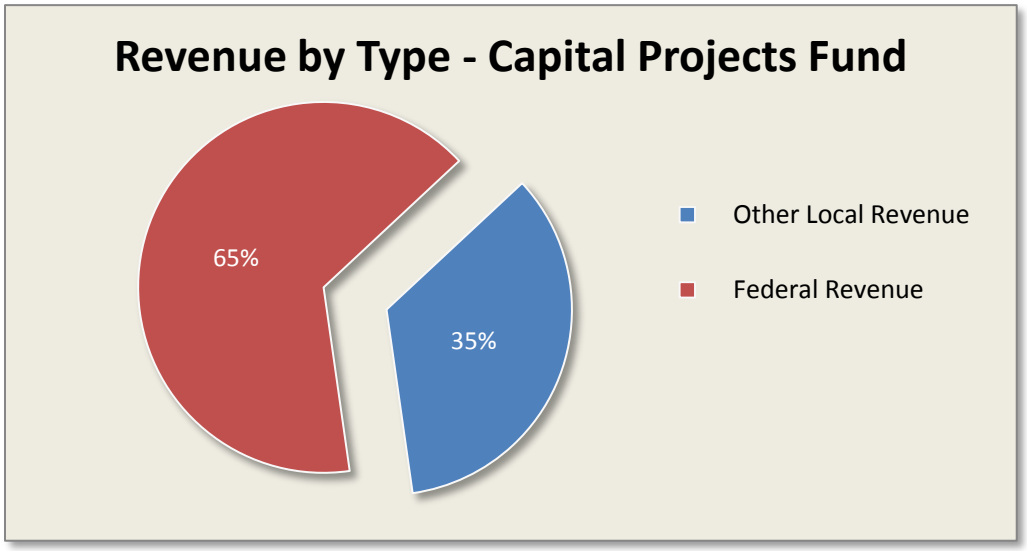
The fund balance is a one-time source of revenue – once the fund balance or any portion of the fund balance is used, it is gone. It is not a recurring source of revenue like annual real and personal property tax payments. As such, use of the fund balance should be limited to one-time, non-recurring expenditures. Using one-time excess fund balance revenue to fund on-going expenditures would automatically create a "hole" in the subsequent year's budget.

In FY 2018, a net of $81,000 is being added to the General Fund balance stemming from revenues exceeding expenditures by $92,961 and $11,961 of prior years' accumulated reservation of the 60% of Transient Occupancy tax that must, by law, be used for tourism functions is used to match to various tourism expenditures.

FY 2018 Add to General Fund Balance	
Use of accumulated Transient Occupancy receipts for tourism	($11,961)
General Fund revenues in excess of expenditures	92,961
Total Addition to Fund Balance	**$81,000**

Capital Projects Fund

There are three categories of revenue within the Capital Projects Fund: other local revenues, Federal revenue, and use of/addition to fund balance. The following graph shows the percentage that each category is of the total Capital Projects Fund revenue excluding transfers. In years when there is a net add to fund balance, the fund balance category is excluded from the graph.



Revenue Category: Other Local Revenue

Other Local Revenue ($0.2M)

Revenue Description/Basis for FY 2018 Projection: $0.2 million is available from concession receipts, proffers and from the special assessments for the Hunter's Lodge and Todd's Tavern projects to be used towards FY 2018 capital projects.

Revenue Category: Federal Revenue

Bond Subsidies ($0.5M)

Revenue Description/Basis for FY 2018 Projection: One of the programs stemming from the American Recovery and Reinvestment Act (ARRA) was the Build America Bond (BAB) program. Local governments issuing bonds typically issue tax-exempt bonds, meaning that the interest investors earn is non-taxable. However, the BAB program was a taxable bond program through which investors received a higher interest rate from the issuing locality, and issuing localities receive a subsidy from the Federal government equal to 35% of each interest payment made on an annual basis over the term of the bonds.

Another similar program is the Qualified Energy Conservation Bond (QECB) program. Projects have to meet certain energy conservation or mass commuting criteria to be eligible for financing through the QECB program. Bond issuers financing projects through this program receive an interest subsidy from the Federal government equal to the lesser of 100% of the interest payable by the issuer on the payment due date or 70% of the qualified tax credit bond rates in place on the date issued.

Spotsylvania issued BABs in 2009 and in 2010 for various capital projects. The federal subsidy on general project BABs in FY 2018 assuming a sequestration reduction of 6.8% will be **$432,241**. The County's VRE project was eligible for QECBs through the "mass commuting" criterion, and $1.4 million was financed for that project through this program in 2012. The federal subsidy on the QECBs in FY 2018 assuming a 6.8% reduction will be **$26,104**. Once recognized in the Capital Projects Fund, these subsidy funds are then transferred to the General Fund to help defer the cost of debt service on the BABs and QECBs.

Revenue Category: Use of Fund Balance

Addition to Capital Projects Fund Balance ($0.4M)

Revenue Description/Basis for FY 2018 Projection: The $8.9 million fiscal policy transfer from the General Fund to the Capital Projects Fund exceeds cash-funded FY 2018 projects by $504,472. Also, the use of $95,660 in accumulated concession receipts is planned for use on the Marshall Park replacement baseball field lighting project.

Economic Development Opportunities Fund

There are two revenue categories within the Economic Development Opportunities (EDO) Fund: other local revenues and use of/addition to fund balance.

Revenue Category: Other Local Revenue

Other Local Revenue ($0.1M)

Revenue Description/Basis for FY 2018 Projection: $69,004 is expected in rental revenue from the Southpoint property owned by the Economic Development Authority (EDA). **$3,000** in interest earnings on the EDO Fund balance is expected in FY 2018, as well.

Revenue Category: Use of Fund Balance

Use of EDO Fund Balance ($0.1M)

Revenue Description/Basis for FY 2018 Projection: $54,081 is used because FY 2018 costs exceed projected revenues.

Fire/EMS Service Fee Fund

There are two revenue categories within the Fire/EMS Service Fee Fund: charges for services and use of/addition to fund balance.

Revenue Category: Charges for Services

EMS Rescue Services Fees ($2.6M)

State Code §32.1-111.14, County Code Ch. 9, Article IA, Division 5

Revenue Description/Basis for FY 2018 Projection: In 2005, the Board of Supervisors adopted an ordinance authorizing County EMS staff to seek reimbursement for emergency medical transport services. The per patient transport fees are based upon the level of service provided:

Level of Service	Fee
Basic Life Support	$500
Advanced Life Support Level 1	$650
Advanced Life Support Level 2	$800

Additionally, there is a $12 per mile transport fee.

$2.6 million is estimated in service fee revenue for FY 2018. Once recognized in the Fire/EMS Service Fee Fund, this revenue is transferred to the General Fund to help reduce the degree to which tax revenue must support the cost of Fire and EMS services in the County.

Revenue Category: Use of Fund Balance

Use of Fire/EMS Service Fee Fund Balance ($0.2M)

Revenue Description/Basis for FY 2018 Projection: $170,705 of the Fire/EMS Service Fee Fund balance is planned for use in FY 2018 to fund previously approved Fire/Rescue positions and operating costs that exceed the $2.8 million in revenue recovery fees to be transferred to the General Fund.

Code Compliance Fund

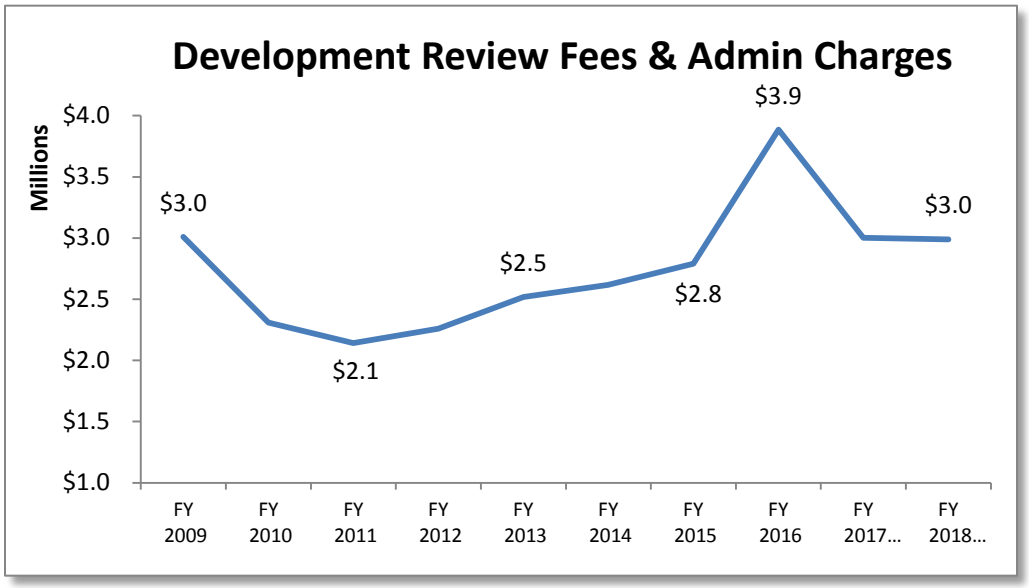
There are two revenue categories within the Code Compliance Fund: other local revenue and use of/addition to fund balance.

Revenue Category: Other Local Revenue

Development Review Fees ($2.8M)

County Code Ch. 5, Article II, Division 3, Ch. 23, Article IV, Division 1

Revenue Description/Basis for FY 2018 Projection: Fees are in place for various reviews, permits and inspections provided by the County's Building and Zoning offices and, prior to the FY 2017 Budget, had been set at a level that attempted to recover 80% of the County's costs to provide services other than those deemed as core or basic. On April 12, 2016, the Board adopted a resolution requiring fees to increase over a four year period to bring the cost recovery from 80% to 100%. The FY 2018 Budget assumes fees are set at 90% consistent with this resolution. Based on the number of building permits and inspections anticipated for FY 2018, revenue is projected at **$2.8 million**. The graph below shows the change in revenue for combined development review fees and Code Compliance administrative charges since FY 2009.



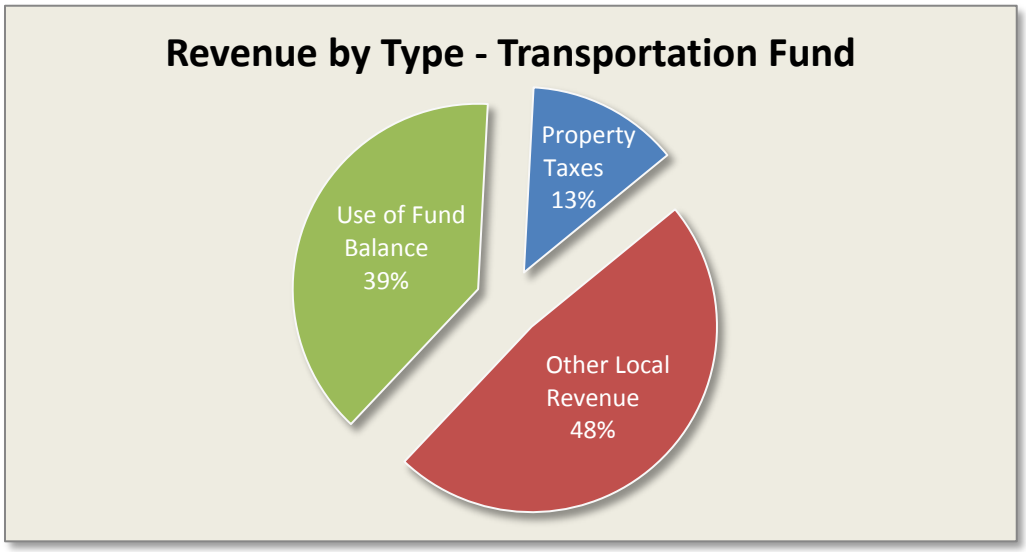
Revenue Category: Use of Fund Balance

Use of Code Compliance Balance ($0.7M)

Revenue Description/Basis for FY 2018 Projection: $170,705 of the Fire/EMS Service Fee Fund balance is planned for use in FY 2018 to fund previously approved Fire/Rescue positions and operating costs that exceed the $2.8 million in revenue recovery fees to be transferred to the General Fund.

Transportation Fund

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



Revenue Category: Property Taxes

Real Property Taxes ($1.0M) — State Code §15.2-2403, County Code Ch. 21, Article XIII

Revenue Description/Basis for FY 2018 Projection: $1.0 million of local revenue in the Transportation Fund is attributable to real estate taxes generated through four Special Service Districts (SSDs) for which special tax assessments exist: Massaponax, Harrison Crossing, Lee Hill East and Lee Hill West. These districts were established to provide transportation improvements in those areas. Bonds were issued to make the improvements and the special tax assessments are used to pay the debt service on those bonds.

No change is proposed to existing SSD tax rates:

Service District	CY 2017 Recommended
Massaponax	$0.15
Harrison Crossing	$0.39
Lee Hill East	$0.25
Lee Hill West	$0.45

Revenue Category: Other Local Revenue

Fuel Tax ($3.7M) State Code §58.1-2295

Revenue Description/Basis for FY 2018 Projection: 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 2018 fuel tax revenue to be **$3.7 million**.

Revenue Category: Use of Fund Balance

Use of Transportation Fund Balance ($3.0M)

Revenue Description/Basis for FY 2018 Projection: $1.3 million of the $3.0 million use of fund balance in FY 2018 is to reserve the budgeted special taxes for four special service districts, and the reserves associated with previous years' 10% set asides from the Cosner's Corner, Harrison Crossing, Lee Hill East, and Lee Hill West commercial developments. Additionally, **$1.7 million** is used to fund Transportation Fund expenses not supported by available annual Transportation revenues.

Joint Fleet Maintenance Fund

There are two revenue categories within the Fire/EMS Service Fee Fund: charges for services and use of/addition to fund balance.

Revenue Category: Charges for Services

Service Charges ($2.7M)

Revenue Description/Basis for FY 2018 Projection: In FY 2009, the County began operating a joint fleet maintenance facility for servicing vehicles owned and operated by the County and Schools. The consolidated facility is expected to provide a net benefit to both the County and Schools through economies of scale on vehicle service items purchased. The revenue budgeted in this fund consists of County and School reimbursements for services rendered. Consistent with actual revenues in recent prior years, FY 2018 revenue is projected at **$2.7 million**.

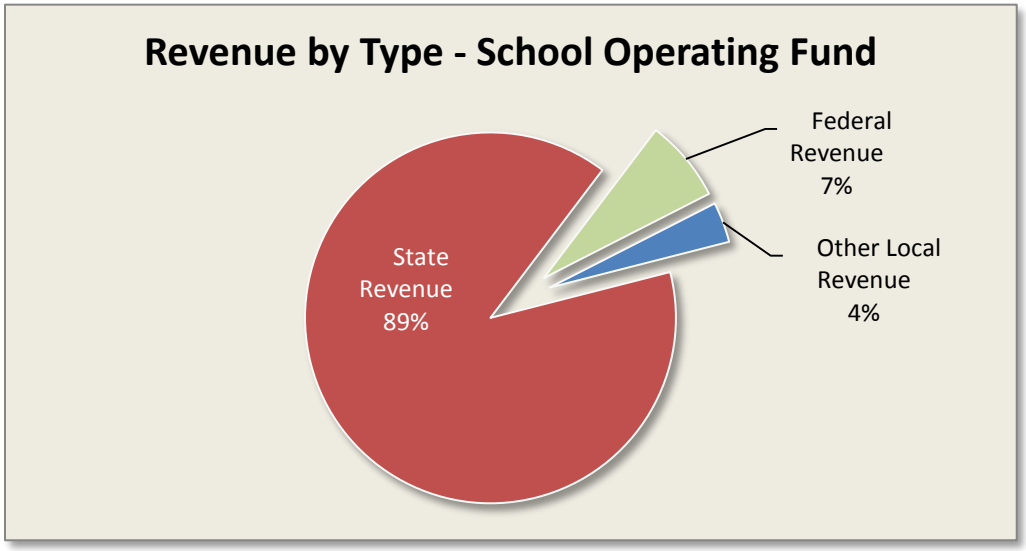
Revenue Category: Use of Fund Balance

Use of Fund Balance ($0.0M)

Revenue Description/Basis for FY 2018 Projection: $27,000 of the fund balance is planned for use for one-time equipment purchases in FY 2018.

School Operating Fund

There are three categories of revenue within the School Operating Fund: other local revenue, State revenue and Federal revenue. The following graph shows the percentage that each category is of the total School Operating Fund revenue excluding transfers through which the County will fund $121.7 million of school operations.



Revenue Category: Other Local Revenue

Other Local Revenue ($5.3M)

Revenue Description/Basis for FY 2018 Projection: Local revenue in the School Operating Fund is generated primarily from tuition charges for adult education and from other localities, rental fees, insurance adjustments, and payments from other agencies. The FY 2018 estimate for this source of revenue is **$5.3 million**.

Revenue Category: State Revenue

State Revenue ($134.2M)

Revenue Description/Basis for FY 2018 Projection: State revenue includes several different categories of State funding for the Schools: Standards of Quality (SOQ) funding, School Facilities funding, Incentive Programs funding and Categorical Programs funding. The majority of State aid is provided in the SOQ category and includes Basic Aid funding, Sales Tax revenue, Special Education funds and the State's share of instructional position benefits such as Virginia Retirement System (VRS) and Social Security benefits.

Many of the categorical funding formulas through which the State allocates revenue to school systems across the State are based upon average daily enrollment. Actual enrollment figures are collected by the school system and reported to the State. The State bases most of its funding on March 31 enrollment numbers. Spotsylvania Schools' staff projects the FY 218 State revenue at **$134.2 million**.

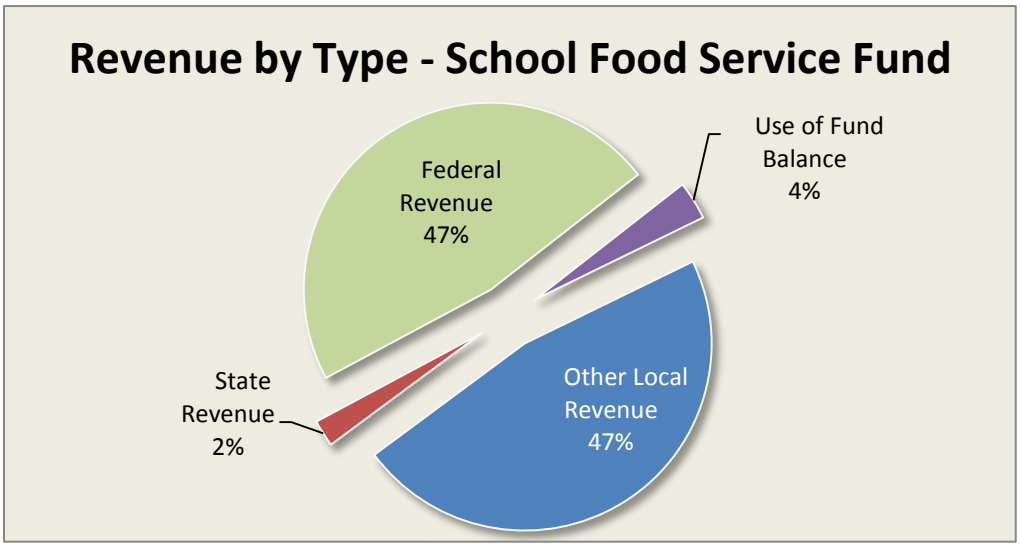
Revenue Category: Federal Revenue

Federal Revenue ($10.8M)

Revenue Description/Basis for FY 2018 Projection: Federal revenue includes a number of federal grants, most of which are tied to the No Child Left Behind Act. The two largest grants are Title I for improvement of basic programs and Title VI-B for the education of individuals with disabilities. Spotsylvania Schools' staff projects the FY 2018 Federal revenue to be **$10.8 million**.

School Food Service Fund

There are four categories of revenue within the School Food Service Fund: other local revenue, State revenue, Federal revenue, and use of/addition to fund balance. The following graph shows the percentage that each category is of the total School Food Service Fund revenue excluding transfers. In years when there is a net add to fund balance, the fund balance category is excluded from the graph.



Revenue Category: Other Local Revenue

Other Local Revenue ($4.8M)

Revenue Description/Basis for FY 2018 Projection: Revenue totaling **$4.8 million** is projected to be generated primarily from the sale of student breakfasts, lunches and a la carte program.

Revenue Category: State Revenue

State Revenue ($0.2M)

Revenue Description/Basis for FY 2018 Projection: Revenue totaling **$0.2 million** is expected to come from the State government in support of the Schools' lunch and breakfast programs.

Revenue Category: Federal Revenue

Federal Revenue ($4.8M)

Revenue Description/Basis for FY 2018 Projection: Revenue totaling **$4.8 million** is expected to come from the Federal government in support of the Schools' lunch and breakfast programs.

Revenue Category: Use of Fund Balance

Use of Fund Balance ($0.3M)

Revenue Description/Basis for FY 2018 Projection: $337,638 of the fund balance is planned for use for replacement equipment and renovation of the Battlefield Middle School kitchen.

School Capital Projects Fund

Debt Proceeds is the sole revenue category within the School Capital Projects Fund for FY 2018.

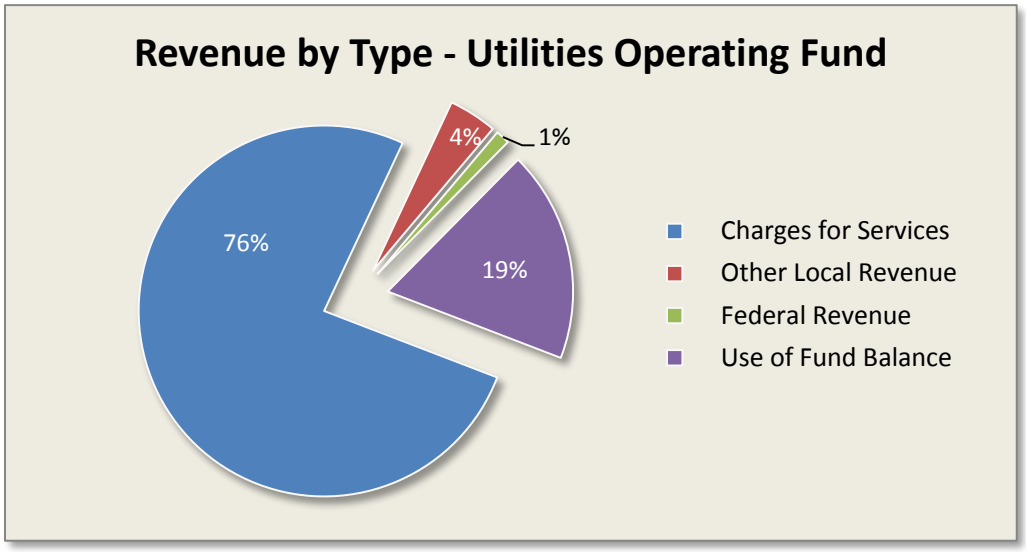
Revenue Category: Debt Proceeds

Bond Proceeds ($27.4M)

Revenue Description/Basis for FY 2018 Projection: It has been the County's practice to not budget bond proceeds until the bonds are actually sold and finalized. However, because work on capital projects generally must be accomplished when school is not in session during the summer months, budgeting bond proceeds for school projects as part of the original adopted budget makes the most practical sense for the Schools. Therefore, School capital projects are the only projects for which bond proceeds are budgeted at this time. A total of **$27.4 million** in bonds proceeds are anticipated for FY 2018.

Utilities Operating Fund

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



Revenue Category: Charges for Services

Water/Sewer User Fees ($23.8M)

Revenue Description/Basis for FY 2018 Projection: Water and sewer users receive monthly bills for service provided by the County. User rates and fees are dependent upon the number of gallons used and the size of the water meter. The **$23.8 million** user fee revenue projected for FY 2018 is based on a conservative estimate of the increase in the number of service users, and assumes the user rates and fees to be acted on by the Board of Supervisors on February 14, 2017.

Revenue Category: Other Local Revenue

Debt Service/Administration Fees ($7.2M)

Revenue Description/Basis for FY 2018 Projection: Included on water and sewer users' monthly bills are a debt service fee and an administrative fee. These fees are assigned to recoup the costs to the Utility for debt service costs related to infrastructure construction and improvements, and administrative costs associated with billing. The **$7.2 million** revenue

projected for FY 2018 is based on a conservative estimate of the increase in the number of service users, and assumes the user rates and fees to be acted on by the Board of Supervisors on February 14, 2017.

Revenue Category: Federal Revenue

BAB Subsidy ($0.5M)

Revenue Description/Basis for FY 2018 Projection: One of the programs stemming from the ARRA was the BAB program. Local governments issuing bonds typically issue tax-exempt bonds, meaning that the interest investors earn is non-taxable. However, the BAB program was a taxable bond program through which investors received a higher interest rate from the issuing locality, and issuing localities receive a subsidy from the Federal government equal to 35% of each interest payment made on an annual basis over the term of the bonds.

Spotsylvania issued BABs in 2010 for various Utilities capital projects. The federal subsidy on Utilities project BABs in FY 2018 will be $501,861 assuming a 6.8% sequestration reduction.

Revenue Category: Use of Fund Balance

Use of Fund Balance ($7.5M)

Revenue Description/Basis for FY 2018 Projection: $7,503,262 of the fund balance is used to transfer to the Utilities Capital Projects Fund to cash-fund 100% of Utilities capital projects.

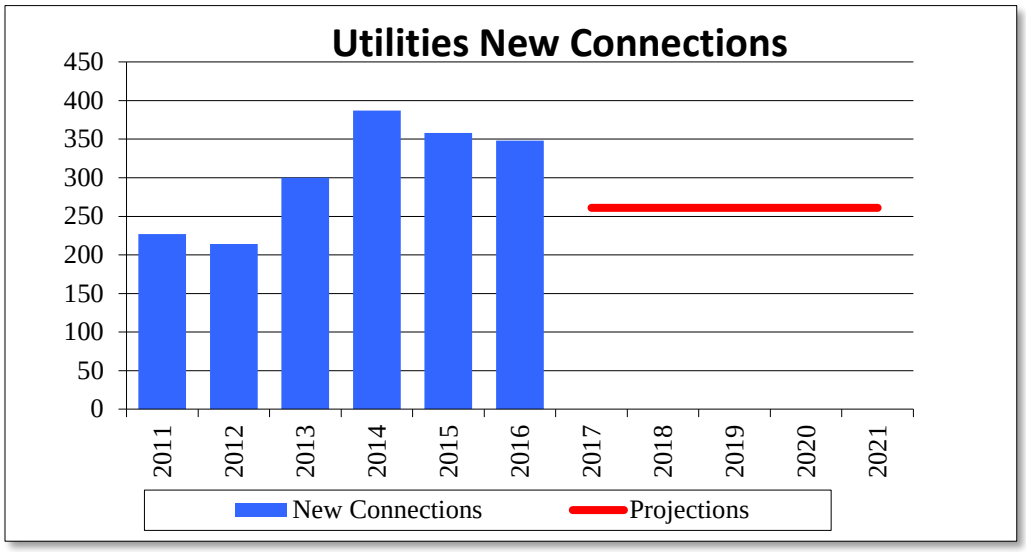
Utilities Capital Projects Fund

There are two categories of revenue within the Utilities Capital Projects Fund: charges for services and other local revenue.

Revenue Category: Charges for Services

Water/Sewer Availability Fees ($2.6M)

Revenue Description/Basis for FY 2018 Projection: Availability fees are also known as connection or hook-up fees and are one-time charges for the initial service hook-up to County water and/or sewer lines. The charge is based on availability and connection costs, dependent upon County or user installation of connection pipes and fittings. The FY 2018 estimate of **$2.6 million** assumes 261 new water and sewer connections. The graph that follows shows historic levels of new connections.



Revenue Category: Other Local Revenue

Interest Earnings ($0.2M)

Revenue Description/Basis for FY 2018 Projection: Interest earnings on the Utilities Capital Projects Fund balance and unspent bond proceeds are estimated at **$0.2 million** in FY 2018.

Fredericksburg Contribution to Capital Projects ($0.7M)

Revenue Description/Basis for FY 2018 Projection: When a Spotsylvania utilities infrastructure project also serves the City of Fredericksburg, the City shares in the costs. In FY 2018, the reimbursement expected from the City totals **$0.7 million**.

Revenue Category: Use of Fund Balance

Use of Fund Balance ($1.0M)

Revenue Description/Basis for FY 2017 Projection: $1.0 million of the fund balance is planned for use because FY 2017 Utilities Capital Projects costs exceed projected revenues. The fund balance is purposely being used to combine with a transfer from the Utilities Operating Fund to cash-fund 100% of Utilities capital projects planned for FY 2017.

FY 2018 Revenue Detail by Fund

	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2018 Recommended	Variance (rec. to adopt) Amount	Percent
GENERAL FUND						
Real Property Taxes:						
Current Taxes Real Estate	$109,871,891	$113,095,010	$113,095,010	$115,711,484	$2,616,474	2.3%
Delinquent Taxes Real Estate	$1,966,120	$2,181,921	$2,181,921	$2,005,864	($176,057)	-8.1%
Deferred Taxes	$242,478	$150,000	$150,000	$200,000	$50,000	33.3%
Current Taxes Public Svc Real Estate	$3,162,124	$3,291,679	$3,291,679	$3,544,427	$252,748	7.7%
Subtotal - Real Property	*$115,242,613*	*$118,718,610*	*$118,718,610*	*$121,461,775*	*$2,743,165*	*2.3%*
Personal Property Taxes:						
Current Taxes Personal Property	$36,965,204	$35,934,425	$35,934,425	$38,881,080	$2,946,655	8.2%
Delinquent Taxes Personal Property	$4,257,123	$3,448,308	$3,448,308	$3,888,108	$439,800	12.8%
Current Taxes Mobile Home	$60,814	$60,000	$60,000	$60,000	$0	0.0%
Delinquent Taxes Mobile Home	$17,599	$20,000	$20,000	$20,000	$0	0.0%
Subtotal - Personal Property	*$41,300,740*	*$39,462,733*	*$39,462,733*	*$42,849,188*	*$3,386,455*	*8.6%*
Other Property Taxes:						
Current Taxes Heavy Equipment	$320,527	$278,521	$278,521	$302,313	$23,792	8.5%
Delinquent Taxes Heavy Equipment	$2,989	$10,000	$10,000	$10,000	$0	0.0%
Current Taxes Machinery & Tools	$696,140	$646,012	$646,012	$701,197	$55,185	8.5%
Delinquent Taxes Machinery & Tools	$39,607	$25,000	$25,000	$30,000	$5,000	20.0%
Subtotal - Other Property	*$1,059,263*	*$959,533*	*$959,533*	*$1,043,510*	*$83,977*	*8.8%*
Penalties & Interest on Taxes:						
Penalties	$1,676,932	$1,500,000	$1,500,000	$1,600,000	$100,000	6.7%
Interest	$856,857	$1,033,603	$1,033,603	$875,468	($158,135)	-15.3%
Subtotal - Penalties & Interest on Taxes	*$2,533,789*	*$2,533,603*	*$2,533,603*	*$2,475,468*	*($58,135)*	*-2.3%*
Total Property Taxes	$160,136,405	$161,674,479	$161,674,479	$167,829,941	$6,155,462	3.8%
Sales Tax:						
Local Sales Tax	$17,123,500	$17,755,575	$17,755,575	$17,544,000	($211,575)	-1.2%
Subtotal - Sales Tax	*$17,123,500*	*$17,755,575*	*$17,755,575*	*$17,544,000*	*($211,575)*	*-1.2%*
Utility Tax:						
Consumer Utility Tax	$2,547,905	$2,500,000	$2,500,000	$2,500,000	$0	0.0%
Subtotal - Utility Tax	*$2,547,905*	*$2,500,000*	*$2,500,000*	*$2,500,000*	*$0*	*0.0%*
Other Local Taxes:						
Business License Tax	$4,505,103	$4,000,000	$4,000,000	$4,200,000	$200,000	5.0%
Daily Rental Tax	$44,427	$50,000	$50,000	$50,000	$0	0.0%
Utility Gross Receipts Tax	$633,649	$750,000	$750,000	$700,000	($50,000)	-6.7%
Local Vehicle License Fee	$3,134,550	$2,800,000	$2,800,000	$3,000,000	$200,000	7.1%
Bank Stock Tax	$640,398	$600,000	$600,000	$600,000	$0	0.0%
Recordation Tax	$2,326,162	$2,300,000	$2,300,000	$2,300,000	$0	0.0%
Transient Occupancy Tax	$1,318,957	$1,250,000	$1,250,000	$1,300,000	$50,000	4.0%
Meals Tax	$8,477,175	$8,910,362	$8,910,362	$8,772,000	($138,362)	-1.6%
Subtotal - Other Local Taxes	*$21,080,421*	*$20,660,362*	*$20,660,362*	*$20,922,000*	*$261,638*	*1.3%*
Total Other Local Taxes	$40,751,826	$40,915,937	$40,915,937	$40,966,000	$50,063	0.1%

FY 2018 Revenue Detail by Fund

	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2018 Recommended	Variance (rec. to adopt) Amount	Percent
Licenses & Permits:						
Dog Tag Licenses	$69,017	$75,000	$75,000	$75,000	$0	0.0%
Land Use Application Fees	$1,063	$1,000	$1,000	$1,000	$0	0.0%
Transfer Fees	$5,457	$5,000	$5,000	$5,000	$0	0.0%
Well/Septic Permit Fees	$39,800	$30,000	$30,000	$30,000	$0	0.0%
Commercial Vehicle Disposal Fee	$14,450	$12,000	$12,000	$12,000	$0	0.0%
Solicitor Permits	$1,020	$1,200	$1,200	$1,200	$0	0.0%
Gun Permits	$83,823	$60,000	$60,000	$65,000	$5,000	8.3%
Open Air Burning Permit	$6,840	$6,000	$6,000	$6,000	$0	0.0%
Fire & Safety Inspection Fee	$159,545	$93,625	$93,625	$143,000	$49,375	52.7%
Towing Application/Inspection Fee	$6,550	$3,000	$3,000	$5,000	$2,000	66.7%
Massage Parlor Fees	$1,925	$2,000	$2,000	$2,000	$0	0.0%
Total Licenses & Permits	$389,490	$288,825	$288,825	$345,200	$56,375	19.5%
Charges for Services:						
Excess Fees of Clerk	$108,987	$90,000	$90,000	$100,000	$10,000	11.1%
Sheriff's Fees	$6,880	$4,099	$4,099	$4,099	$0	0.0%
Clerk of Court Subscriptions	$44,850	$44,000	$44,000	$44,000	$0	0.0%
Courthouse Maintenance Fees	$42,903	$45,000	$45,000	$45,000	$0	0.0%
Copying Fees	$14,859	$16,000	$16,000	$16,000	$0	0.0%
Circuit Court Judgeship	$0	$0	$0	$0	$0	n/a
Commonwealth's Attorney Fees	$25,179	$20,000	$20,000	$25,000	$5,000	25.0%
Other Sheriff Fees	$89,105	$120,000	$120,000	$93,000	($27,000)	-22.5%
Em Rescue Svc Fees	$16,856	$6,000	$6,000	$10,000	$4,000	66.7%
Animal Shelter Fees	$194,520	$175,000	$175,000	$175,000	$0	0.0%
Rabies Vaccinations	$8,328	$7,500	$7,500	$7,500	$0	0.0%
Street Lights	$6,056	$6,500	$6,500	$6,500	$0	0.0%
Refuse Disposal Fees	$1,940,004	$1,750,000	$1,750,000	$1,800,000	$50,000	2.9%
Weed & Debris Fee	$4,336	$10,000	$10,000	$10,000	$0	0.0%
Recycling Revenues	$280,086	$200,000	$200,000	$200,000	$0	0.0%
Recreation Registration Fees	$289,334	$306,285	$306,285	$292,115	($14,170)	-4.6%
Loriella Park Admission	$49,967	$53,130	$53,130	$49,660	($3,470)	-6.5%
Ni River Reservoir Fees	$20,238	$20,700	$20,700	$20,780	$80	0.4%
Hunting Run Reservoir Fees	$20,631	$21,500	$21,500	$21,720	$220	1.0%
Self-Supporting Activities	$137,132	$145,000	$145,000	$139,200	($5,800)	-4.0%
Tourism Event Admissions	$2,868	$0	$0	$0	$0	n/a
Stonewall Jackson Run Fee	$766	$8,400	$8,400	$7,000	($1,400)	-16.7%
Tourism Event Vendor Fee	$150	$100	$100	$100	$0	0.0%
Planning Department Publications	$815	$219	$219	$219	$0	0.0%
Sale of Publications	$25	$0	$0	$0	$0	n/a
Plat Filing Fees	$231,846	$232,116	$232,116	$199,290	($32,826)	-14.1%
Telecommunications Review Fee	$0	$30,000	$30,000	$15,000	($15,000)	-50.0%
Planning Review Fee	$210,169	$259,380	$259,380	$259,380	$0	0.0%
GIS Fees	$208,944	$180,000	$180,000	$180,000	$0	0.0%
Annual PEG Fee Grant	$178,341	$169,000	$169,000	$180,000	$11,000	6.5%
Total Charges for Services	$4,134,175	$3,919,929	$3,919,929	$3,900,563	($19,366)	-0.5%

FY 2018 Revenue Detail by Fund

	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2018 Recommended	Variance (rec. to adopt) Amount	Percent
Other Local Revenue:						
County Court Fines	$355,453	$400,000	$400,000	$400,000	$0	0.0%
False Fire Alarm Fines	$4,800	$5,000	$5,000	$5,000	$0	0.0%
DNA Local Fee (Clerk of Court)	$1,761	$1,300	$1,300	$1,300	$0	0.0%
Jail Admin Fee (Clerk of Court)	$15,201	$15,000	$15,000	$15,000	$0	0.0%
Crthouse Security Fee (Clerk of Court)	$139,576	$135,000	$135,000	$135,000	$0	0.0%
Interest on Investments	$713,686	$250,000	$250,000	$300,000	$50,000	20.0%
Interest on Trigon Stock	$2,764	$1,300	$1,300	$5,000	$3,700	284.6%
Insurance Dividend	$8,607	$0	$0	$0	$0	n/a
Rental of General Property	$60,860	$59,428	$59,428	$61,228	$1,800	3.0%
Use of Park Facilities	$47,298	$42,700	$42,700	$45,000	$2,300	5.4%
Loriella Park Concessions	$15,500	$14,500	$14,500	$14,250	($250)	-1.7%
Antenna Tower Rental	$312,245	$336,007	$336,007	$343,470	$7,463	2.2%
Railroad Reimbursement	$209,701	$100,000	$100,000	$200,000	$100,000	100.0%
Subtotal - Other Local Revenue	*$1,887,452*	*$1,360,235*	*$1,360,235*	*$1,525,248*	*$165,013*	*12.1%*
Miscellaneous:						
Court Restitution - Sheriff	$308	$0	$0	$0	$0	n/a
Court Restitution - Animal Control	$1,028	$0	$0	$0	$0	n/a
Non-Taxable Tourism Miscellaneous	$1,909	$100	$100	$100	$0	0.0%
Taxable Tourism Miscellaneous	$2,181	$2,000	$2,000	$3,000	$1,000	50.0%
Sale of Surplus Property	$21,977	$112,000	$112,000	$100,000	($12,000)	-10.7%
Parks & Rec Sale Items	$1,016	$1,000	$1,000	$1,000	$0	0.0%
Administrative Collection Fee	$701,473	$475,000	$475,000	$500,000	$25,000	5.3%
Miscellaneous	$177,297	$22,000	$22,000	$22,000	$0	0.0%
Water/Sewer Administration Fee	$1,785,811	$1,725,082	$1,725,082	$2,035,431	$310,349	18.0%
Other Local Revenue Sources	$22,500	$12,000	$19,240	$12,272	$272	2.3%
Proffers	$0	$0	$0	$0	$0	n/a
Insurance Recovery Revenue	$139,321	$0	$0	$0	$0	n/a
Donations	$79,716	$75	$75	$0	($75)	-100.0%
Tourism Commission Event Donations	$40,965	$41,425	$41,425	$41,425	$0	0.0%
FOIA Reimbursement	$121	$500	$500	$200	($300)	-60.0%
DSS/CSA Local Revenue	$2,846	$0	$0	$0	$0	n/a
Sheriff Local Services	$246,938	$145,000	$145,000	$175,000	$30,000	20.7%
Land Sale Surplus	$0	$0	$0	$0	$0	n/a
Subtotal - Miscellaneous	*$3,225,407*	*$2,536,182*	*$2,543,422*	*$2,890,428*	*$354,246*	*14.0%*
Total Other Local Revenue	$5,112,859	$3,896,417	$3,903,657	$4,415,676	$519,259	13.3%
Non-Categorical State Aid:						
Motor Vehicle Carrier Taxes	$50,463	$52,000	$52,000	$52,000	$0	0.0%
Mobile Home Titling Taxes	$66,041	$45,000	$45,000	$50,000	$5,000	11.1%
Communication Sales Tax	$4,567,288	$4,800,000	$4,800,000	$4,500,000	($300,000)	-6.3%
Grantor's Tax	$446,798	$400,000	$400,000	$420,000	$20,000	5.0%
DMV Rental Tax	$455,396	$410,000	$410,000	$425,000	$15,000	3.7%
Personal Property Tax Relief Act	$14,509,422	$14,509,422	$14,509,422	$14,509,422	$0	0.0%
Subtotal - Non-Categorical Aid	*$20,095,408*	*$20,216,422*	*$20,216,422*	*$19,956,422*	*($260,000)*	*-1.3%*

FY 2018 Revenue Detail by Fund

	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2018 Recommended	Variance (rec. to adopt) Amount	Percent
Shared Expenses:						
Commonwealth's Attorney	$782,485	$827,050	$827,050	$827,050	$0	0.0%
Sheriff	$3,393,963	$3,410,103	$3,410,103	$3,410,103	$0	0.0%
Commissioner of the Revenue	$268,906	$272,516	$272,516	$272,516	$0	0.0%
Treasurer	$233,543	$236,703	$236,703	$236,703	$0	0.0%
Registrar/Electoral Board	$83,695	$60,000	$60,000	$60,000	$0	0.0%
Clerk of the Circuit Court	$660,475	$712,306	$712,306	$712,306	$0	0.0%
Subtotal - Shared Expenses	*$5,423,067*	*$5,518,678*	*$5,518,678*	*$5,518,678*	*$0*	*0.0%*
Social Services:						
Public Assistance/Welfare Admin.	$6,559,168	$6,363,444	$6,540,544	$6,375,327	$11,883	0.2%
Children's Services Act	$3,327,631	$3,422,434	$3,422,434	$3,547,802	$125,368	3.7%
Subtotal - Social Services	*$9,886,799*	*$9,785,878*	*$9,962,978*	*$9,923,129*	*$137,251*	*1.4%*
Other Categorical State Aid:						
Emergency Services	$0	$0	$7,795	$0	$0	n/a
Litter Control Grant	$20,996	$20,966	$20,270	$20,270	($696)	-3.3%
VOPEX Pass Thru	$30,000	$25,000	$25,000	$30,000	$5,000	20.0%
State Fire Program	$387,923	$300,000	$300,000	$300,000	$0	0.0%
Grant Revenue	$1,130,905	$79,225	$153,202	$110,830	$31,605	39.9%
License Plates- Dog/Cat Sterilization	$3,812	$3,500	$3,500	$3,500	$0	0.0%
Motor Veh Registration 2 for Life	$129,641	$115,000	$115,000	$115,000	$0	0.0%
VJCCCA Grant	$115,141	$115,141	$115,141	$115,141	$0	0.0%
Reimb. Extradition of Prisoners	$8,614	$10,000	$10,000	$10,000	$0	0.0%
Victim/Witness Grant	$27,723	$109,237	$70,265	$65,063	($44,174)	-40.4%
Forfeiture/Seizure	$159,037	$185,800	$0	$0	($185,800)	-100.0%
Wireless E-911 Surcharge	$173,387	$160,000	$160,000	$165,000	$5,000	3.1%
Reduce Aid to Localities	$0	$0	$0	$0	$0	n/a
Other State Reimbursement	$3,500	$0	$0	$0	$0	n/a
Subtotal - Other Categorical State Aid	*$2,190,679*	*$1,123,869*	*$980,173*	*$934,804*	*($189,065)*	*-16.8%*
Total State Revenue	$37,595,953	$36,644,847	$36,678,251	$36,333,033	($311,814)	-0.9%
Federal Aid:						
Payments in Lieu of Taxes	$23,565	$16,000	$16,000	$18,000	$2,000	12.5%
Other Federal Grants	$62,263	$40,578	$327,920	$40,578	$0	0.0%
Forfeiture/Seizure	$157,137	$0	$0	$0	$0	n/a
Sheriff Overtime Grant	$86,799	$0	$169,605	$0	$0	n/a
Victim/Witness Grant	$93,756	$0	$0	$195,190	$195,190	n/a
SAFER Grant	$703,714	$69,153	$529,046	$677,856	$608,703	880.2%
Total Federal Revenue	$1,127,234	$125,731	$1,042,571	$931,624	$805,893	641.0%
Debt Proceeds:						
Bond Proceeds	$0	$0	$0	$0	$0	n/a
Bond Premiums	$0	$0	$0	$0	$0	n/a
Total Debt Proceeds	$0	$0	$0	$0	$0	n/a
TOTAL REVENUE - GENERAL FUND	**$249,247,942**	**$247,466,165**	**$248,423,649**	**$254,722,037**	**$7,255,872**	**2.9%**

FY 2018 Revenue Detail by Fund

	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2018 Recommended	Variance (rec. to adopt) Amount	Percent
CAPITAL PROJECTS FUND						
Other Local Revenue:						
Field Rental/Concessions	$107,310	$95,000	$95,000	$100,000	$5,000	5.3%
Miscellaneous	$3,622	$0	$18,966	$0	$0	n/a
Interest on Investments	$102,565	$50,000	$50,000	$70,000	$20,000	40.0%
Other Local Revenue	$0	$0	$65,653	$0	$0	n/a
Proffers	$282,052	$77,331	$718,586	$33,891	($43,440)	-56.2%
Special Assessments	$25,165	$30,000	$30,000	$39,600	$9,600	32.0%
Total Other Local Revenue	$520,714	$252,331	$978,205	$243,491	($8,840)	-3.5%
State Revenue:						
Grant Revenues	$57,166	$150,000	$352,352	$0	($150,000)	-100.0%
Other State Reimbursement	$2,807,802	$0	$2,333,523	$0	$0	n/a
Total State Revenue	$2,864,968	$150,000	$2,685,875	$0	($150,000)	-100.0%
Federal Revenue:						
Other Federal Grants	$301,719	$0	$1,317,640	$0	$0	n/a
ARRA Funds	$0	$0	$0	$0	$0	n/a
QECB Subsidy	$27,083	$26,104	$26,104	$26,104	$0	0.0%
BAB Subsidy (ARRA)	$432,543	$432,544	$432,544	$432,241	($303)	-0.1%
Total Federal Revenue	$761,345	$458,648	$1,776,288	$458,345	($303)	-0.1%
Debt Proceeds:						
Bond Proceeds	$17,769,115	$0	$8,370,000	$0	$0	n/a
Interest on Bond/Lease Proceeds	$160,229	$0	$0	$0	$0	n/a
Bond Premiums	$1,508,938	$0	$1,092,964	$0	$0	n/a
Total Debt Proceeds	$19,438,282	$0	$9,462,964	$0	$0	n/a
TOTAL REVENUE - CAPITAL PROJECTS FUND	**$23,585,309**	**$860,979**	**$14,903,332**	**$701,836**	**($159,143)**	**-18.5%**
ECONOMIC DEVELOPMENT OPP. FUND						
Other Local Revenue:						
Interest on Investments	$3,392	$3,000	$3,000	$3,000	$0	0.0%
Rental of General Property	$66,542	$69,004	$69,004	$69,004	$0	0.0%
Subtotal - Other Local Revenue	*$69,934*	*$72,004*	*$72,004*	*$72,004*	*$0*	*0.0%*
Miscellaneous:						
Miscellaneous	$4,474	$0	$0	$0	$0	n/a
Subtotal - Miscellaneou	*$4,474*	*$0*	*$0*	*$0*	*$0*	*n/a*
Total Other Local Revenue	$74,408	$72,004	$72,004	$72,004	$0	0.0%
TOTAL REVENUE - EDO FUND	**$74,408**	**$72,004**	**$72,004**	**$72,004**	**$0**	**0.0%**
FIRE-EMS SERVICE FEE FUND						
Charges for Services						
EMS Rescue Services Fees	$2,338,006	$2,750,000	$2,750,000	$2,600,000	($150,000)	-5.5%
Total Charges for Services	$2,338,006	$2,750,000	$2,750,000	$2,600,000	($150,000)	-5.5%
TOTAL REVENUE - FIRE-EMS FEE FUND	**$2,338,006**	**$2,750,000**	**$2,750,000**	**$2,600,000**	**($150,000)**	**-5.5%**

FY 2018 Revenue Detail by Fund

	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2018 Recommended	Variance (rec. to adopt) Amount	Percent
CODE COMPLIANCE FUND						
Other Local Revenue:						
Development Review Fees	$3,682,197	$2,805,515	$2,805,515	$2,788,381	($17,134)	-0.6%
Code Compliance Admin Charges	$202,620	$195,396	$195,396	$199,647	$4,251	2.2%
Other Local Revenue Sources	$252,234	$367,200	$367,200	$163,000	($204,200)	-55.6%
Total Other Local Revenue	$4,137,051	$3,368,111	$3,368,111	$3,151,028	($217,083)	-6.4%
TOTAL REVENUE - CODE COMPLIANCE	**$4,137,051**	**$3,368,111**	**$3,368,111**	**$3,151,028**	**($217,083)**	**-6.4%**
TRANSPORTATION FUND						
Real Property Taxes:						
Current Taxes Real Estate	$850,700	$975,335	$975,335	$1,019,436	$44,101	4.5%
Penalties	$11,227	$0	$0	$0	$0	n/a
Total Property Taxes	$861,927	$975,335	$975,335	$1,019,436	$44,101	4.5%
Other Local Revenue:						
Fuel Tax	$3,395,080	$3,672,032	$3,672,032	$3,656,687	($15,345)	-0.4%
Transportation Review Fees	$14,450	$15,315	$15,315	$15,315	$0	0.0%
LH East/West Proffer Fees	$494,419	$0	$0	$0	$0	n/a
Interest on Investments	$19,347	$15,000	$15,000	$15,000	$0	0.0%
Total Other Local Revenue	$3,923,296	$3,702,347	$3,702,347	$3,687,002	($15,345)	-0.4%
Debt Proceeds:						
Bond Proceeds	$0	$0	$0	$0	$0	n/a
Interest on Bond/Lease 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 - TRANSPORTATION FUND	**$4,785,223**	**$4,677,682**	**$4,677,682**	**$4,706,438**	**$28,756**	**0.6%**
JOINT FLEET MAINTENANCE FUND						
Charges for Services:						
Service Charges	$2,456,320	$2,618,067	$2,648,798	$2,733,110	$115,043	4.4%
Total Charges for Services	$2,456,320	$2,618,067	$2,648,798	$2,733,110	$115,043	4.4%
TOTAL REVENUE - JOINT FLEET MAINT. FUND	**$2,456,320**	**$2,618,067**	**$2,648,798**	**$2,733,110**	**$115,043**	**4.4%**

FY 2018 Revenue Detail by Fund

	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2018 Recommended	Variance (rec. to adopt) Amount	Percent
SCHOOL OPERATING FUND						
Other Local Revenue:						
Other Local Revenue	$3,971,205	$4,768,704	$5,205,812	$5,300,355	$531,651	11.1%
Proffers	$0	$0	$0		$0	n/a
Total Other Local Revenue	$3,971,205	$4,768,704	$5,205,812	$5,300,355	$531,651	11.1%
State Revenue:						
State Sales Tax	$24,566,289	$25,396,738	$25,396,738	$25,426,083	$29,345	0.1%
Other State Funds	$102,344,321	$106,690,320	$106,831,064	$108,799,838	$2,109,518	2.0%
Total State Revenue	$126,910,610	$132,087,058	$132,227,802	$134,225,921	$2,138,863	1.6%
Federal Revenue:						
School Federal Funds	$9,377,195	$10,165,800	$10,166,933	$10,799,911	$634,111	6.2%
Total Federal Revenue	$9,377,195	$10,165,800	$10,166,933	$10,799,911	$634,111	6.2%
Debt Proceeds:						
Bond Proceeds	$14,335,000	$0	$0		$0	n/a
Interest on Bond/Lease Proceeds	$0	$0	$0		$0	n/a
Bond Premiums	$2,175,139	$0	$0		$0	n/a
Total Debt Proceeds	$16,510,139	$0	$0	$0	$0	n/a
TOTAL REVENUE - SCHOOL OPERATING FUND	**$156,769,149**	**$147,021,562**	**$147,600,547**	**$150,326,187**	**$3,304,625**	**2.2%**

FY 2018 Revenue Detail by Fund

	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2018 Recommended	Variance (rec. to adopt) Amount	Percent
SCHOOL FOOD SERVICE FUND						
Other Local Revenue:						
Other Local Revenue	$4,618,998	$4,799,336	$4,799,336	$4,771,075	($28,261)	-0.6%
Total Other Local Revenue	$4,618,998	$4,799,336	$4,799,336	$4,771,075	($28,261)	-0.6%
State Revenue:						
Other State Funds	$217,725	$216,620	$216,620	$235,749	$19,129	8.8%
Total State Revenue	$217,725	$216,620	$216,620	$235,749	$19,129	8.8%
Federal Revenue:						
School Federal Funds	$4,873,904	$4,435,700	$4,696,700	$4,790,800	$355,100	8.0%
Total Federal Revenue	$4,873,904	$4,435,700	$4,696,700	$4,790,800	$355,100	8.0%
TOTAL REVENUE - SCHOOL FOOD SVC. FUND	**$9,710,627**	**$9,451,656**	**$9,712,656**	**$9,797,624**	**$345,968**	**3.7%**
SCHOOL CAPITAL PROJECTS FUND						
Other Local Revenue:						
Proffers	$0	$0	$0		$0	n/a
Interest on Investments	$50,760	$0	$0		$0	n/a
Total Other Local Revenue	$50,760	$0	$0	$0	$0	n/a
Federal Revenue:						
Other Federal Grants	$0	$0	$0		$0	n/a
Total Federal Revenue	$0	$0	$0	$0	$0	n/a
Debt Proceeds:						
Bond Proceeds	$13,430,885	$27,611,024	$19,615,000	$27,361,447	($249,577)	-0.9%
Bond Premiums	$1,536,559	$0	$2,898,821	$0	$0	n/a
Total Debt Proceeds	$14,967,444	$27,611,024	$22,513,821	$27,361,447	($249,577)	-0.9%
TOTAL REVENUE - SCHOOL CAP. PROJ. FUND	**$15,018,204**	**$27,611,024**	**$22,513,821**	**$27,361,447**	**($249,577)**	**-0.9%**

FY 2018 Revenue Detail by Fund

	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2018 Recommended	Variance (rec. to adopt) Amount	Percent
UTILITIES OPERATING FUND						
Charges for Services:						
Water User Fees	$12,197,305	$12,205,020	$12,205,020	$12,464,132	$259,112	2.1%
Sewer User Fees	$9,113,506	$9,203,356	$9,203,356	$9,411,322	$207,966	2.3%
Fredericksburg User Fees - FMC	$403,717	$320,000	$320,000	$320,000	$0	0.0%
Fredericksburg User Fees - Motts	$1,267,159	$1,200,000	$1,200,000	$1,200,000	$0	0.0%
Fredericksburg User Fees - Sludge	$355,667	$0	$0	$355,667	$355,667	n/a
School Board O&M Sewer System	$5,277	$75,000	$75,000	$44,430	($30,570)	-40.8%
Debt Service Fee	$5,052,378	$6,560,080	$6,560,080	$5,176,181	($1,383,899)	-21.1%
Administrative Fee	$1,756,891	$1,775,244	$1,775,244	$2,035,431	$260,187	14.7%
Total Charges for Services	$30,151,900	$31,338,700	$31,338,700	$31,007,163	($331,537)	-1.1%
Miscellaneous:						
Interest	$285,190	$130,000	$130,000	$130,000	$0	0.0%
Penalties	$580,233	$550,000	$550,000	$550,000	$0	0.0%
Compost Sales	$192,881	$200,000	$200,000	$200,000	$0	0.0%
Account Transaction Fees	$81,297	$80,000	$80,000	$80,000	$0	0.0%
Water Connections	$28,338	$30,000	$30,000	$30,000	$0	0.0%
Sewer Connections	$28,734	$30,000	$30,000	$30,000	$0	0.0%
Meter/Other Connections	$192,395	$100,000	$100,000	$140,000	$40,000	40.0%
Disposal Tickets	$64,964	$100,000	$100,000	$100,000	$0	0.0%
Utility Inspection Fees	$47,723	$20,000	$20,000	$20,000	$0	0.0%
Reconnection Fees	$117,675	$100,000	$100,000	$100,000	$0	0.0%
Multi-Visit Meter Set Fee	$250	$1,000	$1,000	$1,000	$0	0.0%
City Water/Sewer Plant Assistance	$115,895	$300,000	$300,000	$150,000	($150,000)	-50.0%
Antenna/Water Tower Rental	$47,191	$55,857	$55,857	$58,414	$2,557	4.6%
Miscellaneous	$237,218	$106,500	$106,500	$126,500	$20,000	18.8%
Total Other Local Revenue	$2,019,984	$1,803,357	$1,803,357	$1,715,914	($87,443)	-4.8%
Federal Revenue:						
BAB Subsidy (ARRA)	$502,400	$502,400	$502,400	$501,861	($539)	-0.1%
Total Federal Revenue	$502,400	$502,400	$502,400	$501,861	($539)	-0.1%
Debt Proceeds:						
Bond Proceeds	$0	$0	$0	$0	$0	n/a
Bond Premiums	$0	$0	$0	$0	$0	n/a
Total Debt Proceeds	$0	$0	$0	$0	$0	n/a
TOTAL REVENUE - UTILITIES OPERATING FUND	**$32,674,284**	**$33,644,457**	**$33,644,457**	**$33,224,938**	**($419,519)**	**-1.2%**

FY 2018 Revenue Detail by Fund						
	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2018 Recommended	Variance (rec. to adopt) Amount	Percent
UTILITIES CAPITAL PROJECTS FUND						
Charges for Services:						
Sewer Availability Fees	$2,926,450	$1,314,590	$1,314,590	$1,314,590	$0	0.0%
Water Availability Fees	$3,209,302	$1,323,380	$1,323,380	$1,323,380	$0	0.0%
Total Charges for Services	$6,135,752	$2,637,970	$2,637,970	$2,637,970	$0	0.0%
Miscellaneous:						
Interest	$470,243	$150,000	$150,000	$150,000	$0	0.0%
Interest on Revenue Bond Proceeds	$30,098	$0	$0	$0	$0	n/a
F'burg Contribution to Capital Proj.	$118,040	$946,039	$4,224,943	$658,716	($287,323)	-30.4%
Other Miscellaneous	$0	$0	$0	$0	$0	n/a
Total Other Local Revenue	$618,381	$1,096,039	$4,374,943	$808,716	($287,323)	-26.2%
State Revenue:						
WQIF Grant	$0	$0	$0	$0	$0	n/a
Other Reimbursement State	$0	$0	$0	$0	$0	n/a
Total State Revenue	$0	$0	$0	$0	$0	n/a
Debt Proceeds:						
Bond Proceeds	$0	$0	$0	$0	$0	n/a
Total Debt Proceeds	$0	$0	$0	$0	$0	n/a
TOTAL REVENUE - UTILITIES CAP. PROJ. FUND	**$6,754,133**	**$3,734,009**	**$7,012,913**	**$3,446,686**	**($287,323)**	**-7.7%**
Total Revenue - All Funds	**$507,550,656**	**$483,275,716**	**$497,327,970**	**$492,843,335**	**$9,567,619**	**2.0%**

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 2018 Recommended General Fund budget over the course of the next four years. Projected costs are compared to projected revenues to arrive at an estimate of annual budgetary deficits or surpluses. This analysis assumes no new operating initiatives for the out-years.

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 2018, and assume that a portion of the transfer to the Transportation Fund of the vehicle license fee (formerly decals) and set-aside revenue resumes in FY 2019.

Included in the General Fund Forecast:

Current Programs & Services
(adjustments below are made beginning with the FY 2019 forecast)

- Annual adjustments for inflation in materials and supplies (1.0%)
- Annual compensation adjustment (2.0%)
- Transfers to other funds based upon current practices and upon fiscal policies
- Partial transfer of the decal and set-asides to the Transportation Fund resumes in FY 2019

School Funding

- 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 1.0% CPI

Capital Improvement Plan (CIP)

- Funding for debt service on $29.9 million in costs associated with County general capital projects within the Recommended CIP in FY 2019 – FY 2022 (see pgs 168 – 172 and 183 – 219)
- Within the projected local transfer, Schools will fund debt service on $74.4 million in costs associated with Schools' capital projects in the Recommended CIP in FY 2019 – FY 2022 (see pgs 174 and 231)

Unless revenue projections significantly improve, the budget deficits shown for FY 2019 – FY 2022 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.

General Fund Forecast

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
General Fund Revenue		($ in millions)			
Real Property Taxes	$120.4	$122.2	$124.1	$126.1	$128.0
Other General Property Taxes	46.4	47.5	48.7	49.8	51.0
Other Local Taxes & Receipts	54.1	54.8	55.4	56.1	56.8
State & Federal Revenues	32.8	32.4	32.3	32.4	32.4
Use of (addition to) Fund Balance	(0.1)	0.0	0.0	0.0	0.0
Transfer from Other Funds	3.7	3.8	4.0	4.2	4.3
General Fund Revenue Total	**$257.2**	**$260.8**	**$264.5**	**$268.5**	**$272.5**
General Fund Expenditures					
Current Programs & Services	$114.0	$116.0	$118.2	$120.3	$122.5
School Funding	121.7	124.8	127.1	130.1	133.3
Debt Service	10.4	11.2	11.0	11.8	12.5
New Capital Projects Operating	0.0	0.1	0.4	0.5	0.6
Transfers/Fiscal Policy	11.2	14.0	15.1	16.4	17.8
General Fund Expenditures Total	**$257.2**	**$266.2**	**$271.8**	**$279.1**	**$286.8**
Budget Surplus/(Deficit)	**$0.0**	**($5.4)**	**($7.3)**	**($10.6)**	**($14.3)**
Incremental Tax Rate to Balance	$0.000	$0.039	$0.013	$0.023	$0.025

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 2017 fuel tax revenue to be $3.7 million. When combined with the $700,000 transfer from the General Fund instituted in FY 2017, approximately $3.0 million from the Transportation Fund balance, and property taxes received for service district debt service, the projected fuel tax revenue is sufficient to pay all FY 2018 transportation operation expenditures. Consequently, the transfer of license fee and set-aside revenue is suspended again in FY 2018, allowing a total of $3.6 million 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 decal and set-aside revenue from the General Fund to the Transportation Fund is resumed in FY 2019 to balance the Transportation Fund.

Other assumptions in the Transportation five-year forecast include out-year fuel tax revenue estimates provided by PRTC; out-year VRE subsidy estimates provided by VRE; continued support of FRED, the regional bus service; and payment of debt service costs associated with existing and planned transportation debt. Like the General Fund, out-year compensation adjustments are assumed at 2.0%, and inflation in materials and supplies is assumed at 1.0%.

The Transportation Fund forecast below represents the costs of the FY 2018 Recommended Transportation Fund budget over the course of the next four years and does not include revenues, expenditures, and reserves tied to special service districts. Projected costs are compared to projected revenues to arrive at an estimate of the annual budgetary gap. This analysis assumes no new operating initiatives for the out-years, and assumes changes in debt service based on approval of the projects in the Recommended CIP. Given this forecast, it appears that the Transportation Fund balance will be sufficient to support Transportation Fund expenditures through FY 2018 while the transfer from the General Fund is suspended.

Transportation Fund Forecast

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Transportation Fund Revenue*			($ in millions)		
VRE - Fuel Tax	$3.7	$3.8	$3.8	$3.9	$4.0
Transfer from General Fund	0.7	1.3	2.5	3.0	3.7
Transfer from Capital Projects Fund	0.1	0.1	0.1	0.1	0.1
Use of (addition to) Fund Balance	1.5	1.8	1.1	0.4	0.3
Transportation Fund Revenue Total	**$5.9**	**$6.9**	**$7.5**	**$7.4**	**$8.1**
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	3.3	4.2	4.8	4.7	5.3
VRE/PRTC Subsidies & Reserves	1.6	1.7	1.7	1.7	1.7
Transfer to Other Funds	0.2	0.2	0.2	0.2	0.2
Transportation Fund Expenditures Total	**$5.9**	**$6.9**	**$7.5**	**$7.4**	**$8.1**
Budget Surplus/(Deficit)	**$0.0**	**$0.0**	**$0.0**	**$0.0**	**$0.0**
Incremental Tax Rate to Balance					
Transportation Fund Balance	**$5.9**	**$4.1**	**$3.0**	**$2.6**	**$2.4**

*Excludes Special Service District taxes, expenditures and reserves.

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 current and 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 over the course of the next three fiscal years to ensure the utility can continue operations while meeting the expectations of the County's fiscal policies and of bondholders. The FY 2018 Recommended Budget assumes the rates and fees currently scheduled to be acted on by the Board on February 14, 2017.

The Utilities Fund forecast that follows represents the costs of the FY 2018 Recommended Utilities Operating Fund and Utilities Capital Projects Fund budgets over the course of the next four years, including planned capital projects in the Recommended CIP. Forecasted revenues assume conservative estimates of growth in the number of water and sewer connections and assume adjustments in user rates and fees to fund anticipated increases in Utilities operating costs and Utilities debt service associated with the FY 2018 – FY 2022 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 2018 – 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. The forecast shows that the combined fund balance will be slightly less than the policy level 100%. However, Finance staff is comfortable with this given that the forecast model assumes full expenditure of capital projects in the year in which they are budgeted, and based on history, that is not likely to occur. Therefore, in the immediate years, Finance staff expects actual fund balance to be sufficient to meet the policy level 100%.

Utilities Operating & Capital Funds Forecast

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Utilities Revenue					
User Fees	$31.6	$32.4	$33.7	$34.9	$36.4
Availability Fees	2.6	2.6	2.6	2.6	2.6
Interest Earnings	0.3	0.3	0.3	0.3	0.3
Miscellaneous	2.1	2.1	2.1	2.1	2.1
Bond Proceeds	0.0	16.9	6.3	14.8	8.4
Transfers from Other Funds	9.1	0.3	0.3	0.3	0.3
Use of Fund Balance	7.1	0.4	(0.5)	(1.8)	(2.3)
Utilities Revenue Total	**$52.9**	**$54.9**	**$44.8**	**$53.2**	**$47.8**
Utilities Expenditures					
Personnel	$10.6	$11.1	$11.3	$11.5	$11.7
Operating (other than debt)	9.3	9.5	9.7	9.9	10.1
Capital (operating)	0.5	0.4	0.4	0.4	0.4
Debt Service	10.6	11.7	12.1	13.0	13.5
Capital Projects	12.1	22.2	11.1	17.8	11.4
Transfer to Other Fund	9.9	0.1	0.2	0.6	0.6
Utilities Expenditures Total	**$52.9**	**$54.9**	**$44.8**	**$53.2**	**$47.8**
Budget Surplus/(Deficit)	**$0.0**	**$0.0**	**$0.0**	**$0.0**	**$0.0**
Utilities Fund Balances	**$36.6**	**$36.3**	**$36.8**	**$38.6**	**$40.8**
Coverage Ratio[1]	1.51	1.43	1.45	1.43	1.45
County Policy Coverage Ratio[2]	1.25	1.19	1.22	1.22	1.25
Op. Rev. as % of Op. Exp.[3]	105%	106%	107%	106%	107%
FB as % of Prior 3 Years Rev.[4]	101%	97%	96%	97%	100%
	Rates to be Adopted 2/14/2017			Rates TBD	

[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.

Capital Improvement Plan

Introduction

The Capital Improvement Plan (CIP) is a planning tool for development, modernization and/or replacement of County infrastructure, ensuring the County is able to maintain an effective level of services for citizens now and into the future. Each year the CIP is reviewed, priorities are reassessed, and the affordability of capital projects is gauged. The costs of the projects in the first year of the CIP become the budgets for the Capital Projects Fund, School Capital Projects Fund and Utilities Capital Projects Fund in the Financial Summaries section of this document. The remaining years of the CIP provide an estimated cost of the proposed projects and reflect their anticipated funding sources. The CIP is not an absolute; it may need to be revised and changed according to conditions and requirements of the community.

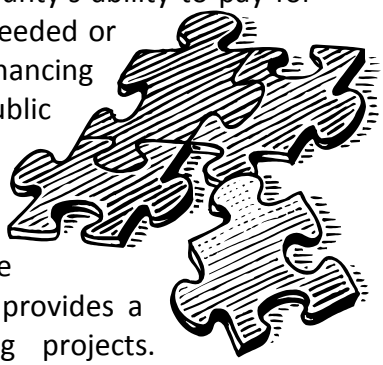
As Spotsylvania County maintains its facilities and other capital resources, we will continue to face additional capital needs along with increasing operational costs. Funding for capital projects may come from operating revenues or, as is often the case, from the sale of bonds or through other financing mechanisms. The County's fiscal policies require that all new facility construction projects or acquisitions that exceed available budgeted funds be subject to voter referendum approval, unless financed through a revenue supported mechanism.

Benefits of a Capital Improvement Plan

A long term CIP has many obvious benefits that are derived from a systematic approach of planning and financing of public projects. Some of the more important benefits derived from this process include the following:

- **Assist in the Implementation of the Comprehensive Plan -** A primary function of the CIP is to serve as a mechanism for implementation of the Comprehensive Plan. By outlining the facilities needed to serve the population and land uses called for in the Comprehensive Plan and by scheduling them over a period of time, the CIP guides the public construction program for the development of our County.

- **Focus Attention on Community Goals and Needs –** Capital projects can be brought into line with community objectives, anticipated growth and the County's ability to pay for such projects. By planning ahead for those projects that are needed or desired the most, we can begin planning ahead for the financing associated with them as well. The CIP also keeps the public informed of the County's future capital investment plans and provides a process for adopting construction priorities.



- **Encourages More Efficient Government Administration –** The CIP promotes coordination among government agencies and provides a check for potential overlapping, duplicated or conflicting projects.

Coordination of the CIP by County agencies can reduce scheduling problems and provide effective utilization of available personnel and equipment. The plan also guides the Board of Supervisors in making sound annual budget decisions consistent with adopted fiscal policies.

- **Fosters a Sound and Stable Financial Program –** Through the CIP, required bond issues or the need for other financing mechanisms can be foreseen and action taken before the need becomes so critical as to require more expensive financing measures and/or difficult borrowing/loan situations. In addition, sharp changes in the tax rate will be avoided and intergenerational equity will be promoted by staggering projects and paying the related debt over a period of time less than or equal to the useful life of the projects.

Operating Expenditure versus Capital Expenditures

Cost, life expectancy, and frequency of expenditures are the primary criteria used to classify a project as an operating expenditure or a capital expenditure.

- **Cost –** Generally, a project is considered capital if the cost is $50,000 or more.

- **Life Expectancy –** Capital projects have expected useful lifecycles of five years of more.

- **Frequency –** A capital project should be nonrecurring. The Government Finance Officers' Association recommends that a capital project should occur no more often than every three years.

Financing Methods

A range of financing methods exists. Some methods commonly used by the County are:

- **Current Revenue Financing –** Current revenue financing is often referred to as "pay as you go" financing. It is a fiscally conservative method of paying for capital improvements out of current taxes, fees, charges or special assessments. The County's adopted Fiscal Policy Guidelines address this approach by transferring an annual percentage of General Fund Revenues to the Capital Projects Fund. The guidelines establish a goal of 5% annually (with a minimum level of 3%). In an effort to achieve this goal, the Recommended Budget includes a FY 2018 transfer of 3.50% of General Fund Revenues. Future annual transfers will increase by an additional one-quarter percent annually until the goal is met.

- **Reserve Funds –** Reserve funds are a variation of "pay as you go" financing. Funds are accumulated in advance for the purchase or construction of capital items. Reserve funds may come from a number of sources such as unexpected surplus in the general fund, money specifically earmarked for future capital needs, or the selling of capital assets.

- **General Obligation Bonds –** These long-term bonds are backed by the full faith and credit of our local government. Principal and interest is paid from the General Fund using annually budgeted current revenues. General Obligation bonds are issued for specific capital improvements, which have useful life expectancies similar in length to the repayment schedule of the bonds issued for the projects. General Obligation bonds may be issued only after voters have approved such issuance through a referendum.

- **Revenue Bonds** (i.e. lease revenue) **–** This type of bond is issued to pay for revenue producing project facilities such as convention centers, parking decks, golf courses, parking facilities and utilities. Revenue bonds are a form of user charges because the debt is paid from revenues of the particular enterprise (i.e. parking fees, water/sewer user fees, etc.) rather than from regular taxation.

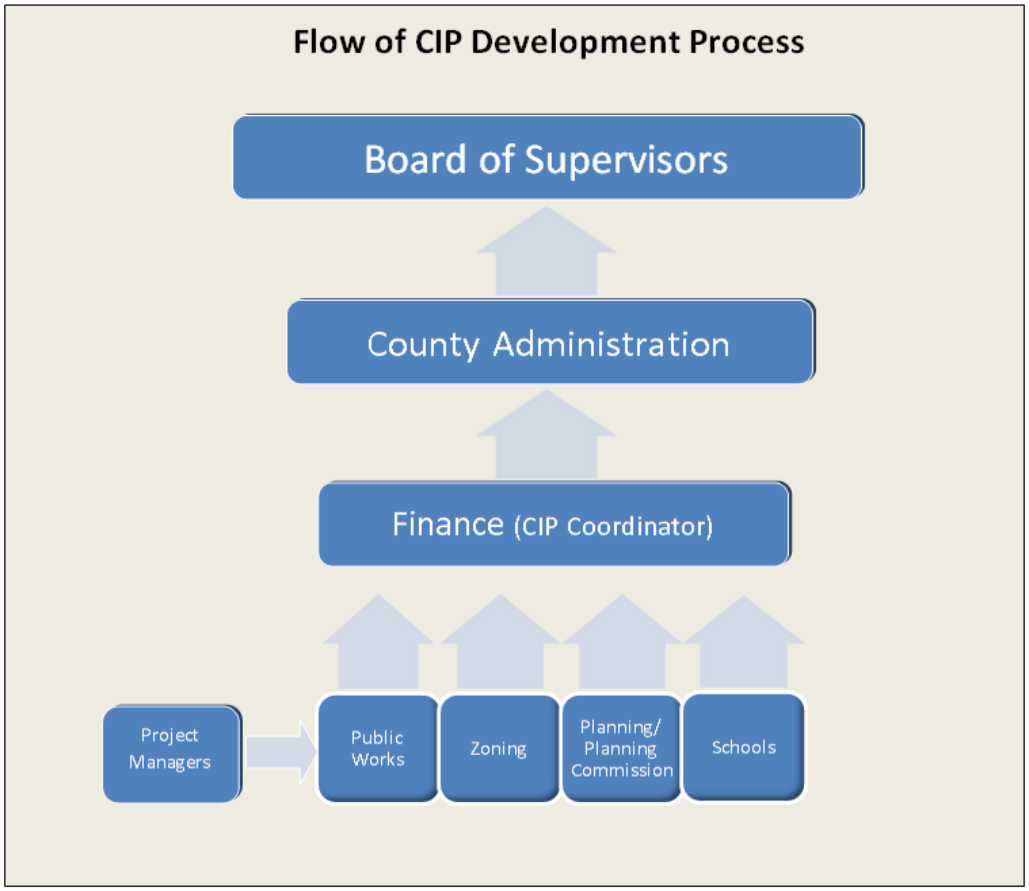
- **Special Assessments –** This method of financing is commonly applied to public works improvements that provide benefits to specific property owners but may not to others. For example, street, drainage or utility projects which benefit a particular area.

- **State and Federal Aid –** Typically, State and Federal funds apply primarily to transportation capital projects.

- **Other –** Other financing methods used include the joint financing between the County and other localities, interest earnings on previously issued bonds, donations and concession revenues, and transfers from other funds.

CIP Development Process

As shown below, the CIP is a collaborative process among a number of departments within the County.



Initially, the respective project manager submits a project request form and a project evaluation criteria form for each proposed project. Construction requests are reviewed by Public Works staff and non-construction projects are reviewed by Finance staff. Construction projects are then submitted to the Planning Department for review and discussion with the Planning Commission to ensure that all projects are in compliance with the County's Comprehensive Plan. The Finance Department serves as the coordinator of the CIP development process and works with County Administration to review, critique, and place each project in the appropriate year within the recommended CIP, ensuring that the CIP is affordable within the County's adopted fiscal policies. The CIP is recommended to the Board of Supervisors along with the annual Recommended Budget. Following the presentation of the Recommended Budget and CIP, the Board holds work sessions in March and April to discuss the Recommended CIP. A public hearing is held in March or April and the CIP is typically approved in April.

FY 2018 – FY 2022 CIP Development Calendar

October 28, 2016	Project managers submit project requests/revisions to Finance Department
November 7, 2016	Schools submit Schools' Draft CIP to Finance
December 2016	Planning Department reviews draft CIP to ensure projects conform with Comprehensive Plan
Early December 2016	County Administrator makes final decisions on projects to include in Recommended CIP
By December 9, 2016	Finance ensures debt service and operating costs for FY 2018 projects are included in Recommended Budget
January 18, 2017	Planning Commission reviews potential projects within the CIP for conformance with Comprehensive Plan
February 13, 2017	Schools submit Schools' Approved CIP to Finance
February 14, 2017	Presentation of County Administrator's FY 2018 Recommended Budget and FY 2018 – FY 2022 CIP to Board of Supervisors
February 21, 2017	Board of Supervisors budget work session
March 28, 2017	Budget, Tax Rate, and CIP public hearings – Courtland High School
March 30, 2017	Board of Supervisors budget work session
April 4, 2017	Board of Supervisors budget work sessions
April 6, 2017	Board of Supervisors final approval of draft FY 2018 – FY 2022 CIP
April 11, 2017	Adoption of FY 2017 Budget, tax rates, and revised 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 the locality's 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.

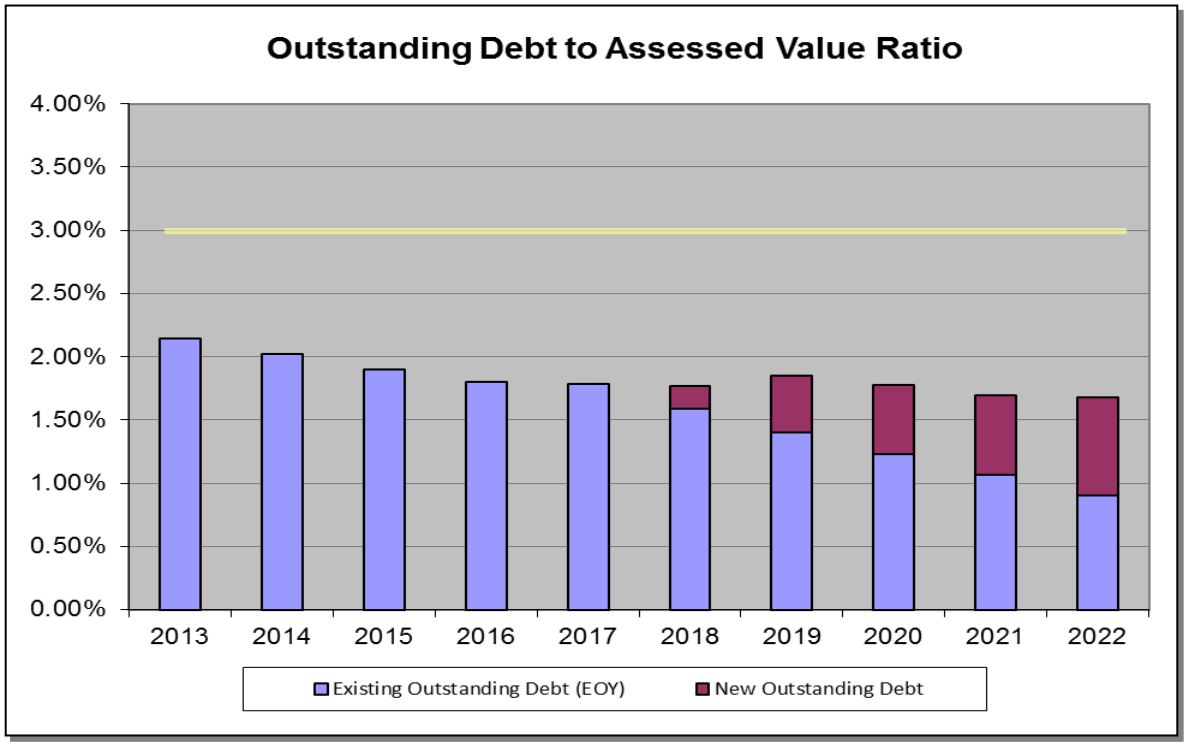
- The County intends to maintain its 10 year tax-supported debt and lease payout ratio at or above 65% at the end of each adopted CIP.

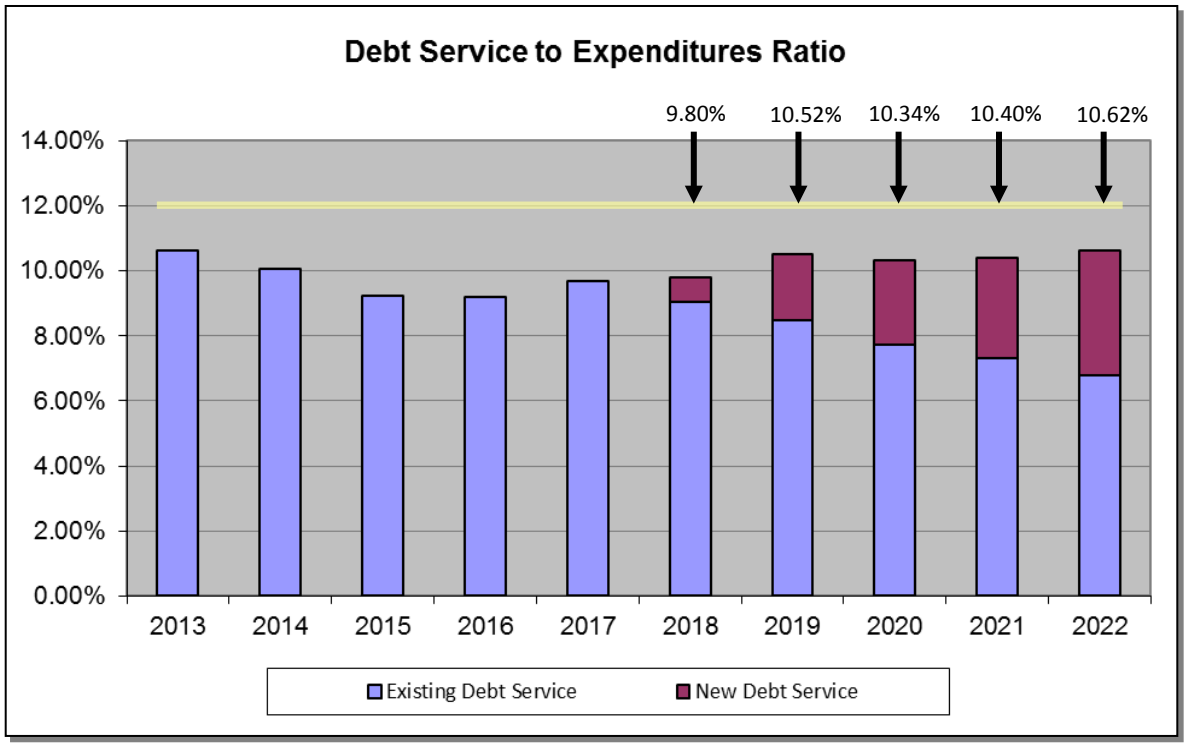
As staff prepared the CIP financial analysis to assess the ratios noted above, the following ***assumptions*** were in place for budget purposes. The actual terms for which bonds are issued will be fine-tuned to more accurately align with the useful lives of projects ahead of the Summer bond issuance.

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 2017 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 2018 – FY 2022 Recommended CIP is in compliance with the Board's adopted fiscal policy guidelines. The yellow horizontal lines represent the limit of the fiscal policies for each debt ratio.





The payout ratio is an assessment of the speed at which the County repays its debt. For example, at the beginning of FY 2018, including the financings to be issued in Summer 2017, total general debt outstanding is estimated at $297.5 million. At the end of FY 2027 – ten fiscal years beyond FY 2018 – the County will have repaid $237.2 million (79.7%) of the debt outstanding at the beginning of FY 2018.

10-Yr Payout Ratio (must be > 65%)	
FY	**Payout Ratio**
FY 2018	79.7%
FY 2019	79.5%
FY 2020	80.9%
FY 2021	82.0%
FY 2022	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 Funds at 1%, with an additional 0.25% to be added each year thereafter. In FY 2018, the transfer from the General Fund to the Capital Projects Fund is budgeted at $8.8 million, or 3.50% of General Fund revenues. Additionally, $153,000 is transferred from the General Fund balance to the Capital Projects Fund to fund the vehicles associated with new Sheriff's Office and Fire/Rescue positions budgeted in FY 2018.

Operating Impact

The table below shows the anticipated budgetary impacts that implementation of projects in the FY 2018 – FY 2022 CIP may have in the near future. The operating impacts occurring in FY 2018 are included in the Recommended Budget.

Projects/Type	FY 2019	FY 2020	FY 2021	FY 2022
General Government Projects				
Debt Service	$524,934	$636,272	$1,329,485	$1,744,947
Utilities/Maintenance/Insurance/Fuel	72,671	326,309	332,481	328,690
Parks & Recreation Projects				
Utilities/Maintenance/Insurance/Fuel	19,256	26,944	55,087	135,968
Fire & Rescue Projects				
Debt Service	973,269	987,802	1,343,385	1,846,521
Utilities/Maintenance/Insurance/Fuel	24,148	69,656	71,761	153,142
Transportation Projects				
Debt Service	942,904	1,595,081	1,554,615	2,221,651
School Projects				
Debt Service	5,991,104	7,672,673	9,023,675	11,015,017
Total				
Debt Service	8,432,211	10,891,828	13,251,160	16,828,136
Utilities/Maintenance/Insurance/Fuel	116,075	422,909	459,329	617,800
Total	**$8,548,286**	**$11,314,737**	**$13,710,489**	**$17,445,936**

The following table shows the potential impact that implementation of the FY 2018 – FY 2022 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 current real estate tax rate of $0.85 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 2018, and unlike the debt service shown in the previous table, takes into account the pay down of existing debt. The "Incremental Tax Rate Impact" shows the tax rate increase necessary each year to fund the Recommended CIP *beyond what is included in the FY 2018 Budget*.

FY 2018 – FY 2022 CIP's Potential Impact on Tax Rate

		Debt Service Impact			Operational Impact			Total Estimated Impact	
FY	Value of $0.01	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
2018	1,350,729	$0	$0.000	$0.000	$0	$0.000	$0.000	$0.000	$0.000
2019	1,370,990	3,425,281	0.025	0.025	116,075	0.001	0.001	0.026	0.026
2020	1,391,555	3,351,116	0.024	-0.001	422,909	0.003	0.002	0.027	0.001
2021	1,412,429	4,484,012	0.032	0.008	459,329	0.003	0.000	0.035	0.008
2022	1,433,615	6,751,738	0.047	0.015	617,800	0.004	0.001	0.051	0.016
				$0.047			**$0.004**		**$0.051***

*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 5.1 cents on the real property tax rate by FY 2022 to pay the costs of added debt service and operating costs. Over the five year period, 92% of the added costs are associated with debt service while the remaining 8% is associated with on-going operating costs related to the projects. Debt service and annual operating costs related to the CIP have been factored into the five-year financial forecast which begins on page 143. Additionally, estimated annual operating costs including the debt service associated with each project are displayed in the project summary section beginning on page 179.

FY 2018 Capital Projects

The capital projects budgets for FY 2018 total $49.7 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 the Summer of 2017 to fund certain County and Schools capital projects for FY 2018. 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 2018 Recommended Budget. Upon finalizing the financing of the FY 2018 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 2018 General Fund, Transportation Fund and School Operating Fund budgets.

The following table lists the capital projects, transfers and capital projects related staffing costs recommended for FY 2018:

Project	FY 2018 Project Cost	FY 2018 Budget	To Be Financed
General Government Facilities:			
Facility Asset Management Program	$1,973,311	$1,973,311	$0
Courthouse Sidewalk Replacement and Repair	200,000	200,000	0
Build-Out of First Floor Merchants Square Bldg.	850,000	850,000	0
Replacement Vehicles	976,093	976,093	0
Vehicles for New F/R & Sheriff's Office Positions	153,000	153,000	0
AEDs in County-Owned Buildings	65,000	65,000	0
Library in Massaponax Area	15,000	15,000	0
General Government Facilities Total	**$4,232,404**	**$4,232,404**	**$0**
Information Technology:			
Parks and Recreation System Upgrade	$150,000	$150,000	$0
Replacement Computers & Servers	395,955	395,955	0
Trakit-9 Migration-upgrade for CRW	221,395	221,395	0
Information Technology Total	**$767,350**	**$767,350**	**$0**
Solid Waste:			
Active Gas Collection System in Add'l Cells	$252,200	$252,200	$0
Convenience Center Paving	300,000	300,000	0
Livingston Landfill Development	294,976	294,976	0
Refuse Disposal Equip Replacement	110,000	110,000	0
Refuse Collection Equip Replacement	150,000	150,000	0
Solid Waste Total	**$1,107,176**	**$1,107,176**	**$0**
Parks & Recreation:			
Hunting Run Park, Phase II	$797,572	$797,572	$0
Patriot Park Playground	198,700	198,700	0
Marshall Park – Replacement Ballfield Lighting	195,660	195,660	0
Parking & Drainage Repairs	75,000	75,000	0
Parks & Recreation Total	**$1,266,932**	**$1,266,932**	**$0**
Fire/Rescue:			
Company 6 Bunkroom Addition (Salem Church)	$675,000	$0	$675,000
Replacement Fire Equipment	3,314,460	2,042,839	1,271,621
Replacement EMS Equipment	601,993	0	601,993
CPR Delivery Devices	65,500	65,500	0
Fire/Rescue Total	**$4,656,953**	**$2,108,339**	**$2,548,614**
Transportation:			
Thornton Rolling/Rt 17	$100,000	$100,000	$0
General Engineering Consultant	20,000	20,000	0
Transportation Total	**$120,000**	**$120,000**	**$0**

Project	FY 2018 Project Cost	FY 2018 Budget	To Be Financed
Schools:			
Renovate & Expand Courtland High School	$8,000,000	$0	$8,000,000
Transportation Buses	4,427,947	0	4,427,947
Capital Maintenance	10,501,000	0	10,501,000
Technology Replacements/Upgrades	4,432,500	0	4,432,500
Schools Total	**$27,361,447**	**$0**	**$27,361,447**
Utilities:			
Utility Lab/Office Expansion	$1,000,000	$1,000,000	$0
Telemetry/SCADA	350,000	350,000	0
Manhole Rehabilitation Program	50,000	50,000	0
System Improvement Opportunities	250,000	250,000	0
Ni River Treatment Plant Improvements	1,866,600	1,866,600	0
Future Water Source (Ni River/ Hunting Run)	1,500,000	1,500,000	0
Water Meter Replacement Program	2,000,000	2,000,000	0
Rappahannock Raw Water PS Improvements	600,000	600,000	0
Rt 606 East of I-95 Improvements	250,000	250,000	0
Spotswood 2" Line Upgrade	250,000	250,000	0
12" AC Line Replacements	700,000	700,000	0
Tank Maintenance	205,000	205,000	0
Collection System Extensions	100,000	100,000	0
Old Greenwich Sewer Replacement	600,000	600,000	0
Fawn Lake Pump Stations 27 & 58	200,000	200,000	0
Thornburg WW Transmission Improvements	750,000	750,000	0
Piedmont Dr – Abandon Pump Stations 43 & 16	350,000	350,000	0
Pump Station 24	400,000	400,000	0
Pump Station 36 Rehab	150,000	150,000	0
Replacement Equipment - Field Services	95,000	95,000	0
Replacement Equip. & Asphalt - Composting	400,000	400,000	0
Utilities Total	**$12,066,600**	**$12,066,600**	**$0**
Other:			
Capital Projects Management (personnel & op.)	$163,681	$163,681	$0
Transfer to General Fund	282,211	282,211	0
Transfer to Utilities Operating Fund	38,493	38,493	0
Transfer to Transportation Fund	176,134	176,134	0
Other Total*	**$660,519**	**$660,519**	**$0**
Total FY 2018 Capital Projects Funds	**$52,239,381**	**$22,329,320**	**$29,910,061**
FY 2018 Capital Budget Including Schools' Financed Projects			**$49,690,767**

***Items in "Other" category are excluded from the reports on pages 167 – 177.

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 January 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, when the 2016 actual calls for service are allocated to currently assigned response zones, Company 4 remains significantly over capacity as shown in the table on page 164.

- Upon full build-out of the potential new development, there will be County-wide capacity to respond to an additional 7,313 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 1,798 calls, and 1,119 calls respectively. A proposed new station, Company 12 - Massaponax, could help provide relief to the overall fire and rescue system if approved and built.

- Currently, all but one 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, 14 of the schools are expected to be over capacity. County-wide, elementary schools will have capacity of 131 seats; middle schools will be short by 701 seats; and high schools will be short by 915 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	534	0	0	0	306 / 202	Brock Rd.	Ni River	Riverbend	7
Estates of Chancellorsville	74	0	0	0	43 / 28	Chancellor	Ni River	Riverbend	5
Estates of Elys Ford	231	0	0	0	132 / 87	Chancellor	Ni River	Riverbend	5
Saw Hill	63	0	0	0	36 / 24	Wilderness	Ni River	Riverbend	5
Estates at Buckingham	42	0	0	0	24 / 16	Berkeley	Post Oak	Spotsylvania	3
Pelhams East	43	0	0	0	25 / 16	Lee Hill / Cedar Forest	Thornburg	Massaponax	11
Whitehall	60	0	0	0	34 / 23	Brock Rd.	Ni River	Riverbend	7
Tanglewood Estates	14	0	0	0	9 / 5	Riverview	Post Oak	Spotsylvania	8
Estates at Kingswood	34	0	0	0	19 / 13	Battlefield	Chancellor	Chancellor	4

Approved Development Inputs (continued):

Development	Units Approved but Unbuilt				Future Students / F/R Calls	Impacted Schools & F/R Stations			
	SFD	SFA	MF	AR		Elem.	Middle	High	F/R Station
Breckenridge Farms	52	0	0	0	30 / 20	Courthouse	Freedom	Chancellor	4
Pamunkey Point	21	0	0	0	12 / 8	Livingston	Post Oak	Spotsylvania	9
Lee's Parke	531	0	0	186	389 / 235	Parkside	Spotsylvania	Courtland	1, 4
Sunrise Bay	35	0	0	0	20 / 13	Livingston	Post Oaks	Spotsylvania	9
Regency at Chancellorsville	0	0	0	151	0 / 28	n/a	n/a	n/a	5
Glenhaven/ River Glen	37	0	0	0	22 / 14	Chancellor	Chancellor	Riverbend	5
Reserve at Chancellorsville	121	0	0	0	69 / 46	Chancellor	Chancellor	Riverbend	5
Lafayette Crossing	0	21	0	0	12 / 6	Spotswood	Battlefield	Massaponax	4
Mallard Landing	0	116	0	0	68 / 35	Cedar Forest	Freedom	Massaponax	11
Spring Arbor	0	0	0	33	0 / 6	n/a	n/a	n/a	6
Summerfield	63	39	0	0	58 / 36	Spotswood	Battlefield	Chancellor	4
Keswick	150	90	240	184	182 / 162	R.E. Lee	Spotsylvania	Spotsylvania	1
Ni Village	0	164	773	0	237 / 193	Riverview	Spotsylvania	Massaponax	8
Lakeside	0	61	0	0	36 / 18	Spotswood	Battlefield	Massaponax	4
Brooks	0	2	0	0	1 / 1	Cedar Forest	Freedom	Massaponax	11
Estates at Terry's Run	10	0	0	0	6 / 4	Livingston	Post Oak	Spotsylvania	9
Woods of Catharpin	11	0	0	0	6 / 4	Wilderness	Ni River	Riverbend	4
Spotsylvania Courthouse Vil.	395	205	834	50	497 / 375	R.E. Lee/ Courtland	Spotsylvania	Courtland	1
Crossroads Station	0	0	610	0	112 / 113	Cedar Forest	Freedom	Massaponax	11
New Post	219	104	102	0	200 / 133	Cedar Forest	Freedom	Massaponax	11
Fortune's Landing	49	0	0	0	28 / 19	Wilderness	Ni River	Spotsylvania	5
Silver Collection Apt	0	0	274	0	51 / 51	Riverview	Thornburg	Massaponax	4
Villas at Harrison Crossing	0	0	0	130	0 / 24	n/a	n/a	n/a	5

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
Heritage Woods	697	180	183	0	537 / 352	Parkside	Spotsylvania	Courtland	1, 4, 8
Ni River Community Church	89	0	0	0	51 / 34	Courtland	Spotsylvania	Courtland	1
Southpoint Landing	0	0	830	0	152 / 154	Parkside	Thornburg	Massaponax	4
Legends of Chancellorsville	218	0	0	0	124 / 82	Brock Rd./ Chancellor	Ni River	Riverbend	5, 7
Wheatland	0	98	0	0	57 / 29	Lee Hill	Thornburg	Massaponax	11
Thorburn Estates	59	0	0	0	34 / 22	Wilderness	Freedom	Riverbend	10
Jackson Village	0	596	1289	385	582 / 489	Lee Hill	Thornburg	Massaponax	4
Retreat at C'ville	0	0	0	192	0 / 36	n/a	n/a	n/a	5
Alexander's Crossing	518	971	888	230	1023 / 694	Riverview	Thornburg	Massaponax	11
Avalon Woods	98	0	0	0	56 / 37	Salem	Chancellor	Chancellor	6
Plantation Woods	132	0	0	0	75 / 50	Courtland	Spotsylvania	Massaponax	1
Goodwin Cove	35	0	0	0	20 / 13	Livingston	Post Oak	Spotsylvania	9
Total	**14,846**				**5,375 / 3,950**				

SFD = Single Family Detached SFA = Single Family Attached MF = Multi-Family (apartments) AR = Age Restricted Units
*Units Approved but Unbuilt figures updated through October 2016, all other figures updated through January 2017.

Approved Development Impacts:

School	Capacity	2016 Enrollment	Anticipated New Students	Enroll. with New Students	Seats Avail w/New Students
Elementary					
Battlefield	833	618	9	627	206
Berkeley Elementary	353	268	11	279	74
Brock Road	907	656	181	837	70
Cedar Forest	936	746	198	944	-8
Chancellor	455	424	148	572	-117
Courthouse Road	907	813	13	826	81
Courtland	789	527	179	706	83
Lee Hill	807	652	340	992	-185
Livingston	504	420	26	446	58
Parkside	936	773	504	1277	-341
Riverview	907	685	667	1352	-445
Robert E. Lee	585	515	211	726	-141
Salem	815	629	25	654	161
Spotswood	641	512	53	565	76
Wilderness	936	746	47	793	143
Subtotal	**11,311**	**8,984**	**2,612**	**11,596**	**-285**
Countywide Elementary	**13,233**	**10,490**	**2,612**	**13,102**	**131**

School	Capacity	2016 Enrollment	Anticipated New Students	Enroll. with New Students	Seats Avail w/New Students
Middle					
Battlefield	807	802	24	826	-19
Chancellor	857	849	38	887	-30
Freedom	948	780	96	876	72
Ni River	774	764	161	925	-151
Post Oak	948	726	21	747	201
Spotsylvania	907	876	441	1,317	-410
Thornburg	790	739	415	1,154	-364
Subtotal	**6,031**	**5,536**	**1,196**	**6,732**	**-701**
Countywide Middle	**6,031**	**5,536**	**1,196**	**6,732**	**-701**

High					
Chancellor	1,427	1,299	51	1,350	77
Courtland	1,265	1,146	448	1,594	-329
Massaponax	1,830	2,022	718	2,740	-910
Riverbend	1,995	1,919	259	2,178	-183
Spotsylvania	1,611	1,157	91	1,248	363
Subtotal	**8,128**	**7,543**	**1,567**	**9,110**	**-982**
Countywide High	**8,218**	**7566**	**1,567**	**9,133**	**-915**

Approved Development Impacts (continued):

Station	Capacity	2016 Call Volume	Anticipated New Calls	Total with New Calls	Capacity Available
1 - Courthouse	2,500	1,789	856	2,645	-145
2 - Brokenburg	2,500	681	4	685	1,815
3 – Partlow	2,500	613	16	629	1,871
4 – Four Mile Fork	2,500	3,394	904	4,298	-1,798
5 – Chancellor	2,500	1,078	465	1,543	957
6 – Salem Church	2,500	3,576	43	3,619	-1,119
7 – Wilderness	2,500	735	266	1,001	1,499
8 – Thornburg	2,500	944	315	1,259	1,241
9 – Belmont	2,500	468	38	506	1,994
10 – Salem Fields	2,500	1,201	22	1,223	1,277
11 – Lee Hill	2,500	1,758	1021	2,779	-279
Subtotal	**27,500**	**16,237**	**3,950**	**20,187**	**7,313**
Countywide F/R*	**27,500**	**16,237**	**3,950**	**20,187**	**7,313**

*Source of Fire/Rescue call volume data is Spotsylvania County Planning Department. Call volumes are allocated between stations based on assigned response zones. For the purposes of this table, call volumes are allocated to Company 11 (opened September 2016) as if it had been in operation for a full year.

The analysis shows that should these projections become reality there will be a shortage of capacity countywide at the middle and high schools. 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.

Available Proffers & Use in FY 2018

State Code §15.2-2303.2 requires localities to include the amount of all proffered cash payments received during the most recent fiscal year for which a proffer report has been submitted to the State and show the amount of such payments projected to be used for expenditures in the ensuing year. Following is a listing of the cash proffers the County received as of June 30, 2015; the proffers received and spent during FY 2016; and the proffers budgeted in FY 2017 and FY 2018.

Proffer Category	6/30/2015 Balance	Received FY 2016	Spent FY 2016	Budgeted Use FY 2017	Budgeted Use FY 2018
Fire/Rescue	$229,939	$26,154	174,622	$52,889	$ -
Library	4,713	9,289	-	-	-
Recreation	77,452	16,762	405	14,595	14,025
Schools	160,460	56,603	-	-	-
Transportation	326,846	868,792	560,855	21,013	-
Gov't Facilities	49,365	7,711	24,824	24,442	-
Law Enforcement	-	25,976	-	-	-
Solid Waste	-	2,951	-	-	-
Planning Studies	16,600	-	-	-	-
PDR Program	632,633	-	-	-	-
Magnolia Harbor	5,007	-	-	-	-

Available Proffers (continued):

Proffer Category	6/30/2015 Balance	Received FY 2016	Spent FY 2016	Budgeted Use FY 2017	Budgeted Use FY 2018
Pamunkey Point	52,416	-	-	-	-
Fawn Lake Tower	-	25,000	25,000	-	-
Lafayette Crossing	52,934	-	15,765	37,168	-
Lakeside	247,832	201,561	-	253,108	-
Mallard Landing	194,949	100,693	-	165,371	-
Summerfield	457,108	27,270	-	150,000	19,866
Total	**$2,508,254**	**$1,368,762**	**$801,471**	**$718,586**	**$33,891**

Capital Projects Staffing

FTEs (full-time equivalents) reflect full-time and regular part-time positions; excludes seasonal and temporary part-time.

Department/Position	FY 2016 Revised	FY 2017 Adopted	FY 2017 Revised	FY 2018 Recommended
Capital Projects Management				
Administrative Assistant	2	0	0	0
Construction Technician	1	1	0	0
Facilities Project Manager	1	1	1	1
Project Manager I	0	0	1	1
TOTAL FTEs	**4**	**2**	**2**	**2**
TOTAL FTEs Capital Projects	**4**	**2**	**2**	**2**

FY 2018 – FY 2022 CIP Summary

The spreadsheets on the following pages summarize the projects included in the FY 2018 – FY 2022 CIP. The spreadsheets on pages 167 – 177 show the anticipated funding by fiscal year for each project. Funding sources are identified on pages 167 – 177 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 Utilities projects
IE	Interest earnings
L	Other bonds (aka “lease revenue”)
P	Proffers
U	Transfer from Utilities Fund

Project Descriptions

Descriptions of each of the projects and the costs of those projects within the FY 2018 - FY 2022 CIP may be found beginning on page 179.

Spotsylvania County, Virginia
FY 2018 - FY 2022 Capital Improvement Plan
Project Summary By Fund

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2018 - FY 2022 Total
General Government Projects:						
General Government and Judicial Facilities	4,999,754	12,166,810	4,000,943	10,477,552	7,750,113	39,395,172
Solid Waste	1,107,176	690,975	3,108,000	1,549,050	7,172,667	13,627,868
Parks and Recreation	1,266,932	759,000	1,330,000	3,387,100	0	6,743,032
Fire and Rescue Services	4,656,953	6,084,943	2,976,968	6,743,901	6,532,019	26,994,784
General Government Total	**12,030,815**	**19,701,728**	**11,415,911**	**22,157,603**	**21,454,799**	**86,760,856**
Transportation Total	**120,000**	**9,763,553**	**6,777,500**	**20,000**	**7,075,020**	**23,756,073**
Schools Total	**27,361,447**	**28,466,642**	**14,738,766**	**12,508,119**	**18,718,003**	**101,792,977**
Utility Projects:						
General Utility Projects	1,650,000	1,650,000	500,000	2,600,000	2,300,000	8,700,000
Water Projects	7,371,600	16,800,000	7,550,000	12,100,000	8,600,000	52,421,600
Sewer Projects	3,045,000	3,720,000	3,075,000	3,110,000	500,000	13,450,000
Utilities Total	**12,066,600**	**22,170,000**	**11,125,000**	**17,810,000**	**11,400,000**	**74,571,600**
CIP Total, All Funds	**51,578,862**	**80,101,923**	**44,057,177**	**52,495,722**	**58,647,822**	**286,881,506**

SPOTSYLVANIA COUNTY
CAPITAL IMPROVEMENT PLAN
FY 2018 - FY 2022

GENERAL GOV'T EXPENDITURES

	Total Budget through FY 2017	Funding Source	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Total FY 18 - FY 22	Costs beyond FY 2022
Gen. Gov't Facilities & Equip									
Facility Asset Management Program	on-going	C, U	$1,973,311	$1,579,150	$1,009,693	$1,399,052	$1,441,023	**$7,402,229**	$0
Major Maintenance/Renov. at Marshall Center	-	C, L	$0	$0	$0	$348,800	$0	**$348,800**	$9,383,640
Major Maintenance/Renov. at Holbert Building	350,000	C, L	$0	$3,600,000	$0	$0	$0	**$3,600,000**	$0
Courthouse Sidewalk Replacement and Repair	-	C	$200,000	$0	$0	$0	$0	**$200,000**	$0
Build-Out of First Floor Merchants Square Building	50,000	C	$850,000	$0	$0	$0	$0	**$850,000**	$0
Replacement Vehicles	on-going	C	$976,093	$1,200,000	$1,200,000	$1,200,000	$1,200,000	**$5,776,093**	$0
Vehicles for New F/R & Sheriff's Office Positions	-	C	$153,000	$0	$0	$0	$0	**$153,000**	$0
Courthouse Tank Inspection & Repainting	-	C	$0	$175,000	$0	$0	$0	**$175,000**	$0
AEDs in County-Owned Buildings	-	C	$65,000	$0	$0	$0	$0	**$65,000**	$0
Library in Massaponax Area	-	C, FR	$15,000	$0	$1,250,000	$7,100,000	$4,500,000	**$12,865,000**	$0
Subtotal - Gen. Gov't Facilities & Equip	***$400,000***		***$4,232,404***	***$6,554,150***	***$3,459,693***	***$10,047,852***	***$7,141,023***	***$31,435,122***	***$9,383,640***
Information Technology									
Public Safety System Improvements:									
Computer Aided Dispatch System Replacement	$3,100,000	IE, B-PS	$0	$2,100,000	$0	$0	$0	**$2,100,000**	$0
Replacement of Chancellor Tower	-	C	$0	$1,000,000	$0	$0	$0	**$1,000,000**	$0
Next Generation 911 (NG911)	$200,000	C	$0	$1,500,000	$0	$0	$0	**$1,500,000**	$0
Other System Improvements:									
Parks and Recreation System Upgrade	-	C	$150,000	$0	$0	$0	$0	**$150,000**	$0
Replacement Computers and Servers	on-going	C	$395,955	$712,660	$541,250	$429,700	$409,090	**$2,488,655**	$0
State Income Tax Program Replacement	-	C	$0	$100,000	$0	$0	$0	**$100,000**	$0
Trakit-9 Migration-upgrade for CRW	$40,000	C	$221,395	$0	$0	$0	$0	**$221,395**	$0
VITA Base Mapping Program	-	C	$0	$200,000	$0	$0	$200,000	**$400,000**	$0
Subtotal - Information Technology	***$3,340,000***		***$767,350***	***$5,612,660***	***$541,250***	***$429,700***	***$609,090***	***$7,960,050***	***-***
TOTAL GENERAL GOV'T EXPENDITURES	**$3,740,000**		**$4,999,754**	**$12,166,810**	**$4,000,943**	**$10,477,552**	**$7,750,113**	**$39,395,172**	**$9,383,640**

SPOTSYLVANIA COUNTY
CAPITAL IMPROVEMENT PLAN
FY 2018 - FY 2022

GENERAL GOV'T REVENUES

	Total Budget through FY 2017	Funding Source	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Total FY 18 - FY 22	Costs beyond FY 2022
Cash		C	$4,111,313	$8,165,103	$2,685,359	$3,080,641	$2,944,295	**$20,986,711**	$0
Interest Earnings		IE	$0	$18,910	$0	$0		**$18,910**	$0
Nov 2014 Bond Referendum - Public Safety		B-PS	$0	$2,081,090	$0	$0	$0	**$2,081,090**	$0
Other Bonds (aka "lease revenue)		L	$0	$1,600,000	$0	$0	$0	**$1,600,000**	$9,383,640
Future Bond Referendum - Library		FR	$0	$0	$1,250,000	$7,100,000	$4,500,000	**$12,850,000**	
Transfer from Utilities Fund		U	$888,441	$301,707	$65,584	$296,911	$305,818	**$1,858,461**	$0
TOTAL GENERAL GOV'T REVENUES			**$4,999,754**	**$12,166,810**	**$4,000,943**	**$10,477,552**	**$7,750,113**	**$39,395,172**	**$9,383,640**

SPOTSYLVANIA COUNTY
CAPITAL IMPROVEMENT PLAN
FY 2018 - FY 2022

SOLID WASTE EXPENDITURES

	Total Budget through FY 2017	Funding Source	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Total FY 18 - FY 22	Costs beyond FY 2022
SOLID WASTE - Construction/Closing of Landfill Cells & Facilities									
Active Gas Collection System in Add'l Cells	-	C	$252,200	$0	$0	$252,200	$0	**$504,400**	$252,200
Convenience Center Paving	on-going	C	$300,000	$50,000	$50,000	$50,000	$50,000	**$500,000**	$0
Livingston Landfill Development (MANDATE)	$2,586,017	C	$294,976	$200,975	$2,193,000	$446,850	$6,317,667	**$9,453,468**	$3,807,983
Subtotal - Construction/Closing Cells & Facilities	***$2,586,017***		***$847,176***	***$250,975***	***$2,243,000***	***$749,050***	***$6,367,667***	***$10,457,868***	***$4,060,183***
SOLID WASTE - Equipment Replacement									
Refuse Disposal Equip Replacement	on-going	C	$110,000	$100,000	$70,000	$350,000	$480,000	**$1,110,000**	on-going
Refuse Collection Equip Replacement	on-going	C	$150,000	$340,000	$795,000	$450,000	$325,000	**$2,060,000**	on-going
Subtotal - Solid Waste Equipment Replacement	-		***$260,000***	***$440,000***	***$865,000***	***$800,000***	***$805,000***	***$3,170,000***	***$0***
TOTAL SOLID WASTE EXPENDITURES	**$2,586,017**		**$1,107,176**	**$690,975**	**$3,108,000**	**$1,549,050**	**$7,172,667**	**$13,627,868**	**$4,060,183**

SOLID WASTE REVENUES

	Total Budget through FY 2017	Funding Source	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Total FY 18 - FY 22	Costs beyond FY 2022
Cash		C	$1,107,176	$690,975	$3,108,000	$1,549,050	$7,172,667	**$13,627,868**	$4,060,183
TOTAL SOLID WASTE REVENUES			**$1,107,176**	**$690,975**	**$3,108,000**	**$1,549,050**	**$7,172,667**	**$13,627,868**	**$4,060,183**

SPOTSYLVANIA COUNTY
CAPITAL IMPROVEMENT PLAN
FY 2018 - FY 2022

PARKS & RECREATION EXPENDITURES

	Total Budget through FY 2017	Funding Source	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Total FY 18 - FY 22	Costs beyond FY 2022
PARKS AND RECREATION - Construction & Maintenance of Parks and Park Facilities									
Hunting Run Park, Phase II	$75,408	C, P	$797,572	$0	$0	$0	$0	**$797,572**	$0
Belmont Passive Park	$52,987	C	$0	$40,000	$380,000	$0	$0	**$420,000**	$0
Livingston Community Center	$0	C	$0	$65,000	$650,000	$0	$0	**$715,000**	$0
Marshall Center Auditorium Upgrades	$567,248	C, D	$0	$304,000	$0	$0	$0	**$304,000**	$0
Ni River Park	$3,061	C	$0	$50,000	$300,000	$3,020,000	$0	**$3,370,000**	$0
Regrading & Fence Replacement at Parks	$0	C	$0	$0	$0	$367,100	$0	**$367,100**	$0
Patriot Park Playground	$0	C	$198,700	$0	$0	$0	$0	**$198,700**	$0
Marshall Park - Replacement Baseball Field Lighting	$0	CR	$195,660	$0	$0	$0	$0	**$195,660**	$0
Parking & Drainage Repairs	$0	C	$75,000	$300,000	$0	$0	$0	**$375,000**	$0
TOTAL PARKS & REC EXPENDITURES	**$698,704**		**$1,266,932**	**$759,000**	**$1,330,000**	**$3,387,100**	**$0**	**$6,743,032**	**$0**

PARKS & RECREATION REVENUES

	Total Budget through FY 2017	Funding Source	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Total FY 18 - FY 22	Costs beyond FY 2022
Cash		C	$1,057,247	$753,700	$1,330,000	$3,387,100	$0	**$6,528,047**	$0
Concession Receipts		CR	$195,660	$0	$0	$0	$0	**$195,660**	$0
Proffers		P	$14,025	$0	$0	$0	$0	**$14,025**	$0
Donations		D	$0	$5,300	$0	$0		**$5,300**	$0
TOTAL PARKS & REC REVENUES			**$1,266,932**	**$759,000**	**$1,330,000**	**$3,387,100**	**$0**	**$6,743,032**	**$0**

SPOTSYLVANIA COUNTY
CAPITAL IMPROVEMENT PLAN
FY 2018 - FY 2022

FIRE & RESCUE SERVICES EXPENDITURES

	Total Budget through FY 2017	Funding Source	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Total FY 18 - FY 22	Costs beyond FY 2022
FIRE/RESCUE SERVICES - Construction Projects									
Fire Training & Logistics Center	$250,000	B-PS, P	$0	$2,000,000	$0	$0	$0	**$2,000,000**	$0
New Fire/Rescue - Company 12 (Massaponax area)	-	B-PS	$0	$750,000	$380,000	$3,800,000	$0	**$4,930,000**	$0
Replacement of Company 3 (Partlow)	-	C, B-PS	$0	$350,000	$0	$175,000	$3,950,000	**$4,475,000**	$0
Company 6 Bunkroom Addition (Salem Church)	-	B-PS	$675,000	$0	$0	$0	$0	**$675,000**	$0
Subtotal Fire/Rescue constructon	***$250,000***		***$675,000***	***$3,100,000***	***$380,000***	***$3,975,000***	***$3,950,000***	***$12,080,000***	***$0***
FIRE/RESCUE SERVICES - Equipment									
Replacement Fire Equipment	on-going	C, B-PS, IE	$3,314,460	$2,560,314	$2,006,808	$1,839,399	$1,931,369	**$11,652,350**	$0
Replacement EMS Equipment	on-going	C, B-PS	$601,993	$346,029	$590,160	$929,502	$650,650	**$3,118,334**	$0
CPR Delivery Devices	$131,000	C	$65,500	$78,600	$0	$0	$0	**$144,100**	$0
Subtotal Fire/Rescue equipment	***$1,131,000***		***$3,981,953***	***$2,984,943***	***$2,596,968***	***$2,768,901***	***$2,582,019***	***$14,914,784***	***$0***
TOTAL FIRE/RESCUE SVCS EXPENDITURES	**$1,381,000**		**$4,656,953**	**$6,084,943**	**$2,976,968**	**$6,743,901**	**$6,532,019**	**$26,994,784**	**$0**

FIRE & RESCUE SERVICES REVENUES

	Total Budget through FY 2017	Funding Source	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Total FY 18 - FY 22	Costs beyond FY 2022
Cash		C	$2,065,500	$78,600	$2,596,968	$2,943,901	$1,700,000	**$9,384,969**	$0
Interest Earnings		IE	$42,839	$0	$0	$0	$0	**$42,839**	$0
Proffers		P	$0	$2,109	$0	$0	$0	**$2,109**	$0
Nov 2014 Bond Referendum - Public Safety		B-PS	$2,548,614	$6,004,234	$380,000	$3,800,000	$4,832,019	**$17,564,867**	$0
TOTAL FIRE/RESCUE SVCS REVENUES			**$4,656,953**	**$6,084,943**	**$2,976,968**	**$6,743,901**	**$6,532,019**	**$26,994,784**	**$0**

SPOTSYLVANIA COUNTY
CAPITAL IMPROVEMENT PLAN
FY 2018 - FY 2022

TRANSPORTATION EXPENDITURES

	Total Budget through FY 2017	Funding Source	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Total FY 18 - FY 22	Costs beyond FY 2022
TRANSPORTATION									
Thornton Rolling/Rt 17	$1,000,000	IE, P	$100,000	$0	$0	$0	$0	**$100,000**	$0
Improvements at Exit 118	$6,864,381	B-T	$0	$3,986,053	$0	$0	$4,675,020	**$8,661,073**	$0
Improvements at Exit 126	$2,385,669	B-T	$0	$0	$1,000,000	$0	$2,400,000	**$3,400,000**	$0
Implementation of Findings from Corridor Study - Rt 1 & Rt 208	-	P, B-T	$0	$2,878,750	$2,878,750	$0		**$5,757,500**	$0
Implementation of Findings from Corridor Study - Rt 2 & Rt 17	-	B-T	$0	$2,878,750	$2,878,750	$0	$0	**$5,757,500**	$0
General Engineering Consultant	on-going	C	$20,000	$20,000	$20,000	$20,000	$0	**$80,000**	$0
TOTAL TRANSPORTATION EXPENDITURES	**$10,250,050**		**$120,000**	**$9,763,553**	**$6,777,500**	**$20,000**	**$7,075,020**	**$23,756,073**	**$0**

TRANSPORTATION REVENUES

	Total Budget through FY 2017	Funding Source	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Total FY 18 - FY 22	Costs beyond FY 2022
Cash		C	$20,000	$20,000	$20,000	$20,000	$0	**$80,000**	$0
Interest Earnings		IE	$80,134	$0	$0	$0	$0	**$80,134**	$0
Proffers		P	$19,866	$314,512	$0	$0	$0	**$334,378**	$0
Nov 2014 Bond Referendum		B-T	$0	$9,429,041	$6,757,500	$0	$7,075,020	**$23,261,561**	$0
TOTAL TRANSPORTATION REVENUES			**$120,000**	**$9,763,553**	**$6,777,500**	**$20,000**	**$7,075,020**	**$23,756,073**	**$0**

SPOTSYLVANIA COUNTY
CAPITAL IMPROVEMENT PLAN
FY 2018 - FY 2022

SCHOOL CAPITAL EXPENDITURES

	Total Budget through FY 2017	Funding Source	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Total FY 18 - FY 22	Costs beyond FY 2022
SCHOOL - MAJOR CONSTRUCTION CAPITAL PROJECTS									
Renovate & Expand Courtland High School	$1,000,000		$8,000,000	$12,500,000	$0	$0	$0	**$20,500,000**	$0
Subtotal - School Construction	***1,000,000***		***$8,000,000***	***$12,500,000***	***$0***	***$0***	***$0***	***$20,500,000***	***$0***
SCHOOL MINOR CONSTRUCTION or NON-CONSTRUCTION CAPITAL PROJECTS									
Transportation Buses	on-going	B-S	$4,427,947	$4,258,838	$3,967,516	$3,838,025	$3,984,353	**$20,476,679**	$0
Capital Maintenance	on-going	B-S	$10,501,000	$8,095,000	$7,245,500	$5,913,000	$11,235,000	**$42,989,500**	$0
Technology Replacements/Upgrades	on-going	B-S, C	$4,432,500	$3,612,804	$3,525,750	$2,757,094	$3,498,650	**$17,826,798**	$0
Subtotal - School Non-Construction	-		***$19,361,447***	***$15,966,642***	***$14,738,766***	***$12,508,119***	***$18,718,003***	***$81,292,977***	***$0***
TOTAL SCHOOL CAPITAL PROJECTS EXPENDITURES	-		**$27,361,447**	**$28,466,642**	**$14,738,766**	**$12,508,119**	**$18,718,003**	**$101,792,977**	**$0**

SCHOOL CAPITAL REVENUES

	Total Budget through FY 2017	Funding Source	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Total FY 18 - FY 22	Costs beyond FY 2022
Cash from General Fund		C	$0	$0	$0	$0	$0	**$0**	$0
Nov 2014 School Bond Referenda		B-S	$27,361,447	$28,466,642	$14,738,766	$12,508,119	$18,718,003	**$101,792,977**	$0
TOTAL SCHOOL CAPITAL PROJECTS REVENUES			**$27,361,447**	**$28,466,642**	**$14,738,766**	**$12,508,119**	**$18,718,003**	**$101,792,977**	**$0**

SPOTSYLVANIA COUNTY
CAPITAL IMPROVEMENT PLAN
FY 2018 - FY 2022

UTILITIES CAPITAL EXPENDITURES

	Total Budget through FY 2017	Funding Source	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Total FY 18 - FY 22	Costs beyond FY 2022
General Utilities Projects									
Utility Lab/Office Expansion	$3,205,000	B, C	$1,000,000	$1,000,000	$0	$2,000,000	$2,000,000	**$6,000,000**	$0
Telemetry/SCADA	$1,073,088	C	$350,000	$350,000	$200,000	$0	$0	**$900,000**	$0
Manhole Rehabilitation Program	on-going	C	$50,000	$50,000	$50,000	$50,000	$50,000	**$250,000**	$0
System Improvement Opportunities with Developers	$1,935,077	C	$250,000	$250,000	$250,000	$250,000	$250,000	**$1,250,000**	$0
Lab Equipment - Flow Analyzer	$76,000	C	$0	$0	$0	$300,000	$0	**$300,000**	$0
SUBTOTAL GENERAL UTILITIES PROJECTS	***$6,289,165***		***$1,650,000***	***$1,650,000***	***$500,000***	***$2,600,000***	***$2,300,000***	***$8,700,000***	***$0***
Water Projects									
Motts Solids Dewatering System	$1,600,000	FRED, C	$0	$750,000	$750,000	$0	$0	**$1,500,000**	$0
Southpoint 12" Waterline Replacement	$175,000	C	$0	$0	$400,000	$0	$0	**$400,000**	$0
Ni River Water Treatment Plant Improvements	$19,017,467	B, C	$1,866,600	$9,000,000	$1,000,000	$5,000,000	$0	**$16,866,600**	$0
Loren Drive/Harrison Rd (formerly known as Falcon Drive Extension)	-	C	$0	$400,000	$0	$0	$0	**$400,000**	$0
Connect Hunting Run & Ni River for Future Water Source	$1,800,000	B, C	$1,500,000	$3,500,000	$2,500,000	$2,500,000	$6,000,000	**$16,000,000**	$0
16" Waterline - Andora Dr. to Sawhill	$75,000	B, C	$0	$0	$500,000	$1,500,000	$0	**$2,000,000**	$0
Water Meter Replacement Program	on-going	B, C	$2,000,000	$2,000,000	$2,000,000	$2,000,000	$2,000,000	**$10,000,000**	$0
Brock Road 16" Waterline Extension	$135,000	C	$0	$0	$0	$350,000	$350,000	**$700,000**	$0
Rappahannock Raw Water PS Improvements	$700,000	FRED, C	$600,000	$0	$0	$0	$0	**$600,000**	$0
Salem Church to Leavells 16" Waterline	$50,000	C	$0	$0	$0	$500,000	$0	**$500,000**	$0
Old Greenwich 2" Line Upgrade	$0	C	$0	$250,000	$0	$0	$0	**$250,000**	$0
Rt 606 East of I-95 Improvements	-	C	$250,000	$250,000	$0	$0	$0	**$500,000**	$0
Spotswood 2" Line Upgrade	-	C	$250,000	$0	$0	$0	$0	**$250,000**	$0
12" AC Line Replacements	$50,000	C	$700,000	$0	$0	$0	$0	**$700,000**	$0
Waverly Village 2" Line Upgrade	-	C	$0	$150,000	$0	$0	$0	**$150,000**	$0
Tank Maintenance	$790,000	C	$205,000	$400,000	$400,000	$0	$0	**$1,005,000**	$0
Maple Grove 2" Waterline	$125,000	C	$0	$0	$0	$250,000	$250,000	**$500,000**	$0
Calhoun/Kilarney WL Connection	$110,000	C	$0	$100,000	$0	$0	$0	**$100,000**	$0
SUBTOTAL WATER PROJECTS	***$24,627,467***		***$7,371,600***	***$16,800,000***	***$7,550,000***	***$12,100,000***	***$8,600,000***	***$52,421,600***	***$0***

SPOTSYLVANIA COUNTY
CAPITAL IMPROVEMENT PLAN
FY 2018 - FY 2022

	Total Budget through FY 2017	Funding Source	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Total FY 18 - FY 22	Costs beyond FY 2022
Sewer Projects									
Phase II - I-95 to Woodland Drive	$203,603	C	$0	$0	$400,000	$400,000	$400,000	**$1,200,000**	$0
Collection System Extensions	on-going	C	$100,000	$100,000	$50,000	$50,000	$0	**$300,000**	$0
Elimination of Pump Stations 3 & 6	$70,000	C	$0	$0	$0	$350,000	$0	**$350,000**	$0
Old Greenwich Sewer Replacement	$1,785,957	C	$600,000	$600,000	$0	$0	$0	**$1,200,000**	$0
Fawn Lake Pump Stations 27 & 58	$1,800,000	C	$200,000	$0	$0	$0	$0	**$200,000**	$0
Thornburg Wastewater Transmission Improvements	$1,599,586	B, C	$750,000	$750,000	$1,900,000	$1,900,000	$0	**$5,300,000**	$0
Piedmont Dr - PS 43 & 16 Abandonment	$50,000	C	$350,000	$0	$0	$0	$0	**$350,000**	$0
PS 24	$800,000	B, C	$400,000	$1,750,000	$0	$0	$0	**$2,150,000**	$0
Lafayette Crossing PS Abandonment	-	C	$0	$0	$0	$300,000	$100,000	**$400,000**	$0
PS 36 Rehab	-	C	$150,000	$400,000	$0	$0	$0	**$550,000**	$0
Replacement Equipment - Field Services	on-going	C	$95,000	$120,000	$425,000	$110,000	$0	**$750,000**	$0
Replacement Equipment & Asphalt - Composting	on-going	FRED, C	$400,000	$0	$300,000	$0	$0	**$700,000**	$0
SUBTOTAL SEWER PROJECTS	***$6,309,146***		***$3,045,000***	***$3,720,000***	***$3,075,000***	***$3,110,000***	***$500,000***	***$13,450,000***	***$0***
TOTAL UTILITIES EXPENDITURES	**$37,225,778**		**$12,066,600**	**$22,170,000**	**$11,125,000**	**$17,810,000**	**$11,400,000**	**$74,571,600**	**0**

UTILITIES REVENUES

	Total Budget through FY 2017	Funding Source	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Total FY 18 - FY 22	Costs beyond FY 2022
Cash		C	$11,407,884	$5,000,000	$4,500,000	$3,000,000	$3,000,000	**$26,907,884**	
Fredericksburg Share of Certain Projects		FRED	$658,716	$312,500	$345,287	$0	$0	**$1,316,503**	$0
Revenue Bonds		B	$0	$16,857,500	$6,279,713	$14,810,000	$8,400,000	**$46,347,213**	
TOTAL UTILITIES REVENUES			**$12,066,600**	**$22,170,000**	**$11,125,000**	**$17,810,000**	**$11,400,000**	**$74,571,600**	**$0**

SPOTSYLVANIA COUNTY
CAPITAL IMPROVEMENT PLAN
FY 2018 - FY 2022

CIP EXPENDITURES SUMMARY

	Total Budget through FY 2017	Funding Source	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Total FY 18 - FY 22	Costs beyond FY 2022
TOTAL FY 2018 - FY 2022 CIP			**$51,578,862**	**$80,101,923**	**$44,057,177**	**$52,495,722**	**$58,647,822**	**$286,881,506**	**$13,443,823**

CIP REVENUE SUMMARY

	Total Budget through FY 2017	Funding Source	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Total FY 18 - FY 22	Costs beyond FY 2022
Cash		C	$19,769,120	$14,708,378	$14,240,327	$13,980,692	$14,816,962	**$77,515,479**	$4,060,183
Interest Earnings		IE	$122,973	$18,910	$0	$0	$0	**$141,883**	$0
Fredericksburg Share of Certain Projects		FRED	$658,716	$312,500	$345,287	$0	$0	**$1,316,503**	$0
Concession Receipts		CR	$195,660	$0	$0	$0	$0	**$195,660**	$0
Donations		D	$0	$5,300	$0	$0	$0	**$5,300**	$0
Proffers		P	$33,891	$316,621	$0	$0	$0	**$350,512**	$0
Nov 2014 Bond Referendum - Public Safety		B-PS	$2,548,614	$8,085,324	$380,000	$3,800,000	$4,832,019	**$19,645,957**	$0
Nov 2014 Bond Referenda - Schools		B-S	$27,361,447	$28,466,642	$14,738,766	$12,508,119	$18,718,003	**$101,792,977**	$0
Nov 2014 Bond Referendum - Transportation		B-T	$0	$9,429,041	$6,757,500	$0	$7,075,020	**$23,261,561**	$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	$1,600,000	$0	$0	$0	**$1,600,000**	$9,383,640
Revenue Bonds - Utilities		B	$0	$16,857,500	$6,279,713	$14,810,000	$8,400,000	**$46,347,213**	$0
Transfer from Utilities Fund		U	$888,441	$301,707	$65,584	$296,911	$305,818	**$1,858,461**	$0
TOTAL FY 2018 - FY 2022 CIP			**$51,578,862**	**$80,101,923**	**$44,057,177**	**$52,495,722**	**$58,647,822**	**$286,881,506**	**$13,443,823**

COUNTY OF SPOTSYLVANIA · VIRGINIA
PATIOR UT POTIAR

CIP Project Information

The following section contains project locations, descriptions, justifications, cost estimates and estimated operating costs for each project in the General Government and Transportation categories. Individual project sheets are not available for Schools and Utilities projects. Instead, a brief description of each Schools and Utilities project is provided.

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COUNTY OF SPOTSYLVANIA · VIRGINIA
PATIOR UT POTIAR

General Government Projects

COUNTY OF SPOTSYLVANIA · VIRGINIA
PATIOR UT POTIAR

DEPARTMENT: **Public Works**

PROJECT NAME: **Facilities Asset Management**

PROJECT CONTACT/PHONE #: Benjamin Loveday, (540) 507-7307

PROJECT LOCATION:

Major repairs and upgrades at various County facilities.

PROJECT DESCRIPTION: The Facilities Asset Management program was developed to ensure that the physical condition of County facilities is maintained through major maintenance and minor construction projects.

PROJECT OBJECTIVE: The Facilities Asset Management program was implemented in 2001 as a means to maintain County facilities. The program first addresses deferred maintenance and then provides a program for cyclical maintenance and component renewal. The schedule for deferred maintenance, cyclical maintenance and component renewals serves as a budgetary tool in forecasting the major maintenance requirements for facilities within the program. The Facilities Asset Management program is not a preventive or routine maintenance program.

TOTAL CAPITAL PROJECT COST:

$7,402,229

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

Planning & Design	Property Acquisition	Construction/Implementation
on-going	N/A	on-going

PRIOR YEAR BUDGETS:

on-going

COSTS PROJECTED BEYOND CIP PERIOD:

on-going

Projected Project Revenues & Expenditures

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$0	$0	$0	$0	$0	$0
Other Type Bonds	$0	$0	$0	$0	$0	$0
State Aide	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$1,084,870	$1,277,443	$944,109	$1,102,141	$1,135,205	$5,543,768
Service Charge	$0	$0	$0	$0	$0	$0
Other (Transfer from Utilities)	$888,441	$301,707	$65,584	$296,911	$305,818	$1,858,461
Total Projected/Requested Funding	**$1,973,311**	**$1,579,150**	**$1,009,693**	**$1,399,052**	**$1,441,023**	**$7,402,229**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$0	$0	$0	$0	$0	$0
Construction	$1,973,311	$1,579,150	$1,009,693	$1,399,052	$1,441,023	$7,402,229
Vehicles & Equipment	$0	$0	$0	$0	$0	$0
Total Projected Capital Expenditures	**$1,973,311**	**$1,579,150**	**$1,009,693**	**$1,399,052**	**$1,441,023**	**$7,402,229**
Estimated Add'l Operational Costs						
- Debt service	$0	$0	$0	$0	$0	$0
- Utilities, insurance, maintenance	$0	$0	$0	$0	$0	$0
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

DEPARTMENT: **Public Works**

PROJECT NAME: **Major Maintenance/Renovations at Marshall Center**

PROJECT CONTACT/PHONE #: Benjamin Loveday, (540) 507-7307

PROJECT LOCATION:

Marshall Center - local government office building located at 8800 Courthouse Road, Spotsylvania, VA 22553

PROJECT DESCRIPTION: The center portion of the building was constructed in 1939 and has had no major renovation. The two wings were constructed in 1962 with renovations done later for the Teen Center and library. The building has a new roof and new windows. The HVAC system, electrical system and plumbing need replacing.

PROJECT OBJECTIVE: This project will replace the HVAC system, electrical system and plumbing in the Marshall Center. Since this major maintenance work will require ceilings and wall finishes to be removed, renovation of the building at this time to accommodate future needs would be prudent.

TOTAL CAPITAL PROJECT COST: $9,732,440

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

Planning & Design	Property Acquisition	Construction/Implementation
FY 2021	County owns building	FY 2023

PRIOR YEAR BUDGETS: $0

COSTS PROJECTED BEYOND CIP PERIOD: $9,383,640

Projected Project Revenues & Expenditures

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$0	$0	$0	$0	$0	$0
Other Type Bonds	$0	$0	$0	$0	$0	$0
State Aide	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$0	$0	$0	$348,800	$0	$348,800
Service Charge	$0	$0	$0	$0	$0	$0
Other ( )	$0	$0	$0	$0	$0	$0
Total Projected/Requested Funding	**$0**	**$0**	**$0**	**$348,800**	**$0**	**$348,800**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$0	$0	$0	$348,800	$0	$348,800
Construction	$0	$0	$0	$0	$0	$0
Vehicles & Equipment	$0	$0	$0	$0	$0	$0
Total Projected Capital Expenditures	**$0**	**$0**	**$0**	**$348,800**	**$0**	**$348,800**
Estimated Add'l Operational Costs						
- Debt service	$0	$0	$0	$0	$0	$0
- Utilities, insurance, maintenance	$0	$0	$0	$0	$0	$0
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

DEPARTMENT: **Public Works**

PROJECT NAME: **Major Maintenance/Renovations at Holbert Building**

PROJECT CONTACT/PHONE #: Benjamin Loveday, (540) 507-7307

PROJECT LOCATION:

Holbert Building - local government office building located at 9104 Courthouse Road, Spotsylvania, VA 22553

PROJECT DESCRIPTION: Building was constructed in 1978 and has had no major renovations since. The HVAC system is well past its lifecycle and parts are no longer available.

PROJECT OBJECTIVE: This project will replace the HVAC system in the Holbert Building. Since this major maintenance work will require ceilings and wall finishes to be removed, renovation of the building at this time to accommodate future needs would be prudent. Due to the increased equipment size/capacity that will be necessary for this project to meet current code requirements for ventilation rates, it is unlikely that this project will yield operational cost savings.

TOTAL CAPITAL PROJECT COST: $3,950,000

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

Planning & Design	Property Acquisition	Construction/Implementation
FY 2018	County owns building	FY 2019

PRIOR YEAR BUDGETS: $350,000

COSTS PROJECTED BEYOND CIP PERIOD: $0

Projected Project Revenues & Expenditures

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$0	$0	$0	$0	$0	$0
Other Type Bonds	$0	$1,600,000	$0	$0	$0	$1,600,000
State Aide	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$0	$2,000,000	$0	$0	$0	$2,000,000
Service Charge	$0	$0	$0	$0	$0	$0
Other (Interest Earnings)	$0	$0	$0	$0	$0	$0
Total Projected/Requested Funding	**$0**	**$3,600,000**	**$0**	**$0**	**$0**	**$3,600,000**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$0	$0	$0	$0	$0	$0
Construction	$0	$3,600,000	$0	$0	$0	$3,600,000
Vehicles & Equipment	$0	$0	$0	$0	$0	$0
Total Projected Capital Expenditures	**$0**	**$3,600,000**	**$0**	**$0**	**$0**	**$3,600,000**
Estimated Add'l Operational Costs						
- Debt service	$0	$160,000	$156,000	$152,000	$148,000	$616,000
- Utilities, insurance, maintenance	$0	$0	$0	$0	$0	$0
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$0**	**$160,000**	**$156,000**	**$152,000**	**$148,000**	**$616,000**

DEPARTMENT: **Public Works**

PROJECT NAME: **Courthouse Sidewalk Replacement and Repair**

PROJECT CONTACT/PHONE #: Benjamin Loveday, (540) 507-7307

PROJECT LOCATION:

Sidewalk in front of Spotsylvania Courthouse Building, 9101 Courthouse Road, Spotsylvania, VA 22553

PROJECT DESCRIPTION:

The existing Courthouse brick sidewalks are in need of replacment. The existing mortar joints are spauling to the point that the sidewalks are causing a safety issue. The depth of joint erosion has reached a depth over 1" causing a trip harzed. Consultation with masonary contractor has determined the most cost effective option is full replacement due to the high cost of labor associated with mortar removal from the joints. The area is approximately 8,600 square feet.

PROJECT OBJECTIVE:

This project is necessary to ensure pedestrian safety

TOTAL CAPITAL PROJECT COST:

$200,000

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

Planning & Design	Property Acquisition	Construction/Implementation
FY 2018	N/A	FY 2018

PRIOR YEAR BUDGETS:

$0

COSTS PROJECTED BEYOND CIP PERIOD:

$0

Projected Project Revenues & Expenditures

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$0	$0	$0	$0	$0	$0
Other Type Bonds	$0	$0	$0	$0	$0	$0
State Aide	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$200,000	$0	$0	$0	$0	$200,000
Service Charge	$0	$0	$0	$0	$0	$0
Other ( )	$0	$0	$0	$0	$0	$0
Total Projected/Requested Funding	**$200,000**	**$0**	**$0**	**$0**	**$0**	**$200,000**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$0	$0	$0	$0	$0	$0
Construction	$200,000	$0	$0	$0	$0	$200,000
Vehicles & Equipment	$0	$0	$0	$0	$0	$0
Total Projected Capital Expenditures	**$200,000**	**$0**	**$0**	**$0**	**$0**	**$200,000**
Estimated Add'l Operational Costs						
- Debt service	$0	$0	$0	$0	$0	$0
- Utilities, insurance, maintenance	$0	$0	$0	$0	$0	$0
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

DEPARTMENT: **Public Works**

PROJECT NAME: **Build-Out of First Floor Merchants Square Building**

PROJECT CONTACT/PHONE #: Benjamin Loveday, (540) 507-7307

PROJECT LOCATION:

Merchants Square Building - local government office building located at 9019 Old Battlefield Blvd, Spotsylvania, VA 22553

PROJECT DESCRIPTION: Relocate the Spotsylvania County Museum archives prior to the renovation and expansion of the Judicial Center.

PROJECT OBJECTIVE: The Spotsylvania County Museum archive room is located on the second floor of the former Circuit Court building. This building is slated for renovation as part of the larger Judicial Center expansion and renovation project, and the museum archives must move ahead of the construction. The archive must have a climate controlled conditioned space to ensure that artifacts do not degrade. This project involves finishing approximately 7,800 square feet of space on the first floor of the Merchants Square Building for use as the museum archive and workshop.

TOTAL CAPITAL PROJECT COST: $900,000

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

Planning & Design	Property Acquisition	Construction/Implementation
FY 2017	N/A	FY 2018

PRIOR YEAR BUDGETS: $50,000

COSTS PROJECTED BEYOND CIP PERIOD: $0

Projected Project Revenues & Expenditures

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$0	$0	$0	$0	$0	$0
Other Type Bonds	$0	$0	$0	$0	$0	$0
State Aide	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$850,000	$0	$0	$0	$0	$850,000
Service Charge	$0	$0	$0	$0	$0	$0
Other ( )	$0	$0	$0	$0	$0	$0
Total Projected/Requested Funding	**$850,000**	**$0**	**$0**	**$0**	**$0**	**$850,000**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$0	$0	$0	$0	$0	$0
Construction	$850,000	$0	$0	$0	$0	$850,000
Vehicles & Equipment	$0	$0	$0	$0	$0	$0
Total Projected Capital Expenditures	**$850,000**	**$0**	**$0**	**$0**	**$0**	**$850,000**
Estimated Add'l Operational Costs						
- Debt service	$0	$0	$0	$0	$0	$0
- Utilities, insurance, maintenance	$0	$37,671	$38,809	$39,981	$41,190	$157,651
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$0**	**$37,671**	**$38,809**	**$39,981**	**$41,190**	**$157,651**

DEPARTMENT: **Multiple Departments**

PROJECT NAME: **Replacement Vehicles**

PROJECT CONTACT/PHONE #: Various

PROJECT LOCATION:

N/A

PROJECT DESCRIPTION: Replacement cycle for existing County vehicles

PROJECT OBJECTIVE: This project funds the replacement cycle for existing County vehicles.

TOTAL CAPITAL PROJECT COST:

$5,776,093

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

Planning & Design	Property Acquisition	Construction/Implementation
N/A	N/A	on-going

PRIOR YEAR BUDGETS:

on-going

COSTS PROJECTED BEYOND CIP PERIOD:

on-going

Projected Project Revenues & Expenditures

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$0	$0	$0	$0	$0	$0
Other Type Bonds	$0	$0	$0	$0	$0	$0
State Aide	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$976,093	$1,200,000	$1,200,000	$1,200,000	$1,200,000	$5,776,093
Service Charge	$0	$0	$0	$0	$0	$0
Other ( )	$0	$0	$0	$0	$0	$0
Total Projected/Requested Funding	**$976,093**	**$1,200,000**	**$1,200,000**	**$1,200,000**	**$1,200,000**	**$5,776,093**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$0	$0	$0	$0	$0	$0
Construction	$0	$0	$0	$0	$0	$0
Vehicles & Equipment	$976,093	$1,200,000	$1,200,000	$1,200,000	$1,200,000	$5,776,093
Total Projected Capital Expenditures	**$976,093**	**$1,200,000**	**$1,200,000**	**$1,200,000**	**$1,200,000**	**$5,776,093**
Estimated Add'l Operational Costs						
- Debt service	$0	$0	$0	$0	$0	$0
- Utilities, insurance, maintenance	$0	$0	$0	$0	$0	$0
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

DEPARTMENT: **Public Works**

PROJECT NAME: **Courthouse Tank Inspection and Repainting**

PROJECT CONTACT/PHONE #: Benjamin Loveday, (540) 507-7307

PROJECT LOCATION:

Spotsylvania Courthouse area

PROJECT DESCRIPTION: Inspection and repainting of the Courthouse water tank.

PROJECT OBJECTIVE: The Spotsylvania County Courthouse Area water tank is no longer in service as a water tank, but has been in use as a location for certain portions of the County's communications equipment. By FY 2018, all County equipment is expected to be removed from the tower. However, the tank has been identified by Utilities staff as the primary location for the Advanced Metering Infrastructure (AMI) system communications equipment. As such, the structural integrity of the tank must be maintained through inspection and painting.

TOTAL CAPITAL PROJECT COST:

$175,000

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

Planning & Design	Property Acquisition	Construction/Implementation
FY 2019	N/A	FY 2019

PRIOR YEAR BUDGETS:

$0

COSTS PROJECTED BEYOND CIP PERIOD:

$0

Projected Project Revenues & Expenditures

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$0	$0	$0	$0	$0	$0
Other Type Bonds	$0	$0	$0	$0	$0	$0
State Aide	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$0	$175,000	$0	$0	$0	$175,000
Service Charge	$0	$0	$0	$0	$0	$0
Other ( )	$0	$0	$0	$0	$0	$0
Total Projected/Requested Funding	**$0**	**$175,000**	**$0**	**$0**	**$0**	**$175,000**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$0	$0	$0	$0	$0	$0
Construction	$0	$175,000	$0	$0	$0	$175,000
Vehicles & Equipment	$0	$0	$0	$0	$0	$0
Total Projected Capital Expenditures	**$0**	**$175,000**	**$0**	**$0**	**$0**	**$175,000**
Estimated Add'l Operational Costs						
- Debt service	$0	$0	$0	$0	$0	$0
- Utilities, insurance, maintenance	$0	$0	$0	$0	$0	$0
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

DEPARTMENT: **Department of Fire, Rescue, and Emergency Management**

PROJECT NAME: **AEDs in County-Owned Buildings**

PROJECT CONTACT/PHONE #: Greg Leitz, (540) 507-7907

PROJECT LOCATION:

All occupied County buildings in which AEDs do not currently exist.

PROJECT DESCRIPTION: Placement of automated external defibrillator (AED) units in all County buildings in which they do not exist.

PROJECT OBJECTIVE: Having AEDs on-site provides a potential life-saving option for victims of cardiac arrest and can help bridge the gap between when the emergency is discovered and when first responders arrive on the scene. This initiative creates a safer workplace and gives employees and building visitors the best chance of survival in the event of cardiac arrest. Units will be mounted to a wall in a location central to building occupants and, when needed, the unit will talk a user through the steps needed to allow the system to analyze the victim's heartbeat and, if necessary, deliver a lifesaving shock.

TOTAL CAPITAL PROJECT COST: $65,000

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

Planning & Design	Property Acquisition	Construction/Implementation
FY 2018	N/A	FY 2018

PRIOR YEAR BUDGETS: $0

COSTS PROJECTED BEYOND CIP PERIOD: $0

Projected Project Revenues & Expenditures

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$0	$0	$0	$0	$0	$0
Other Type Bonds	$0	$0	$0	$0	$0	$0
State Aide	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$65,000	$0	$0	$0	$0	$65,000
Service Charge	$0	$0	$0	$0	$0	$0
Other ( )	$0	$0	$0	$0	$0	$0
Total Projected/Requested Funding	**$65,000**	**$0**	**$0**	**$0**	**$0**	**$65,000**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$0	$0	$0	$0	$0	$0
Construction	$0	$0	$0	$0	$0	$0
Vehicles & Equipment	$65,000	$0	$0	$0	$0	$65,000
Total Projected Capital Expenditures	**$65,000**	**$0**	**$0**	**$0**	**$0**	**$65,000**
Estimated Add'l Operational Costs						
- Debt service	$0	$0	$0	$0	$0	$0
- Utilities, insurance, maintenance	$0	$5,000	$0	$5,000	$0	$10,000
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$0**	**$5,000**	**$0**	**$5,000**	**$0**	**$10,000**

DEPARTMENT: **Public Works/Central Rappahannock Regional Library**

PROJECT NAME: **Massaponax Library**

PROJECT CONTACT/PHONE #: County: Benjamin Loveday, (540) 507-7307. Library: Martha Hutzel, (540) 372-1160/ext. 260

PROJECT LOCATION:

Massaponax area

PROJECT DESCRIPTION: Provide a new regional library branch to serve the existing Lee Hill, Battlefield, and Berkeley district populations and to plan ahead for anticipated population growth in the general Massaponax area. Options for the new facility could include a traditional 30,000 sq ft. branch similar to the Salem Church library, a store front facility which could be located at a retail venue, or a partnership (such as with Germanna Community Library). A study planned in FY 2018 will provide recommendations for the siting and type of the library branch.

PROJECT OBJECTIVE: Nationally recognized and Virginia Standards for Public Libraries recommend a minimum of 0.6 square feet of library space per capita. The combined square footage of Salem Church (26,000 sq. ft.) and Snow (5,000 sq. ft.) added to one-third of the Fredericksburg headquarters (a 36,000 sq. ft. facility used equally by the City of Fredericksburg, Stafford, and Spotsylvania) results in a total of 43,000 sq. ft. or approximately 0.3 sq. ft. per capita of available library facilities. While this per capita square footage is less than State standards, the existing library square footage is currently in line with Spotsylvania's Comprehensive Plan which calls for 0.3 square feet per capita. Given the new developments planned and approved in the Massaponax area, a new branch should be considered to ensure adequate countywide levels of service. A new Massaponax branch would offer print and digital collections; access to technology; community meeting rooms; study spaces; and collaborative workspaces. The library will also offer a teen tech and innovation lab; an early childhood literacy activity center; and a school-aged learning and discovery place. In addition to the debt service shown below, we can expect additional operating costs of approximately $530,000 beginning in FY 2023 as the County's share of added personnel, maintenance, utilities, and insurance costs of a new branch.

TOTAL CAPITAL PROJECT COST:

$12,865,000

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

Planning & Design	Property Acquisition	Construction/Implementation
FY 2018; FY 2020	FY 2020	FY 2021 - FY 2022

PRIOR YEAR BUDGETS:

$0

COSTS PROJECTED BEYOND CIP PERIOD:

$0

Projected Project Revenues & Expenditures

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond*	$0	$0	$1,250,000	$7,100,000	$4,500,000	$12,850,000
Other Type Bonds	$0	$0	$0	$0	$0	$0
State Aide	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$15,000	$0	$0	$0	$0	$15,000
Service Charge	$0	$0	$0	$0	$0	$0
Other ( )	$0	$0	$0	$0	$0	$0
Total Projected/Requested Funding	**$15,000**	**$0**	**$1,250,000**	**$7,100,000**	**$4,500,000**	**$12,865,000**
Projected Capital Expenditures:						
Land	$0	$0	$350,000	$0	$0	$350,000
Professional Services	$15,000	$0	$900,000	$0	$0	$915,000
Construction	$0	$0	$0	$4,500,000	$4,500,000	$9,000,000
Vehicles & Equipment	$0	$0	$0	$2,600,000	$0	$2,600,000
Total Projected Capital Expenditures	**$15,000**	**$0**	**$1,250,000**	**$7,100,000**	**$4,500,000**	**$12,865,000**
Estimated Add'l Operational Costs						
- Debt service	$0	$0	$125,000	$831,875	$1,261,000	$2,217,875
- Utilities, insurance, maintenance	$0	$0	$0	$0	$0	$0
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$0**	**$0**	**$125,000**	**$831,875**	**$1,261,000**	**$2,217,875**

DEPARTMENT: **Information Services**

PROJECT NAME: **Public Safety Computer Aided Dispatch System Replacement**

PROJECT CONTACT/PHONE #: Jane Reeve, (540) 507-7552

PROJECT LOCATION:

N/A

PROJECT DESCRIPTION: Replace the County's Computer Aided Dispatch system.

PROJECT OBJECTIVE: The CAD system has experienced numerous problems and issues over the years since it's been implemented, despite numerous upgrades. In order to meet the growing technological demand of the public safety community, as well as ensure that the County's CAD system is sized properly for the volume of calls received as well as the broad functionality that is commonly available in Tier I and Tier II CAD applications, a replacement is required to avoid the potential of inadequate technology. The project is currently in progress.

TOTAL CAPITAL PROJECT COST:

$5,200,000

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

Planning & Design	Property Acquisition	Construction/Implementation
FY 2015 - FY 2016	N/A	FY 2017 - FY 2019

PRIOR YEAR BUDGETS:

$3,100,000

COSTS PROJECTED BEYOND CIP PERIOD:

$0

Projected Project Revenues & Expenditures

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$0	$2,081,090	$0	$0	$0	$2,081,090
Other Type Bonds	$0	$0	$0	$0	$0	$0
State Aide	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$0	$0	$0	$0	$0	$0
Service Charge	$0	$0	$0	$0	$0	$0
Other (Interest Earnings)	$0	$18,910	$0	$0	$0	$18,910
Total Projected/Requested Funding	**$0**	**$2,100,000**	**$0**	**$0**	**$0**	**$2,100,000**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$0	$2,100,000	$0	$0	$0	$2,100,000
Construction	$0	$0	$0	$0	$0	$0
Vehicles & Equipment	$0	$0	$0	$0	$0	$0
Total Projected Capital Expenditures	**$0**	**$2,100,000**	**$0**	**$0**	**$0**	**$2,100,000**
Estimated Add'l Operational Costs						
- Debt service	$0	$364,934	$355,272	$345,610	$335,947	$1,401,763
- Utilities, insurance, maintenance	$0	$0	$250,000	$250,000	$250,000	$750,000
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$0**	**$364,934**	**$605,272**	**$595,610**	**$585,947**	**$2,151,763**

DEPARTMENT: **Information Services**

PROJECT NAME: **Chancellor Tower Replacement**

PROJECT CONTACT/PHONE #: Jane Reeve, (540) 507-7552

PROJECT LOCATION:

Chancellor convenience site: 5917 Harrison Road

PROJECT DESCRIPTION: Replacement of the Chancellor Tower due to the fact the current tower is beyond structural enhancement.

PROJECT OBJECTIVE: This project's objective is to replace the Chancellor Tower greatly improving safety and mitigating risks due to the structural integrity of the current tower. This tower is a prime co-location for county public safety, other agencies public safety and cell service providers. Annual revenue for tower placements is approximately $206,000.

TOTAL CAPITAL PROJECT COST:

$1,000,000

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

Planning & Design	Property Acquisition	Construction/Implementation
FY 2016	N/A	FY 2019

PRIOR YEAR BUDGETS:

$0

COSTS PROJECTED BEYOND CIP PERIOD:

$0

Projected Project Revenues & Expenditures

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$0	$0	$0	$0	$0	$0
Other Type Bonds	$0	$0	$0	$0	$0	$0
State Aide	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$0	$1,000,000	$0	$0	$0	$1,000,000
Service Charge	$0	$0	$0	$0	$0	$0
Other (Interest Earnings)	$0	$0	$0	$0	$0	$0
Total Projected/Requested Funding	**$0**	**$1,000,000**	**$0**	**$0**	**$0**	**$1,000,000**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$0	$0	$0	$0	$0	$0
Construction	$0	$1,000,000	$0	$0	$0	$1,000,000
Vehicles & Equipment	$0	$0	$0	$0	$0	$0
Total Projected Capital Expenditures	**$0**	**$1,000,000**	**$0**	**$0**	**$0**	**$1,000,000**
Estimated Add'l Operational Costs						
- Debt service	$0	$0	$0	$0	$0	$0
- Utilities, insurance, maintenance	$0	$0	$0	$0	$0	$0
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

DEPARTMENT: **Information Services**

PROJECT NAME: **Next Generation 911 (NG911)**

PROJECT CONTACT/PHONE #: Jane Reeve, (540) 507-7552

PROJECT LOCATION:

N/A

PROJECT DESCRIPTION: Ensure E911 telephony system compatibility and compliance with NG911 mandates.

PROJECT OBJECTIVE: Perform system evaluation, analysis, enhancements, and upgrades to facilitate and support NG911 mandates such as text-to-911. Cost estimate is based on preliminary figures from the State.

TOTAL CAPITAL PROJECT COST:

$1,700,000

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

Planning & Design	Property Acquisition	Construction/Implementation
FY 2017	N/A	FY 2018 - FY 2019

PRIOR YEAR BUDGETS:

$200,000

COSTS PROJECTED BEYOND CIP PERIOD:

$0

Projected Project Revenues & Expenditures

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$0	$0	$0	$0	$0	$0
Other Type Bonds	$0	$0	$0	$0	$0	$0
State Aide	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$0	$1,500,000	$0	$0	$0	$1,500,000
Service Charge	$0	$0	$0	$0	$0	$0
Other ( )	$0	$0	$0	$0	$0	$0
Total Projected/Requested Funding	**$0**	**$1,500,000**	**$0**	**$0**	**$0**	**$1,500,000**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$0	$1,500,000	$0	$0	$0	$1,500,000
Construction	$0	$0	$0	$0	$0	$0
Vehicles & Equipment	$0	$0	$0	$0	$0	$0
Total Projected Capital Expenditures	**$0**	**$1,500,000**	**$0**	**$0**	**$0**	**$1,500,000**
Estimated Add'l Operational Costs						
- Debt service	$0	$0	$0	$0	$0	$0
- Utilities, insurance, maintenance	$0	$0	$0	$0	$0	$0
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

DEPARTMENT: **Information Services**

PROJECT NAME: **Parks & Recreation System Upgrade**

PROJECT CONTACT/PHONE #: Jane Reeve, (540) 507-7552

PROJECT LOCATION:

N/A

PROJECT DESCRIPTION:

Upgrade the current Parks & Rec registration system. The current system manages citizen records and registration both at the counter and over the Internet. Continued replacement and utilization of technology in this department will maximize the human resources available to process citizen requests efficiently and effectively.

PROJECT OBJECTIVE:

Information Services has determined, based on industry trends, that the existing system has exceeded its expected useful life cycle and is due for replacement. If the system is not upgraded, there is a possibility the existing system will not be able to maintain adequate service levels. Additionally, it may require the hiring of more staff to offset these service level degradations. As more technology becomes available, the need to meet the changing demands of a growing citizenry should be addressed through the appropriate refreshing of technology.

TOTAL CAPITAL PROJECT COST:

$150,000

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

Planning & Design	Property Acquisition	Construction/Implementation
N/A	N/A	FY 2018

PRIOR YEAR BUDGETS:

$0

COSTS PROJECTED BEYOND CIP PERIOD:

$0

Projected Project Revenues & Expenditures

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$0	$0	$0	$0	$0	$0
Other Type Bonds	$0	$0	$0	$0	$0	$0
State Aide	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$150,000	$0	$0	$0	$0	$150,000
Service Charge	$0	$0	$0	$0	$0	$0
Other ( )	$0	$0	$0	$0	$0	$0
Total Projected/Requested Funding	**$150,000**	**$0**	**$0**	**$0**	**$0**	**$150,000**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$150,000	$0	$0	$0	$0	$150,000
Construction	$0	$0	$0	$0	$0	$0
Vehicles & Equipment	$0	$0	$0	$0	$0	$0
Total Projected Capital Expenditures	**$150,000**	**$0**	**$0**	**$0**	**$0**	**$150,000**
Estimated Add'l Operational Costs						
- Debt service	$0	$0	$0	$0	$0	$0
- Utilities, insurance, maintenance	$0	$30,000	$30,000	$30,000	$30,000	$120,000
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$0**	**$30,000**	**$30,000**	**$30,000**	**$30,000**	**$120,000**

DEPARTMENT: **Information Services**

PROJECT NAME: **Replacement Computers & Servers**

PROJECT CONTACT/PHONE #: Jane Reeve, (540) 507-7552

PROJECT LOCATION:

N/A

PROJECT DESCRIPTION: Replacement cycle for County computers and servers.

PROJECT OBJECTIVE: This project funds the replacement cycle for County computers and servers.

TOTAL CAPITAL PROJECT COST:

$2,488,655

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

Planning & Design	Property Acquisition	Construction/Implementation
N/A	N/A	on-going

PRIOR YEAR BUDGETS:

on-going

COSTS PROJECTED BEYOND CIP PERIOD:

on-going

Projected Project Revenues & Expenditures

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$0	$0	$0	$0	$0	$0
Other Type Bonds	$0	$0	$0	$0	$0	$0
State Aide	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$395,955	$712,660	$541,250	$429,700	$409,090	$2,488,655
Service Charge	$0	$0	$0	$0	$0	$0
Other ( )	$0	$0	$0	$0	$0	$0
Total Projected/Requested Funding	**$395,955**	**$712,660**	**$541,250**	**$429,700**	**$409,090**	**$2,488,655**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$0	$0	$0	$0	$0	$0
Construction	$0	$0	$0	$0	$0	$0
Vehicles & Equipment	$395,955	$712,660	$541,250	$429,700	$409,090	$2,488,655
Total Projected Capital Expenditures	**$395,955**	**$712,660**	**$541,250**	**$429,700**	**$409,090**	**$2,488,655**
Estimated Add'l Operational Costs						
- Debt service	$0	$0	$0	$0	$0	$0
- Utilities, insurance, maintenance	$0	$0	$0	$0	$0	$0
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

DEPARTMENT: **Information Services**

PROJECT NAME: **State Income Tax Program Replacement**

PROJECT CONTACT/PHONE #: Jane Reeve, (540) 507-7552

PROJECT LOCATION:

N/A

PROJECT DESCRIPTION: Each year, the Commissioner of Revenue receives and processes State income tax returns for Spotsylvania County residents through an automated system on the County's iSeries. As the County moves all applications from the iSeries to a client/server platform it will be necessary to move this application, as well.

PROJECT OBJECTIVE: To move the State income tax application from the iSeries to a client/server platform.

TOTAL CAPITAL PROJECT COST:

$100,000

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

Planning & Design	Property Acquisition	Construction/Implementation
N/A	N/A	FY 2019

PRIOR YEAR BUDGETS:

$0

COSTS PROJECTED BEYOND CIP PERIOD:

$0

Projected Project Revenues & Expenditures

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$0	$0	$0	$0	$0	$0
Other Type Bonds	$0	$0	$0	$0	$0	$0
State Aide	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$0	$100,000	$0	$0	$0	$100,000
Service Charge	$0	$0	$0	$0	$0	$0
Other ( )	$0	$0	$0	$0	$0	$0
Total Projected/Requested Funding	**$0**	**$100,000**	**$0**	**$0**	**$0**	**$100,000**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$0	$100,000	$0	$0	$0	$100,000
Construction	$0	$0	$0	$0	$0	$0
Vehicles & Equipment	$0	$0	$0	$0	$0	$0
Total Projected Capital Expenditures	**$0**	**$100,000**	**$0**	**$0**	**$0**	**$100,000**
Estimated Add'l Operational Costs						
- Debt service	$0	$0	$0	$0	$0	$0
- Utilities, insurance, maintenance	$0	$0	$7,500	$7,500	$7,500	$22,500
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$0**	**$0**	**$7,500**	**$7,500**	**$7,500**	**$22,500**

DEPARTMENT: **Information Services**

PROJECT NAME: **Trakit-9 Migration-upgrade for CRW**

PROJECT CONTACT/PHONE #: Jane Reeve, (540) 507-7552

PROJECT LOCATION:

Community Development

PROJECT DESCRIPTION: Upgrade Community Development's CRW system to Trakit-9 system.

PROJECT OBJECTIVE: The current system is nearing the end of its useful life and will no longer be supported by the vendor. Therefore an upgrade is needed for the Community Development system in order to serve our customers.

TOTAL CAPITAL PROJECT COST:

$261,395

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

Planning & Design	Property Acquisition	Construction/Implementation
FY 2017 - FY 2018	N/A	FY 2018

PRIOR YEAR BUDGETS:

$40,000

COSTS PROJECTED BEYOND CIP PERIOD:

$0

Projected Project Revenues & Expenditures

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$0	$0	$0	$0	$0	$0
Other Type Bonds	$0	$0	$0	$0	$0	$0
State Aide	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$57,563	$0	$0	$0	$0	$57,563
Service Charge	$0	$0	$0	$0	$0	$0
Other (Transfer from Code Compliance)	$163,832	$0	$0	$0	$0	$163,832
Total Projected/Requested Funding	**$221,395**	**$0**	**$0**	**$0**	**$0**	**$221,395**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$221,395	$0	$0	$0	$0	$221,395
Construction	$0	$0	$0	$0	$0	$0
Vehicles & Equipment	$0	$0	$0	$0	$0	$0
Total Projected Capital Expenditures	**$221,395**	**$0**	**$0**	**$0**	**$0**	**$221,395**
Estimated Add'l Operational Costs						
- Debt service	$0	$0	$0	$0	$0	$0
- Utilities, insurance, maintenance	$0	$0	$0	$0	$0	$0
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

DEPARTMENT: **Information Services**

PROJECT NAME: **VITA Base Mapping Program**

PROJECT CONTACT/PHONE #: Jane Reeve, (540) 507-7552

PROJECT LOCATION:

N/A

PROJECT DESCRIPTION: The Virginia Base Mapping Program (VBMP) acquires statewide aerial photography on a four year cycle for Virginia. This data is used for many other functions such as Virginia Department of Emergency Management's emergency response training exercises for North Anna Power Station, evacuation planning, search and rescue responses, economic development, flood plane studies and various other analyses.

PROJECT OBJECTIVE: Update 2013 Aerial Basemap in FY 2019 and FY 2022 as part of a regular four year cycle.

TOTAL CAPITAL PROJECT COST:

$400,000

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

Planning & Design	Property Acquisition	Construction/Implementation
FY 2018 & FY 2021	N/A	FY 2019 & FY 2022

PRIOR YEAR BUDGETS:

$0

COSTS PROJECTED BEYOND CIP PERIOD:

$0

Projected Project Revenues & Expenditures

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$0	$0	$0	$0	$0	$0
Other Type Bonds	$0	$0	$0	$0	$0	$0
State Aide	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$0	$200,000	$0	$0	$200,000	$400,000
Service Charge	$0	$0	$0	$0	$0	$0
Other ( )	$0	$0	$0	$0	$0	$0
Total Projected/Requested Funding	**$0**	**$200,000**	**$0**	**$0**	**$200,000**	**$400,000**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$0	$200,000	$0	$0	$200,000	$400,000
Construction	$0	$0	$0	$0	$0	$0
Vehicles & Equipment	$0	$0	$0	$0	$0	$0
Total Projected Capital Expenditures	**$0**	**$200,000**	**$0**	**$0**	**$200,000**	**$400,000**
Estimated Add'l Operational Costs						
- Debt service	$0	$0	$0	$0	$0	$0
- Utilities, insurance, maintenance	$0	$0	$0	$0	$0	$0
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

DEPARTMENT: **Public Works**

PROJECT NAME: **Active Gas Collection System in Additional Cells**

PROJECT CONTACT/PHONE #: Benjamin Loveday, (540) 507-7307

PROJECT LOCATION:

Livingston Landfill on Massey Road

PROJECT DESCRIPTION: Installation of active gas collection system in additional landfill cells.

PROJECT OBJECTIVE: Active gas collection in cells 1 and 2 of the Livingston Landfill. This project will expand the collection field into portions of additional cells that have reached final grade.

TOTAL CAPITAL PROJECT COST:

$756,600

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

Planning & Design	Property Acquisition	Construction/Implementation
N/A	N/A	FY 2018, FY 2021

PRIOR YEAR BUDGETS:

$0

COSTS PROJECTED BEYOND CIP PERIOD:

$252,200

Projected Project Revenues & Expenditures

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$0	$0	$0	$0	$0	$0
Other Type Bonds	$0	$0	$0	$0	$0	$0
State Aide	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$252,200	$0	$0	$252,200	$0	$504,400
Service Charge	$0	$0	$0	$0	$0	$0
Other ( )	$0	$0	$0	$0	$0	$0
Total Projected/Requested Funding	**$252,200**	**$0**	**$0**	**$252,200**	**$0**	**$504,400**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$0	$0	$0	$0	$0	$0
Construction	$252,200	$0	$0	$252,200	$0	$504,400
Vehicles & Equipment	$0	$0	$0	$0	$0	$0
Total Projected Capital Expenditures	**$252,200**	**$0**	**$0**	**$252,200**	**$0**	**$504,400**
Estimated Add'l Operational Costs						
- Debt service	$0	$0	$0	$0	$0	$0
- Utilities, insurance, maintenance	$0	$0	$0	$0	$0	$0
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

DEPARTMENT: **Public Works**

PROJECT NAME: **Convenience Center Paving**

PROJECT CONTACT/PHONE #: Benjamin Loveday, (540) 507-7307

PROJECT LOCATION:

Location varies dependent on the convenience center to be repaired. Locations include Livingston landfill, The Barn, Cole Hill Creek, Todds Tavern, Belmont, Chewning Park, Wilderness, Chancellor, Berkeley, Lee Hill, Marshall Park, Mine Road and Post Oak.

PROJECT DESCRIPTION:

$50,000 each year for paving repairs at the various other sites.
$250,000 FY18 For Livingston Entrance Area/Parking Lot Repair and Resurface

PROJECT OBJECTIVE:

Maintain facilities to achieve consistent level of service for trash collection and disposal to the residents of Spotsylvania County.

TOTAL CAPITAL PROJECT COST:

$500,000

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

Planning & Design	Property Acquisition	Construction/Implementation
N/A	N/A	on-going

PRIOR YEAR BUDGETS:

on-going

COSTS PROJECTED BEYOND CIP PERIOD:

on-going

Projected Project Revenues & Expenditures

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$0	$0	$0	$0	$0	$0
Other Type Bonds	$0	$0	$0	$0	$0	$0
State Aide	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$300,000	$50,000	$50,000	$50,000	$50,000	$500,000
Service Charge	$0	$0	$0	$0	$0	$0
Other ( )	$0	$0	$0	$0	$0	$0
Total Projected/Requested Funding	**$300,000**	**$50,000**	**$50,000**	**$50,000**	**$50,000**	**$500,000**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$0	$0	$0	$0	$0	$0
Construction	$300,000	$50,000	$50,000	$50,000	$50,000	$500,000
Vehicles & Equipment	$0	$0	$0	$0	$0	$0
Total Projected Capital Expenditures	**$300,000**	**$50,000**	**$50,000**	**$50,000**	**$50,000**	**$500,000**
Estimated Add'l Operational Costs						
- Debt service	$0	$0	$0	$0	$0	$0
- Utilities, insurance, maintenance	$0	$0	$0	$0	$0	$0
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

DEPARTMENT: **Public Works**

PROJECT NAME: **Livingston Landfill Development**

PROJECT CONTACT/PHONE #: Benjamin Loveday, (540) 507-7307

PROJECT LOCATION:

Livingston Landfill located at 6241 Massey Road, Spotsylvania, VA

PROJECT DESCRIPTION: Long-term landfill development plan.

PROJECT OBJECTIVE: Landfill development plan based on an intake of approx. 10,000 tons per month.

TOTAL CAPITAL PROJECT COST:

$15,523,651

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

Planning & Design	Property Acquisition	Construction/Implementation
FY 2017 - FY 2025	N/A	FY 2017 - FY 2025

PRIOR YEAR BUDGETS:

$2,262,200

COSTS PROJECTED BEYOND CIP PERIOD:

$3,807,983

Projected Project Revenues & Expenditures

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$0	$0	$0	$0	$0	$0
Other Type Bonds	$0	$0	$0	$0	$0	$0
State Aide	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$294,976	$200,975	$2,193,000	$446,850	$6,317,667	$9,453,468
Service Charge	$0	$0	$0	$0	$0	$0
Other ( )	$0	$0	$0	$0	$0	$0
Total Projected/Requested Funding	**$294,976**	**$200,975**	**$2,193,000**	**$446,850**	**$6,317,667**	**$9,453,468**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$294,976	$200,975	$39,000	$446,850	$885,667	$1,867,468
Construction	$0	$0	$2,154,000	$0	$5,432,000	$7,586,000
Vehicles & Equipment	$0	$0	$0	$0	$0	$0
Total Projected Capital Expenditures	**$294,976**	**$200,975**	**$2,193,000**	**$446,850**	**$6,317,667**	**$9,453,468**
Estimated Add'l Operational Costs						
- Debt service	$0	$0	$0	$0	$0	$0
- Utilities, insurance, maintenance	$0	$0	$0	$0	$0	$0
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

DEPARTMENT: **Public Works**

PROJECT NAME: **Replacement Refuse Disposal Equipment**

PROJECT CONTACT/PHONE #: Benjamin Loveday (540) 507-7307

PROJECT LOCATION:

Various convenience sites throughout the County

PROJECT DESCRIPTION: Heavy equipment replacement and rebuilds.

PROJECT OBJECTIVE: Maintain an appropriate sized heavy equipment fleet to ensure effective landfill disposal based on the tonnage being accepted at the facility.

TOTAL CAPITAL PROJECT COST:

$1,110,000

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

Planning & Design	Property Acquisition	Construction/Implementation
N/A	N/A	on-going

PRIOR YEAR BUDGETS:

on-going

COSTS PROJECTED BEYOND CIP PERIOD:

on-going

Projected Project Revenues & Expenditures

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$0	$0	$0	$0	$0	$0
Other Type Bonds	$0	$0	$0	$0	$0	$0
State Aide	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$110,000	$100,000	$70,000	$350,000	$480,000	$1,110,000
Service Charge	$0	$0	$0	$0	$0	$0
Other (Interest Earnings)	$0	$0	$0	$0	$0	$0
Total Projected/Requested Funding	**$110,000**	**$100,000**	**$70,000**	**$350,000**	**$480,000**	**$1,110,000**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$0	$0	$0	$0	$0	$0
Construction	$0	$0	$0	$0	$0	$0
Vehicles & Equipment	$110,000	$100,000	$70,000	$350,000	$480,000	$1,110,000
Total Projected Capital Expenditures	**$110,000**	**$100,000**	**$70,000**	**$350,000**	**$480,000**	**$1,110,000**
Estimated Add'l Operational Costs						
- Debt service	$0	$0	$0	$0	$0	$0
- Utilities, insurance, maintenance	$0	$0	$0	$0	$0	$0
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

DEPARTMENT: **Public Works**

PROJECT NAME: **Replacement Refuse Collection Equipment**

PROJECT CONTACT/PHONE #: Benjamin Loveday (540) 507-7307

PROJECT LOCATION:

Various convenience sites throughout the County

PROJECT DESCRIPTION: Collections equipment replacement.

PROJECT OBJECTIVE: Maintain a collection of fleet to serve all solid waste collection facilities in the County.

TOTAL CAPITAL PROJECT COST:

$2,060,000

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

Planning & Design	Property Acquisition	Construction/Implementation
N/A	N/A	on-going

PRIOR YEAR BUDGETS:

on-going

COSTS PROJECTED BEYOND CIP PERIOD:

on-going

Projected Project Revenues & Expenditures

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$0	$0	$0	$0	$0	$0
Other Type Bonds	$0	$0	$0	$0	$0	$0
State Aide	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$150,000	$340,000	$795,000	$450,000	$325,000	$2,060,000
Service Charge	$0	$0	$0	$0	$0	$0
Other ( )	$0	$0	$0	$0	$0	$0
Total Projected/Requested Funding	**$150,000**	**$340,000**	**$795,000**	**$450,000**	**$325,000**	**$2,060,000**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$0	$0	$0	$0	$0	$0
Construction	$0	$0	$0	$0	$0	$0
Vehicles & Equipment	$150,000	$340,000	$795,000	$450,000	$325,000	$2,060,000
Total Projected Capital Expenditures	**$150,000**	**$340,000**	**$795,000**	**$450,000**	**$325,000**	**$2,060,000**
Estimated Add'l Operational Costs						
- Debt service	$0	$0	$0	$0	$0	$0
- Utilities, insurance, maintenance	$0	$0	$0	$0	$0	$0
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

DEPARTMENT: **Parks & Recreation**

PROJECT NAME: **Hunting Run Park, Phase II**

PROJECT CONTACT/PHONE #: Kevin Brooks, (540) 507-7525

PROJECT LOCATION:

Hunting Run Park on Elys Ford Road
(Photo credit: Google Earth)

PROJECT DESCRIPTION: Phase II is designed and includes permanent check-in station and restrooms, well and septic systems with public drinking water filtration, driveway for engine pick up and drop off, pervious trail to the ADA fishing pier, picnic shelter and floating pier.

PROJECT OBJECTIVE: Improve the public convenience of the Hunting Run Park facility. Current Phase I improvements have mulch trail to ADA pier that is difficult for disabled users. The Phase 2 project will: provide a paved driveway to pick up and drop off the engines from the engine rental use attendant station; provide sanitary waste disposal; and through the placement of portable units provide access to public drinking water at the facility.

TOTAL CAPITAL PROJECT COST: $872,980

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

Planning & Design	Property Acquisition	Construction/Implementation
FY 2007, FY 2018	N/A	FY 2018

PRIOR YEAR BUDGETS: $75,408

COSTS PROJECTED BEYOND CIP PERIOD: $0

Projected Project Revenues & Expenditures

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	5-Year Total
Financing/Funding Methods:						
Proffers	$14,025	$0	$0	$0	$0	$14,025
General Obligation Bond	$0	$0	$0	$0	$0	$0
Other Type Bonds	$0	$0	$0	$0	$0	$0
State Aide	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$783,547	$0	$0	$0	$0	$783,547
Service Charge	$0	$0	$0	$0	$0	$0
Other ( )	$0	$0	$0	$0	$0	$0
Total Projected/Requested Funding	**$797,572**	**$0**	**$0**	**$0**	**$0**	**$797,572**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$0	$0	$0	$0	$0	$0
Construction	$797,572	$0	$0	$0	$0	$797,572
Vehicles & Equipment	$0	$0	$0	$0	$0	$0
Total Projected Capital Expenditures	**$797,572**	**$0**	**$0**	**$0**	**$0**	**$797,572**
Estimated Add'l Operational Costs						
- Debt service	$0	$0	$0	$0	$0	$0
- Utilities, insurance, maintenance	$0	$16,169	$16,834	$17,529	$18,253	$68,785
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$0**	**$16,169**	**$16,834**	**$17,529**	**$18,253**	**$68,785**

DEPARTMENT: **Parks & Recreation**

PROJECT NAME: **Belmont Passive Park**

PROJECT CONTACT/PHONE #: Kevin Brooks, (540) 507-7525

PROJECT LOCATION:

Belmont Road

PROJECT DESCRIPTION: Open field with Piedmont terrain will support a paved parking area including handicapped accessible parking, VDOT standard entrance with tapers, pervious concrete walking trails and stormwater facilities as required by the County Code for public use. A site plan was done in FY 2008 and a permanent drainage easement is required to be dedicated to VDOT for approval to construct.

PROJECT OBJECTIVE: This park will provide a passive park for walking and picnics.

TOTAL CAPITAL PROJECT COST: $472,987

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

Planning & Design	Property Acquisition	Construction/Implementation
FY 2008 / FY 2019	County owns land	FY 2020

PRIOR YEAR BUDGETS: $52,987

COSTS PROJECTED BEYOND CIP PERIOD: $0

Projected Project Revenues & Expenditures

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$0	$0	$0	$0	$0	$0
Other Type Bonds	$0	$0	$0	$0	$0	$0
State Aide	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$0	$40,000	$380,000	$0	$0	$420,000
Service Charge	$0	$0	$0	$0	$0	$0
Other ( )	$0	$0	$0	$0	$0	$0
Total Projected/Requested Funding	**$0**	**$40,000**	**$380,000**	**$0**	**$0**	**$420,000**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$0	$40,000	$0	$0	$0	$40,000
Construction	$0	$0	$380,000	$0	$0	$380,000
Vehicles & Equipment	$0	$0	$0	$0	$0	$0
Total Projected Capital Expenditures	**$0**	**$40,000**	**$380,000**	**$0**	**$0**	**$420,000**
Estimated Add'l Operational Costs						
- Debt service	$0	$0	$0	$0	$0	$0
- Utilities, insurance, maintenance	$0	$0	$0	$11,566	$12,144	$23,710
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$0**	**$0**	**$0**	**$11,566**	**$12,144**	**$23,710**

DEPARTMENT: **Parks & Recreation**

PROJECT NAME: **Livingston Community Center**

PROJECT CONTACT/PHONE #: Kevin Brooks, (540) 507-7525

PROJECT LOCATION:

On the Livingston landfill property.

PROJECT DESCRIPTION: Construction of a 3,000 square foot community center complete with a kitchen, meeting rooms, storage space, restrooms, and adjacent parking.

PROJECT OBJECTIVE: Citizens of Livingston District have requested a community building that is located to better serve their needs. Currently, the closest building is at Todds Tavern.

TOTAL CAPITAL PROJECT COST: $715,000

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

Planning & Design	Property Acquisition	Construction/Implementation
FY 2019	County owns land	FY 2020

PRIOR YEAR BUDGETS: $0

COSTS PROJECTED BEYOND CIP PERIOD: $0

Projected Project Revenues & Expenditures

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$0	$0	$0	$0	$0	$0
Other Type Bonds	$0	$0	$0	$0	$0	$0
State Aide	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$0	$65,000	$650,000	$0	$0	$715,000
Service Charge	$0	$0	$0	$0	$0	$0
Other ( )	$0	$0	$0	$0	$0	$0
Total Projected/Requested Funding	**$0**	**$65,000**	**$650,000**	**$0**	**$0**	**$715,000**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$0	$65,000	$0	$0	$0	$65,000
Construction	$0	$0	$650,000	$0	$0	$650,000
Vehicles & Equipment	$0	$0	$0	$0	$0	$0
Total Projected Capital Expenditures	**$0**	**$65,000**	**$650,000**	**$0**	**$0**	**$715,000**
Estimated Add'l Operational Costs						
- Debt service	$0	$0	$0	$0	$0	$0
- Utilities, insurance, maintenance	$0	$0	$0	$15,377	$15,842	$31,219
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$0**	**$0**	**$0**	**$15,377**	**$15,842**	**$31,219**

DEPARTMENT: **Parks and Recreation**

PROJECT NAME: **Marshall Center Auditorium Upgrades**

PROJECT CONTACT/PHONE #: Kevin Brooks, (540) 507-7525

PROJECT LOCATION:

Auditorium in Marshall Center located across from Spotsylvania Middle School on Business Route 208

PROJECT DESCRIPTION: Improvements include installation of theatrical lighting, sound system, control room for lights and sound, and a fire proof curtain. These improvements allow for musical performances and recitals, in addition to meetings and public presentations requiring sound projection, audio / visual and lighting.

PROJECT OBJECTIVE: During FY 2009-2010 the auditorium was made available for meetings and public use by completing roof repairs, bathroom renovation and repair of interior water damage. However, the existing air handler for the HVAC system causes noise in the stage area. The lack of theatrical sound, lighting and dressing room area prevents the old high school auditorium from being used for recitals and theatrical events. The HVAC noise will not be addressed through this project.

TOTAL CAPITAL PROJECT COST: $871,248

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

Planning & Design	Property Acquisition	Construction/Implementation
FY 2019	N/A	FY 2019

PRIOR YEAR BUDGETS: $567,248

COSTS PROJECTED BEYOND CIP PERIOD: $0

Projected Project Revenues & Expenditures

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$0	$0	$0	$0	$0	$0
Other Type Bonds	$0	$0	$0	$0	$0	$0
State Aide	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$0	$298,700	$0	$0	$0	$298,700
Service Charge	$0	$0	$0	$0	$0	$0
Other (Donations)	$0	$5,300	$0	$0	$0	$5,300
Total Projected/Requested Funding	**$0**	**$304,000**	**$0**	**$0**	**$0**	**$304,000**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$0	$61,000	$0	$0	$0	$61,000
Construction	$0	$243,000	$0	$0	$0	$243,000
Vehicles & Equipment	$0	$0	$0	$0	$0	$0
Total Projected Capital Expenditures	**$0**	**$304,000**	**$0**	**$0**	**$0**	**$304,000**
Estimated Add'l Operational Costs						
- Debt service	$0	$0	$0	$0	$0	$0
- Utilities, insurance, maintenance	$0	$0	$6,869	$7,212	$7,573	$21,654
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$0**	**$0**	**$6,869**	**$7,212**	**$7,573**	**$21,654**

DEPARTMENT: **Parks & Recreation**

PROJECT NAME: **Ni River Park**

PROJECT CONTACT/PHONE #: Kevin Brooks, (540) 507-7525

PROJECT LOCATION:

Next to Ni River Middle School

PROJECT DESCRIPTION: Facility will include ball fields, soccer fields, paved access road with parking and restrooms on County-owned land adjacent to Ni River Middle School as per conceptual plans completed in FY 2013.

PROJECT OBJECTIVE: This project is planned as a district style park as described in the County's Comprehensive Plan.

TOTAL CAPITAL PROJECT COST: $3,373,061

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

Planning & Design	Property Acquisition	Construction/Implementation
FY 2019 / FY 2020	County owns land	FY 2021

PRIOR YEAR BUDGETS: $3,061

COSTS PROJECTED BEYOND CIP PERIOD: $0

Projected Project Revenues & Expenditures

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$0	$0	$0	$0	$0	$0
Other Type Bonds	$0	$0	$0	$0	$0	$0
State Aide	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$0	$50,000	$300,000	$3,020,000	$0	$3,370,000
Service Charge	$0	$0	$0	$0	$0	$0
Other ( )	$0	$0	$0	$0	$0	$0
Total Projected/Requested Funding	**$0**	**$50,000**	**$300,000**	**$3,020,000**	**$0**	**$3,370,000**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$0	$50,000	$300,000	$0	$0	$350,000
Construction	$0	$0	$0	$3,020,000	$0	$3,020,000
Vehicles & Equipment	$0	$0	$0	$0	$0	$0
Total Projected Capital Expenditures	**$0**	**$50,000**	**$300,000**	**$3,020,000**	**$0**	**$3,370,000**
Estimated Add'l Operational Costs						
- Debt service	$0	$0	$0	$0	$0	$0
- Utilities, insurance, maintenance	$0	$0	$0	$0	$78,582	$78,582
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$0**	**$0**	**$0**	**$0**	**$78,582**	**$78,582**

DEPARTMENT: **Parks & Recreation**

PROJECT NAME: **Minor Regrading & Fence Replacement**

PROJECT CONTACT/PHONE #: Kevin Brooks, (540) 507-7525

PROJECT LOCATION:

Chewning Park, Cosner Park, Lee Hill Park,
Legion Complex, Marshall Park and
Mary L. Carter Park

PROJECT DESCRIPTION: Chewning Park - Replace two (2) existing baseball field fences. Cosner Park - Replace two (2) existing baseball field fences / tennis court fence / fence along river on north side of facility and fencing around community center. Lee Hill Park - Minor regrading prior to replacement of existing fence on two (2) baseball fields and fence along northwest property line between neighboring trailer court and park. Legion Complex - Replace one (1) baseball fence / replace one (1) softball fence / replace fence on south side of property line and fence at the track area. Marshall Park - Replace fence on south side of property line and along road front.

PROJECT OBJECTIVE: To Replace old deteriorating fencing in need of repairs due to damage, rust and unsafe conditions.

TOTAL CAPITAL PROJECT COST: $367,100

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

Planning & Design	Property Acquisition	Construction/Implementation
FY 2021	N/A	FY 2021

PRIOR YEAR BUDGETS: $0

COSTS PROJECTED BEYOND CIP PERIOD: $0

Projected Project Revenues & Expenditures

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$0	$0	$0	$0	$0	$0
Other Type Bonds	$0	$0	$0	$0	$0	$0
State Aide	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$0	$0	$0	$367,100	$0	$367,100
Service Charge	$0	$0	$0	$0	$0	$0
Other (Concession Receipts)	$0	$0	$0	$0	$0	$0
Total Projected/Requested Funding	**$0**	**$0**	**$0**	**$367,100**	**$0**	**$367,100**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$0	$0	$0	$0	$0	$0
Construction	$0	$0	$0	$367,100	$0	$367,100
Vehicles & Equipment	$0	$0	$0	$0	$0	$0
Total Projected Capital Expenditures	**$0**	**$0**	**$0**	**$367,100**	**$0**	**$367,100**
Estimated Add'l Operational Costs						
- Debt service	$0	$0	$0	$0	$0	$0
- Utilities, insurance, maintenance	$0	$0	$0	$0	$0	$0
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

DEPARTMENT: **Parks and Recreation**

PROJECT NAME: **Patriot Park Playground Installation**

PROJECT CONTACT/PHONE #: Kevin Brooks, (540) 507-7525

PROJECT LOCATION:

Patriot Park
5710 Smith Station Road
Fredericksburg, VA 22407

PROJECT DESCRIPTION: Purchase and install a playground system similar in size and type to that located at Loriella Park.

PROJECT OBJECTIVE: This project would meet the current requests of citizens to have a playground system located at Patriot Park with a service age range of toddler to young teens. This system would include swings which are often requested and are currently located only at Loriella Park.

TOTAL CAPITAL PROJECT COST: $198,700

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

Planning & Design	Property Acquisition	Construction/Implementation
FY 2018	N/A	FY 2018

PRIOR YEAR BUDGETS: $0

COSTS PROJECTED BEYOND CIP PERIOD: $0

Projected Project Revenues & Expenditures

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$0	$0	$0	$0	$0	$0
Other Type Bonds	$0	$0	$0	$0	$0	$0
State Aide	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$198,700	$0	$0	$0	$0	$198,700
Service Charge	$0	$0	$0	$0	$0	$0
Other ( )	$0	$0	$0	$0	$0	$0
Total Projected/Requested Funding	**$198,700**	**$0**	**$0**	**$0**	**$0**	**$198,700**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$0	$0	$0	$0	$0	$0
Construction	$198,700	$0	$0	$0	$0	$198,700
Vehicles & Equipment	$0	$0	$0	$0	$0	$0
Total Projected Capital Expenditures	**$198,700**	**$0**	**$0**	**$0**	**$0**	**$198,700**
Estimated Add'l Operational Costs						
- Debt service	$0	$0	$0	$0	$0	$0
- Utilities, insurance, maintenance	$0	$3,087	$3,241	$3,403	$3,574	$13,305
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$0**	**$3,087**	**$3,241**	**$3,403**	**$3,574**	**$13,305**

DEPARTMENT: **Parks and Recreation**

PROJECT NAME: **Marshall Park - Replacement Baseball Field Lighting**

PROJECT CONTACT/PHONE #: Darrell Holladay, (540) 507-7528

PROJECT LOCATION:

Existing Marshall Park located south of the Courthouse on Business Route 208
(Photo credit: Google Earth)

PROJECT DESCRIPTION: This project is required to replace worn and dereriorating equipment on the baseball field. Recent service work on this facility determined the need for replacement as soon as possible.

PROJECT OBJECTIVE: This project is needed to replace deteriorating poles and electrical components of the field lighting system. Current infrastructure is failing and in need of replacement before significant safety issues become a reality.

TOTAL CAPITAL PROJECT COST: $195,660

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

Planning & Design	Property Acquisition	Construction/Implementation
FY 2018	N/A	FY 2018

PRIOR YEAR BUDGETS: $0

COSTS PROJECTED BEYOND CIP PERIOD: $0

Projected Project Revenues & Expenditures

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$0	$0	$0	$0	$0	$0
Other Type Bonds	$0	$0	$0	$0	$0	$0
State Aide	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$0	$0	$0	$0	$0	$0
Service Charge	$0	$0	$0	$0	$0	$0
Other (Concession Receipts)	$195,660	$0	$0	$0	$0	$195,660
Total Projected/Requested Funding	**$195,660**	**$0**	**$0**	**$0**	**$0**	**$195,660**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$0	$0	$0	$0	$0	$0
Construction	$195,660	$0	$0	$0	$0	$195,660
Vehicles & Equipment	$0	$0	$0	$0	$0	$0
Total Projected Capital Expenditures	**$195,660**	**$0**	**$0**	**$0**	**$0**	**$195,660**
Estimated Add'l Operational Costs						
- Debt service	$0	$0	$0	$0	$0	$0
- Utilities, insurance, maintenance	$0	$0	$0	$0	$0	$0
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

DEPARTMENT: **Parks and Recreation**

PROJECT NAME: **Parking and Drainage Repairs: Lee Hill, Patriot, and Harrison Road Parks**

PROJECT CONTACT/PHONE #: Kevin Brooks, (540) 507-7525

PROJECT LOCATION:

Lee Hill Park, Patriot Park, Harrison Road Park

PROJECT DESCRIPTION:

Lee Hill Park - Repair and resurface Lee Hill Parking Lot - Regrade sinking trenches on ballfields with new topsoil. Harrison Road Park - Regrade settling areas to achieve proper run off flow. Regrade and Modify Parking Lot and Access Road due to sinking trenches. Patriot Park - Repair settling, sidewalk and access road areas throughout the park at Storm Sewer DI's and Storm Sewer intersecting areas along the roadway, install concrete ditch work to repair severe ditch erosion along each side of the park access road and along Massaponax Church Road at the Massaponax Church Road entrance.

PROJECT OBJECTIVE:

Repair pavement and provide proper onsite dtainiange at the Lee Hill, Patriot Park, and Harrison Road Park facilites.

TOTAL CAPITAL PROJECT COST:

$375,000

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

Planning & Design	Property Acquisition	Construction/Implementation
FY 2018	N/A	FY 2018

PRIOR YEAR BUDGETS:

$0

COSTS PROJECTED BEYOND CIP PERIOD:

$0

Projected Project Revenues & Expenditures

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$0	$0	$0	$0	$0	$0
Other Type Bonds	$0	$0	$0	$0	$0	$0
State Aide	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$75,000	$300,000	$0	$0	$0	$375,000
Service Charge	$0	$0	$0	$0	$0	$0
Other ( )	$0	$0	$0	$0	$0	$0
Total Projected/Requested Funding	**$75,000**	**$300,000**	**$0**	**$0**	**$0**	**$375,000**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$0	$0	$0	$0	$0	$0
Construction	$75,000	$300,000	$0	$0	$0	$375,000
Vehicles & Equipment	$0	$0	$0	$0	$0	$0
Total Projected Capital Expenditures	**$75,000**	**$300,000**	**$0**	**$0**	**$0**	**$375,000**
Estimated Add'l Operational Costs						
- Debt service	$0	$0	$0	$0	$0	$0
- Utilities, insurance, maintenance	$0	$0	$0	$0	$0	$0
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

DEPARTMENT: **Department of Fire, Rescue, and Emergency Management**

PROJECT NAME: **Fire Training & Logistics Center**

PROJECT CONTACT/PHONE #: Jay Cullinan, (540) 507-7900

PROJECT LOCATION:

PROJECT DESCRIPTION: This project is the construction of a Fire Training Center. This project will include the construction of an approximately 7,500 square foot training facility to include two classrooms for 30 people each, a kitchen, bunkroom, showers, locker rooms, restrooms, SCBA compressor, ice machine, security system, fiber connection. It has been recommended that a 3 bay, 7,000 sq ft logistics center be constructed with the project. Colocation of the logistics center and classroom facility will allow for efficient use of dual use equipment and infrastructure.

PROJECT OBJECTIVE: To provide critical fire training facilities for firefighters and to provide a reliable source for pumper testing which is a critical ISO requirement.

TOTAL CAPITAL PROJECT COST: $2,250,000

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

Planning & Design	Property Acquisition	Construction/Implementation
FY 2017	N/A	FY 2018/FY 2019

PRIOR YEAR BUDGETS: $250,000

COSTS PROJECTED BEYOND CIP PERIOD: $0

Projected Project Revenues & Expenditures

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$2,109	$0	$0	$0	$2,109
General Obligation Bond	$0	$1,997,891	$0	$0	$0	$1,997,891
Other Type Bonds	$0	$0	$0	$0	$0	$0
State Aide	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$0	$0	$0	$0	$0	$0
Service Charge	$0	$0	$0	$0	$0	$0
Other ( )	$0	$0	$0	$0	$0	$0
Total Projected/Requested Funding	**$0**	**$2,000,000**	**$0**	**$0**	**$0**	**$2,000,000**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$0	$0	$0	$0	$0	$0
Construction	$0	$2,000,000	$0	$0	$0	$2,000,000
Vehicles & Equipment	$0	$0	$0	$0	$0	$0
Total Projected Capital Expenditures	**$0**	**$2,000,000**	**$0**	**$0**	**$0**	**$2,000,000**
Estimated Add'l Operational Costs						
- Debt service	$0	$199,789	$194,794	$189,800	$184,805	$769,188
- Utilities, insurance, maintenance	$0	$0	$44,779	$46,132	$47,527	$138,438
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$0**	**$199,789**	**$239,573**	**$235,932**	**$232,332**	**$907,626**

DEPARTMENT: **Department of Fire, Rescue, and Emergency Management**

PROJECT NAME: **New Fire/Rescue - Company 12 (Massaponax Area)**

PROJECT CONTACT/PHONE #: Jay Cullinan, (540) 507-7900

PROJECT LOCATION:

Route 1 corridor - Massaponax Church Road area.

PROJECT DESCRIPTION:

Construction of a new fire station in the area of Massaponax Church Road and Rt. 1. With the threshold of 2,500 total calls per station identified as a benchmark in the County's Comprehensive Plan, the stations that surround the proposed Station 12 are already at or approaching maximum call volume. As the call volume increases, the reliability of units from those stations to respond decreases, while they are committed to other calls for service throughout the County. The addition of a new Co. 12 station would provide relief to the surrounding districts, provide some stability and reliability measures for the area as future developments are built, and would provide a more rapid response of resources to multi-company incidents. 15,000 square feet is estimated for planning purposes. The operational costs shown below beginning in FY 2022 assumes a full complement of 15 Firefighter/Medics, 2 Lieutenants, and 1 Captain.

PROJECT OBJECTIVE:

To construct a new fire and rescue station in the Route 1 corridor to provide call relief to the existing station districts.

TOTAL CAPITAL PROJECT COST:

$4,930,000

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

Planning & Design	Property Acquisition	Construction/Implementation
FY 2019	FY 2018 - 2019	FY 2020 - FY 2021

PRIOR YEAR BUDGETS:

$0

COSTS PROJECTED BEYOND CIP PERIOD:

$0

Projected Project Revenues & Expenditures

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$0	$750,000	$380,000	$3,800,000	$0	$4,930,000
Other Type Bonds	$0	$0	$0	$0	$0	$0
State Aide	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$0	$0	$0	$0	$0	$0
Service Charge	$0	$0	$0	$0	$0	$0
Other ( )	$0	$0	$0	$0	$0	$0
Total Projected/Requested Funding	**$0**	**$750,000**	**$380,000**	**$3,800,000**	**$0**	**$4,930,000**
Projected Capital Expenditures:						
Land	$0	$750,000	$0	$0	$0	$750,000
Professional Services	$0	$0	$380,000	$0	$0	$380,000
Construction	$0	$0	$0	$3,800,000	$0	$3,800,000
Vehicles & Equipment	$0	$0	$0	$0	$0	$0
Total Projected Capital Expenditures	**$0**	**$750,000**	**$380,000**	**$3,800,000**	**$0**	**$4,930,000**
Estimated Add'l Operational Costs						
- Debt service	$0	$75,000	$111,125	$488,300	$475,975	$1,150,400
- Utilities, insurance, maintenance	$0	$0	$0	$0	$79,211	$79,211
- Personnel	$0	$0	$0	$0	$1,262,341	$1,262,341
Total Est Add'l Operational Costs	**$0**	**$75,000**	**$111,125**	**$488,300**	**$1,817,527**	**$2,491,952**

DEPARTMENT: **Department of Fire, Rescue, and Emergency Management**

PROJECT NAME: **Replacement of Company 3 (Partlow)**

PROJECT CONTACT/PHONE #: Jay Cullinan, (540) 507-7900

PROJECT LOCATION:

Area of Partlow and Wallers Road.

PROJECT DESCRIPTION: The current Co. 3 station is owned by a volunteer organization, but is operated and staffed by Spotsylvania County FREM. The building has reached the end of its life cycle and replacement is recommended. 15,000 square feet are estimated for planning purposes.

PROJECT OBJECTIVE: To construct a new fire/rescue station in the area of Partlow Road/Wallers Road to replace the aging Co. 3 building. The existing facility was constructed in the 1980s as a metal building to house equipment, but not as a living space for responders. The project would result in improved living conditions for employees and a more presentable space for the public when they visit the station with various needs. In addition to the debt service shown below, we can expect additional operating costs of approximately $80,000 beginning in FY 2023 for utilities, insurance and on-going maintenance.

TOTAL CAPITAL PROJECT COST:

$4,475,000

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

Planning & Design	Property Acquisition	Construction/Implementation
FY 2021	FY 2019	FY 2022 - FY 2023

PRIOR YEAR BUDGETS:

$0

COSTS PROJECTED BEYOND CIP PERIOD:

$0

Projected Project Revenues & Expenditures

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$0	$350,000	$0	$0	$3,950,000	$4,300,000
Other Type Bonds	$0	$0	$0	$0	$0	$0
State Aide	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$0	$0	$0	$175,000	$0	$175,000
Service Charge	$0	$0	$0	$0	$0	$0
Other ( )	$0	$0	$0	$0	$0	$0
Total Projected/Requested Funding	**$0**	**$350,000**	**$0**	**$175,000**	**$3,950,000**	**$4,475,000**
Projected Capital Expenditures:						
Land	$0	$350,000	$0	$0	$0	$350,000
Professional Services	$0	$0	$0	$175,000	$0	$175,000
Construction	$0	$0	$0	$0	$3,950,000	$3,950,000
Vehicles & Equipment	$0	$0	$0	$0	$0	$0
Total Projected Capital Expenditures	**$0**	**$350,000**	**$0**	**$175,000**	**$3,950,000**	**$4,475,000**
Estimated Add'l Operational Costs						
- Debt service	$0	$35,000	$34,125	$33,250	$427,375	$529,750
- Utilities, insurance, maintenance	$0	$0	$0	$0	$0	$0
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$0**	**$35,000**	**$34,125**	**$33,250**	**$427,375**	**$529,750**

DEPARTMENT: **Department of Fire, Rescue, and Emergency Management**

PROJECT NAME: **Station 6 Bunkroom Addition (Salem Church)**

PROJECT CONTACT/PHONE #: Jay Cullinan, (540) 507-7900

PROJECT LOCATION:

Existing Company 6 located on Salem Church Road.

PROJECT DESCRIPTION: Co. 6 has insufficient living areas to support the current staffing needs of the station. This includes insufficient bunkroom space, bathrooms/showers (only 1 shower), and locker rooms. This project will allow for light renovation of the existing living area and for the addition of a bunkroom, locker room, and showers to accommodate 12 people. Due to size of property, the project will most likely involve a two story addition/remodel. 5,000 square feet is estimated for planning purposes, but will ultimately be determined by the lot size.

PROJECT OBJECTIVE: To expand the living support areas to match the station's current staffing level.

TOTAL CAPITAL PROJECT COST:

$675,000

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

Planning & Design	Property Acquisition	Construction/Implementation
FY 2018	N/A	FY 2018

PRIOR YEAR BUDGETS:

$0

COSTS PROJECTED BEYOND CIP PERIOD:

$0

Projected Project Revenues & Expenditures

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$675,000	$0	$0	$0	$0	$675,000
Other Type Bonds	$0	$0	$0	$0	$0	$0
State Aide	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$0	$0	$0	$0	$0	$0
Service Charge	$0	$0	$0	$0	$0	$0
Other ( )	$0	$0	$0	$0	$0	$0
Total Projected/Requested Funding	**$675,000**	**$0**	**$0**	**$0**	**$0**	**$675,000**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$75,000	$0	$0	$0	$0	$75,000
Construction	$600,000	$0	$0	$0	$0	$600,000
Vehicles & Equipment	$0	$0	$0	$0	$0	$0
Total Projected Capital Expenditures	**$675,000**	**$0**	**$0**	**$0**	**$0**	**$675,000**
Estimated Add'l Operational Costs						
- Debt service	$59,063	$57,797	$56,531	$55,266	$54,000	$282,657
- Utilities, insurance, maintenance	$0	$24,148	$24,877	$25,629	$26,404	$101,058
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$59,063**	**$81,945**	**$81,408**	**$80,895**	**$80,404**	**$383,715**

DEPARTMENT: **Department of Fire, Rescue, and Emergency Management**

PROJECT NAME: **Replacement Fire/Rescue Apparatus**

PROJECT CONTACT/PHONE #: Jay Cullinan, (540) 507-7900

PROJECT LOCATION:

Replacement of apparatus at various stations throughout the County.

PROJECT DESCRIPTION: Replacement of various ambulances and fire engines/wagons at various stations due to the expected life cycle of the equipment and mileage on existing apparatus.

PROJECT OBJECTIVE: To replace critical fire and rescue vehicles.

TOTAL CAPITAL PROJECT COST: $14,770,684

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

Planning & Design	Property Acquisition	Construction/Implementation
N/A	N/A	on-going

PRIOR YEAR BUDGETS: on-going

COSTS PROJECTED BEYOND CIP PERIOD: on-going

Projected Project Revenues & Expenditures

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$1,873,614	$2,906,343	$0	$0	$882,019	$5,661,976
Other Type Bonds	$0	$0	$0	$0	$0	$0
State Aide	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$2,000,000	$0	$2,596,968	$2,768,901	$1,700,000	$9,065,869
Service Charge	$0	$0	$0	$0	$0	$0
Other (Interest Earnings)	$42,839	$0	$0	$0	$0	$42,839
Total Projected/Requested Funding	**$3,916,453**	**$2,906,343**	**$2,596,968**	**$2,768,901**	**$2,582,019**	**$14,770,684**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$0	$0	$0	$0	$0	$0
Construction	$0	$0	$0	$0	$0	$0
Vehicles & Equipment	$3,916,453	$2,906,343	$2,596,968	$2,768,901	$2,582,019	$14,770,684
Total Projected Capital Expenditures	**$3,916,453**	**$2,906,343**	**$2,596,968**	**$2,768,901**	**$2,582,019**	**$14,770,684**
Estimated Add'l Operational Costs						
- Debt service	$240,482	$605,683	$591,226	$576,769	$704,366	$2,718,526
- Utilities, insurance, maintenance	$0	$0	$0	$0	$0	$0
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$240,482**	**$605,683**	**$591,226**	**$576,769**	**$704,366**	**$2,718,526**

DEPARTMENT: **Department of Fire, Rescue, and Emergency Management**

PROJECT NAME: **CPR Delivery Devices**

PROJECT CONTACT/PHONE #: Jay Cullinan, (540) 507-7900

PROJECT LOCATION:

N/A

PROJECT DESCRIPTION: Purchase of CPR delivery devices for each transport unit in the County.

PROJECT OBJECTIVE: The CPR delivery devices are designed to give better and continuous chest compressions to cardiac arrest patients.

TOTAL CAPITAL PROJECT COST:

$275,100

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

Planning & Design	Property Acquisition	Construction/Implementation
N/A	N/A	FY 2015 - FY 2019

PRIOR YEAR BUDGETS:

$131,000

COSTS PROJECTED BEYOND CIP PERIOD:

Projected Project Revenues & Expenditures

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$0	$0	$0	$0	$0	$0
Other Type Bonds	$0	$0	$0	$0	$0	$0
State Aide	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$65,500	$78,600	$0	$0	$0	$144,100
Service Charge	$0	$0	$0	$0	$0	$0
Other (Interest Earnings)	$0	$0	$0	$0	$0	$0
Total Projected/Requested Funding	**$65,500**	**$78,600**	**$0**	**$0**	**$0**	**$144,100**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$0	$0	$0	$0	$0	$0
Construction	$0	$0	$0	$0	$0	$0
Vehicles & Equipment	$65,500	$78,600	$0	$0	$0	$144,100
Total Projected Capital Expenditures	**$65,500**	**$78,600**	**$0**	**$0**	**$0**	**$144,100**
Estimated Add'l Operational Costs						
- Debt service	$0	$0	$0	$0	$0	$0
- Utilities, insurance, maintenance	$0	$0	$0	$0	$0	$0
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

COUNTY OF SPOTSYLVANIA · VIRGINIA
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Transportation Projects

COUNTY OF SPOTSYLVANIA · VIRGINIA
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DEPARTMENT: **Planning**

PROJECT NAME: **Thornton Rolling/Rt. 17 Intersection Improvements**

PROJECT CONTACT/PHONE #: Doug Morgan, (540) 507-7437

PROJECT LOCATION:

Intersection of Thornton Rolling Road and Rt. 17

PROJECT DESCRIPTION: Installation of turn lanes and signal at intersection of Thornton Rolling Road and Rt. 17.

PROJECT OBJECTIVE: Intersection improvements.

TOTAL CAPITAL PROJECT COST: The total cost is estimated at $3.0 million. $0.8 million is expected to be paid through Congestion Mitigation and Air Quality (CMAQ) funding while $1.1 million comes from the State's Revenue Sharing program. Only the County's share of project is shown below.

	Planning & Design	Property Acquisition	Construction/Implementation
FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:	FY 2015	FY 2016	FY 2017

PRIOR YEAR BUDGETS: $1,000,000

COSTS PROJECTED BEYOND CIP PERIOD: $0

Projected Project Revenues & Expenditures

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	5-Year Total
Financing/Funding Methods:						
Proffers	$19,866	$0	$0	$0	$0	$19,866
General Obligation Bond	$0	$0	$0	$0	$0	$0
Other Type Bonds	$0	$0	$0	$0	$0	$0
State Aid	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$0	$0	$0	$0	$0	$0
Service Charge	$0	$0	$0	$0	$0	$0
Other (Interest Earnings)	$80,134	$0	$0	$0	$0	$80,134
Total Projected/Requested Funding	**$100,000**	**$0**	**$0**	**$0**	**$0**	**$100,000**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$0	$0	$0	$0	$0	$0
Construction	$100,000	$0	$0	$0	$0	$100,000
Vehicles & Equipment	$0	$0	$0	$0	$0	$0
Total Projected Capital Expenditures	**$100,000**	**$0**	**$0**	**$0**	**$0**	**$100,000**
Estimated Add'l Operational Costs						
- Debt service	$0	$0	$0	$0	$0	$0
- Utilities, insurance, maintenance	$0	$0	$0	$0	$0	$0
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

DEPARTMENT: **Planning**

PROJECT NAME: **Improvements at Exit 126**

PROJECT CONTACT/PHONE #: Doug Morgan, (540) 507-7437

PROJECT LOCATION:

PROJECT DESCRIPTION: This portion of the 126 project is specific to widening of Rt. 17 from two to four lanes and for bridge replacement.

PROJECT OBJECTIVE: This project will widen existing Rt. 17 to four lanes and will replace the existing structurally deficient Rt 17 bridge under I-95.

TOTAL CAPITAL PROJECT COST: The total cost for this portion of the Exit 126 project is estimated at $20.0 million. $10.2 million has been awarded through the State's SMART Scale Program and $4.9 million will come from the State's Revenue Sharing program. Only the County's share of project costs is shown below.

	Planning & Design	Property Acquisition	Construction/Implementation
FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:			FY 2020

PRIOR YEAR BUDGETS: $1,510,669

COSTS PROJECTED BEYOND CIP PERIOD: $0

Projected Project Revenues & Expenditures

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$0	$0	$1,000,000	$0	$2,400,000	$3,400,000
Other Type Bonds	$0	$0	$0	$0	$0	$0
State Aid	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$0	$0	$0	$0	$0	$0
Service Charge	$0	$0	$0	$0	$0	$0
Other ( )	$0	$0	$0	$0	$0	$0
Total Projected/Requested Funding	**$0**	**$0**	**$1,000,000**	**$0**	**$2,400,000**	**$3,400,000**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$0	$0	$0	$0	$0	$0
Construction	$0	$0	$1,000,000	$0	$2,400,000	$3,400,000
Vehicles & Equipment	$0	$0	$0	$0	$0	$0
Total Projected Capital Expenditures	**$0**	**$0**	**$1,000,000**	**$0**	**$2,400,000**	**$3,400,000**
Estimated Add'l Operational Costs						
- Debt service	$0	$0	$100,000	$97,500	$335,000	$532,500
- Utilities, insurance, maintenance	$0	$0	$0	$0	$0	$0
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$0**	**$0**	**$100,000**	**$97,500**	**$335,000**	**$532,500**

DEPARTMENT: **Planning**

PROJECT NAME: **Improvements to Interchange Exit 118**

PROJECT CONTACT/PHONE #: Doug Morgan, (540) 507-7437

PROJECT LOCATION:

PROJECT DESCRIPTION: Improvements to the roadways and bridge at Exit 118 include a roundabout, new bridge, and improvements to Rt. 606 on either side of the bridge. The County has applied and received award of matching project funds through the State's Revenue Sharing Program. This is a VDOT-managed project.

PROJECT OBJECTIVE: Improve the movement of traffic at the Exit 118 interchange and the roads in that area. The FY 2022 funding below indicates $1.75 million as the County's estimated share of the cost for a parallel access road to tie in to Dan Bell Lane for which the County may apply for revenue sharing in the future.

TOTAL CAPITAL PROJECT COST: The total cost for the project at Exit 118 is estimated at $32.5 million. $0.9 million is to come from State secondary funding; $4.6 million has been awarded through the State SMART Scale program; and $13.2 mllion will come from the State's Revenue Sharing program. Only the County's share of project cost is shown below.

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

Planning & Design	Property Acquisition	Construction/Implementation
FY 2015		on-going

PRIOR YEAR BUDGETS: $6,864,381

COSTS PROJECTED BEYOND CIP PERIOD: $0

Projected Project Revenues & Expenditures

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$0	$3,986,053	$0	$0	$4,675,020	$8,661,073
Other Type Bonds	$0	$0	$0	$0	$0	$0
State Aid	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$0	$0	$0	$0	$0	$0
Service Charge	$0	$0	$0	$0	$0	$0
Other ( )	$0	$0	$0	$0	$0	$0
Total Projected/Requested Funding	**$0**	**$3,986,053**	**$0**	**$0**	**$4,675,020**	**$8,661,073**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$0	$0	$0	$0	$0	$0
Construction	$0	$3,986,053	$0	$0	$4,675,020	$8,661,073
Vehicles & Equipment	$0	$0	$0	$0	$0	$0
Total Projected Capital Expenditures	**$0**	**$3,986,053**	**$0**	**$0**	**$4,675,020**	**$8,661,073**
Estimated Add'l Operational Costs						
- Debt service	$0	$398,605	$388,640	$378,675	$836,212	$2,002,132
- Utilities, insurance, maintenance	$0	$0	$0	$0	$0	$0
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$0**	**$398,605**	**$388,640**	**$378,675**	**$836,212**	**$2,002,132**

DEPARTMENT: **Planning**

PROJECT NAME: **Implementation of Findings from Corridor Study - Rt. 1 & Rt. 208**

PROJECT CONTACT/PHONE #: Doug Morgan, (540) 507-7437

PROJECT LOCATION:

Rt. 1 and Rt. 208 in Spotsylvania County

PROJECT DESCRIPTION: Implementation of identified necessary safety and operational improvements stemming from a study currently underway for the Rt. 1 and Rt. 208 corridors.

PROJECT OBJECTIVE: Initially, studies of these corridors will identify safety and operational improvements that will help to move traffic more effectively. Then, funding will be used to fix the items identified. It is expected that this project will improve intersections, add and/or lengthen turn lanes, and provide additional travel lanes along the Rt. 1 and Rt. 208 corridors.

TOTAL CAPITAL PROJECT COST:

$5,757,500

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

Planning & Design	Property Acquisition	Construction/Implementation
FY 2017	N/A	FY 2019 - FY 2020

PRIOR YEAR BUDGETS:

$0

COSTS PROJECTED BEYOND CIP PERIOD:

$0

Projected Project Revenues & Expenditures

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$314,512	$0	$0	$0	$314,512
General Obligation Bond	$0	$2,564,238	$2,878,750	$0	$0	$5,442,988
Other Type Bonds	$0	$0	$0	$0	$0	$0
State Aid	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$0	$0	$0	$0	$0	$0
Service Charge	$0	$0	$0	$0	$0	$0
Other ( )	$0	$0	$0	$0	$0	$0
Total Projected/Requested Funding	**$0**	**$2,878,750**	**$2,878,750**	**$0**	**$0**	**$5,757,500**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$0	$0	$0	$0	$0	$0
Construction	$0	$2,878,750	$2,878,750	$0	$0	$5,757,500
Vehicles & Equipment	$0	$0	$0	$0	$0	$0
Total Projected Capital Expenditures	**$0**	**$2,878,750**	**$2,878,750**	**$0**	**$0**	**$5,757,500**
Estimated Add'l Operational Costs						
- Debt service	$0	$256,424	$537,888	$524,281	$510,673	$1,829,266
- Utilities, insurance, maintenance	$0	$0	$0	$0	$0	$0
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$0**	**$256,424**	**$537,888**	**$524,281**	**$510,673**	**$1,829,266**

DEPARTMENT: **Planning**

PROJECT NAME: **Implementation of Findings from Corridor Study - Rt. 2 & Rt. 17**

PROJECT CONTACT/PHONE #: Doug Morgan, (540) 507-7437

PROJECT LOCATION:

Rt. 2 and Rt. 17 in Spotsylvania County

PROJECT DESCRIPTION: Implementation of identified necessary safety and operaitonal improvements stemming from a study currently underway for the Rt. 2 and Rt. 17 corridors.

PROJECT OBJECTIVE: Initially, studies of these corridors will identify safety and operational improvements that will help to move traffic more effectively. Then, funding will be used to fix the items identified. It is expected that this project will improve intersections, add and/or lengthen turn lanes, and provide additional travel lanes along the Rt. 2 and Rt. 17 corridors.

TOTAL CAPITAL PROJECT COST:

$5,757,500

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

Planning & Design	Property Acquisition	Construction/Implementation
FY 2017	N/A	FY 2019 - FY 2020

PRIOR YEAR BUDGETS:

$0

COSTS PROJECTED BEYOND CIP PERIOD:

$0

Projected Project Revenues & Expenditures

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$0	$2,878,750	$2,878,750	$0	$0	$5,757,500
Other Type Bonds	$0	$0	$0	$0	$0	$0
State Aid	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$0	$0	$0	$0	$0	$0
Service Charge	$0	$0	$0	$0	$0	$0
Other ( )	$0	$0	$0	$0	$0	$0
Total Projected/Requested Funding	**$0**	**$2,878,750**	**$2,878,750**	**$0**	**$0**	**$5,757,500**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$0	$0	$0	$0	$0	$0
Construction	$0	$2,878,750	$2,878,750	$0	$0	$5,757,500
Vehicles & Equipment	$0	$0	$0	$0	$0	$0
Total Projected Capital Expenditures	**$0**	**$2,878,750**	**$2,878,750**	**$0**	**$0**	**$5,757,500**
Estimated Add'l Operational Costs						
- Debt service	$0	$287,875	$568,553	$554,159	$539,766	$1,950,353
- Utilities, insurance, maintenance	$0	$0	$0	$0	$0	$0
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$0**	**$287,875**	**$568,553**	**$554,159**	**$539,766**	**$1,950,353**

DEPARTMENT: **Planning**

PROJECT NAME: **Transportation - General Engineering Consultant**

PROJECT CONTACT/PHONE #: Dan Cole, (540) 507-7398 & Doug Morgan, (540) 507-7437

PROJECT LOCATION:

Various locations of transportation projects. County Administrator to approve expenditures on as needed basis.

PROJECT DESCRIPTION: Fund minor expenditures such as transportation project studies, data collection and cost estimates to be done by qualified professionals. Grant applications and FAMPO funding requests dictate qualified professionals to develop costs.

PROJECT OBJECTIVE: Obtain Regional Surface Transportation Program (RSTP), Congestion Mitigation Air Quality (CMAQ), Virginia Rail and Public Transportation (VDRPT) funding allocations / grants using credible cost estimates and analyses performed by qualified professionals.

TOTAL CAPITAL PROJECT COST: $80,000

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

Planning & Design	Property Acquisition	Construction/Implementation
on-going	N/A	on-going

PRIOR YEAR BUDGETS: on-going

COSTS PROJECTED BEYOND CIP PERIOD: on-going

Projected Project Revenues & Expenditures

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$0	$0	$0	$0	$0	$0
Other Type Bonds	$0	$0	$0	$0	$0	$0
State Aid	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$20,000	$20,000	$20,000	$20,000	$0	$80,000
Service Charge	$0	$0	$0	$0	$0	$0
Other ( )	$0	$0	$0	$0	$0	$0
Total Projected/Requested Funding	**$20,000**	**$20,000**	**$20,000**	**$20,000**	**$0**	**$80,000**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$20,000	$20,000	$20,000	$20,000	$0	$80,000
Construction	$0	$0	$0	$0	$0	$0
Vehicles & Equipment	$0	$0	$0	$0	$0	$0
Total Projected Capital Expenditures	**$20,000**	**$20,000**	**$20,000**	**$20,000**	**$0**	**$80,000**
Estimated Add'l Operational Costs						
- Debt service	$0	$0	$0	$0	$0	$0
- Utilities, insurance, maintenance	$0	$0	$0	$0	$0	$0
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

School Capital Projects

COUNTY OF SPOTSYLVANIA · VIRGINIA
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School Capital Projects

Renovate & Expand Courtland High School *(FY 18 – FY 22 costs = $20,500,000)*
Renovation of Courtland High School will provide additional capacity for future growth in student enrollment, expansion of labs, and development of specialty/magnet programming.

Transportation (*FY 18 – FY 22 costs = $20,476,679)*
Purchase of replacement and new school buses. Buses are replaced after 15 years for regular transportation needs and 10 years or older for special needs buses. Maintenance and repairs are very expensive for the specially-equipped buses after this time period. Due to changes in technology, it is not uncommon for a shortage or the non-existence of parts to occur after a few years for the special equipment in /on these buses. New emissions standards require replacement of older buses, as well. Vehicles planned for purchase during the course of the five-year CIP period include 120 77-passenger buses, 37 buses for special needs students, and 4 Head Start buses. Also included is purchase of three bus engines.

Capital Maintenance (*FY 18 – FY 22 costs = $42,989,500)*
Funding for this project addresses capital maintenance for existing school facilities and includes repair and/or replacement of items such as HVAC systems, roof systems, fire alarm systems, humidity control, resurfacing of parking lots, refurbishing bleachers, flooring/carpeting, painting, replacement of window/door hardware, field unit vehicle replacements, etc.

Technology Replacements/Upgrades (*FY 18 – FY 22 costs = $17,826,798*)
Funding for this project includes but is not limited to the upgrading and/or replacing of computers, switches, cables, servers, blade servers, laptops, controllers, wireless systems and disk expansion throughout the school division. An updated technology infrastructure allows staff and parents to access more resources and communicate more effectively utilizing the latest applications.

COUNTY OF SPOTSYLVANIA · VIRGINIA
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Utilities Capital Projects

Utilities Capital Projects

General Projects

Utility Lab/Office Expansion (*FY 18 – FY 22 costs = $6,000,000*)
The growth of the Utilities department's Engineering and Field Services Division and laboratory has resulted in a shortage of office, meeting and storage space. The laboratory bench space is not adequate to accommodate current testing that is being performed. These funds will be used for expansion of the existing administrative buildings, equipment storage buildings, and lab.

Telemetry/SCADA (*FY 18 – FY 22 costs = $900,000*)
Supervisory Control and Data Acquisition (SCADA) for all water and wastewater facilities to include upgrades and system improvements.

Manhole Rehabilitation Program (*FY 18 – FY 22 costs = $250,000*)
This program identifies manholes in the collection system with structural deficiencies and/ or inflow and infiltration issues requiring extensive repair. These manholes are found during manhole inspections to identify signs of severe inflow and infiltration issues, or signs of deterioration due to hydrogen sulfide and/or general aging. These manholes will be rehabilitated in place thus minimizing impacts to customer service and the environment while preserving the integrity of the collection system. The upcoming project includes manholes in the Sheraton Hills, Stoneybrooke and Spotslee areas.

System Improvement Opportunities with Developers (*FY 18 – FY 22 costs = $1,250,000*)
Extension/enlargement of water/sewer lines throughout the County to coincide with local improvements and development.

Lab Equipment – Flow Analyzer (*FY 18 – FY 22 costs = $300,000*)
Flow injection analysis is a continuous flow method for rapidly processing samples. A basic continuous segmented flow analyzer system consists of an auto sampler, a peristaltic pump, a chemistry manifold, a detector and data acquisition software. Continuous segmented flow analyzers have been developed for running multiple parameters on a larger number of samples.

Water Projects

Motts Solids Dewatering System (*FY 18 – FY 22 costs = $1,500,000*)
Construction of new solids handling facility at the Motts Run Water Treatment Plant.

Southpoint 12" Waterline Replacement (*FY 18 – FY 22 costs = $400,000*)
Replacement of existing 12" cast iron water line under Rt. 1 at entrance to Southpoint Parkway.

Ni River Water Treatment Plant Improvements/Expansion (*FY 18 – FY 22 costs = $16,866,600*)

This project consists of replacement of three different proprietary coagulation and flocculation systems with a single system, improvements to the filtration system, modernization of the control system, replacement of the undersized residuals force main, and other improvements. The project is necessary to assure that the plant can treat and deliver its permitted 6 MGD of production. The project will also improve plant reliability and redundancy.

Loren Dr./Harrison Rd. Waterline (formerly Falcon Dr. Ext.) (*FY 18 – FY 22 costs = $400,000*)
This waterline extension project will close a loop between Mine Road and Lafayette Boulevard for improvement of fire flows and water pressure.

Connect Hunting Run & Ni River for Future Water Source (*FY 18 – FY 22 costs = $16,000,000*)
This project consists of planning, permitting, pumping and transmission facilities to provide an inner connection between reservoirs. This connection will allow optimization of the County's existing reservoirs and provide for future connections to future raw water sources in the county.

16" Waterline – Andora Drive to Sawhill (*FY 18 – FY 22 costs = $2,000,000*)
This project includes funding for water distribution and transmission to increase supply capabilities to the western Five Mile Fork and American Central areas. The water main will aid the existing American Central line in supplying areas located near the main and also fortify the supply to the new Sawhill and American Central tanks. These areas are expected to experience demand growth in build out conditions. The project is identified in the 2002 Revision to the Water/Sewer Master Plan.

Water Meter Replacement Program (*FY 18 – FY 22 costs = $10,000,000*)
This is a preventative maintenance program to install new meters and data collectors within the system based on American Water Works Association (AWWA) regulations and recommended business practices. Proactive maintenance of meters and replacements ensures optimum operating efficiency. Aging meters fail to register accurate water usage, increasing water loss and the loss of usage-based revenue. New software to be implemented as part of this project will give Utilities staff and customers real-time access to water usage data. This is expected to reduce water loss and property damage stemming from leaks. The data will enable Utilities staff to notify customers of excessive water usage up to 30 times faster than they are currently able to do so. This function will reduce operating expenses related to investigating high usage as fewer technician trips to meter locations should be required.

Brock Road 16" Waterline (*FY 18 – FY 22 costs = $700,000*)
This project will replace the existing waterline that runs between Brock Road and Jackson Trail West. The existing waterline is aging and difficult to access and maintain. It will run up Brock Road to Brock Road Elementary and down to Jackson Trail West to connect to an existing water line.

Rappahannock Raw Water Pump Station Improvements (*FY 18 – FY 22 costs = $600,000*)
This project will consist of the installation of a 12 MGD pump with a variable frequency drive and the replacement of an existing 6 MGD per pump with a variable frequency drive. The

motor control centers that drive the raw water pumps will also be upgraded to allow for greater pumping reliability and control during high use and emergency conditions.

Salem Church to Leavells 16" Waterline (*FY 18 – FY 22 costs = $500,000*)
The 16" waterline from Salem Church Road to Leavells Road will provide the needed redundancy to maintain water supply and fire protection in areas east of Five Mile Fork.

Old Greenwich 2" Line Upgrade (*FY 18 – FY 22 costs = $250,000*)
This project will replace current 2" lines with 6" lines to improve product delivery, fire protection and reduce service interruptions to customers in this area.

Rt. 606 East of I-95 Improvements (*FY 18 – FY 22 costs = $500,000*)
Improvements to water/sewer lines on Mudd Tavern Road, east of I-95, contingent upon VDOT plans.

Spotswood 2" Line Upgrade (*FY 18 – FY 22 costs = $250,000*)
This project will replace current 2" lines with 6" lines to improve product delivery, fire protection and reduce service interruptions to customers in this area.

12" AC Line Replacements (*FY 18 – FY 22 costs = $700,000*)
This project will replace aging water lines in Catlett Farm and Hilldrup Farm areas with ductile iron lines.

Waverly Village 2" Line Upgrade (*FY 18 – FY 22 costs = $150,000*)
This project will replace current 2" lines with 6" lines to improve product delivery, fire protection and reduce service interruptions to customers in this area.

Tank Maintenance (*FY 18 – FY 22 costs = $1,005,000*)
Ongoing maintenance of six elevated and two ground storage water tanks. This includes all of the engineering, inspection and construction to complete maintenance and rehabilitation projects to extend the useful life of the County's water storage tanks.

Maple Grove 2" Waterline (*FY 18 – FY 22 costs = $500,000*)
Replacement of 2" water line in Maple Grove subdivision with 6" water lines and fire hydrants.

Calhoun/Kilarney Waterline Connection (*FY 18 – FY 22 costs = $100,000*)
Water line extensions to provide necessary system redundancy within the Chancellor Green area.

Sewer Projects

I-95 to Woodland Drive – Phase II (*FY 18 – FY 22 costs = $1,200,000*)
A sewer line will be installed from I-95 to Woodland Drive to remove two pump stations and finish the Long Branch Interceptor.

Collection System Extensions (*FY 18 – FY 22 costs = $300,000*)
Extension of sanitary sewers into existing developments without public sewer and/or into areas with failing septic systems.

Elimination of Pump Stations 3 & 6 (*FY 18 – FY 22 costs = $350,000*)
This project is planned to eliminate two pump stations by constructing a gravity line to a new down-gradient pump station.

Old Greenwich Townhouses Sewer Replacement (*FY 18 – FY 22 costs = $1,200,000*)
This project involves replacement of failing sewer infrastructure at the Old Greenwich townhouses.

Fawn Lake Pump Stations 27 & 58 (*FY 18 – FY 22 costs = $200,000*)
This project will rebuild pump station 58 and eliminate pump station 27 by constructing a gravity line to pump station 58.

Thornburg Wastewater Transmission Improvements (*FY 18 – FY 22 costs = $5,300,000*)
This project includes funding for wastewater transmission improvement projects to serve the Thornburg area as proposed by the 2002 Revision to the Water/Sewer Master Plan. Projects include a 2,100 gallons per minute (GPM) pump station at the Po/Ni confluence, a 14" force main from the Thornburg Development District to Massaponax Creek Drainage Basin, a 48" Rt. 17 Interceptor from the Massaponax Creek Interceptor to the force main point of discharge, a 42" Lower Po River Interceptor along the Po River to the west side of Interstate 95, and a 30" trunk main from the termination of the Lower Po River Interceptor to pick up existing Thornburg Wastewater Treatment Plant and Matta River drainage basin flows.

Piedmont Drive – Pump Station 43 and 16 Abandonment (*FY 18 – FY 22 costs = $350,000*)
This project will extend sewer lines to eliminate pump stations 43 and 16 from Piedmont Drive to Battlefield Green.

Replacement of Pump Station 24 (*FY 18 – FY 22 costs = $2,150,000*)
This project will replace an existing, aging, underground pump station, moving it across the Ni River off National Park Service property and replacing two other pump stations with gravity sewer.

Lafayette Crossing Pump Station Abandonment (*FY 18 – FY 22 costs = $400,000*)
This project is for the abandonment of a pump station behind Lafayette Village that could flow to existing sewer lines through gravity. A portion of the sewer line would have to be built through National Park Service land.

Pump Station 36 Rehab (*FY 18 – FY 22 costs = $550,000*)

Replacement of existing pump station and force main to improve operational effectiveness and increase capacity.

Replacement Equipment – Field Services (*FY 18 – FY 22 costs = $750,000*)
This project includes funding to replace significant equipment used in operations of the water and sewer system.

Replacement Equipment – Composting (*FY 18 – FY 22 costs = $700,000*)
This project includes funding to replace significant equipment used in the composting operation.

COUNTY OF SPOTSYLVANIA · VIRGINIA
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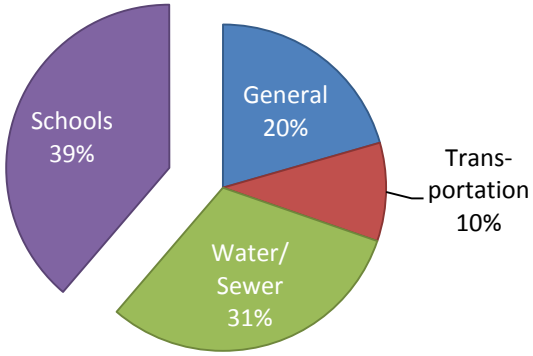
Debt Service

Spotsylvania County is responsible for outstanding debt remaining on various financings undertaken for the purpose of funding general County projects, School projects, transportation projects, and water and sewer projects. Total existing debt that will be outstanding in all funds as of June 30, 2017 is $387.7 million and is broken down as follows:

Debt Type	Balance – June 30, 2017
General projects	$79.7 M
Transportation projects*	$37.8 M
Water and sewer projects	$120.1 M
School projects	$150.1 M
Total	**$387.7 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 Recommended CIP begins on page 149.

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. At the end of FY 2016, $259.9 million had been borrowed against this referenda authority. The balance - $112.2 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 2018, it is estimated that $60.1 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:

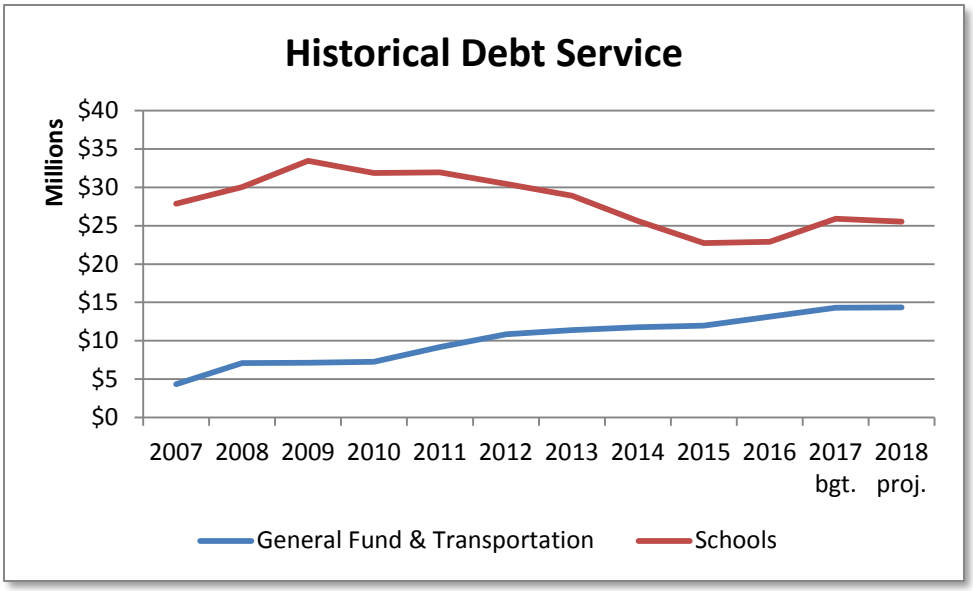
Referendum	Purpose	Potential Tax Rate Impact*
2001	Fire/Rescue	$0.05 per $100
2005	Transportation	$0.10 per $100
2005	Library & Parks	$0.01 per $100
2005	Public Safety	$0.06 per $100
2005	Schools	$0.05 per $100
2006	Schools	$0.04 per $100
2014	Public Safety	$0.03 per $100
2014	Transportation	$0.05 per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

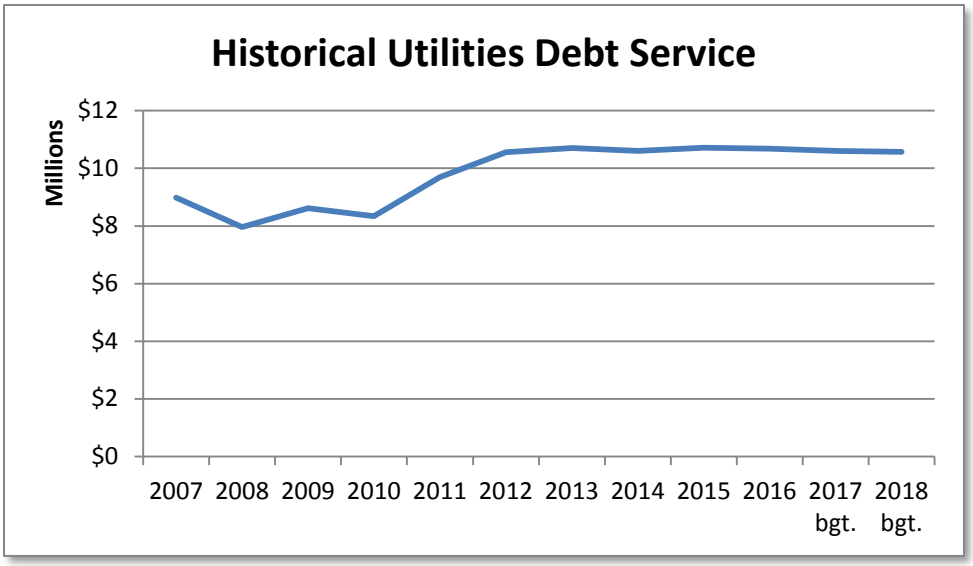
* This is the potential tax rate impact identified in materials distributed at the time of the referenda. Tax rate impact calculations were based on the value of one penny on the real property tax rate at the time of the referenda.

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 debt service. This 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 debt service associated with a combined $29.9 million planned for issuance in Summer 2017 for the bunkroom addition to Co. 6; fire and EMS equipment replacements; and various school capital maintenance, technology and bus replacements.

General and Transportation Debt

TOTAL GENERAL & TRANSPORTATION DEBT - SPOTSYLVANIA COUNTY						
	Existing Debt[1]		New Debt		Total Debt	
	Principal	Interest	Principal	Interest	Principal	Interest
2018	$9,167,275	$4,889,069	$225,717	$73,827	$9,392,992	$4,962,896
2019	9,095,331	4,547,350	225,717	67,712	9,321,048	4,615,062
2020	9,058,679	4,174,544	225,717	61,597	9,284,397	4,236,142
2021	9,148,588	3,794,984	225,717	55,483	9,374,305	3,850,467
2022	9,256,894	3,376,896	225,717	49,368	9,482,611	3,426,264
2023	9,385,871	2,948,024	225,717	43,253	9,611,589	2,991,277
2024	9,095,437	2,511,898	225,717	37,139	9,321,154	2,549,037
2025	8,787,240	2,082,093	139,718	31,024	8,926,958	2,113,117
2026	8,800,760	1,742,663	139,718	26,844	8,940,478	1,769,507
2027	8,825,089	1,411,984	139,718	22,664	8,964,808	1,434,649
2028	5,151,275	1,063,911	139,718	18,485	5,290,994	1,082,395
2029	4,971,275	840,358	139,718	14,305	5,110,994	854,663
2030	4,986,275	622,195	33,750	10,125	5,020,025	632,320
2031	3,126,275	432,118	33,750	8,859	3,160,025	440,977
2032	2,821,698	316,227	33,750	7,594	2,855,448	323,820
2033	2,231,698	211,992	33,750	6,328	2,265,448	218,320
2034	1,944,814	128,267	33,750	5,063	1,978,564	133,329
2035	1,444,456	50,842	33,750	3,797	1,478,206	54,639
2036	215,000	5,106	33,750	2,531	248,750	7,638
2037	0	0	33,750	1,266	33,750	1,266
2038	0	0	0	0	0	0
	$117,513,931	**$35,150,522**	**$2,548,614**	**$547,263**	**$120,062,545**	**$35,697,785**

[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
2018	$16,758,799	$5,948,556	$1,927,260	$915,287	$18,686,058	$6,863,844
2019	16,013,263	5,242,918	1,927,260	856,203	17,940,522	6,099,121
2020	14,557,780	4,574,075	1,927,260	797,119	16,485,039	5,371,194
2021	14,255,386	3,939,686	1,927,260	738,035	16,182,646	4,677,721
2022	13,889,106	3,306,496	1,927,260	678,951	15,816,366	3,985,447
2023	12,536,128	2,693,407	1,927,260	619,867	14,463,388	3,313,274
2024	9,677,563	2,161,135	1,927,260	560,783	11,604,823	2,721,918
2025	9,903,760	1,765,275	1,294,046	501,699	11,197,806	2,266,973
2026	9,769,240	1,419,995	1,294,046	456,862	11,063,286	1,876,857
2027	9,815,911	1,125,342	1,294,046	412,025	11,109,957	1,537,367
2028	7,129,724	686,283	1,294,046	367,189	8,423,770	1,053,472
2029	5,777,724	467,815	1,294,046	322,352	7,071,770	790,166
2030	4,339,724	298,914	925,050	277,515	5,264,774	576,429
2031	3,523,724	174,221	925,050	242,826	4,448,774	417,047
2032	728,302	68,389	925,050	208,136	1,653,352	276,525
2033	728,302	46,054	925,050	173,447	1,653,352	219,500
2034	455,186	23,720	925,050	138,758	1,380,236	162,478
2035	230,544	8,069	925,050	104,068	1,155,594	112,137
2036	0	0	925,050	69,379	925,050	69,379
2037	0	0	925,050	34,689	925,050	34,689
2038	0	0	0	0	0	0
	$150,090,165	**$33,950,349**	**$27,361,447**	**$8,475,189**	**$177,451,612**	**$42,425,538**

Utilities Debt

TOTAL UTILITIES DEBT - SPOTSYLVANIA COUNTY						
	Existing Debt		New Debt		Total Debt	
	Principal	Interest	Principal	Interest	Principal	Interest
2018	$5,471,000	$5,130,574	$0	$0	$5,471,000	$5,130,574
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
	$120,124,000	**$53,828,766**	**$0**	**$0**	**$120,124,000**	**$53,828,766**

Total Full-time Equivalents (FTE)

	FY 2016 Revised	FY 2017 Adopted	FY 2017 Revised	FY 2018 Recommended
Executive Services	24.00	23.00	23.00	23.00
Administrative Services	107.41	113.15	112.65	117.35
Voter Services	3.50	3.50	3.50	3.50
Judicial Administration	40.96	40.96	42.96	44.26
Public Safety	476.36	484.06	494.06	506.36
Public Works	199.34	200.34	199.34	201.34
Health & Welfare	88.65	91.65	91.65	93.39
Parks, Recreation & Cultural	26.78	26.78	26.78	26.78
Community Development	32.13	32.13	32.13	31.13
Transportation	4.00	4.00	4.00	4.00
Capital Projects	4.00	2.00	2.00	2.00
TOTAL FTEs*	**1,007.13**	**1,021.57**	**1,032.07**	**1,053.11**
TOTAL FULL-TIME FTEs	**931.00**	**946.00**	**957.00**	**979.00**
TOTAL PART-TIME FTEs*	**76.13**	**75.57**	**75.07**	**74.11**

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

Salary and Benefits

The FY 2018 Recommended Budget includes the following salary and benefit changes for all County departments. Salary and benefit details for School employees can be found in the School's budget document which is available through the School Administrative Office at (540) 834-2500 or at www.spotsylvania.k12.va.us.

- The equivalent of a 2.5% compensation adjustment is included in the Recommended Budget as a placeholder. As we move forward with the budget process, the Board may choose to implement a phased portion of the recommendations stemming from the recently completed compensation study, a traditional compensation adjustment, or some combination thereof. To best align with VRS reporting dates, any approved compensation adjustments will have an effective date of July 17, 2017 and will first appear on paychecks on August 4, 2017.

- An increase in workers compensation rates - increases vary for each rate classification.

- There is no estimated increase in overall health insurance costs. There is also no change in the current health insurance employer/employee split.

- 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 2018.

Function	FTE Count Full-time	FTE Count Part-time	Position	Funded: Full-Year	Funded: Half-Year	Unfunded: Full-Year	Deleted	Requested: Not Recommended
Executive Services			Assistant County Administrator			✓		
			HR Generalist					✓
Administrative Services			Personal Property Clerk[1]	✓				
		0.70	**Account Clerk I (Treasurer's Office)**	✓				
	1		**Information Security Officer**	✓				
	1		**IT Project Manager - Public Safety Division**	✓				
	1		**Network Support Specialist II - Public Safety Division**	✓				
	1		**Division Director - Public Safety Division**	✓				
			GIS Technician[1] - Public Safety Division	✓				
			Internship Program (Three Interns) (*five interns requested, three interns recommended*)	✓				
Judicial Administration	**1**	(0.70)	**Conversion of part-time Judicial Law Clerk to full-time (Circuit Court #1)**	✓				
	1		**Assistant Commonwealth's Attorney (due to body camera initiative)**	✓				
Public Safety	**5**		**Five Deputy Sheriffs – Courts**	✓				
	3		**Three Deputy Sheriffs - Patrol (*six positions requested, three positions recommended*)**	✓				
	1		**Detective (*three positions requested, one position recommended*)**	✓				
		1.00	**Two part-time Deputy Sheriffs - desk positions (.5 FTE ea)**	✓				
	1	(0.70)	**Convert part-time Program Assistant (Fleet) to full-time**	✓				
			Convert five part-time Animal Control Shelter Assistants to full-time					✓
	1		**EMS Training Coordinator (Civilian)**	✓				
	1		**Mechanic/Service Writer (Civilian)**	✓				
			Public Education Specialist (Civilian)					✓
			Permits Technician *(previously a Building Office Assistant[1] position)*	✓				
Public Works	**1**		**Safety and Training Coordinator**	✓				
	1		**Well Operator (School Wells)**	✓				
			Director of Utilities/Public Works[1]		✓			
			Electrician					✓
Health & Welfare	**1**		**Family Services Supervisor (Adult Services/Adult Protective Services)**	✓				
	1	(0.63)	**Conversion of part-time Case Aide to full-time**	✓				
	1	(0.63)	**Conversion of part-time Eligibility Worker to full-time**	✓				

Personnel Changes *continued*

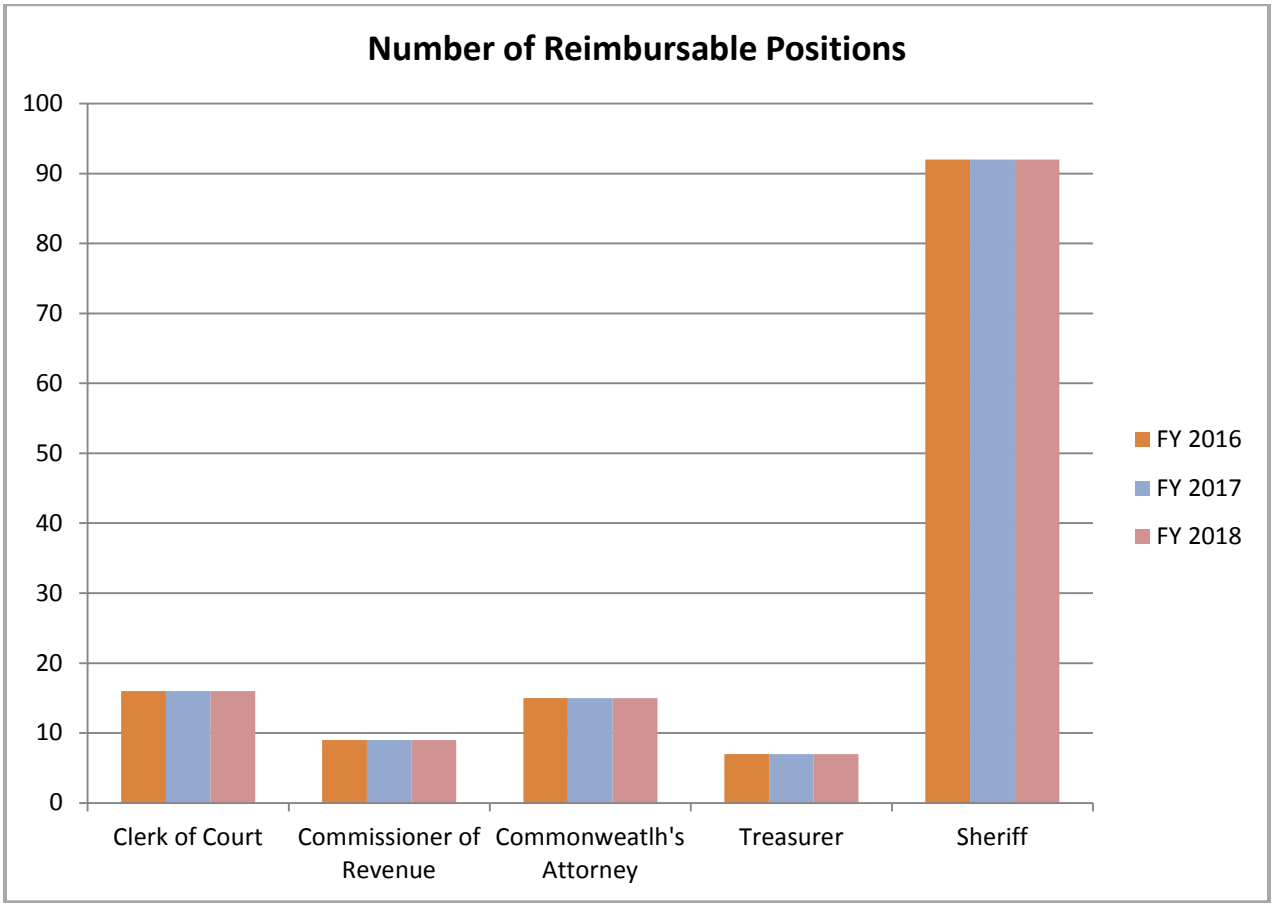
Function	FTE Count Full-time	FTE Count Part-time	Position	Funded: Full-Year	Funded: Half-Year	Unfunded: Full-Year	Deleted	Requested: Not Recommended
Parks, Recreation & Cultural			Maintenance Worker			✓		
Community Development			Economic Development Project Manager					✓
			Part-time driver position for the 22 Passenger Van request *(.08 FTE)*					✓
			ED & Tourism Coordinator					✓
			Museum & Visitor Center Coordinator					✓
			Market Manager increase part-time hours *(from 20 hours (.5 FTE) per week to 28 hours (.7 FTE) per week)*					✓
			Assistant Market Manager increase part-time hours *(from 12 hours (.3 FTE) per week to 20 hours (.5 FTE) per week)*					✓
	(1)		Planner I				✓	
	22.0		**TOTAL NET INCREASE/(DECREASE) IN FULL-TIME POSITIONS**					
		(0.96)	**TOTAL NET INCREASE/(DECREASE) IN PART-TIME FTEs**					

Bold = new position
[1] Existing position, previously unfunded, funded in FY 2018

Compensation Board Positions

The County receives partial reimbursement from the State Compensation Board for the costs of elected officials and their staffs who perform State-mandated and local functions. Elected officials for whom partial reimbursement is received are the Clerk of the Circuit Court, Commissioner of the Revenue, Commonwealth's Attorney, Sheriff and Treasurer. Reimbursement for the Clerk of the Circuit Court, Commonwealth's Attorney and Sheriff offices is 100% of the State adopted salary while reimbursement for the Commissioner of the Revenue and Treasurer is 50% of the State adopted salary.

Allocation of funding by the Compensation Board is supposed to be based on staffing standards approved by the Compensation Board. These standards are driven by a variety of factors, including population. However, due to State budget constraints the Compensation Board has not increased staffing reimbursements to meet their approved standards; in fact the last funding changes made by the Compensation Board were reductions in FY 2011.



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

DEPARTMENT	FY 2016 Actual	FY 2017 Adopted	FY 2018 Recommended	PERCENTAGE OF NON-DESIGNATED REVENUES
Transfer to School Operating Fund	$118,615,383	$121,375,315	$121,661,635	57.42%
Fire, Rescue, & Emergency Mgmt	15,659,305	17,218,336	17,824,384	8.41%
Sheriff	15,408,271	15,338,617	16,280,354	7.68%
Debt Service	9,000,444	9,961,365	10,110,674	4.77%
Transfer to Capital Projects	12,052,660	11,458,553	8,986,474	4.24%
Social Services & CSA	7,548,594	8,054,000	8,489,537	4.01%
Regional Detention Facilities	5,518,368	6,451,379	6,721,379	3.17%
Information Services	3,521,004	4,796,775	5,572,694	2.63%
Facilities Management	4,099,769	4,472,439	4,639,633	2.19%
Regional Library	4,004,736	4,066,736	4,386,632	2.07%
Parks and Recreation	2,122,024	2,351,776	2,466,213	1.16%
Non-Departmental	1,132,563	1,627,451	2,282,970	1.08%
Refuse Management	1,776,828	2,495,324	2,255,547	1.06%
Financial Services	1,762,923	2,106,292	2,052,616	0.97%
Commonwealth's Attorney	1,109,689	1,149,442	1,289,889	0.61%
Commissioner of Revenue	973,608	1,095,268	1,143,638	0.54%
County Attorney	895,872	1,044,437	1,025,989	0.48%
Assessment	896,941	886,816	988,043	0.47%
County Administration	899,565	744,752	970,554	0.46%
Economic Development	698,856	1,117,442	881,442	0.42%
Transfer to Code Compliance	874,506	1,067,633	868,396	0.41%
Treasurer	514,307	873,529	871,714	0.41%
Human Resources	733,183	746,734	797,870	0.38%
Transfer to Transportation	0	700,000	700,000	0.33%
Transfer to ED Opportunities Fund	2,763,557	674,000	645,000	0.30%
Local Health Department	607,769	617,569	617,569	0.29%
Clerk of Circuit Court	570,715	623,182	587,965	0.28%
Planning	468,796	445,097	531,102	0.25%
Court Services Unit	192,996	420,770	440,195	0.21%
Rapp Area Community Svcs Board	320,368	365,045	396,984	0.19%
Registrar/Electoral Board	308,368	321,529	379,260	0.18%
Board of Supervisors	246,848	266,702	268,589	0.13%
Circuit Court	238,719	249,420	268,207	0.13%
Germanna Community College	229,582	229,395	230,520	0.11%
Virginia Cooperative Extension	158,274	174,338	178,159	Less than 1/10 of 1%
BOS Regional Agencies	118,240	119,802	128,559	Less than 1/10 of 1%
Juvenile & Domestic Relations Court	35,638	45,702	28,483	Less than 1/10 of 1%
General District Court	21,740	32,056	29,056	Less than 1/10 of 1%
Magistrate	7,285	7,538	10,338	Less than 1/10 of 1%
Medical Examiner	840	500	500	Less than 1/10 of 1%
Transfer to Utilities	0	120,000	0	Less than 1/10 of 1%
County Museum	0	0	0	Less than 1/10 of 1%
Tourism	(319,309)	(129,770)	(133,976)	Less than 1/10 of 1%
Sub Total	$215,789,824	$225,783,286	$227,874,787	
Less use of designated revenues (Transfers from other funds, etc) that are used specifically for General Fund expenditures	(13,429,110)	(17,849,964)	(16,005,072)	
	$202,360,714	$207,933,322	$211,869,715	

Citizen Services/Regional Agencies

Local funding only - grant funding NOT included

	FY 2016 Actuals	FY 2017 Adopted	FY 2018 Agency Request	FY 2018 Recommended Budget	Change from FY 2017 Adopted Dollar	Change from FY 2017 Adopted Percentage
4-H Educational Center	$2,000	$2,000	$2,000	$2,000	$0	0.0%
Airplane Museum	0	0	50,000	50,000	50,000	N/A
American Red Cross	2,000	0	0	0	0	N/A
Boys & Girls Club of the Rapphannock Region	0	0	28,000	0	0	N/A
Capital Caring	0	0	9,400	0	0	N/A
disAbility Resource Center	27,720	29,106	30,550	30,550	1,444	5.0%
Dream 2 Aspire Greatness	0	0	12,000	0	0	N/A
Empowerhouse	66,243	69,808	69,808	69,808	0	0.0%
FAILSAFE-ERA	0	0	117,000	0	0	N/A
Fredericksburg Regional Food Bank	0	0	60,665	0	0	N/A
Fredericksburg SPCA	0	0	10,000	0	0	N/A
Forest Fire Extension Service	12,024	12,024	12,024	12,024	0	0.0%
Germanna Community College	229,582	229,395	230,520	230,520	1,125	0.5%
Greater Fredericksburg Habitat for Humanity	7,000	7,000	12,500	7,000	0	0.0%
Health Department	647,569	647,569	647,569	647,569	0	0.0%
Lake Anna Advisory Committee	1,750	1,925	2,900	2,900	975	50.6%
Lake Anna Civic Association	4,300	5,730	7,000	7,000	1,270	22.2%
Legal Aid Works (*prev Rapp Legal Services*)	28,684	28,684	28,684	28,684	0	0.0%
Mental Health America of Fredericksburg	23,000	24,746	27,142	27,142	2,396	9.7%
Micah Ministries	20,000	20,000	20,000	20,000	0	0.0%
Moss Free Clinic	22,800	26,520	25,460	25,460	(1,060)	(4.0%)
Office on Youth	245,853	279,527	297,023	297,023	17,496	6.3%
Open Hand of Fredericksburg	0	0	8,000	0	0	N/A
Piedmont Dispute Resolution Center	0	1,152	2,500	1,152	0	0.0%
Quin Rivers	0	0	2,800	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)	320,368	365,045	396,984	396,984	31,939	8.7%
Rappahannock Area Court App Special Advocates (CASA)	20,000	20,000	21,375	20,000	0	0.0%
Rappahannock Area Healthy Families	16,000	16,400	16,400	16,400	0	0.0%
Rappahannock Big Brothers/Big Sisters	5,000	5,500	6,000	5,500	0	0.0%
Rappahannock Council Against Sexual Assault	21,000	21,000	23,000	21,000	0	0.0%
Rappahannock Emergency Medical Services	12,000	12,000	37,571	12,000	0	0.0%
Rappahannock Refuge/Loisann's Hope House	16,500	20,000	20,000	20,000	0	0.0%
Rappahannock United Way Vol/Info Prog	0	4,000	4,000	0	(4,000)	(100.0%)
Rebuilding Together - Fredericksburg	7,000	7,000	8,500	7,000	0	0.0%
Regional Med-Flight	0	0	4,100	0	0	N/A
Safe Harbor Child Advocacy Center	7,000	7,000	7,000	7,000	0	0.0%
Spotsylvania Emergency Concerns Assoc (SECA)	12,000	12,000	12,000	12,500	500	4.2%
Spotsylvania Historical Association	18,720	23,520	30,720	30,720	7,200	30.6%
Thurman Brisben Center	64,675	69,849	83,819	77,000	7,151	10.2%

Other Regional Agencies

Local funding only - grant funding NOT included

	FY 2016 Actuals	FY 2017 Adopted	FY 2018 Agency Request	FY 2018 Recommended Budget	Change from FY 2017 Adopted Dollar	Change from FY 2017 Adopted Percentage
Central Rappahannock Regional Library	$4,004,736	$4,066,736 [1]	$4,386,632	$4,386,632	$319,896	7.9%
Fredericksburg Regional Transit (FRED)	400,041	399,369	402,673	402,673	3,304	0.8%
Fredericksburg Regional Alliance (FRA)	107,497	126,337	128,998	128,998	2,661	2.1%
George Washington Regional Commission (GWRC)	85,108	86,273	87,985	87,985	1,712	2.0%
Greater Fredericksburg Tourism Partnership	175,000	175,000	175,000	175,000	0	0.0%
John J. Wright Educational & Cultural Ctr Museum	22,000	24,200	29,000	29,000	4,800	19.8%
Rappahannock Juvenile Center	1,339,021	1,543,817	1,513,817	1,513,817	(30,000)	(1.9%)
Rappahannock Regional Jail	4,017,970	4,907,562	5,207,562	5,207,562	300,000	6.1%
Rappahannock River Basin Commission	1,000	1,000	1,000	1,000	0	0.0%
Tri-County Soil & Water Conservation District (SWCD)	22,792	26,571	31,830	31,830	5,259	19.8%
TOTAL ALL AGENCIES FUNDED	**$12,067,838**	**$13,357,250**	**$14,381,396**	**$14,081,318**	**$724,068**	**5.4%**

[1] The FY 2017 allocation to the Library was initially adopted at $4,066,736. Subsequent to budget adoption, the Board approved a one-time increase of $124,581 to fully fund the Library's FY 2017 request.

Function/Department Budgets

This section includes function and department level data to help the reader understand the purpose of each County department/office and the costs associated with the work of departments/offices. Function narratives include challenges and opportunities; accomplishments; goals and objectives; and performance measures for each function.

COUNTY OF SPOTSYLVANIA · VIRGINIA
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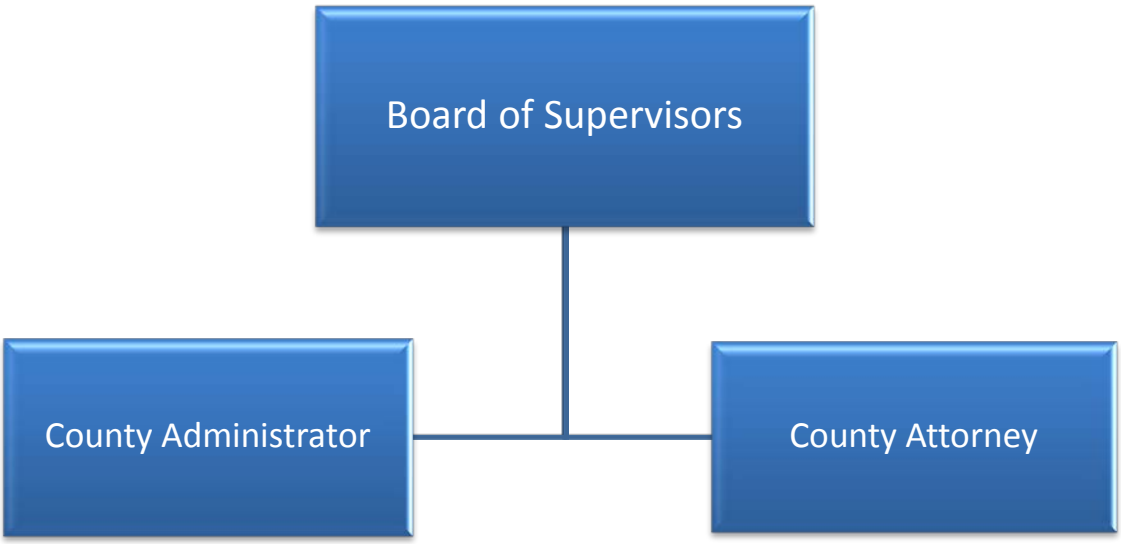
Executive Services

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



	FY 2016 Amended	FY 2016 Actuals	FY 2017 Adopted	FY 2017 Amended	FY 2018 Recommended
REVENUES: (function specific)	$0	$0	$0	$0	$0
TOTAL REVENUES	**$0**	**$0**	**$0**	**$0**	**$0**
EXPENDITURES: (by department)					
Board of Supervisors	$268,356	$246,848	$266,702	$266,702	$268,589
BOS Regional Agencies	$118,240	$118,240	$119,802	$119,802	$128,559
County Administration	$975,760	$899,565	$744,752	$756,337	$970,554
County Attorney	$1,126,167	$895,872	$1,044,437	$1,044,437	$1,025,989
Non-Departmental	$1,509,761	$1,132,563	$1,627,451	$1,627,451	$2,282,970
TOTAL EXPENDITURES	**$3,998,284**	**$3,293,088**	**$3,803,144**	**$3,814,729**	**$4,676,661**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$2,844,470	$2,845,263	$2,772,397	$2,772,397	$3,637,936
Operating	$1,153,021	$446,406	$1,030,747	$1,030,464	$1,038,475
Capital	$793	$1,419	$0	$11,868	$250
TOTAL APPROPRIATED EXPENDITURES	**$3,998,284**	**$3,293,088**	**$3,803,144**	**$3,814,729**	**$4,676,661**
NET TAX SUPPORT	**$3,998,284**	**$3,293,088**	**$3,803,144**	**$3,814,729**	**$4,676,661**

Challenges and Opportunities –

- **Achieving balance.** The County's leadership must be able to meet short-term or immediate needs without sacrificing long-term objectives. Additionally, a balance must be achieved between the rights and needs of the individual citizen with the common good of the community, and between the expectations of services and the resources available for those services.
- **Open government.** The County will provide opportunities for public involvement through open meetings and public hearings, as well as provide the public with information through many outreach methods, including the updated website, public cable channel, and social media.
- **Mandated services.** The County must meet all requirements, including significant resource requirements, of over 600 state and federal mandates, both funded and unfunded.

2017 and 2018 Focus/Highlights –

- **Bond rating upgrade.** In July 2016, the County's credit rating on General Obligation bonds was upgraded to AAA by Fitch and to Aa1 by Moody's, and was affirmed at AA+ by Standard & Poor's.
- **Internal efficiencies and communication.** County Administration is working towards greater efficiency and improvement of communications and workflow within governmental operations.
- **Technology improvements.** The County Attorney's Office will implement software that enhances organization and accessibility of files to improve case tracking and work flow.

Long Term Goals –

- **Promotion of a safe, healthy and prosperous community.** The County's leadership strives to promote a safe, healthy and prosperous community for the citizens by enacting and enforcing policies, plans, and regulations, and through adopting responsible budgets and tax rates that ensure the delivery of quality community services.
- **Maintenance of a customer-focused government.** The Board of Supervisors and County Administration seek to establish and maintain customer-focused governance by providing opportunities for and encouraging citizen input and involvement in multiple decision making processes including policy development, evaluation and setting of priorities, and approval of responsible budgets.
- **Supporting a strong sense of community.** The County's leadership supports a strong sense of community by supporting activities and events that recognize, protect, and make accessible the historical and cultural resources of the County.
- **Implementation of County policy.** Through guidance to and support of all governmental departments and agencies, County Administration ensures that the

policies of the Board of Supervisors are carried out in daily operations. Additionally, County Administration and the County Attorney ensure that complete, accurate and timely information on issues and events impacting the organization, the community and the region is delivered to the Board of Supervisors.

Short Term Objectives –

- **County management.** The County's leadership will carefully review recommendations, alternatives, and short-term and long-term impacts prior to decision or action on all issues. It will adhere to adopted fiscal policies and guidelines to continue the excellent fiscal stewardship exercised by the County, and will advocate for changes in state and federal mandates to allow the County the freedom to exercise more control of the use of resources.
- **Responsibility to citizens.** The County's leadership is committed to being accessible to citizens so as to receive citizen suggestions, concerns and inquiries, and to respond to each as appropriate to the nature of the issue. The leadership group provides opportunities for citizen involvement and will ensure those opportunities continue to be made accessible to as wide an audience as possible.
- **Regional involvement.** The County will support and participate with neighboring localities and regional bodies to advance the priorities of the County and to continue the promotion of a strong sense of community.
- **In-house litigation.** Where possible, the County Attorney's office will handle all litigation cases (general district, circuit court, federal court, Virginia Supreme Court and Virginia Court of Appeals) including trials to conserve funding that would otherwise be spent hiring outside counsel. In support of this, attorneys within the office are being trained in trial advocacy to ensure desired outcomes in litigation cases, and to amplify the attorneys' competency levels so they are able to litigate a broader range of issues.

Measures –

Measure	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Estimate	FY 2018 Estimate	Ultimate Target
Bond Rating (General Obligation) • Fitch • Moody's • Standard & Poor's	AA+ Aa2 AA+	AA+ Aa2 AA+	AA+ Aa2 AA+	AAA Aa1 AA+	AAA Aa1 AAA	AAA Aaa AAA
Annual crime rate (calendar year) [1]	3.7%	3.6%	n/a	4.0%	4.0%	4.0%
County unemployment rate (calendar year)	5.3%	4.7%	4.0%[2]	4.0%	4.0%	~3.0%

Measure	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Estimate	FY 2018 Estimate	Ultimate Target
Percent of days in full compliance with maximum containment levels and treatment techniques for water	100%	100%	100%	100%	100%	100%
Number of press releases issued to media outlets; emails, phone calls, interviews with media by phone/radio/TV; updates to County webpage, BOS webpage and County Administration webpage; meetings/emails related to new County website development (2015 launch) with staff team; social media updates (Facebook and Twitter); and, internal weekly staff newsletters	700+	700+	700+	700+	700+	n/a
Number of Freedom of Information Act (FOIA) requests processed	72	86	89	86	90+	n/a
Percentage of FOIA responses meeting timeliness standards	100%	100%	n/a	100%	100%	100%
Number of legal opinion requests received	507	473	435	472	460	n/a
Percentage of Code enforcement cases favorably concluded	65% (estimate)	70% (estimate)	100%	78%	82%	90%
Number of solicitation[3] cases	1	0	0	1	0	n/a
Amount of costs/fines/restitution generated by County Attorney's Office prosecution efforts	$6,548	$14,662	$10,624	$10,611	$11,966	n/a
Outside counsel legal fees saved (deeds only)	$62,100	$55,800	$47,250	$56,060	$53,037	$50,000

[1] Per the Virginia State Police "Crime in Virginia" report.
[2] Reflects average rate for January 2016 through November 2016.
[3] Refers to cases brought in the enforcement of Chapter 18 of the Spotsylvania County Code.

Overview of Executive Services Departments

Spotsylvania's Executive Services function is a combination of three policy-making and executive offices: the Board of Supervisors, the County Administrator's office and the County Attorney's office.

Board of Supervisors

Purpose

The Board of Supervisors, consisting of seven members, is elected by district to serve staggered terms. The chairman and vice-chairman of the Board are elected annually by the members of the Board.

The Board of Supervisors adopts policies, plans, regulations, and budgets to ensure the County delivers high quality services. Additionally, the Board ensures services are available to protect the health, safety and welfare of County residents.

Board of Supervisors

	FY 2016 Amended	FY 2016 Actuals	FY 2017 Adopted	FY 2017 Amended	FY 2018 Recommended
REVENUES: (department specific)	$0	$0	$0	$0	$0
TOTAL REVENUES	**$0**	**$0**	**$0**	**$0**	**$0**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$191,992	$192,228	$191,867	$191,867	$190,570
Operating	$76,364	$54,620	$74,835	$74,835	$78,019
Capital	$0	$0	$0	$0	$0
TOTAL APPROPRIATED EXPENDITURES	**$268,356**	**$246,848**	**$266,702**	**$266,702**	**$268,589**
NET TAX SUPPORT	**$268,356**	**$246,848**	**$266,702**	**$266,702**	**$268,589**

Notable FY 2018 Budget Changes

- Detailed salary and benefit changes are listed on page 249.
- Increases in telephone services, education/training, and subsistence/lodging which are partially offset by decreases in mileage and recognitions/awards/sympathy.

County Administration

Purpose

County Administration implements the policies, plans, regulations, and budgets adopted by the Board of Supervisors while also providing management and oversight of all County departments and agencies.

County Administration

	FY 2016 Amended	FY 2016 Actuals	FY 2017 Adopted	FY 2017 Amended	FY 2018 Recommended
REVENUES: (department specific)	$0	$0	$0	$0	$0
TOTAL REVENUES	**$0**	**$0**	**$0**	**$0**	**$0**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$920,928	$843,365	$700,889	$700,889	$926,691
Operating	$54,832	$56,200	$43,863	$43,863	$43,863
Capital	$0	$0	$0	$11,585	$0
TOTAL APPROPRIATED EXPENDITURES	**$975,760**	**$899,565**	**$744,752**	**$756,337**	**$970,554**
NET TAX SUPPORT	**$975,760**	**$899,565**	**$744,752**	**$756,337**	**$970,554**

Notable FY 2018 Budget Changes

- Detailed salary and benefit changes are listed on page 249.
- Increase in funding for personnel due to moving the salary and benefits for a Deputy County Administrator position from the Utilities Fund to the General Fund.
- 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.

County Attorney

Purpose

The County Attorney's Office provides legal assistance, advice and litigation services to the Board of Supervisors, County Administration, departments and employees of the County in the performance of their duties.

County Attorney

	FY 2016 Amended	FY 2016 Actuals	FY 2017 Adopted	FY 2017 Amended	FY 2018 Recommended
REVENUES: (department specific)	$0	$0	$0	$0	$0
TOTAL REVENUES	**$0**	**$0**	**$0**	**$0**	**$0**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$950,160	$730,748	$940,701	$940,701	$924,987
Operating	$175,214	$163,705	$103,736	$103,453	$100,752
Capital	$793	$1,419	$0	$283	$250
TOTAL APPROPRIATED EXPENDITURES	**$1,126,167**	**$895,872**	**$1,044,437**	**$1,044,437**	**$1,025,989**
NET TAX SUPPORT	**$1,126,167**	**$895,872**	**$1,044,437**	**$1,044,437**	**$1,025,989**

Notable FY 2018 Budget Changes

- Detailed salary and benefit changes are listed on page 249.
- Increases in software applications and education/training which are offset by decreases in auto repairs/maintenance, telephone services, and subsistence/lodging.

Non-Departmental

Purpose

The Non-Departmental budget includes funding for retiree health insurance premiums and operational funding for bank service charges, a contingency, and operational reserves.

Non-Departmental

	FY 2016 Amended	FY 2016 Actuals	FY 2017 Adopted	FY 2017 Amended	FY 2018 Recommended
REVENUES: (department specific)	$0	$0	$0	$0	$0
TOTAL REVENUES	**$0**	**$0**	**$0**	**$0**	**$0**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$781,390	$1,078,922	$938,940	$938,940	$1,595,688
Operating	$728,371	$53,641	$688,511	$688,511	$687,282
Capital	$0	$0	$0	$0	$0
TOTAL APPROPRIATED EXPENDITURES	**$1,509,761**	**$1,132,563**	**$1,627,451**	**$1,627,451**	**$2,282,970**
NET TAX SUPPORT	**$1,509,761**	**$1,132,563**	**$1,627,451**	**$1,627,451**	**$2,282,970**

Notable FY 2018 Budget Changes

- $128,177 increase in retiree health insurance premiums.
- $528,571 is budgeted for the first time in FY 2018 to begin an on-going source of funding for Other Post-Employment Benefits (OPEB) liabilities of the General Fund. The County has been funding OPEB contributions for the last several years for the liabilities of other funds. FY 2018 is the first on-going contribution for the General Fund.

Executive Services Staffing

FTEs (full-time equivalents) reflect full-time and regular part-time positions; excludes seasonal and temporary part-time.

Department/Position	FY 2016 Revised	FY 2017 Adopted	FY 2017 Revised	FY 2018 Recommended
Board of Supervisors				
Seven Board Members	7	7	7	7
TOTAL FTEs	**7**	**7**	**7**	**7**
County Administration				
Administrative Assistant	1	1	1	1
Assistant County Administrator	1	1	1	1
Assistant to County Administration	1	1	1	1
County Administrator	1	1	1	1
Deputy Clerk	1	1	1	1
Deputy County Administrator	2	2	2	2
Director of Community Engagement	0	0	1	1
Internal Auditor	1	0	0	0
Public Information Officer	1	1	0	0
TOTAL FTEs	**9**	**8**	**8**	**8**
County Attorney				
Assistant County Attorney	2	2	2	2
County Attorney	1	1	1	1
Deputy County Attorney	1	1	1	1
Deputy/Senior Assistant County Attorney	1	1	1	1
Paralegal	3	3	3	3
TOTAL FTEs	**8**	**8**	**8**	**8**
TOTAL FTEs Executive Services	**24**	**23**	**23**	**23**

COUNTY OF SPOTSYLVANIA · VIRGINIA
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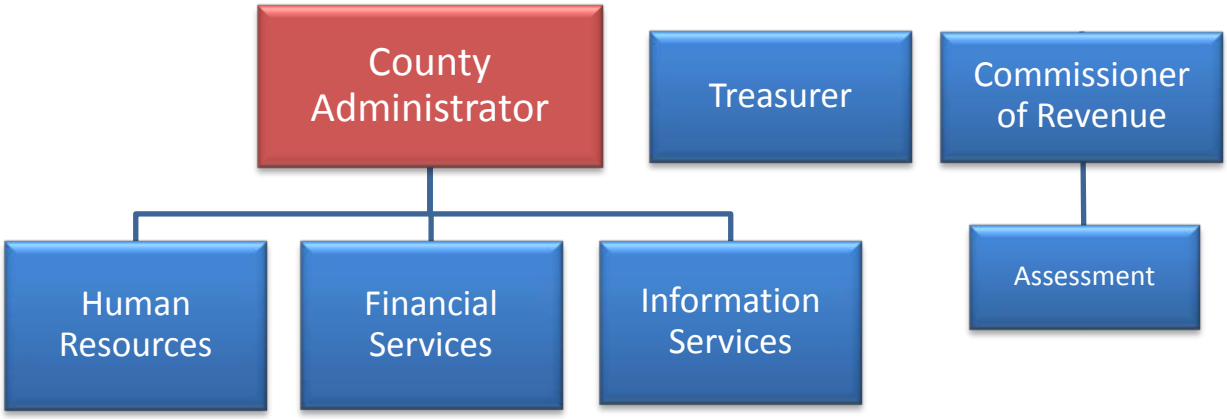
Administrative Services

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 2016 Amended	FY 2016 Actuals	FY 2017 Adopted	FY 2017 Amended	FY 2018 Recommended
REVENUES: (function specific)	$2,252,247	$2,440,590	$2,279,462	$2,303,839	$2,401,253
TOTAL REVENUES	**$2,252,247**	**$2,440,590**	**$2,279,462**	**$2,303,839**	**$2,401,253**
EXPENDITURES: (by department)					
Human Resources	$752,570	$733,183	$746,734	$824,859	$797,870
Commissioner of Revenue	$1,399,550	$1,243,577	$1,368,784	$1,373,666	$1,417,154
Assessment	$984,172	$896,941	$886,816	$891,216	$988,043
Treasurer	$1,715,461	$1,657,230	$1,791,972	$1,796,272	$1,844,423
Financial Services	$2,371,055	$2,091,091	$2,506,288	$2,627,238	$2,501,674
Information Services	$5,968,841	$4,220,534	$5,484,282	$6,076,732	$6,278,664
TOTAL EXPENDITURES	**$13,191,649**	**$10,842,556**	**$12,784,876**	**$13,589,983**	**$13,827,828**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$8,665,228	$7,877,287	$8,983,764	$8,966,663	$9,693,248
Operating	$4,403,472	$2,841,149	$3,776,312	$4,569,804	$4,128,280
Capital	$122,949	$124,120	$24,800	$53,516	$6,300
TOTAL APPROPRIATED EXPENDITURES	**$13,191,649**	**$10,842,556**	**$12,784,876**	**$13,589,983**	**$13,827,828**
NET TAX SUPPORT	**$10,939,402**	**$8,401,966**	**$10,505,414**	**$11,286,144**	**$11,426,575**

Challenges and Opportunities –

- **Collection of delinquent accounts.** A partnership with an outside agency has helped to facilitate and improve the collection process. However, the demands on staff resources to maintain quality customer service remain high. The Treasurer's Office continues to work on developing methods to improve balancing the daily needs of serving customers and resolving overdue accounts.
- **Being responsive to changing requirements, standards, principles, and market conditions.** Staff is committed to responding appropriately to changing regulations, reporting requirements, accounting standards, best practices, and new requests from other County departments. Additionally, staff from the Assessment office continues to adapt to an ever-changing and volatile real estate market to produce credible assessments, while staff from the Information Services (IS) office is responding to increased demand for capacity and flexibility of technology to support a more mobile workforce, paperless initiatives, and citizen expectations for "always available" access to County information and services through a variety of delivery methods. Meanwhile, Finance staff must remain abreast of and responsible for regularly changing reporting and accounting requirements, and the increasing complexity of government finance.
- **Technology Management.** Information Services is challenged with providing a diverse and broad range of strategic planning and core functions, with significant impact on all departments within the County. Beyond the traditional computer and network support provided, Information Services also serves the County by providing oversight and maintenance of public safety systems, which include radios, 911 telephones, dispatch system, mobile services and 911 addressing and mapping. IS provides GIS services to assist in strategic decision making, and IT governance, which provides oversight of technology county-wide to ensure that sustainable, effective, and cost-conscious systems are implemented and managed throughout their entire life cycle, by using industry standard best practices such as COBIT, ITIL, Information Assurance, and Project Management.

2017 and 2018 Focus/Highlights –

- **Building a sustainable budget.** Staff will assist the Board of Supervisors (BOS) in the construction of the FY 2018 Budget. Staff assists the Citizen Budget Review Committee (CBRC) as necessary and staff serves on various committees such as the Transportation Committee, the Capital Construction Committee, and the Schools Budget Review Committee.
- **Bond rating upgrade.** In July 2016, the County's credit rating on General Obligation bonds was upgraded to AAA by Fitch and to Aa1 by Moody's, and was affirmed at AA+ by Standard & Poor's.
- **2018 real property reassessment.** Staff will be working on the 2018 reassessment of real property by finalizing assessment values, completing audit and control checks,

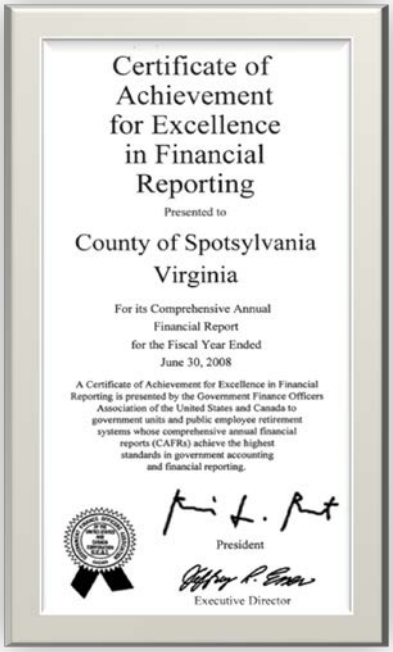
preparing and sending out Change in Real Estate Assessment Notices to taxpayers, and holding appraiser and Board of Equalization appeal hearings.

- **Securing financing.** Staff secured the local financing necessary in FY 2017 for animal shelter renovations, fire training center improvements, replacement of the Computer Aided Dispatch (CAD) system, several road projects, emergency response equipment, and school capital needs.
- **Refunding of bonds.** Staff will coordinate with the County's financial advisors to continue reviewing outstanding bonds to determine if there is potential for refunding to gain savings through lowered interest rates based on current market conditions.
- **Staff qualifications and training.** Staff will remain abreast of best practices and emerging trends in local government finance, procurement, assessment, and technology and will attend the necessary training to maintain all relevant certifications. Human Resources staff will diversify the training the County offers to be specific to individuals' professional advancement. Information Services staff will become trained and certified in project management and emerging technologies. The Commissioner of Revenue's staff will receive updated training for State income tax processing. The Treasurer's staff will complete classes to maintain good standing with the Treasurers' Association of Virginia certification guidelines.
- **Talent management.** Human Resources staff will establish a talent management program to include planned succession and career guides for lateral and promotional opportunities. A total compensation study to include review of salaries, benefits, and job specifications is underway in FY 2017.
- **Cross-training of department duties.** Staff will participate in cross-training of various departmental functions to ensure that multiple staff members are able to perform all duties. Additionally, Human Resources staff will offer customized training and professional development opportunities to meet departmental needs. Web-based training has been implemented for all regular full-time and part-time employees to provide County-wide mandatory training.
- **Public safety initiatives.** IS will manage the implementation of major public safety initiatives to include the Computer Aided Dispatch System and E-911 phone system replacements, as well as migrating to a new 911 communications platform mandated by the Federal and State governments.
- **Financial System.** Staff is in the development stage of implementing a new financial management system. The new financial system is a large, multi-year project that requires significant resources in terms of planning and implementation. While the initial planning stage was completed in FY 2013the project has been delayed until completion of the time management system implementation. Staff is in the process of revising the charter for the financial system upgrade and developing and defining clear roles for all project participants and preparing a realistic project timeline. The project is expected to recommence in July 2017, with the first phase of implementation estimated to begin in FY 2018.
- **Technology Prioritization**. IS will implement an IT Steering Committee which will drive the direction of technology and associated projects across the organization.

- **Revised policies**. Revised financial policies were adopted in FY 2016 that focused on increasing reserves to allow the County greater financial flexibility and establish a reserve for economic development opportunities. Additional financial policy modifications, as well as revisions to the Procurement Policy and the Grants Management policy are to be proposed in FY 2017.

Long Term Goals –

- **Provide accurate real property assessments.** State Code requires the County to assess property at 100% of fair market value. Assessments are used to equitably distribute the costs of local governmental services and programs among all real property owners.
- **Provide timely and accurate financial information.** Staff will generate accurate, timely and relevant financial and statistical information, and provide ad hoc reporting to all levels of internal operations and external constituents. The information and reports will be meaningful and will provide information for strategic and fiscally responsible decision making. Additionally, staff will meet all official reporting requirements at the highest level possible.
- **Provide technical oversight and financial support to County departments.** Staff will provide customer-focused services, technical oversight, and financial management support to County departments to ensure adherence to all regulatory requirements, the County's financial policies and procedures, grant requirements, and to help maximize available resources. In addition, staff will provide assistance in the procurement of goods and services for the lowest cost and/or best value while complying with all procurement regulations.
- **Ensure accountability.** Staff will hold itself and other County departments accountable for remaining within all budgeted allocations. County funds will be accounted for accurately and receipts will be deposited and invested in a timely manner to ensure the best return.
- **Provide range of technology services.** IS staff will provide vision, leadership, and a framework for evaluating new technologies and implementing proven information technology solutions. IS will provide a reliable and expandable communication, computer, and data infrastructure on which to effectively conduct County business operations and ensure County systems and data are protected from internal and external threats.
- **Achieve AAA bond rating.** Staff will exhibit effective leadership and a commitment to maintaining fiscal integrity to help guide the County to AAA bond ratings from all three major rating agencies.


Certificate of Achievement for Excellence in Financial Reporting

Presented to

County of Spotsylvania Virginia

For its Comprehensive Annual Financial Report for the Fiscal Year Ended June 30, 2008

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.

President

Executive Director

Short Term Objectives –

- **Achieve awards and acknowledgments indicative of best practices.** Finance staff will achieve GFOA's Distinguished Budget Presentation Award and Certificate of Achievement for Excellence in Financial Reporting. Staff from the Commissioner of Revenue's office will achieve acknowledgement from the State's Auditor of Public Accounts (APA) as to the office's compliance, in all material respects, with state laws, regulations and other procedures relating to the receipt, disbursement, and custody of state funds. The Treasurer's office staff is committed to maintaining office accreditation, as awarded by the Treasurers' Association of Virginia.
- **Construct budgets that are responsive to the Board's direction.** Staff will provide professional recommendations concerning all aspects of the budget, and will ultimately construct a budget that is responsive to the Board's direction.
- **Complete audits with no material adjustments.** Staff will adhere to generally accepted accounting principles (GAAP) and will take appropriate budgetary and accounting actions during the course of the fiscal year to ensure the annual audit is completed with no material adjustments.
- **Periodic reassessment.** State Code requires the County to reassess property periodically, and the Virginia Constitution requires that such assessment be done at fair market value. County ordinance requires that the reassessment be performed every two years. Assessment office staff continues to focus on re-validating and updating property tax records through on-site neighborhood field reviews, as well as verifying and validating market sales which will become the basis for the 2018 reassessment.
- **Provide exemplary customer service.** Staff strives to provide professional, efficient and courteous customer service, and to provide "on-demand" access to appropriate information and services through the use of technology.
- **Improvements to Human Resources' Services.** Plans are being made to strengthen partnerships with new and existing benefits providers; implement revisions to the HR policies and procedures; establish a health and wellness program; increase the use of performance management tools; design and implement an employee engagement survey; establish a talent management model; and establish an additional Employee Recognition Program. Additionally, enhancements are expected for the recruitment and retention processes.
- **Streamline internal processes.** Staff will evaluate departmental policies and delivery of service in response to ever changing needs of the County. The departments within the Administrative Services function continuously examine daily processes to find ways to make them more efficient and cost effective, and seek ways to automate manual processes where appropriate.
- **Program budgeting.** When a new financial system is implemented in the next few years, Budget staff plans to make changes to financial tracking to allow departments to more easily track expenditures by program. It is expected that tracking by program will assist in the annual process of aligning expectations and resources.

Measures –

Measure	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Estimate	FY 2018 Estimate	Ultimate Target
Bond rating (Fitch/Moody's/S&P)	AA+/Aa2/ AA+	AA+/Aa2/ AA+	AA+/Aa2/ AA+	AAA/Aa1/ AA+	AAA/Aa1/ AAA	AAA/Aaa/ AAA
Number of consecutive years awarded GFOA's certifications for the budget and CAFR documents	18/20	19/21	20/22	21/23	22/24	NA
Number of external financial audit adjustments	1[1]	0	2[2]	0	0	0
Submission of quarterly budget reports within 1.5 months of close of quarter	4 operating 3 capital	4 operating 4 capital	3 operating 4 capital	4 operating 4 capital	4 operating 4 capital	4 operating 4 capital
Payrolls completed on time	26 of 26	26 of 26	26 of 26	26 of 26	26 of 26	26 of 26
Water & Sewer billing cycles completed on time	24 of 24	24 of 24	24 of 24	24 of 24	24 of 24	24 of 24
Variance of General Fund revenue from projections (initial budget/mid-year projections)[4]	2.4%/1.5%	3.4%/2.3%	4.8%/2.8%[3]	Pending mid-year review	1.5%/1.0%	±3%/±2%
Percent of contracts with no successful bid protests	100%	100%	100%	100%	100%	100%
Average number of days to process IFBs from issuance to contract award[5]	n/a	70	97	75	83	90 days
Average number of days to process RFPs from issuance to contract award[5]	n/a	141	227[6]	160	184	190 days
Number of parcels reassessed (calendar year) [7]	61,417	61,725	61,996	70,000	70,000	n/a
Assessment to sales ratio (calendar year)[8]	84.7%	85.4%[7]	90%[8]	n/a	n/a	100.0%
Percent of taxpayer-originated reassessment disputes (calendar year) [7]	0.4%	0.1%	.0047%	n/a	n/a	0.0%

Measure	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Estimate	FY 2018 Estimate	Ultimate Target
Real estate transfers (calendar year)	4,918	4,900	n/a	5,100	n/a	n/a
Number of tax relief applicants (calendar year)	999	1,087	n/a	1,020	n/a	n/a
Funds reclaimed through Sales Tax audits (calendar year)	n/a	$13,046	n/a	$15,000	n/a	n/a
Business property returns processed (calendar year)	5,197	4,080	n/a	4,500	n/a	n/a
Business license accounts (calendar year)	1,510	1,052	n/a	1,100	n/a	n/a
Transient occupancy returns processed (calendar year/per month)	64	55	n/a	60	n/a	n/a
Issuance of "no fee" motor vehicle license fees (calendar year) [10]	3,345	3,440	n/a	3,500	n/a	n/a
State income tax returns processed (calendar year)	12,709	15,786	n/a	15,800	n/a	n/a
Number of consecutive years received Treasurers Association of Virginia Accreditation	12	13	14	15	16	n/a
Number of days original tax bills mailed prior to due date	30 days	30 days	30 days	30 days	30 days	30 days
Number of days delinquent tax bills mailed after due date	<45 days	<45 days	<45 days	<45 days	<45 days	<45 days
Timeliness of deposit for all funds received[11]	Within 24 hours of receipt	Within 24 hours of receipt	Within 24 hours of receipt	Within 24 hours of receipt	Within 24 hours of receipt	Within 24 hours of receipt
Collection rate of tax levy, 12 months after due date (calendar year)[12]	RE: 99% PP: 96%	RE: 99% PP: 97%	RE: 99% PP: 98%	RE: 95% PP: 90%	RE:95% PP: 90%	RE: 95% PP: 90%
Percentage of property tax assessments determined to be uncollectible (calendar year)[13]	1.15%	1.10%	1.05%	<2%	<2%	<2%[14]

Measure	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Estimate	FY 2018 Estimate	Ultimate Target
Operational, day to day work requests[15]	8,489	10,327	11,132	11,822	12,413	n/a
Work order/project requests specifically for Public Safety (number of requests/as a percentage of all requests)[15]	3,482/41%	4,130/40%	4,408/40%	4,729/40%	4,965/40%	n/a
Number of approved technology capital improvement projects	18	18	18	20	20	n/a
County site network connectivity, at all sites – uptime percentage	n/a	99.84%	99.96%	99.99%	99.99%	99.99%
Number of sites managed[16]	26	26	26	26	26	30
Software application support – uptime percentage	n/a	99.98%	99.97%	99.99%	99.99%	99.99%
Number of primary IT applications managed – critical[17]	17	18	18	20	20	19
Number of primary applications managed – secondary[18]	37	37	37	40	40	40

[1] FY 2014 – School Board: restatement of FY 2013 results due to undisclosed School Board health insurance reserves.

[2] FY 2016 – School Board: restatement of FY 2015 results due to an error in the calculation of deferred VRS contributions. FY 2016 – County: restatement of FY 2015 results from capital asset additions entered in error prior to FY 2006 and before improved control procedures were implemented in 2008.

[3] The $0.02 real estate tax rate increase adopted for calendar year 2016 was not assumed in the initial FY 2016 budget estimates.

[4] Due to the volatility of reimbursement revenue receipts that are dependent upon program expenditures, excludes Social Services and CSA revenue.

[5] Historical data is not available prior to FY 2015.

[6] FY 2016 increase was related to an extended timeline for selection committee review/evaluation of several complex RFP's; the need for multiple addendums for several construction IFB's; and staff resources due to turnover in the County Attorney's Office.

[7] Reassessments are completed in even years, so 2015 and 2017 are not reassessment years. CY 2016 is actual number.

[8] The assessment to sales ratio study is completed by the Virginia Department of Taxation. Per State Code (§58.1-3259), localities for whom the State's study shows a sales assessment ratio of at least 70% and no higher than 130% for the year a general reassessment or annual assessment is effective are deemed to have assessed at 100%.

[9] CY 2015 preliminary state mini-sales ratio for sales taking place between November 2014 and February 2015 divided by the 2014 Land Book Values. Actual 2015 annual state assessment ratio considers sales that took place between Jan-Dec 2015 divided by the 2015 Land Book values. Final official ratio figure will not be available until late July 2017.

[10] CY 2016 preliminary state mini-sales ratio for sales taking place between November 2015 and February 2016 divided by the 2015 Land Book Values. Actual 2016 annual state assessment ration considers sales that took place between Jan-Dec 2016 divided by the 2016 Land Book values. Final official ratio figure will not be available until late July 2018.

[11] "No fee" motor vehicle license fees include volunteer fire/rescue members in addition to military/government vehicles, religious organizations, public service, rentals, handicap, veterans, and non-profit organizations.

[12] Funds received during periods of peak tax activity are deposited within 48 hours of receipt.

[13] "RE" means real estate and "PP" means personal property.

[14] Taxes may be determined to be uncollectible for a variety of reasons; business failures, death, unknown current address, etc.

[15] Based on County fiscal guidelines, the annual level of uncollected property taxes will generally not exceed 2%.

[16] Metric projections contingent on existing supported technology, and not any future unplanned/unapproved technology.

[17] The physical number of County facilities that connects back to one of our network operating centers in the County (i.e. E911 center, Holbert Building server room, old Sheriff's office, etc.).

[18] Critical applications include Public Safety, E-mail, Network Perimeter Security and various other primary software applications.

[19] Secondary applications include all other software and back office applications.

Overview of Administrative Services Departments

Spotsylvania's Administrative Services function is a combination of six departments providing financial, technological, human resource and other administrative expertise in support of the County's operations.

Human Resources

Purpose

Through strategic partnerships, Human Resources staff aligns departmental goals with the mission of the County to provide exceptional services in the areas of recruitment, retention, benefits, compensation/classification, employee relations, organizational development, training, compliance, and employee data management to County Administration and County employees.

Human Resources

	FY 2016 Amended	FY 2016 Actuals	FY 2017 Adopted	FY 2017 Amended	FY 2018 Recommended
REVENUES: (department specific)	$0	$0	$0	$0	$0
TOTAL REVENUES	**$0**	**$0**	**$0**	**$0**	**$0**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$625,375	$598,075	$613,966	$626,865	$641,182
Operating	$125,615	$133,928	$132,768	$195,208	$156,688
Capital	$1,580	$1,180	$0	$2,786	$0
TOTAL APPROPRIATED EXPENDITURES	**$752,570**	**$733,183**	**$746,734**	**$824,859**	**$797,870**
NET TAX SUPPORT	**$752,570**	**$733,183**	**$746,734**	**$824,859**	**$797,870**

Notable FY 2018 Budget Changes

- Detailed salary and benefit changes are listed on page 249.
- Increase in funding for advertising based on historical expenditures and advertising in specialty publications.
- Increases in funding for the education tuition assistance program, mileage, subsistence/ lodging and office supplies, which are partially offset by a decrease in funding for in-house training and books/subscriptions.

Commissioner of the Revenue

Purpose

The Commissioner of the Revenue is a constitutional officer of the Commonwealth of Virginia and as such, is not an officer or employee of the County from which elected. In this jurisdiction, the Commissioner of the Revenue is elected by the voters of Spotsylvania County. The duties, responsibilities, and privileges are set out in the State Constitution, the Code of Virginia, and supplemented by local ordinances.

The Commissioner is the chief tax assessing officer, maintains taxpayer records in Real Estate, which includes Land Use and Relief for the Elderly and Disabled Programs, administers personal and business tangible property, machinery and tools, business license, meals, short term rental, transient occupancy, public service corporation, and bank franchise taxes. The Commissioner also provides state income tax assistance.

Commissioner of Revenue

	FY 2016 Amended	FY 2016 Actuals	FY 2017 Adopted	FY 2017 Amended	FY 2018 Recommended
REVENUES: (department specific)					
State Compensation Board	$269,010	$268,906	$272,516	$272,516	$272,516
Land Use Application Fees	$1,063	$1,063	$1,000	$1,000	$1,000
Sale of Real Estate Cards	$0	$0	$0	$0	$0
TOTAL REVENUES	**$270,073**	**$269,969**	**$273,516**	**$273,516**	**$273,516**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$1,337,603	$1,188,475	$1,303,984	$1,303,984	$1,347,566
Operating	$61,335	$54,305	$64,800	$63,433	$69,588
Capital	$612	$797	$0	$6,249	$0
TOTAL APPROPRIATED EXPENDITURES	**$1,399,550**	**$1,243,577**	**$1,368,784**	**$1,373,666**	**$1,417,154**
NET TAX SUPPORT	**$1,129,477**	**$973,608**	**$1,095,268**	**$1,100,150**	**$1,143,638**

Notable FY 2018 Budget Changes

- Detailed salary and benefit changes are listed on page 249.
- Funding for the Personal Property Clerk position, which has been vacant and unfunded for several years.
- Increases in funding for other professional services and books/subscriptions, which are partially offset by a decrease in funding for maintenance service contracts.

Assessment

Purpose

The Assessment Office is responsible for the appraisal of all real property in the County. Existing properties are reassessed every two years and are re-inspected at least once every six years. The most recent reassessment was completed January 1, 2016; the next reassessment will be completed January 1, 2018.

Assessment

	FY 2016 Amended	FY 2016 Actuals	FY 2017 Adopted	FY 2017 Amended	FY 2018 Recommended
REVENUES: (department specific)	$0	$0	$0	$0	$0
TOTAL REVENUES	**$0**	**$0**	**$0**	**$0**	**$0**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$913,319	$836,344	$852,419	$852,419	$915,437
Operating	$69,606	$59,350	$34,397	$35,597	$71,406
Capital	$1,247	$1,247	$0	$3,200	$1,200
TOTAL APPROPRIATED EXPENDITURES	**$984,172**	**$896,941**	**$886,816**	**$891,216**	**$988,043**
NET TAX SUPPORT	**$984,172**	**$896,941**	**$886,816**	**$891,216**	**$988,043**

Notable FY 2018 Budget Changes

- Detailed salary and benefit changes are listed on page 249.
- Increases in personnel (part-time staff and Board of Equalization) and operating (outsourcing of printing/mailing assessment notices, advertising, office supplies, etc.) accounts for costs of the 2018 general reassessment.
- Reduction in funding for vehicle/equipment fuel due to historical expenditures.
- Funding for purchase of filing cabinets.

Treasurer

Purpose

The Treasurer is a constitutional officer of the Commonwealth of Virginia and as such, is not an officer or employee of the County from which elected. In this jurisdiction, the Treasurer is elected by the voters of Spotsylvania County. The duties, responsibilities, and privileges are set out in the State Constitution, the Code of Virginia, and supplemented by local ordinances.

The Treasurer is charged with collecting taxes and other revenue of the County. Tax collection involves the billing and collection of current receivables and the management of a delinquent collection program. The Treasurer is also responsible for managing the County's investment program and banking relationships.

Treasurer

	FY 2016 Amended	FY 2016 Actuals	FY 2017 Adopted	FY 2017 Amended	FY 2018 Recommended
REVENUES: (department specific)					
Administrative Collection Fee	$550,000	$701,473	$475,000	$475,000	$500,000
State Compensation Board	$227,591	$233,543	$236,703	$236,703	$236,703
W/S Administrative Fee	$193,003	$200,707	$199,540	$209,517	$228,806
Transfer from Fire/EMS Fee Fund	$7,200	$7,200	$7,200	$7,200	$7,200
Miscellaneous	$0	$0	$0	$0	$0
TOTAL REVENUES	**$977,794**	**$1,142,923**	**$918,443**	**$928,420**	**$972,709**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$1,406,203	$1,373,827	$1,457,165	$1,457,165	$1,511,880
Operating	$304,208	$281,066	$334,007	$334,007	$331,743
Capital	$5,050	$2,337	$800	$5,100	$800
TOTAL APPROPRIATED EXPENDITURES	**$1,715,461**	**$1,657,230**	**$1,791,972**	**$1,796,272**	**$1,844,423**
NET TAX SUPPORT	**$737,667**	**$514,307**	**$873,529**	**$867,852**	**$871,714**

Notable FY 2018 Budget Changes

- Detailed salary and benefit changes are listed on page 249.
- Funding to temporarily overfill, not to exceed three months, a full-time position due to the retirement of a long-tenured staff member.
- Funding for a part-time Account Clerk I position to address internal control issues identified by the FY 2016 audit.
- Increase in funding for the lease of a folder/inserter machine, which is offset by decreases in funding for maintenance service contracts, printing/binding, and postal services.

Financial Services

Purpose

Financial Services is responsible for the financial management of County resources, and maintaining and enforcing financial policies, as adopted by the Board of Supervisors (BOS). Primary functions include accounting, payroll, financial reporting, preparation of annual budgets and the Capital Improvement Plan (CIP). Finance staff also manages the County's debt issuances including Utilities and Schools, provides grants management, procurement of goods and services, coordinates audit and financial advisory services, and risk management.

Finance serves as staff to the Finance Committee, which reviews all items of a financial nature requiring BOS approval, including budget amendments, supplemental appropriations, and grant applications and acceptance. The Committee consists of two BOS members, Commissioner of Revenue, Treasurer, Deputy County Administrator, and Director of Finance.

Financial Services

	FY 2016 Amended	FY 2016 Actuals	FY 2017 Adopted	FY 2017 Amended	FY 2018 Recommended
REVENUES: (department specific)					
W/S Administrative Fee	$275,443	$306,191	$287,996	$302,396	$349,058
Sale of Surplus Property	$35,000	$21,977	$112,000	$112,000	$100,000
TOTAL REVENUES	**$310,443**	**$328,168**	**$399,996**	**$414,396**	**$449,058**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$1,659,001	$1,543,896	$1,904,921	$1,904,921	$1,921,510
Operating	$708,594	$543,124	$594,367	$715,317	$580,164
Capital	$3,460	$4,071	$7,000	$7,000	$0
TOTAL APPROPRIATED EXPENDITURES	**$2,371,055**	**$2,091,091**	**$2,506,288**	**$2,627,238**	**$2,501,674**
NET TAX SUPPORT	**$2,060,612**	**$1,762,923**	**$2,106,292**	**$2,212,842**	**$2,052,616**

Notable FY 2018 Budget Changes

- Detailed salary and benefit changes are listed on page 249.
- Reductions in funding for printing/binding, postal services, education/training, and auction services.

Information Services

Purpose

Information Services manages and implements all aspects of information technology and supporting infrastructure that enable County agencies to effectively deliver information and services to citizens and the community.

Information Services plays a vital role in meeting the technological needs of the departments by ensuring a 24/7 fully functioning computer and system environment, with proper security, controls, archives and contingency plans. Geographic Information Systems (GIS) is a function under Information Services. GIS is responsible for developing, maintaining, and distributing geographic related data and applications.

Information Services

	FY 2016 Amended	FY 2016 Actuals	FY 2017 Adopted	FY 2017 Amended	FY 2018 Recommended
REVENUES: (department specific)					
Antenna Tower Rental	$310,197	$312,245	$336,007	$336,007	$343,470
GIS Fees	$200,399	$208,944	$180,000	$180,000	$180,000
Annual PEG Fee Grant	$178,341	$178,341	$169,000	$169,000	$180,000
Miscellaneous	$5,000	$0	$2,500	$2,500	$2,500
TOTAL REVENUES	**$693,937**	**$699,530**	**$687,507**	**$687,507**	**$705,970**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$2,723,727	$2,336,670	$2,851,309	$2,821,309	$3,355,673
Operating	$3,134,114	$1,769,376	$2,615,973	$3,226,242	$2,918,691
Capital	$111,000	$114,488	$17,000	$29,181	$4,300
TOTAL APPROPRIATED EXPENDITURES	**$5,968,841**	**$4,220,534**	**$5,484,282**	**$6,076,732**	**$6,278,664**
NET TAX SUPPORT	**$5,274,904**	**$3,521,004**	**$4,796,775**	**$5,389,225**	**$5,572,694**

Notable FY 2018 Budget Changes

- Detailed salary and benefit changes are listed on page 249.
- Funding for an Information Security Officer position.
- Funding for the following positions to form a Public Safety Division within the Information Services Department:
    - Division Director
    - IT Project Manager
    - Network Support Specialist II
    - GIS Technician, which has been vacant and unfunded for several years.
- Funding for an internship program.

Information Services *continued*

Notable FY 2018 Budget Changes *continued*

- $76,000 for after-hours support for Public Safety IT matters.
- $50,000 for a cloud computing assessment.
- Increases in funding for management consulting services, disaster recovery services, GIS development services, other professional services, repairs/maintenance, maintenance service contracts, IS strategic plan, mileage, and subsistence/lodging are partially offset with reductions in funding for radio repairs/maintenance, printing/binding, education/training, dues/association memberships, and EDP supplies.
- Funding for replacement office chairs.

Administrative Services Staffing

FTEs (full-time equivalents) reflect full-time and regular part-time positions; excludes seasonal and temporary part-time.

Department/Position	FY 2016 Revised	FY 2017 Adopted	FY 2017 Revised	FY 2018 Recommended
Human Resources				
Director	1	1	1	1
Human Resources Analyst	2	2	2	2
Human Resources Generalist	1	1	1	1
Human Resources Technician	2	2	2	2
TOTAL FTEs	**6**	**6**	**6**	**6**
Commissioner of the Revenue				
Assistant Commissioner of the Revenue	1	1	1	1
Business License Clerk	1	1	1	1
Business Property Technician	1	1	1	1
Commissioner of the Revenue	1	1	1	1
Deputy II	5	5	5	5
Deputy II – State Income	1	1	1	1
Deputy III – State Income	1	1	1	1
Personal Property Clerk	5	5	5	5
Personal Property Supervisor	1	1	1	1
Personal Property Technician	1	1	1	1
Real Estate Supervisor	1	1	1	1
Tax Auditor	1	1	1	1
TOTAL FTEs	**20**	**20**	**20**	**20**
Assessment				
Appraiser I	1	1	1	1
Appraiser II	4	4	4	4
Appraiser III/CAMA Technician Analyst	1	1	1	1
Appraiser Supervisor/CAMA Technician Analyst	1	1	1	1
Appraiser Trainee	0.63	0.63	0.63	0.63
Assessment Technician	1	1	1	1
Chief Real Estate Appraiser	1	1	1	1
Office Manager II	1	1	1	1
TOTAL FTEs	**10.63**	**10.63**	**10.63**	**10.63**

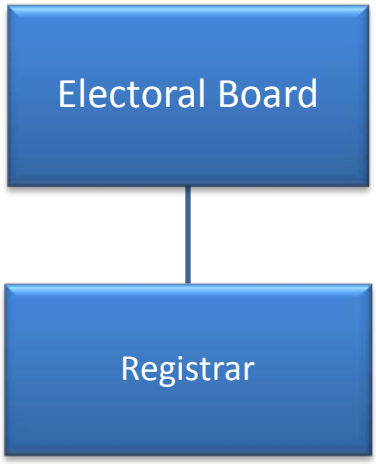
Department/Position	FY 2016 Revised	FY 2017 Adopted	FY 2017 Revised	FY 2018 Recommended
Treasurer				
Account Clerk I	5.26	6	6	7
Account Clerk II	5	5	5	5
Accounting Technician III	2	2	2	2
Accounting Technician	1	1	1	1
Cashier	2	2	2	2
Cashier Coordinator	1	1	1	1
Chief Deputy Treasurer	1	1	1	1
Collections Technician	1	1	1	1
Deputy IV	2	2	2	2
Treasurer	1	1	1	1
TOTAL FTEs	**21.26**	**22**	**22**	**22.70**
Finance & Management Services				
Accountant I	1	1	1	1
Accountant III - Senior Accountant	0	2	2	2
Accounting Manager	1	1	1	1
Accounting Technician I	2.63	2.63	2.63	2.63
Accounting Technician II	2.50	2.50	2.50	2.50
Budget Analyst I	2	2	2	2
Budget Manager	1	1	1	1
Controller	1	1	1	1
Director	1	1	1	1
Grants Manager	1	1	1	1
Payroll Administrator	1	1	1	1
Procurement Manager	1	1	1	1
Procurement Officer I	1	2	2	2
Procurement Officer II	1	1	1	1
Senior Financial Analyst	1	1	1	1
TOTAL FTEs	**18.13**	**21.13**	**21.13**	**21.13**

Department/Position	FY 2016 Revised	FY 2017 Adopted	FY 2017 Revised	FY 2018 Recommended
Information Services				
Administrative Assistant	0	1	1	1
Application Development Manager	1	1	0	0
Assistant Director	1	1	0	0
Chief Information Officer	0	0	1	1
Clerk	0.63	0.63	0	0
Deputy Chief Information Officer	0	0	1	1
Director	1	1	0	0
Division Director (Public Safety)	0	0	0	1
GIS Analyst II	0	0	1	1
GIS Specialist	1	1	0	0
GIS Supervisor	0	0	1	1
GIS Technician	3	3	4	3
GIS Technician (Public Safety)	0	0	0	1
Imaging Technician	2.13	2.13	1.63	1.63
Information Security Officer	0	0	0	1
IT Application Analyst	5	5	0	0
IT Business Analyst	1	1	0	0
IT Division Director - Operations	0	0	1	1
IT Division Director - Program Mgmt/Application Supp	0	0	1	1
IT Network Database Administrator	0	0	1	1
IT Program Manager	0	0	1	1
IT Project Manager	0	0	2	2
IT Project Manager (Public Safety)	0	0	0	1
IT Project/Application Analyst	0	0	3	3
IT Service Desk Supervisor	0	0	1	1
IT Support Specialist II/III	0	0	4.63	4.63
Lead GIS Specialist	1	1	0	0
Network Database Administrator	0	1	0	0
Network Engineer	1	1	1	1
Network Engineer (Radio)	1	1	1	1
Network Support Specialist	2	2	2	2
Network Support Specialist (Public Safety)	0	0	0	1

Department/Position	FY 2016 Revised	FY 2017 Adopted	FY 2017 Revised	FY 2018 Recommended
Information Services *cont'd*				
Office Assistant	0	0	0.63	0.63
Office Manager II	1	1	1	1
Operations Manager	1	1	0	0
PC Technician	4.63	4.63	0	0
Senior PC Technician	1	1	0	0
Telecommunications Specialist	1	1	1	1
Utilities Engineer Technician	2	2	0	0
Webmaster	0	0	1	1
TOTAL FTEs	**31.39**	**33.39**	**32.89**	**36.89**
TOTAL FTEs Administrative Services	**107.41**	**113.15**	**112.65**	**117.35**

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 2016 Amended	FY 2016 Actuals	FY 2017 Adopted	FY 2017 Amended	FY 2018 Recommended
REVENUES: (function specific)					
State Funding	$60,000	$83,695	$60,000	$60,000	$60,000
TOTAL REVENUES	**$60,000**	**$83,695**	**$60,000**	**$60,000**	**$60,000**
EXPENDITURES: (by department)					
Electoral Board/Registrar	$416,140	$392,063	$381,529	$381,529	$439,260
TOTAL EXPENDITURES	**$416,140**	**$392,063**	**$381,529**	**$381,529**	**$439,260**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$241,298	$225,000	$244,779	$246,825	$252,718
Operating	$174,842	$167,063	$130,117	$128,071	$154,750
Capital	$0	$0	$6,633	$6,633	$31,792
TOTAL APPROPRIATED EXPENDITURES	**$416,140**	**$392,063**	**$381,529**	**$381,529**	**$439,260**
NET TAX SUPPORT	**$356,140**	**$308,368**	**$321,529**	**$321,529**	**$379,260**

Challenges and Opportunities –

- **Small staff working for over 82,000 voters.** It is the Registrar's top priority to meet the expectations and requirements of the county's registered voters. With just 3.50 full-time equivalent positions working in the office, staff attends to the business of over 82,000 registered voters, keeps abreast of any new laws or regulations, attends necessary training, and provides training to poll workers. Many new requirements placed on the office, such as the implementation of electronic poll books, begin as challenges, but result in better opportunities for the county's voters.
- **Absentee voting occurring in October.** The month of October is the Registrar's busiest month since absentee voting has become more prevalent. Absentee voting is available for 45 days before elections. During that time, absentee voting is occurring in-person in the Registrar's office and through the mail. At the same time, staff is completing new voter registrations, processing changes to existing voter registrations, preparing reports for candidates and party representatives, coordinating the preparation of polling places for Election Day, programming voting machines and electronic poll books and testing for accuracy, and helping the public with general questions.
- **Recruitment of election officials.** Efforts continue to recruit and retain quality election officials and staff is exploring ways to effectively recruit election officials as many longtime, experienced election officials can no longer serve.

2017 and 2018 Focus/Highlights –

- **Implementation of new voting machines.** Prior to the 2016 presidential election, the State required all localities to purchase and operate optical scan voting equipment (paper ballot/scanner machines). New Unisyn OpenElect optical scan voting machines were purchased and put in use in FY 2016. Hand held scanners have been purchased for use at each precinct to scan driver's licenses to verify voter identification and expedite the check-in process.
- **Training.** Staff is working to complete mandatory State training, and will work to ensure additional training on electronic poll books and optical scan voting machines is provided to election officials.
- **Enhance citizen voting experience.** The Registrar's Office plans to continue its community outreach program which aims to educate voters on the types of voting equipment used by the County and also offers registration for voting, absentee voting, and serving as an election official. Citizens can register, make changes, and request an absentee ballot online. Registered voters are able to check in via laptop and vote at their polling place with a paper ballot that is scanned into an optical tabulator.

Long Term Goals –

- **Provide registration and voting opportunities.** It is the Registrar's responsibility to provide voter registration and voting opportunities to the residents of Spotsylvania County. Each year, the staff registers seniors at local high schools. Additionally, voters may register at the Registrar's Office, at DMV, or online.
- **Ensure proper operation and direction of all elections.** Staff educates the public and reminds citizens of deadlines, precinct changes, and election dates. Notifications are provided through local newspapers, the County cable channel, the County's website, communication with the chairperson of each party, and the "Spotsylvania Votes" Facebook page.
- **Satisfy internal and external reporting requirements and requests.** At various times of the year, staff prepares reports and statistical information for County departments, the Department of Elections, candidates, party chairpersons, and citizens.

Short Term Objectives –

- **Regional cooperation, sharing and learning.** Staff will attend all regional meetings to share and compare office operations and resources available for serving the citizens, and to stay up-to-date on best practices.
- **Training.** Staff will continue to keep the election official training standards updated based on State requirements.

Measures –

Measure	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Estimate	FY 2018 Estimate	Ultimate Target
Number of registered voters	82,300	82,611	84,755	84,900	88,800	n/a
Number of transactions involving changes to citizens' records	22,985	25,360	26,790	28,950	26,750	n/a
Number of electronic poll books prepared	178	63	137	180	165	n/a
Number of absentee ballots issued	5,430	1,966	1991	7,500	2,800	n/a
Number of Election Officials contracted to work	n/a	181	334	425	450	n/a

Overview of Voter Services Department

Spotsylvania's Voter Services is a combination of two functions charged with carrying out elections in accordance with the Constitution of the United States and the Commonwealth of Virginia.

Electoral Board/Registrar

Purpose

The Electoral Board is a three member Board appointed by the Circuit Court to administer the election laws and other regulations promulgated by the State Board of Elections. The Electoral Board appoints the Registrar, election officials, and voting machine custodians, and supervises the elections to verify compliance with the law.

The Registrar, in accordance with election laws, manages the logistics for conducting elections by preparing election equipment, providing oversight of polling places, training of election officers, and preparation of ballots. The Registrar also determines the eligibility of voters, maintains voter registration records, certifies candidates' nominating petitions, and provides assistance to voters.

Notable FY 2018 Budget Changes

- Detailed salary and benefit changes are listed on page 249.
- Reduction in part-time funding based on historical expenditures.
- Increases in funding for other professional services, maintenance service contracts, printing/binding, postal services, and office supplies are partially offset by reductions in funding for advertising, operating supplies and election official stipends.
- Funding for a replacement vertical filing machine.
- Funding for eight laptops to serve as poll books.

Voter Services Staffing

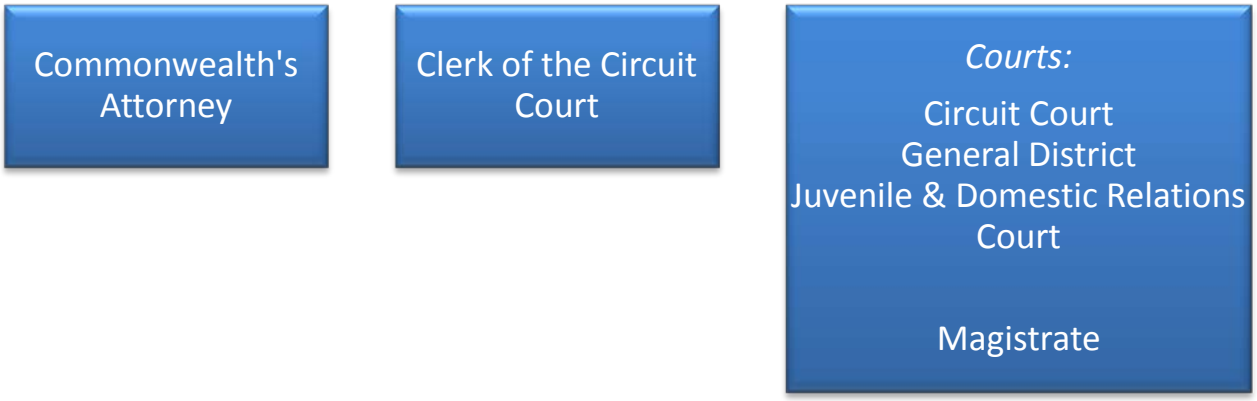
FTEs (full-time equivalents) reflect full-time and regular part-time positions; excludes seasonal and temporary part-time.

Department/Position	FY 2016 Revised	FY 2017 Adopted	FY 2017 Revised	FY 2018 Recommended
Registrar				
Assistant Registrar	0.50	0.50	0.50	0.50
Assistant Registrar/Voting Machine Technician	1	1	1	1
Chief Deputy Registrar	1	1	1	1
Registrar	1	1	1	1
TOTAL FTEs	**3.50**	**3.50**	**3.50**	**3.50**
TOTAL FTEs Voter Services	**3.50**	**3.50**	**3.50**	**3.50**

COUNTY OF SPOTSYLVANIA · VIRGINIA
PATIOR UT POTIAR

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 2016 Amended	FY 2016 Actuals	FY 2017 Adopted	FY 2017 Amended	FY 2018 Recommended
REVENUES: (function specific)	$1,972,378	$1,859,821	$1,876,925	$2,029,316	$2,044,052
TOTAL REVENUES	**$1,972,378**	**$1,859,821**	**$1,876,925**	**$2,029,316**	**$2,044,052**
EXPENDITURES: (by department)					
Circuit Court	$241,647	$238,719	$249,420	$253,979	$268,207
General District Court	$31,880	$21,740	$32,056	$32,056	$29,056
Magistrate	$8,952	$7,285	$7,538	$7,538	$10,338
Juvenile & Domestic Relations Court	$44,603	$35,638	$45,702	$45,702	$28,483
Clerk of the Circuit Court	$1,595,843	$1,418,511	$1,498,820	$1,502,468	$1,474,714
Commonwealth's Attorney	$2,274,438	$2,121,714	$2,150,729	$2,429,423	$2,447,192
TOTAL EXPENDITURES	**$4,197,363**	**$3,843,607**	**$3,984,265**	**$4,271,166**	**$4,257,990**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$3,617,629	$3,433,842	$3,502,160	$3,631,090	$3,771,937
Operating	$572,598	$403,351	$482,105	$627,924	$461,469
Capital	$7,136	$6,414	$0	$12,152	$24,584
TOTAL APPROPRIATED EXPENDITURES	**$4,197,363**	**$3,843,607**	**$3,984,265**	**$4,271,166**	**$4,257,990**
NET TAX SUPPORT	**$2,224,985**	**$1,983,786**	**$2,107,340**	**$2,241,850**	**$2,213,938**

Challenges and Opportunities –

- **Changing requirements.** Staff must keep abreast of new laws, changes made to existing laws, and changes to procedures mandated by the state.

2017 and 2018 Focus/Highlights –

- **Prosecution of criminal cases.** The focus of the Commonwealth's Attorney's office is the prosecution of over 14,000 criminal cases each year.
- **Training.** Staff is completing state-sponsored training to ensure sufficient knowledge of and compliance with new laws and procedures.

Long Term Goals –

- **Prosecution of criminal cases.** The Commonwealth's Attorney coordinates the criminal prosecution in the County's three courts, as well as appeals to the Court of Appeals, and maintains a file system to track these cases.
- **Comprehensive law library.** In preparing the prosecution of criminal cases and appeals, the Commonwealth's Attorney is responsible for maintaining a comprehensive law library with emphasis on criminal law procedure.
- **Victim/Witness Assistance program.** The Victim/Witness office, operating within the Commonwealth's Attorney's office, administers the Victim/Witness Assistance program to provide assistance through the judicial process to Spotsylvania County residents who are the victim of or witness to a crime. It also assists crime victims in applying for Crime Victim's Compensation and/or referring victims to various agencies that may assist them.
- **Court of record, deeds and probate.** The Clerk of the Circuit Court is the administrator of the court of record, the registrar of deeds, and the probate official. The office maintains files, summons witnesses, attends all hearings, prepares orders and prepares appeals to higher courts for all civil and criminal cases. Additionally, all documents pertaining to land transactions in the County are recorded by the Clerk.

Short Term Objectives –

- **Prosecution of criminal cases.** The Commonwealth's Attorney's office investigates criminal histories, driving records, and general background information of persons being prosecuted. The office also prepares actions/suits against individuals who are required to come to court for probation violations.
- **Assist the Sheriff and State Police.** The Commonwealth's Attorney's office maintains a program to assist the Sheriff and the State Police in enforcing criminal drug forfeiture of property seized in drug offenses. The Commonwealth's Attorney office will continue to join the Sheriff's Office in its community anti-crime events and activities and will provide educational programs for citizens.

- **Victim/Witness coordination.** The Victim/Witness office coordinates monthly meetings with the Safe Harbor Child Advocacy Center Multi-disciplinary Team (MDT) for new and on-going child abuse cases and the Sexual Assault Response Team (SART) for sexual assault cases. The purpose of these teams and the cooperative agreements held with various law enforcement agencies and services are to delineate the roles of the involved agencies, lessen the likelihood of duplicated services, define gaps in existing services, and initiate, develop and expand collaboration.
- **Jury administration.** The Clerk's office creates and maintains the jury pool, conducts jury orientation, summons jurors for jury trials, oversees jurors during the trials, and processes payments to jurors for their service. The Clerk's office also handles the duties of the Grand Jury which meets once a month.
- **Public assistance.** The Clerk's office staff assists the public who come to the office to search records, and to apply for gun permits, marriage licenses, fictitious names, and notaries.
- **Collection of fines, fees, and court costs.** The Clerk's office collects fines, fees and court costs originating in the Clerk's office and satisfies the State's reporting requirements concerning such collections.

Measures –

Measure	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Estimate	FY 2018 Estimate	Ultimate Target
Annual crime rate[1] (calendar year)	3.7%	3.6%	n/a	4.0%	4.0%	4.0%
Annual caseload per prosecutor (calendar year)	1,280	1,319	n/a	1,763	n/a	1,500
Number of criminal cases prosecuted in all three courts (calendar year)	12,807	13,194	n/a	17,638	n/a	n/a
Number of crime victims and witnesses served by Victim/Witness	1,162	1,172	1,233	1,300	1,617	n/a
Percent of statutory and legal requirements met for criminal, civil, and probate filings (calendar year)	100%	100%	100%	100%	100%	100%
Percent of land recordings officially filed within one day of receipt (calendar year)	100%	100%	100%	100%	100%	100%
Percent of Clerk's Office employees who have received professional training (calendar year)	10%	10%	10%	25%	25%	100%

[1] Per the Virginia State Police "Crime in Virginia" report.

Overview of Judicial Administration Departments

Spotsylvania's Judicial Administration function consists of the Circuit Court, General District Court, Magistrate, Juvenile and Domestic Relations Court, Clerk of the Circuit Court and the Commonwealth's Attorney.

Circuit Court

Purpose

The Circuit Court has jurisdiction over criminal and civil cases and exercises appellate jurisdiction over cases coming to it from a lower tribunal. In criminal cases, the Court hears all felony cases and some misdemeanor cases. Civil jurisdiction provides for adoptions, divorces, and controversies where the claim exceeds $15,000.

Circuit Court

	FY 2016 Amended	FY 2016 Actuals	FY 2017 Adopted	FY 2017 Amended	FY 2018 Recommended
REVENUES: (department specific)	$0	$0	$0	$0	$0
TOTAL REVENUES	**$0**	**$0**	**$0**	**$0**	**$0**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$224,441	$223,747	$231,214	$231,214	$249,927
Operating	$17,206	$14,972	$18,206	$18,206	$18,280
Capital	$0	$0	$0	$4,559	$0
TOTAL APPROPRIATED EXPENDITURES	**$241,647**	**$238,719**	**$249,420**	**$253,979**	**$268,207**
NET TAX SUPPORT	**$241,647**	**$238,719**	**$249,420**	**$253,979**	**$268,207**

Notable FY 2018 Budget Changes

- Detailed salary and benefit changes are listed on page 249.
- Funding for the conversion of a part-time Judicial Law Clerk position to full-time.

General District Court

Purpose

General District Court has jurisdiction over traffic violations, misdemeanors, civil actions up to $15,000, and holds preliminary hearings of felony cases.

General District Court

	FY 2016 Amended	FY 2016 Actuals	FY 2017 Adopted	FY 2017 Amended	FY 2018 Recommended
REVENUES: (department specific)	$0	$0	$0	$0	$0
TOTAL REVENUES	**$0**	**$0**	**$0**	**$0**	**$0**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$0	$0	$0	$0	$0
Operating	$31,880	$21,740	$32,056	$32,056	$27,056
Capital	$0	$0	$0	$0	$2,000
TOTAL APPROPRIATED EXPENDITURES	**$31,880**	**$21,740**	**$32,056**	**$32,056**	**$29,056**
NET TAX SUPPORT	**$31,880**	**$21,740**	**$32,056**	**$32,056**	**$29,056**

Notable FY 2018 Budget Changes

- Reduction in funding for legal services based on historical expenditures, which is partially offset by an increase in funding for replacement office chairs.

Magistrate

Purpose

The Magistrate provides judicial services and statutory responsibilities to Spotsylvania County, on a 24-hour per day, 365 day per year basis. One of the principal functions of the Magistrate is to provide an independent review of complaints from Sheriff's Deputies, other State and Local Law Enforcement, and citizens of the County; these complaints form the basis for determining whether probable cause exist justifying the issuance of criminal processes (arrest warrants). In addition, the Magistrate conducts bail hearings, commits offenders to jail, and/or releases defendants from jail pending trial. Magistrates are also the issuing authority for Search Warrants, Emergency Protective Orders, Emergency Custody Orders and Temporary Detention Orders.

Magistrate

	FY 2016 Amended	FY 2016 Actuals	FY 2017 Adopted	FY 2017 Amended	FY 2018 Recommended
REVENUES: (department specific)	$0	$0	$0	$0	$0
TOTAL REVENUES	**$0**	**$0**	**$0**	**$0**	**$0**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$0	$0	$0	$0	$0
Operating	$6,991	$5,031	$7,538	$6,994	$7,038
Capital	$1,961	$2,254	$0	$544	$3,300
TOTAL APPROPRIATED EXPENDITURES	**$8,952**	**$7,285**	**$7,538**	**$7,538**	**$10,338**
NET TAX SUPPORT	**$8,952**	**$7,285**	**$7,538**	**$7,538**	**$10,338**

Juvenile and Domestic Relations Court

Purpose

Juvenile and Domestic Relations Court is responsible for adjudicating juvenile matters, offenses committed by adults against juveniles, and family matters except divorce. These cases involve juvenile delinquency, juvenile traffic offenses, runaways and truants, child abuse or neglect, spousal abuse, support enforcement, visitation and custody of minor children, abandoned children, foster care, crimes committed by one family member against another, any crime where the victim is a juvenile, and crimes committed by a juvenile.

Juvenile & Domestic Relations Court

	FY 2016 Amended	FY 2016 Actuals	FY 2017 Adopted	FY 2017 Amended	FY 2018 Recommended
REVENUES: (department specific)	$0	$0	$0	$0	$0
TOTAL REVENUES	**$0**	**$0**	**$0**	**$0**	**$0**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$0	$0	$0	$0	$0
Operating	$44,603	$35,638	$45,702	$45,702	$28,483
Capital	$0	$0	$0	$0	$0
TOTAL APPROPRIATED EXPENDITURES	**$44,603**	**$35,638**	**$45,702**	**$45,702**	**$28,483**
NET TAX SUPPORT	**$44,603**	**$35,638**	**$45,702**	**$45,702**	**$28,483**

Notable FY 2018 Budget Changes

- Reduction in funding for maintenance service contracts, lease/rental equipment, education/training, and books/subscriptions.

Clerk of the Circuit Court

Purpose

The Clerk of the Circuit Court is a constitutional officer of the Commonwealth of Virginia and as such, is not an officer or employee of the County from which elected. In this jurisdiction, the Clerk of the Circuit Court is elected by the voters of Spotsylvania County. The duties, responsibilities, and privileges are set out in the State Constitution, the Code of Virginia, and supplemented by local ordinances.

The Clerk of the Circuit Court performs four primary functions: maintenance of public records pertaining to real estate; probate; maintenance of the official court record for criminal and civil cases and the Court's dockets; and, collection of fines, fees, court costs, and taxes. The Clerk's Office also performs many other duties such as jury coordination, issuing marriage licenses, concealed handgun permits, and notaries.

Clerk of the Circuit Court

	FY 2016 Amended	FY 2016 Actuals	FY 2017 Adopted	FY 2017 Amended	FY 2018 Recommended
REVENUES: (department specific)					
State Compensation Board	$727,096	$660,475	$712,306	$712,306	$712,306
Excess Fees of Clerk	$90,000	$108,987	$90,000	$90,000	$100,000
Subscription Fees	$44,000	$44,850	$44,000	$44,000	$44,000
Copying Fees	$16,000	$14,859	$16,000	$16,000	$16,000
Gun Permits	$17,332	$18,625	$13,332	$13,332	$14,443
TOTAL REVENUES	**$894,428**	**$847,796**	**$875,638**	**$875,638**	**$886,749**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$1,380,432	$1,254,988	$1,285,149	$1,285,149	$1,266,601
Operating	$215,411	$163,523	$213,671	$217,319	$208,113
Capital	$0	$0	$0	$0	$0
TOTAL APPROPRIATED EXPENDITURES	**$1,595,843**	**$1,418,511**	**$1,498,820**	**$1,502,468**	**$1,474,714**
NET TAX SUPPORT	**$701,415**	**$570,715**	**$623,182**	**$626,830**	**$587,965**

Notable FY 2018 Budget Changes

- Detailed salary and benefit changes are listed on page 249.
- Decrease in funding for maintenance service contracts and printing/binding, which is partially offset by an increase in subsistence/lodging.

Commonwealth's Attorney

Purpose

The Commonwealth's Attorney is a constitutional officer of the Commonwealth of Virginia and as such, is not an officer or employee of the County from which elected. In this jurisdiction, the Commonwealth's Attorney is elected by the voters of Spotsylvania County. The duties, responsibilities, and privileges are set out in the State Constitution, the Code of Virginia, and supplemented by local ordinances.

The Commonwealth's Attorney is charged primarily with the prosecution of felony crimes. This office prosecutes all felony cases in the Circuit Court, and at the Commonwealth's Attorney's discretion, serious misdemeanor criminal and traffic matters in the General District Court, and criminal and delinquency matters in the Juvenile and Domestic Relations District Court. The office also handles both the criminal violations of County ordinances and the violation of state statutes.

The Commonwealth's Attorney also serves as a legal advisor to area law enforcement agencies, enforces civil asset forfeitures, profiting from certain felony crimes, and enforces locally, the Virginia Conflict of Interest Act.

The office also administers the Victim/Witness Assistance Program, which is predominantly funded by the Department of Criminal Justice Services (DCJS). The Victim/Witness Program provides assistance through the judicial process to individuals who are the victim of a crime and/or a witness to a crime. It also assists crime victims in applying for Crime Victim's Compensation and/or referring those victims to the various agencies that may assist them.

Commonwealth's Attorney *continued*

Commonwealth's Attorney

	FY 2016 Amended	FY 2016 Actuals	FY 2017 Adopted	FY 2017 Amended	FY 2018 Recommended
REVENUES: (department specific)					
State Compensation Board	$841,278	$782,485	$827,050	$827,050	$827,050
Victim/Witness Grant	$125,623	$121,479	$109,237	$261,628	$260,253
VA Domestic Violence Grant & Other grants	$45,000	$45,000	$45,000	$45,000	$45,000
Commonwealth Attorney's Fees	$20,000	$25,179	$20,000	$20,000	$25,000
Forfeiture/Seizure	$46,049	$37,882	$0	$0	$0
TOTAL REVENUES	**$1,077,950**	**$1,012,025**	**$1,001,287**	**$1,153,678**	**$1,157,303**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$2,012,756	$1,955,107	$1,985,797	$2,114,727	$2,255,409
Operating	$256,507	$162,447	$164,932	$307,647	$172,499
Capital	$5,175	$4,160	$0	$7,049	$19,284
TOTAL APPROPRIATED EXPENDITURES	**$2,274,438**	**$2,121,714**	**$2,150,729**	**$2,429,423**	**$2,447,192**
NET TAX SUPPORT	**$1,196,488**	**$1,109,689**	**$1,149,442**	**$1,275,745**	**$1,289,889**

Notable FY 2018 Budget Changes

- Detailed salary and benefit changes are listed on page 249.
- Funding for an Assistant Commonwealth's Attorney position due to the addition of body cameras to be worn by deputies. The use of body cameras will increase time that the Commonwealth's Attorney's staff needs to prepare for a case due to the need to view the video footage, which could potentially be video footage from multiple body cameras.
- Full year of funding for two additional full-time Victim/Witness program positions, operating and capital expenses all funded by an increase in the Victim/Witness grant accepted by the Board in FY 2017.
- Decrease in funding for mileage, subsistence/lodging and education/training, which is partially offset by an increase in funding for telephone services.
- Funding for a replacement copier and replacement office chairs.

Judicial Administration Staffing

FTEs (full-time equivalents) reflect full-time and regular part-time positions; excludes seasonal and temporary part-time.

Department/Position	FY 2016 Revised	FY 2017 Adopted	FY 2017 Revised	FY 2018 Recommended
Circuit Court				
Judicial Law Clerk	0.70	0.70	0.70	1
Judicial Legal Assistant	2	2	2	2
TOTAL FTEs	**2.70**	**2.70**	**2.70**	**3**
Clerk of the Circuit Court				
Assistant Chief Deputy - Circuit Court	1	1	1	1
Chief Deputy - Clerk of Courts	1	1	1	1
Clerk of the Circuit Court	1	1	1	1
Deputy Clerk I	1.26	1.26	1.26	1.26
Deputy Clerk II	3	3	3	3
Deputy Clerk III	6	6	6	6
Deputy Clerk IV	5	5	5	5
Probate Specialist	1	1	1	1
TOTAL FTEs	**19.26**	**19.26**	**19.26**	**19.26**
Commonwealth's Attorney				
Assistant Commonwealth's Attorney	6	6	6	7
Commonwealth's Attorney	1	1	1	1
Deputy Commonwealth's Attorney	2	2	2	2
Legal Assistant I	1	1	1	1
Legal Assistant II	2	2	2	2
Legal Assistant Supervisor	1	1	1	1
Senior Assistant Commonwealth's Attorney	1	1	1	1
Senior Legal Assistant	3	3	3	3
Victim Witness Assistant Director	1	1	1	1
Victim Witness Director	1	1	1	1
Victim Witness Program Advocate	0	0	1	1
Victim Witness Program Assistant	0	0	1	1
TOTAL FTEs	**19**	**19**	**21**	**22**
TOTAL FTEs Judicial Administration	**40.96**	**40.96**	**42.96**	**44.26**

COUNTY OF SPOTSYLVANIA · VIRGINIA
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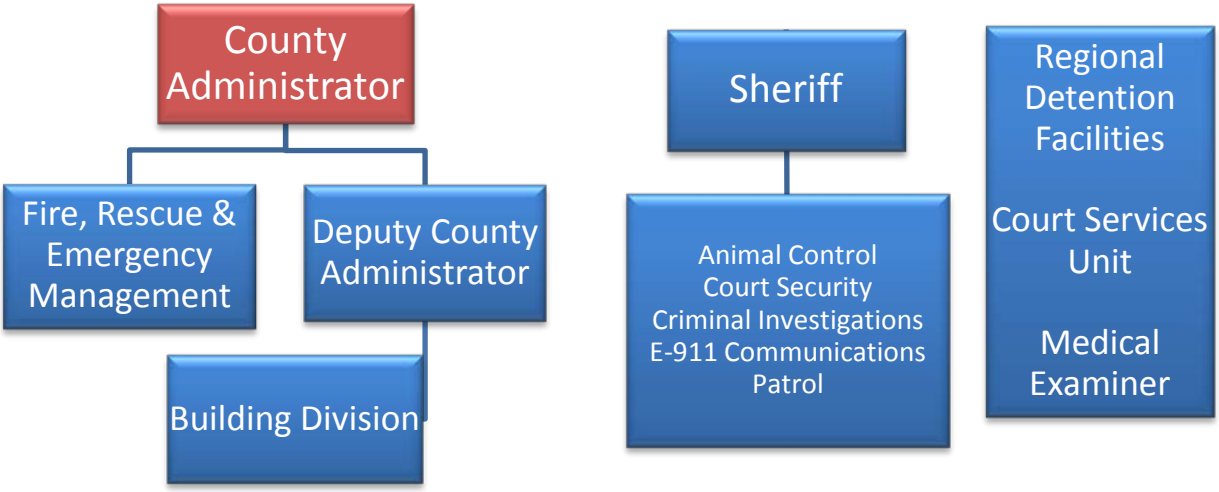
Public Safety

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 2016 Amended	FY 2016 Actuals	FY 2017 Adopted	FY 2017 Amended	FY 2018 Recommended
REVENUES: (function specific)	$12,944,168	$15,136,796	$12,186,366	$12,812,478	$12,600,264
Transfers from Other Funds	$3,158,352	$2,709,679	$3,340,295	$3,340,295	$3,169,293
TOTAL REVENUES	**$16,102,520**	**$15,136,796**	**$15,526,661**	**$16,152,773**	**$15,769,557**
EXPENDITURES: (by department)					
Sheriff	$23,316,168	$22,025,105	$21,534,249	$22,450,311	$22,397,680
Fire, Rescue & Emergency Management	$21,295,629	$19,466,517	$20,787,338	$22,519,307	$21,934,795
Regional Detention Facilities	$5,844,061	$5,524,585	$6,451,379	$6,458,561	$6,721,379
Court Services Unit	$336,904	$308,137	$535,911	$535,911	$555,336
Medical Examiner	$500	$840	$500	$500	$500
Building Division	$2,095,035	$1,862,965	$2,226,742	$2,206,742	$2,281,195
SUBTOTAL - APPROPRIATED EXPENDITURES	**$52,888,297**	**$49,188,149**	**$51,536,119**	**$54,171,332**	**$53,890,885**
Fire/EMS Service Fee Transfers Out	$2,744,308	$2,324,584	$2,896,646	$2,896,646	$2,763,505
Transfer to General Fund – Building Division	$378,596	$403,843	$459,498	$479,498	$374,779
Transfer to Capital Projects Fund	$0		$64,000	$0	$0
TOTAL EXPENDITURES	**$56,011,201**	**$51,916,576**	**$54,956,263**	**$57,547,476**	**$57,029,169**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$37,178,061	$36,175,866	$37,999,468	$38,656,759	$39,809,493
Operating	$14,028,785	$11,639,198	$13,033,177	$14,882,191	$13,578,021
Capital	$1,681,451	$1,373,085	$503,474	$632,382	$503,371
TOTAL APPROPRIATED EXPENDITURES	**$52,888,297**	**$49,188,149**	**$51,536,119**	**$54,171,332**	**$53,890,885**
NET TAX SUPPORT	**$39,944,129**	**$36,761,032**	**$39,413,753**	**$41,358,854**	**$41,283,421**

Challenges and Opportunities –

- **Ensuring 24/7 Fire and EMS coverage.** The County strives to provide 24/7 fire and EMS coverage to all parts of the County through a combination of career and volunteer personnel. Fire and EMS is in critical need of additional staffing to fill weekend and nighttime gaps, and efforts are being made to retain current volunteers.
- **Unfunded Mandates.** In recent years, the Virginia General Assembly approved several items including extending the mental health emergency custody period, which necessitated funding additional staff in the Sheriff's Office.
- **Community Service.** As a result of Department of Juvenile Justice (DJJ) policy changes concerning the practice surrounding community service, worksites are more difficult to assign youth to. While the Juvenile Court continues to utilize community service as a sentencing option, the change in policy does provide an opportunity to review this consequence for delinquent behavior. Additionally, probation staff has become more creative and have collaborated with community partners to provide opportunities to youth to perform community service. Oftentimes staff is participating alongside youth when performing community service providing excellent role modeling.

2017 and 2018 Focus/Highlights –

- **Staffing Improvements.** Fire/Rescue continues to actively engage our volunteer partners through participation, collaboration, and coordination in an attempt to focus on successful resource deployment strategies. These strategies seek not only to assure an adequate emergency response to all areas of the county 24/7, but also to give our combination system the opportunity to build upon successes being realized through our partnerships. In addition to considering alternative methods of staffing with future personnel, the reorganization of existing personnel within the department has provided greater response capability, while minimizing the use and cost of overtime to maintain minimum staffing as a result of planned and unplanned leave.

- **Training improvements.** Restructuring of the Fire/Rescue comprehensive training plan is also a method that is being used to strengthen the department, while achieving the goal of assuring qualified personnel are available to respond to all areas of the County 24/7. This reorganized plan to provide increased flexibility for participation and greater depth in departmental training should give all responders the ability to be successful in their fire and EMS career, whether career or volunteer.
- **Enhancement of ALS coverage.** Through the implementation of the Enhanced Staffing Program (ESP), career staff hours have been extended at three stations to staff three engines and three medic units deployed throughout the County to bridge gaps in

coverage and allow the availability of ALS service to the citizens. Training and development will continue to increase the number of ALS providers.

- **Continuation of Fire/EMS building program.** Implement planning for Fire/Rescue Station Co. 3 relocation and new Fire/Rescue Co. 12.
- **Community Outreach.** A proactive approach to community policing continues to expand. Staff from the Sheriff's office and Fire/Rescue teamed up to host "Safety 101" events for children ages 4 – 7 to experience the tools and equipment used every day by our first responders. Additional programs, such as "Operation Backpack" and "Blue Christmas," continue to grow to assist less fortunate children. The Sheriff's Office partners with the Seniors and Law Enforcement Together (SALT) council to increase and improve senior crime prevention and education. Other expanded programs include National Night Out and Sheriff's Safety Day that increase the law enforcement presence in the community and assist with building and enhancing bonds and relationships with the citizens.

- **"No Kill" Animal Shelter.** The Sheriff and Animal Control staff will continue the shift to a "no kill" animal shelter. A "no kill" animal shelter does not euthanize animals for space. Euthanasia occurs only for animals that are ill or considered dangerous. Design of renovations and expansion at the existing facility is planned to begin in FY 2017.
- **Technology enhancements.** The Sheriff's office will provide online non-emergency reporting for citizens and visitors through the Sheriff's office website. Staff continues to encourage more contact with the citizens through Facebook, Twitter and a more user friendly Sheriff's office website. Building staff will strive to implement an online permitting process and will focus on optimizing the use of electronic plan reviews.

Long Term Goals –

- **Protecting life and property, and reducing the fear of crime.** The Sheriff's office staff will ensure a secure community through the provision of high quality law enforcement. The Building Department protects citizens through plan review and the inspection of structures to ensure compliance with state and local building codes. Additionally, the Fire Marshal's office will provide life safety service through occupancy fire inspections, origin and cause fire investigations, and public education programs. The CSU provides specialized services, staff supervision and administrative support to meet the needs of youth involved with the Juvenile Court.

- **24/7 Fire/EMS service.** Fire and EMS will provide high quality service and emergency response to citizens of and visitors to the County through a combination of fully trained career staff and

volunteers. Fire and EMS will strive to mitigate emergencies for citizens and visitors through public education programs, and Fire Marshal occupancy inspections.

- **Humane treatment of animals.** The County's Animal Control officers are dedicated to educating and serving the community to ensure the humane treatment of all animals.
- **Services to juveniles.** The CSU will provide intake services, probation and parole services, and other ancillary services as deemed appropriate by the Juvenile and Domestic Relations Court. The CSU enhances public safety by holding juveniles accountable for their actions and promoting competency development in youths before the court.

Short Term Objectives –

- **Cooperative investigative services.** Monthly meetings are held with the Safe Harbor Child Advocacy Center Multi-disciplinary Team (MDT) for new and on-going child abuse cases, and the Sexual Assault Response Team (SART) for sexual assault cases. This working group includes the Sheriff's office, a prosecutor from the Commonwealth's Attorney's office, two Social Services Child Protective Services workers, and a member of the Victim/Witness office. The purpose of these teams and the cooperative agreements with various law enforcement agencies and services are to delineate the roles of the involved agencies, lessen the likelihood of duplicated services, define gaps in existing services, and initiate, develop and expand collaboration. In particular, this working group investigates cases in unison so that victims have to tell their account only once.
- **Street Crimes Unit.** The Street Crimes Unit is a five-person team that can be deployed in areas of high criminal activity for extended periods of time. Their schedule remains flexible so they can be shifted throughout the County as needed.
- **Maintain proactive approach.** The Sheriff's office will continue to be proactive in educating community members in ways to protect themselves from becoming victimized through programs like Neighborhood Watch and Business Watch.
- **Changing requirements.** Officers and their staffs must keep abreast of new laws, changes to existing laws, and changes to procedures mandated by the state.
- **Recruitment and training.** Fire/Rescue will continue efforts in support of the recruitment and retention of volunteers, with specific focus on retaining existing members. Additionally, training will be provided to all Fire/Rescue responders to meet minimum training standards to accomplish necessary job functions.
- **Enhancement of ALS coverage.** Fire/Rescue will work towards enhancing the County's ALS coverage through training and recruitment of career staff and volunteers qualified to provide such service, the addition of ALS stipends, and through the ESP.
- **Probation supervision.** The CSU will continue working to ensure that 90% of probation-serving youths are in school or are employed prior to being released from probation. To heighten the likelihood that the youths will go on to lead productive lives, it is paramount that youths show the ability to attend work or school consistently before being released.

- **Provide youth services.** The CSU will continue to provide programs designed to rehabilitate youths involved with the Juvenile and Domestic Relations Court. Programs will include the school-based probation officer program, electronic incarceration program, substance abuse education, anger management programs, and restorative justice and community service work programs.
- **Providing inspections.** The Building Department, as a state mandated governmental function, will assure that buildings have structural integrity, smoke detectors, fire sprinklers, protection of the public water supply and other life safety elements.

Measures –

Measure	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Estimate	FY 2018 Estimate	Ultimate Target
Annual crime rate[1] (calendar year)	3.7%	3.6%	n/a	4.0%	4.0%	4.0%
Average number of calls for service per deputy per quarter (calendar year)[2]	486	467	415	560	570	600
Quarterly average response time (in minutes) for law enforcement service calls (calendar year)[2]:						
• Emergency:	6.11	6.02	6.00	6.00	6.1	5.00
• Non-emergency:	8.58	8.25	8.35	6.50	7.0	6.00
Quarterly average clearance rate of Sheriff's cases (calendar year)[2]	56%	55%	53%	55%	60%	30%
Percentage of emergency 911 calls answered on first ring (calendar year)	96%	96%	95%	99%	99%	100%
Percentage of non-emergency 911 calls answered within three rings (calendar year)	96%	96%	97%	99%	99%	100%
Number of deputy hours used for prisoner transport (calendar year)	3,115	4,512	3,789	3,978	4,000	4,260
Number of prisoner transports (calendar year)	605	550	639	710	725	707
Percentage of animal control calls responded to within (calendar year):						
• 15 minutes:	54%	55%	47%	60%	60%	65%
• 16-30 minutes:	24%	26%	25%	25%	25%	25%
• More than 30 minutes:	23%	25%	15%	10%	15%	10%

Measure	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Estimate	FY 2018 Estimate	Ultimate Target
Percentage of customers satisfied with animal shelter services (calendar year)[3]	100%	100%	100%	100%	100%	100%
Animal adoption rate (calendar year)	93%	91%	93%	95%	93%	98%
Animal euthanasia rate (calendar year)	7%	9%	7%	5%	6%	2%
Compliance rate of spay/neuter program (calendar year)	100%	100%	100%	100%	100%	100%
Number of enforcements on found animal violations (calendar year)	536	358	332	600	500	800
Percentage of County's Fire/Rescue stations staffed 24/7 • Fire: • EMS: • ALS as % of EMS staffing	 100% 100% 75%	 100% 100% 80%	 100% 100% 85%	 100% 100% 90%[4]	 100% 100% 90%[4]	 100% 100% 100%
Average Fire/Rescue response time for rural areas (in minutes: seconds)[5]	9:43	9:27	9:23	9:00	9:00	8:00
Average Fire/Rescue response time for urban areas (in minutes: seconds)[5]	8:08	8:09	8:00	7:50	7:40	6:00
Percent of responders meeting required minimum training standards[6]	50%	80%	90%	95%	95%	95%[7]
Percentage of probation-serving youths in school or employed prior to release from probation	81%	85%	94%	>90%	>90%	100%
Percentage of paroled youth in school or employed prior to release from supervision	63%	67%	50%[8]	>75%	>65%	100%
Monthly contact compliance officers have with youth	98%	95%	99%	>95%	>95%	100%
Percentage of youth who are charged with new offenses while under probation or parole supervison[9]	Probation 6.65% Parole 12.85%	Probation 6.6% Parole 19.7%	Probation 14.5% Parole 8.3%	Probation 10% Parole 12%	Probation 7% Parole 12%	0%

Measure	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Estimate	FY 2018 Estimate	Ultimate Target
Timeliness of residential and commercial building plan reviews (in days)	Res: 8.8 Comm: 7.5	Res: 8.6 Comm: 8.6	Res: 10.9 Comm: 10.2	Res: 10 Comm: 10	Res: 10 Comm: 10	Begin within 10 days of receipt
Number of cases of Code enforcements related to inspections and plan review	2	9	2	4	4	0

[1] Per the Virginia State Police "Crime in Virginia" report.
[2] Data for FY 2018 assumes the three additional patrol deputies and one additional detective included in the Recommended Budget.
[3] Based on responses to a user survey.
[4] Estimates based on routine staffing/unit deployment configurations, along with increase in the quantity of ALS providers.
[5] While increased staffing has aided in reducing response times, the large geographical nature of the County presents challenges in realizing significant reductions beyond the current level.
[6] The development of standards based on the FREM Minimum Qualifications & Certifications SOP has shown positive dividends since FY 14.
[7] Due to turnover in staff, this figure will never reach 100%.
[8] 33% of all parolees were registered sex offenders which contributed to a decrease in the percent employed prior to release.
[9] The State quarterly average for FY 2016 for re-arrest on probation cases was 6.4%; re-arrest of parole cases was 13.5%.

Overview of Public Safety Departments

Spotsylvania's Public Safety function consists of the following components which provide protection and safety to the citizens of County: Sheriff, Fire, Rescue & Emergency Management, Regional Detention Facilities, Court Services Unit, Medical Examiner, and Building Division.

Sheriff

Purpose

The Sheriff is a constitutional officer of the Commonwealth of Virginia and as such, is not an officer or employee of the County from which elected. In this jurisdiction, the Sheriff is elected by the voters of Spotsylvania County. The duties, responsibilities, and privileges are set out in the State Constitution, the Code of Virginia, and supplemented by local ordinances.

The Sheriff provides law enforcement services to the citizens of the County including the enforcement of all State and County criminal codes; serves civil and criminal papers; provides for the enforcement of all State and County animal codes and supervises the operations of the County's animal shelter; and protects and maintains the security of the courts operating within the County.

There are five divisions within the Sheriff's Office that together, serve all the law enforcement functions described above: Patrol Operations Division, Criminal Investigations Division, Courts Security/Civil Process Division, Administrative Services Division, and Animal Control Division. Some of the specialty functions within these divisions are the Street Crimes Unit, Crime Prevention Unit, Emergency Response Team, Bicycle Team, Canine Unit, Hostage Negotiation Team, Dive Team, Ground Search and Rescue Team, Equine Unit, and Traffic Services Unit.

Emergency Communications is also part of the Sheriff's Office. The Emergency Communications division is a 24/7 operation that serves as the 911 answering point for calls for service and the dispatching of public safety services.

As part of its continued pursuit of excellence in law enforcement, the Sheriff's Office has been accredited by the Virginia Law Enforcement Professional Standards Commission since 2006 and successfully received re-accreditation in December 2014. This achievement demonstrates the department's effort to ensure that policing best practices are broadly and consistently applied throughout the organization.

Sheriff's Office personnel are funded from several sources including local funding, School funding, State Compensation Board funding, and grant funding, when available. The State Compensation Board staffing standards suggest that localities receive funding for law enforcement deputies on a one per 1,500-population formula developed by the State, using the most up-to-date population information provided by the Weldon Cooper Center. However, the State has not provided funding to meet those staffing standards. The funding that is provided from the Compensation Board is based on

Sheriff *continued*

State salary scales and does not include any reimbursement for health insurance costs. The formula used to determine the number of court security deputies funded by the State involves both population and the number of courtrooms.

Sheriff

	FY 2016 Amended	FY 2016 Actuals	FY 2017 Adopted	FY 2017 Amended	FY 2018 Recommended
REVENUES: (department specific)					
State Compensation Board	$3,401,148	$3,393,963	$3,410,103	$3,410,103	$3,410,103
E-911 Taxes	$1,347,737	$1,347,737	$1,347,737	$1,347,737	$1,347,737
County Court Fines	$400,000	$355,453	$400,000	$400,000	$400,000
Animal Shelter Fees	$200,000	$194,520	$175,000	$175,000	$175,000
Sheriff Local Services	$205,000	$246,938	$145,000	$145,000	$175,000
Wireless E-911 Surcharge	$155,000	$173,387	$160,000	$160,000	$165,000
Courthouse Security Fees (Clk of Court)	$130,000	$139,576	$135,000	$135,000	$135,000
Other Sheriff Fees (Chgs for Svcs)	$120,000	$89,106	$120,000	$120,000	$93,000
Dog Tag Licenses	$78,000	$69,017	$75,000	$75,000	$75,000
Grant Revenues	$318,325	$188,298	$34,225	$361,247	$65,830
Gun Permits	$60,668	$65,198	$46,668	$46,668	$50,557
Reimb Extradition of Prisoners	$10,000	$8,614	$10,000	$10,000	$10,000
Rabies Vaccinations	$7,800	$8,328	$7,500	$7,500	$7,500
Sheriff's Fees	$4,099	$6,880	$4,099	$4,099	$4,099
Veh Reg Dog/Cat Sterilization	$3,812	$3,812	$3,500	$3,500	$3,500
Forfeiture/Seizure	$183,597	$278,292	$185,800	$0	$0
Sheriff & Animal Control Court Restitution	$0	$1,336	$0	$0	$0
Propane Fuel Refunds	$0	$46,379	$0	$0	$0
TOTAL REVENUES	**$6,625,186**	**$6,616,834**	**$6,259,632**	**$6,400,854**	**$6,117,326**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$19,136,050	$18,727,661	$19,205,761	$19,417,471	$19,898,806
Operating	$2,996,926	$2,318,362	$2,127,728	$2,740,222	$2,259,206
Capital	$1,183,192	$979,082	$200,760	$292,618	$239,668
TOTAL APPROPRIATED EXPENDITURES	**$23,316,168**	**$22,025,105**	**$21,534,249**	**$22,450,311**	**$22,397,680**
Transfer to Capital Projects Fund	$0	$0	$64,000	$0	$0
NET TAX SUPPORT	**$16,690,982**	**$15,408,271**	**$15,338,617**	**$16,049,457**	**$16,280,354**

Sheriff *continued*

Notable FY 2018 Budget Changes

- Detailed salary and benefit changes are listed on page 249.
- Funding for five Deputy Sheriff positions for the Courts Division, which is partially offset with a reduction in overtime funding.
- Funding for three Deputy Sheriff positions for the Patrol Division, which is partially offset by a reduction in overtime funding.
- Funding for one Detective position, which is partially offset by a reduction overtime funding.
- Funding for two part-time Deputy Sheriff desk positions to assist citizens with filing reports and claims. These desk positions will eliminate the need to pull a Deputy from patrol to provide this assistance.
- Funding for the conversion of a part-time Program Assistant position to full-time for the oversight and management of the repairs and maintenance on Sheriff's office vehicles.
- Though not include directly in the Sheriff's Office budget, it should be noted that funding is added in FY 2018 to the Commonwealth's Attorney budget for an Assistant Commonwealth's Attorney position due to the addition of body cameras to be worn by deputies. The cameras themselves are expected to be funded through a grant. The data storage may also be funded through a grant.
- Increases are funded in the Courts Division budget for maintenance service contracts, printing/binding, police operating supplies, and uniforms. A decrease in the budget for machinery/equipment partially offsets these increases.
- Increases are funded in the Communications Division budget for other professional services, repairs/maintenance, mileage, subsistence/lodging, and education/training.
- Increases are funded in the Law Enforcement Division budget for legal services, other professional services, auto repairs/maintenance, radio repairs/maintenance, maintenance service contracts, electricity, postage, telephone, mileage, education/training, emergency response team expenditures, uniforms, body armor/protective gear, communications equipment, and machinery/equipment. These increases are partially offset by decreases in vehicle insurance, subsistence/lodging, bike patrol and dive team expenses, emergency response team equipment, vehicle/equipment fuels, police operating supplies, and computer equipment.
- The County's share of costs for the Rappahannock Criminal Justice Academy is determined based on the size of the Sheriff's Office and fees are set by the Academy's Board of Directors. The budget assumes an $11,102 increase in Academy costs for FY 2018.
- Increases are funded in the Animal Control Division budget for vet care, printing/binding, lease/rental equipment, subsistence/lodging, education/training, spay/neuter program, police operating supplies, and body armor/protective gear. These increased costs are partially offset by decreases in animal supplies, vehicle/equipment fuel, and operating supplies.

Fire, Rescue and Emergency Management

Purpose

Fire, Rescue and Emergency Management provides fire, emergency medical services, and emergency management to the citizens of Spotsylvania County, utilizing a combination system of both career and volunteer personnel. Fire responsibilities include fire suppression, fire code enforcement, public fire education, fire investigations, and hazardous material response. Emergency Management participates in managing complex emergencies from natural and man-made causes. Emergency Management staff coordinates all-hazard limited and full scale exercises throughout the year, including radiological emergency preparedness exercise with the North Anna Power Station under the direction of the Federal Emergency Management Agency (FEMA). Emergency Medical Services (EMS) responsibilities focus on providing the highest level of medical care and expertise in managing basic and advanced life support needs to critically ill or injured patients.

Fire and EMS services are provided from 11 fire and EMS stations located strategically throughout the County: Courthouse (Co. 1), Brokenburg (Co. 2), Partlow (Co. 3), 4-Mile Fork (Co. 4), 5-Mile Fork (Co. 5), Salem Church (Co. 6), Wilderness (Co. 7), Thornburg (Co. 8), Belmont (Co. 9), Salem Fields (Co. 10), Lee Hill (Co. 11). The County provides 24/7 coverage at all fire and EMS stations, utilizing both career and volunteer personnel. Coverage enhancements continue to occur with the assistance of the County's EMS Revenue Recovery Program which provides monetary incentives for career and volunteer personnel and additional career staffing and through grant programs such as the Federal government's Staffing for Adequate Fire & Emergency Response (SAFER) program.

The County participates in the Rappahannock Regional Fire and EMS Training Center, which is a joint partnership with the City of Fredericksburg, King George County, and the Virginia Department of Fire Programs. The Spotsylvania-based facility provides County fire and EMS personnel with training grounds and a burn building that is used to conduct live fire training and other training activities.

Fire, Rescue, and Emergency Management *continued*

Fire, Rescue & Emergency Management

	FY 2016 Amended	FY 2016 Actuals	FY 2017 Adopted	FY 2017 Amended	FY 2018 Recommended
REVENUES: (department specific)					
Transfer from Fire/EMS Fee Fund	$2,744,308	$2,324,584	$2,896,646	$2,896,646	$2,770,705
Grants	$705,982	$749,164	$109,731	$579,644	$718,434
State Fire Program Fund (Ins)	$300,000	$387,923	$300,000	$300,000	$300,000
Fire & Safety Inspection Fee	$175,000	$159,545	$93,625	$93,625	$143,000
Motor Vehicle Registration (EMS $)	$115,000	$115,000	$115,000	$115,000	$115,000
VOPEX Exercises	$30,000	$30,000	$25,000	$25,000	$30,000
Local Funding – Regional Training Academy	$12,000	$12,500	$12,000	$12,000	$12,272
Emergency Services Rescue Fees	$15,000	$16,856	$6,000	$6,000	$10,000
Open Air Burning Permit	$6,000	$6,840	$6,000	$6,000	$6,000
False Fire Alarms	$5,000	$4,800	$5,000	$5,000	$5,000
Emergency Services State	$29,747	$0	$0	$7,795	$0
Training Fees	$0	$0	$0	$0	$0
TOTAL REVENUES	**$4,138,037**	**$3,807,212**	**$3,569,002**	**$4,046,710**	**$4,110,411**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$16,092,693	$15,574,879	$16,815,987	$17,261,568	$17,812,983
Operating	$4,734,916	$3,525,673	$3,731,637	$4,980,975	$3,902,708
Capital	$468,020	$365,965	$239,714	$276,764	$219,104
TOTAL APPROPRIATED EXPENDITURES	**$21,295,629**	**$19,466,517**	**$20,787,338**	**$22,519,307**	**$21,934,795**
NET TAX SUPPORT	**$17,157,592**	**$15,659,305**	**$17,218,336**	**$18,472,597**	**$17,824,384**

Notable FY 2018 Budget Changes

- Detailed salary and benefit changes are listed on page 249.
- Full year of funding for nine Firefighter/Medic positions funded by a SAFER grant, approved by the Board in FY 2017.
- Funding for an EMS Training Coordinator (Civilian) position to manage and administer ongoing training requirements.
- Funding for a Mechanic/Service Writer (Civilian) position to coordinate and manage the maintenance and repairs on the fleet of fire and EMS vehicles.

Fire, Rescue, and Emergency Management *continued*

Notable FY 2018 Budget Changes *continued*

- Inclusion of one-time funding to Spotsylvania Volunteer Fire Department (SVFD) for parking lot, ramp and interior light repairs at Co. 3 fire station. This funding cannot be used for any purpose other than the repairs listed.
- Increases are funded in the FREMS budget for other professional services, repairs/maintenance, printing/binding, software applications, lease/rental equipment, subsistence/lodging, pre-employment tests, office supplies, janitorial supplies, repairs/maintenance supplies, operating supplies, instructional materials, and computer equipment. These increases are partially offset by decreases in machinery/equipment and furniture/fixtures.
- Increases are funded in the F/R Consolidated budget for telephone, vehicle and general liability insurance, medical/lab supplies, and uniforms. These increases are partially offset by a decrease in vehicle/equipment fuel costs.

Fire & Rescue Allocation & Consolidated Budgets

	FY 2016 Actuals	FY 2017 Adopted Budget	FY 2017 Adjusted Budget	FY 2018 Recommended Budget	Variance from FY 2017 Adopted Budget	
CHANCELLOR VOLUNTEER FIRE [2]						
Allocation	$18,517	$16,759	$16,759	$16,759	0	0.0%
Line of Duty	3,401	3,741	3,741	4,770	1,029	27.5%
Other Professional Svcs	12,677	10,020	10,020	10,020	0	0.0%
Auto Repairs & Maint	137,024	99,473	99,473	96,172	(3,301)	-3.3%
Per Diems	115,673	86,754	86,754	86,754	0	0.0%
Electric	8,644	0	0	0	0	n/a
Heating Services	2,224	0	0	0	0	n/a
Telephone Services	8,583	8,000	8,000	8,000	0	0.0%
Training	26,755	28,875	28,875	28,875	0	0.0%
Four for Life	0	14,375	80,812	14,375	0	0.0%
State Fire Programs	35,334	30,000	99,757	30,000	0	0.0%
Vehicle & Equip Fuels	302	0 [1]	0	0	0	n/a
Uniforms	49,090	41,250	41,250	41,250	0	0.0%
Operating Supplies	14,146	16,500	16,500	16,500	0	0.0%
TOTAL	**$432,369**	**$355,747**	**$491,941**	**$353,475**	**(2,272)**	**(0.6%)**
SPOTSYLVANIA VOLUNTEER FIRE						
Allocation	$127,000	$130,000	$130,000	$190,000 [3]	60,000	46.2%
Line of Duty	5,607	8,539	8,539	7,057	(1,482)	-17.4%
Other Professional Svcs	9,652	8,750	8,750	8,750	0	0.0%
Auto Repairs & Maint	239,329	185,991	185,991	185,991	0	0.0%
Per Diems	149,062	149,062	149,062	149,062	0	0.0%
Electric	11,753	12,000	12,000	12,000	0	0.0%
Heating	6,538	4,000	4,000	4,000	0	0.0%
Telephone Services	15,299	16,500	16,500	16,500	0	0.0%
Training	7,105	20,000	20,000	20,000	0	0.0%
State Fire Programs	72,329	90,000	169,014	90,000	0	0.0%
Vehicle & Equip Fuels	769	0 [1]	0	0	0	n/a
Uniforms	22,258	25,000	25,000	30,000	5,000	20.0%
Operating Supplies	1,215	0	0	0	0	n/a
TOTAL	**$667,915**	**$649,842**	**$728,856**	**$713,360**	**63,518**	**9.8%**
SPOTSYLVANIA VOLUNTEER RESCUE						
Allocation	$48,710	$49,180	$49,180	$49,180	0	0.0%
Line of Duty	2,919	3,210	3,210	4,015	805	25.1%
Other Professional Svcs	4,813	3,000	3,000	3,000	0	0.0%
Auto Repairs & Maint	27,342	47,411	47,411	39,311	(8,100)	-17.1%
Per Diems	132,765	132,765	132,765	132,765	0	0.0%
Electric	5,648	8,000	8,000	8,000	0	0.0%
Heating	384	5,500	5,500	5,500	0	0.0%
Telephone Services	11,308	15,000	15,000	14,000	(1,000)	-6.7%
Training	33,775	36,000	36,000	36,000	0	0.0%
Four for Life	0	28,750	132,127	28,750	0	0.0%
Vehicle & Equip Fuels	974	0 [1]	0	0	0	n/a
Uniforms	16,684	27,000	27,000	27,000	0	0.0%
Operating Supplies	48,322	71,516	71,516	71,516	0	0.0%
TOTAL	**$333,642**	**$427,332**	**$530,709**	**$419,037**	**(8,295)**	**(1.9%)**

[1] Effective in FY 2017, all fuel is budgeted in the FREMS Consolidated fuel line and, therefore, is not reflected on this chart.

[2] The funding for Chancellor Volunteer Fire is reduced in FY 2017 as a result of the agency no longer providing coverage at Co. 10. CVFD's coverage is now limited to Co. 5.

[3] $60,000 of this funding is for one time funding for parking lot, ramp and interior light repairs for Co. 3 Fire Station.

Fire/EMS Service Fee

Purpose

The Fire/EMS Service Fee (also known as Revenue Recovery) is the process of obtaining financial reimbursement for the cost of providing medically necessary ambulance transportation. Medicaid, Medicare, and most other private insurance policies (health, auto, and/or homeowners) allow for reimbursement for this service. Spotsylvania County utilizes a Compassionate Billing policy, to ensure that no one will ever be denied necessary medical transport service due to either their inability to pay or a lack of insurance. Proceeds are reinvested into the County's fire and rescue services to address the needs of the combined system.

Fire/EMS Service Fee

	FY 2016 Amended	FY 2016 Actuals	FY 2017 Adopted	FY 2017 Amended	FY 2018 Recommended
REVENUES: (function specific)					
Emergency Rescue Service Fees	$2,640,800	$2,330,806	$2,742,800	$2,742,800	$2,600,000
Use of (addition to) to Fire/EMS Service Fee Fund Balance	$103,508	($6,222)	$153,846	$153,846	$170,705
TOTAL REVENUES	**$2,744,308**	**$2,324,584**	**$2,896,646**	**$2,896,646**	**$2,770,705**
EXPENDITURES: (by category)					
Transfer to General Fund & Capital Proj Fund	$2,744,308	$2,324,584	$2,896,646	$2,896,646	$2,763,505
TOTAL EXPENDITURES	**$2,744,308**	**$2,324,584**	**$2,896,646**	**$2,896,646**	**$2,763,505**
NET TAX SUPPORT	**$0**	**$0**	**$0**	**$0**	**($7,200)**

Regional Detention Facilities

Purpose

The Rappahannock Regional Jail (RRJ) serves the adult corrections needs of the region. Spotsylvania, a participating jurisdiction in the Rappahannock Regional Jail Authority (RRJA), together with the City of Fredericksburg, and the counties of King George and Stafford, is represented by three members on the 12-member Authority. RRJ opened in July 2000 with a rated capacity of 656 beds. An addition was built in November 2008 to accommodate an additional 718 beds. With double bunking the facility can hold 1,655 inmates and has a current population of 1,435.

The Rappahannock Juvenile Center (RJC) operates a pre- and post-dispositional secure juvenile detention center. Spotsylvania participates with the City of Fredericksburg, and the counties of Louisa, Orange, Madison, King George, and Stafford. RJC is an 80-bed facility which opened in late 2000.

Regional Detention Facilities

	FY 2016 Amended	FY 2016 Actuals	FY 2017 Adopted	FY 2017 Amended	FY 2018 Recommended
REVENUES: (department specific)					
Grant Revenues	$6,217	$6,217	$0	$7,182	$0
TOTAL REVENUES	**$6,217**	**$6,217**	**$0**	**$7,182**	**$0**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$0	$0	$0	$0	$0
Operating	$5,844,061	$5,524,585	$6,451,379	$6,458,561	$6,721,379
Capital	$0	$0	$0	$0	$0
TOTAL APPROPRIATED EXPENDITURES	**$5,844,061**	**$5,524,585**	**$6,451,379**	**$6,458,561**	**$6,721,379**
NET TAX SUPPORT	**$5,837,844**	**$5,518,368**	**$6,451,379**	**$6,451,379**	**$6,721,379**

Notable FY 2018 Budget Changes

- An increase in the County's contribution to the RRJ due to an increase in the County's usage at the facility, an increase in health insurance costs, a proposed 3% merit for Jail staff and an increase in annual debt service related to the 2015 debt issuance, which is partially offset by a one-time use of available bond proceeds.
- A decrease in the County's contribution to the RJC due to a decrease in the County's usage at the facility and the use of excess fund balance to reduce debt service. These decreases are offset by an increase in health insurance costs, a 2% cost of living increase for staff, and a 1.5% merit-based bonus.

Court Services Unit

Purpose

The 15th District Court Services Unit (CSU) is responsible for providing intake, probation and parole, and other ancillary services deemed appropriate by the Juvenile and Domestic Relations Court. CSU also manages the funding provided by the Virginia Community Crime Control Act (VJCCCA).

The goal of CSU is to enhance public safety by holding juveniles accountable for their actions and to promote competency development in youth that are before the court. Programs provided to juveniles and their parents include, but are not limited to: electronic monitoring, anger management, group counseling, and restorative justice and community service work.

The Office on Youth (previously known as the Rappahannock Area Youth Services & Group Home Commission and the Chaplin Youth Center) provides a community based residential program serving at-risk and court-involved youth in need of out of home placement. Residential services are provided for males and females, ages 12 to 17, as an alternative to incarceration. Youth can be placed in the Center for up to 90 days while services are secured for them.

Court Services Unit

	FY 2016 Amended	FY 2016 Actuals	FY 2017 Adopted	FY 2017 Amended	FY 2018 Recommended
REVENUES: (department specific)					
VJCCCA Grant	$115,141	$115,141	$115,141	$115,141	$115,141
TOTAL REVENUES	**$115,141**	**$115,141**	**$115,141**	**$115,141**	**$115,141**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$129,359	$128,977	$128,824	$128,824	$142,383
Operating	$205,945	$178,916	$407,087	$407,087	$412,953
Capital	$1,600	$244	$0	$0	$0
TOTAL APPROPRIATED EXPENDITURES	**$336,904**	**$308,137**	**$535,911**	**$535,911**	**$555,336**
NET TAX SUPPORT	**$221,763**	**$192,996**	**$420,770**	**$420,770**	**$440,195**

Notable FY 2018 Budget Changes

- Detailed salary and benefit changes are listed on page 249.
- Overall increase in funding for the Office on Youth due to an increase utilization rate for services and building rent, a 2% cost of living increase for staff, and $5,000 for a capital reserve fund.

Medical Examiner

Purpose

The Medical Examiner provides examination services in cases of accidental or unattended deaths in the County.

Medical Examiner

	FY 2016 Amended	FY 2016 Actuals	FY 2017 Adopted	FY 2017 Amended	FY 2018 Recommended
REVENUES: (department specific)	$0	$0	$0	$0	$0
TOTAL REVENUES	**$0**	**$0**	**$0**	**$0**	**$0**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$0	$0	$0	$0	$0
Operating	$500	$840	$500	$500	$500
Capital	$0	$0	$0	$0	$0
TOTAL APPROPRIATED EXPENDITURES	**$500**	**$840**	**$500**	**$500**	**$500**
NET TAX SUPPORT	**$500**	**$840**	**$500**	**$500**	**$500**

Building Division

Purpose

The Building Division is responsible for the enforcement of the Virginia Uniform Statewide Building Code to ensure safety to life and property from all hazard incidents related to structure design, construction, occupancy, repair, maintenance, renovation, removal or demolition. The Division responds to complaints for unsafe structures, overcrowding, rental property concerns, work performed without permits, and citizen complaints regarding construction issues performed by their contractor. The Division also performs all plan reviews and inspections on buildings constructed in Spotsylvania County, including all schools, fire stations, hospital, retail spaces, single family homes, swimming pool installation, decks, elevators, renovations, and fire protection plan reviews on commercial structures.

Building Division

	FY 2016 Amended	FY 2016 Actuals	FY 2017 Adopted	FY 2017 Amended	FY 2018 Recommended
REVENUES: (department specific)					
Building Fees	$1,885,162	$2,635,895	$1,837,700	$1,837,700	$1,758,383
Transfer from General Fund	$414,044	$385,095	$443,649	$443,649	$398,588
Use of Fund Balance	($34,275)	($956,802)	$209,495	$209,495	$299,356
Code Compliance Adm Charges	$208,700	$202,620	$195,396	$195,396	$199,647
Insurance Claim Revenue	$0	$0	$0	$0	$0
Other Local Revenue	$0	$0	$0	$0	$0
TOTAL REVENUES	**$2,473,631**	**$2,266,808**	**$2,686,240**	**$2,686,240**	**$2,655,974**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$1,819,959	$1,744,349	$1,848,896	$1,848,896	$1,955,321
Operating	$246,437	$90,822	$314,846	$294,846	$281,275
Capital	$28,639	$27,794	$63,000	$63,000	$44,599
TOTAL APPROPRIATED EXPENDITURES	**$2,095,035**	**$1,862,965**	**$2,226,742**	**$2,206,742**	**$2,281,195**
Transfer to General Fund	$378,596	$403,843	$459,498	$479,498	$374,779
NET TAX SUPPORT	**$35,448**	**($18,748)**	**($15,849)**	**($35,849)**	**$23,809**

Notable FY 2018 Budget Changes

- Detailed salary and benefit changes are listed on page 249.
- Funding for a Permits Technician position. This position is a retitling of the Building Assistant position which has been vacant and unfunded for several years. Funding for this position is partially offset by the deletion of part-time funding for a temporary part-time Permit Technician.
- Increase in funding for retiree health insurance premiums.

Building Division *continued*

Notable FY 2018 Budget Changes *continued*

- Reduction of $20,000 for one-time software application funding that was included in the FY 2017 Budget for the joint project with the Zoning Division to implement software capable of issuing permits online. The project was pushed out to FY 2018 and will be incorporated into the CIP going forward.
- Increases in telephone services, education/training, offset by decreases in auto repairs/maintenance, and vehicle/equipment fuels.
- Funding for a standalone tabletop computer/monitor with docking station.
- Funding for Building's share of replacement Community Development conference room furniture.
- Funding for one replacement vehicle.

Public Safety Staffing

FTEs (full-time equivalents) reflect full-time and regular part-time positions; excludes seasonal and temporary part-time.

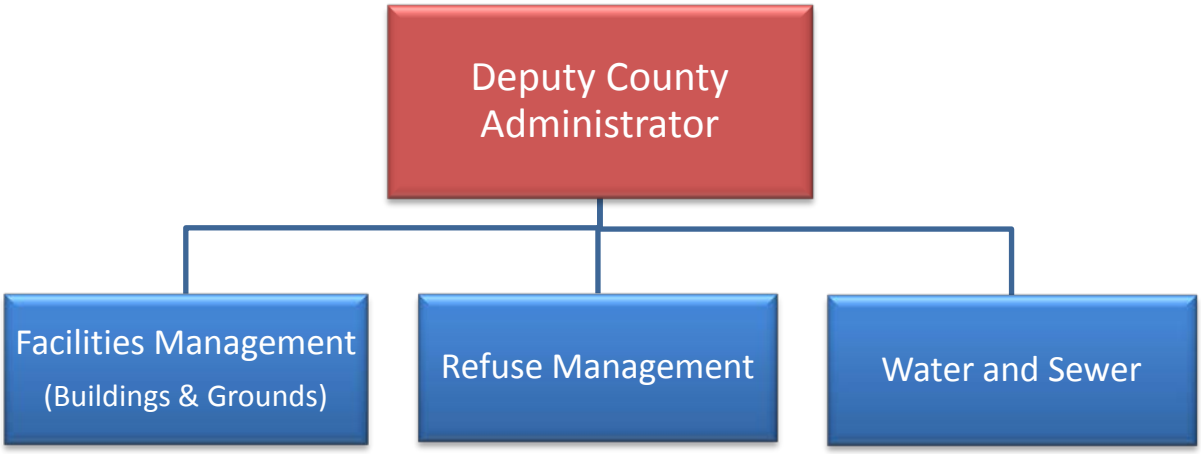
Department/Position	FY 2016 Revised	FY 2017 Adopted	FY 2017 Revised	FY 2018 Recommended
Sheriff				
Animal Control Clerk	1	1	1	1
Animal Control Deputy Sheriff	8	8	8	8
Animal Control Shelter Assistant	6.65	6.65	6.65	6.65
Animal Control Shelter Manager	1	1	1	1
Captain	5	5	5	5
Civil Process Clerk	1	1	1	1
Communications Officer	19.00	19.00	19.00	19.00
Communications Operator	9	9	9	9
Communications Supervisor	5	5	5	5
Crime Analyst	1.50	1.50	1.50	1.50
Criminal Warrants Clerk	2	2	2	2
Criminal Warrants Supervisor	1	1	1	1
Deputy Sheriff	128.43	132.43	131.43	140.43
Detective	19.39	19.39	19.39	20.39
Emergency Communications Manager	1	1	1	1
Evidence/Property Custodian	1	1	1	1
First Sergeant	12	12	13	13
Lieutenant	6	6	5	5
Major	2	2	2	2
Office Manager I	2.50	2.50	2.50	2.50
Office Manager II	1	1	1	1
Operations Supervisor	1	1	1	1
Parking Enforcement	1	1	1	1
Program Assistant	2.13	2.13	2.13	2.43
Records Clerk	3.26	3.26	3.26	3.26
Records Manager	1	1	1	1
Secretary	0.50	0.50	0.50	0.50
Sergeant	13	13	15	15
Sheriff	1	1	1	1
TOTAL FTEs	**256.36**	**260.36**	**261.36**	**271.66**

Department/Position	FY 2016 Revised	FY 2017 Adopted	FY 2017 Revised	FY 2018 Recommended
Fire, Rescue and Emergency Management				
Administrative Assistant	1	1	1	1
Battalion Chief	6	6	6	6
Business Manager	1	1	1	1
Captain	14	14	14	14
Chief	1	1	1	1
Deputy Chief	2	2	2	2
Division Chief - Emergency Services Coordinator	1	1	1	1
Division Chief - Fire Prevention	1	1	1	1
Division Chief - Health & Safety	1	1	1	1
Division Chief - Training Officer	1	1	1	1
EMS Training Coordinator (Civilian)	0	0	0	1
Financial Assistant	1	1	1	1
Fire Inspector	0	0.70	0.70	0.70
Fire Services Technician	1	1	1	1
Firefighter; Firefighter/Medic	135	138	147	147
FREM Mechanic	2	2	2	2
FREM Mechanic/Service Writer (Civilian)	0	0	0	1
Lieutenant	26	26	26	26
Revenue Recovery Technician	1	1	1	1
Training Assistant	1	1	1	1
Volunteer FEMS Recruit/Retention Coordinator	1	1	1	1
TOTAL FTEs	**197**	**200.70**	**209.70**	**211.70**

Department/Position	FY 2016 Revised	FY 2017 Adopted	FY 2017 Revised	FY 2018 Recommended
Court Services Unit				
Court Services	2	2	2	2
TOTAL FTEs	**2**	**2**	**2**	**2**
Building Division				
Building Office Assistant	2	2	2	2
Code Enforcement Officer	2	2	2	2
Commercial Inspector	5	5	5	5
Commercial Plans Reviewer	2	2	2	2
Deputy Building Official	1	1	1	1
Director of Code Compliance/Chief Building Official	1	1	1	1
Fire Protection & Commercial Plans Reviewer	1	1	1	1
Front Desk Supervisor	1	1	1	1
Inspections Supervisor	1	1	1	1
Permits Technician	2	2	2	2
Residential Combination Code Inspector	1	1	1	1
Residential Plans Reviewer	1	1	1	1
Structural Engineer	1	1	1	1
TOTAL FTEs	**21**	**21**	**21**	**21**
TOTAL FTEs Public Safety	**476.36**	**484.06**	**494.06**	**506.36**

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 2016 Amended	FY 2016 Actuals	FY 2017 Adopted	FY 2017 Amended	FY 2018 Recommended
REVENUES: (function specific)	$37,114,256	$30,951,138	$39,735,047	$40,295,327	$43,246,191
TOTAL REVENUES	**$37,114,256**	**$30,951,138**	**$39,735,047**	**$40,295,327**	**$43,246,191**
EXPENDITURES: (by department)					
Facilities Management (Bldg & Grds)	$5,029,858	$4,419,289	$4,683,367	$4,683,367	$4,952,361
Refuse Management	$4,722,704	$4,065,675	$4,510,790	$4,510,094	$4,322,317
Water & Sewer	$32,312,125	$26,788,693	$30,253,859	$30,518,056	$30,978,252
SUBTOTAL - APPROPRIATED EXPENDITURES	**$42,064,687**	**$35,273,657**	**$39,448,016**	**$39,711,517**	**$40,252,930**
Water & Sewer Transfers Out	$2,019,543	$1,554,078	$7,254,794	$7,551,573	$9,888,441
TOTAL EXPENDITURES	**$44,084,230**	**$36,827,735**	**$46,702,810**	**$47,263,090**	**$50,141,371**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$14,786,390	$13,214,444	$14,957,781	$14,953,281	$14,851,352
Operating	$13,926,794	$11,796,566	$13,458,198	$13,652,636	$14,214,391
Capital	$692,844	($428,102)	$440,007	$513,570	$577,563
Debt Service	$11,658,659	$10,690,749	$10,592,030	$10,592,030	$10,609,624
Depreciation	$1,000,000	$0	$0	$0	$0
TOTAL APPROPRIATED EXPENDITURES	**$42,064,687**	**$35,273,657**	**$39,448,016**	**$39,711,517**	**$40,252,930**
NET TAX SUPPORT *	**$6,969,974**	**$5,876,597**	**$6,967,763**	**$6,967,763**	**$6,895,180**

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

Challenges and Opportunities –

- **Additional facilities.** The addition of new facilities has resulted in an increased workload for Facilities Management staff and an increase in total square footage to 291,032. Custodial services, grounds keeping and HVAC maintenance are currently outsourced at several facilities and staff will continue to look for other areas for outsourcing as a cost effective alternative to hiring additional staff.
- **Aging facilities and infrastructure.** An ongoing challenge for Utilities is the replacement and maintenance of aging facilities and infrastructure. The department has been working with its engineering contractors to design rehabilitation projects that should help the water treatment plants and storage tanks provide safe drinking water for the citizens of Spotsylvania County into the future.

- **Rail maintenance.** The Spotsylvania Industrial Park railroad tracks are now classified as "Class I" tracks due to the transport of hazardous material across those tracks. The requirement of CSX and Federal Railroad Administration inspections on Class I tracks means that department manpower and funding must be used to maintain the tracks.
- **Recycling rates.** As the Livingston Landfill continues to accept more commercial waste from Spotsylvania County there is a potential for stagnation or an overall drop in the recycling rate reported by Spotsylvania County. Staff is working to monitor this closely and working to help ensure that Spotsylvania County continues to see a successful recycling rate each year.

2017 and 2018 Focus/Highlights –

- **Making recycling easier.** Single stream recycling was implemented in FY 2015. In addition to being a convenience for citizens, the program also results in additional recycle tonnage, ensuring the County maintains a high recycle percentage and reduced staff time associated with current recycle processing. The program is expected to continue to grow through purchase of additional single stream compactors in FY 2017 and FY 2018, as well as expanding single stream recycling into County buildings and facilities.
- **Leaf/green waste composting.** Staff will work with the Virginia Department of Environmental Quality to develop a phased implementation of a leaf/green waste program that will divert yard and green waste from the landfill to be processed into compost.

- **SEED Program.** The Spotsylvania Environmental Education Development "SEED" program is a multi-agency public/private initiative to help increase awareness of environmental issues and of Spotsylvania County's natural resources. Successful recycling and litter control programs are inherently dependent upon public awareness and participation. The cornerstone of this program is a state-of-the-art mobile education exhibit that utilizes an advanced multimedia approach to public education at schools and events. This technology makes learning fun and interactive. The goal is to increase the number of participants and encourage more partnerships in the SEED Program.

- **Upgrades at facilities.** Construction on a phased rehabilitation at the Ni River Water Treatment Plant (WTP) will continue. Laboratory Services will complete a needs assessment and conceptual design for a new facility.
- **Operational improvements.** Utilities staff is dedicated to the Valve and Hydrant Maintenance Program and the Closed Circuit Television Inspection Crew (CCTV) Line Inspection Program. These programs help to ensure the integrity of all lines within our system, reducing costly repairs and negative impacts upon customers.
- **Maximize resources.** Laboratory Services will continue to provide a broad range of accurate and timely analytical services for the County and other customers to ensure environmental compliance requirements are met while striving to investigate and implement measures to increase productivity and enhance data integrity. The laboratory will continue to pursue digitalization and automation methods to improve laboratory operations as the use of electronic documentation increases traceability, reduces transcription errors, and saves time.

Long Term Goals –

- **Well-maintained facilities.** Facilities Management provides safe, clean, and well-maintained facilities for the employees and citizens of Spotsylvania County in a cost-effective and professional manner.
- **Preservation of water quality and environment.** The Utilities Department will produce safe water for County residents and will help protect the water quality of the Rappahannock River and Chesapeake Bay through wastewater treatment.
- **Energy management.** The EnergyStar Portfolio Management program was initiated in FY 2013 in an effort to better track energy usage at primary County facilities, and recently an additional software module, Utility Trac, was added to our web-based facilities work order system. Both of these programs will enable Facilities Management to monitor energy usage, identify problem areas and track the benefit of energy upgrades to County facilities. Energy consumption at facilities will be tracked for power, gas, oil and water and sewer. In addition Utility Trac will enable Facilities Management

to track Green House Gas emissions, carbon foot prints, compile and track utility billing and conduct billing audits to determine billing anomalies.

- **Improve landfill utilization rate.** Staff will recommend methods or programs to implement an increase in the landfill utilization factor (compacting of the facility's air space) such as use of a larger, GPS enabled compactor, more efficient leaf/green waste composting, and landfill gas utilization. Staff will also remain open to proposals and information to support alternate solid waste management solutions.

Short Term Objectives –

- **Outsourcing.** Custodial services, grounds keeping and HVAC maintenance are currently outsourced at several facilities. Facilities Management staff will continue to consider outsourcing of service as an alternative to hiring additional staff to meet the increasing demands for facilities services.
- **Phased equipment replacement.** Staff will continue to take advantage of any opportunities that would help maximize the useful life of equipment while maintaining service levels. A phased equipment purchase plan is included in the CIP to allow the Solid Waste operations to get back on track with equipment replacement schedules.
- **Increase recycling efforts.** Staff will increase its public outreach efforts to help increase public awareness of environmental issues and recycling services currently available to County residents, including the single stream recycling program.
- **Regulated operations of water and wastewater facilities.** Staff will operate all water and wastewater treatment facilities in a manner that meets the goal of providing water and sewer services to citizens as effectively as possible while maintaining all operating permits in good standing and avoiding permit violations.

Measures –

Measure	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Estimate	FY 2018 Estimate	Ultimate Target
Number of County-owned buildings with FCI[1] of:						
• Good	83	90	105	105	108	119
• Fair	23	25	7	9	7	0
• Poor	16	7	7	5	4	0
Total number of buildings maintained	122	122	119	119	119	119
Tons of refuse hauled	44,000	48,000	51,000	50,000	54,000	50,000
Number of reportable refuse hauling on-road incidents	0	0	1	0	0	0

Measure	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Estimate	FY 2018 Estimate	Ultimate Target
Regulatory compliance of the Livingston landfill (calendar year)	100%	100%	100%	100%	100%	100%
Regulatory compliance of the closed Chancellor landfill (calendar year)	100%	100%	100%	100%	100%	100%
Regulatory compliance of the closed Berkeley landfill (calendar year)	100%	100%	100%	100%	100%	100%
Percent of waste recycled (calendar year)[2]	42%	37%	35%	40%	39%	50%
Percent of biosolids composted[3]	100%	100%	100%	100%	100%	100%
Treatment compliance: • Water • Wastewater	 100% 100%	 100% 100%	 100% 100%	 100% 100%	 100% 100%	 100% 100%
Number customers affected by planned water service disruptions: • 0-4 hours • 4-12 hours • 12+ hours	 0 36 0	 63 6 0	 45 0 0	 50 6 0	 45 5 0	 0 0 0
Number of customers affected by unplanned water service disruptions: • 0-4 hours • 4-12 hours • 12+ hours	 83 10 0	 403 50 0	 350 5 0	 50 4 0	 50 0 0	 0 0 0
Sewer overflows per 100 miles	1.7	2.4	2.4	0	0	0
Water line leaks and breaks per 100 miles	17.2	12.78	4.7	10	4.0	0
Water loss[4]	4.7%	3.4%	6.9%	7.0%	6.8%	<9.0%
Sewage collection system capacity failures per 100 miles	7.0	4.4	4.2	0	0	0
Percent of satisfactory health inspection reports	100%	100%	100%	100%	100%	100%

[1] The Facility Condition Index (FCI) is the most common benchmark used to rate the overall condition of a building. The FCI is developed by comparing the cost of deferred maintenance requirements to the current replacement costs of the building. An FCI of 0.05 (5%) reflects that the deferred maintenance for a facility is equal to 5% of

the replacement cost of the facility. A FCI rating of 0.05 or less is considered good, 0.05-0.10 is considered fair and >0.10 is considered poor.

[2] Represents the percentage of waste diverted from the landfill through recycling efforts. The State mandates a 25% recycling rate.

[3] Represents the percentage of sludge diverted from the landfill through composting efforts.

[4] Quantifies the percentage of produced water that fails to reach customers and cannot otherwise be accounted for through authorized usages.

Overview of Public Works Departments

Spotsylvania's Public Works function is a combination of three departments providing services to both the employees of Spotsylvania County and the citizens: Facilities Management, Refuse Management, and Water and Sewer.

Facilities Management

Purpose

Facilities Management (previously known as General Services) is responsible for providing safe and well-maintained facilities under their jurisdiction, both County-owned and leased. The services include maintenance, repair, utilities, custodial services, office relocations/renovations, street sign installation, and creation of signs for County buildings and School facilities. Facilities Management staff also maintains the Facility Asset Management Program, a building life cycle management database that dictates replacement of roofs, HVAC, windows, painting, carpet/flooring, etc.

Facilities Management

	FY 2016 Amended	FY 2016 Actuals	FY 2017 Adopted	FY 2017 Amended	FY 2018 Recommended
REVENUES: (department specific)					
Railroad Reimbursement	$446,894	$209,701	$100,000	$100,000	$200,000
Rental of General Property	$59,428	$60,860	$59,428	$59,428	$61,228
Courthouse Maintenance Fees	$45,000	$42,903	$45,000	$45,000	$45,000
Street Lights	$6,500	$6,056	$6,500	$6,500	$6,500
TOTAL REVENUES	**$557,822**	**$319,520**	**$210,928**	**$210,928**	**$312,728**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$1,407,474	$1,236,517	$1,377,706	$1,377,706	$1,342,539
Operating	$3,622,384	$3,182,772	$3,305,661	$3,305,661	$3,549,306
Capital	$0	$0	$0	$0	$60,516
TOTAL APPROPRIATED EXPENDITURES	**$5,029,858**	**$4,419,289**	**$4,683,367**	**$4,683,367**	**$4,952,361**
NET TAX SUPPORT	**$4,472,036**	**$4,099,769**	**$4,472,439**	**$4,472,439**	**$4,639,633**

Notable FY 2018 Budget Changes

- Detailed salary and benefit changes are listed on page 249.
- Decrease in funding for part-time based on historical expenditures.
- Increases in the Administration division funding for education/training offset by decreases in management consulting services, auto repairs/maintenance, subsistence/lodging, vehicle/equipment fuels, and uniforms.

Facilities Management *continued*

Notable FY 2018 Budget Changes *continued*

- Funding in the Administration division for the general government share of replacement Community Development conference room furniture based upon general government use of that conference room.
- Increases in the Maintenance division funding for other professional services (design), HVAC system repair/maintenance, auto repairs/maintenance, maintenance service contracts, janitorial services, repairs/maintenance supplies, and operating supplies which are partially offset by decreases in vehicle/equipment fuels and telephone.
- Increases in the General Buildings & Grounds division for electrical services, heating services, water/sewer services, and property insurance to reflect historical activity and electrical services at new radio equipment shelters.
- Funding in the Maintenance division for a scissor lift, a replacement snow blower and a replacement generator.
- Funding for two replacement vehicles. Funding for all General Fund vehicle replacements, other than Social Services, is budgeted in the Capital Projects Fund.

Refuse Management

Purpose

Refuse Management provides for solid waste collection, disposal and recycling. The County has one landfill and 13 convenience sites. The three primary functions are explained below:

Refuse Collection is responsible for collecting and hauling of refuse, sludge, and recyclables from the County's convenience sites and wastewater plants; preparing recyclables for market and transporting; operation of the Mulching Program; and performing illegal dump cleanups.

Refuse Disposal operates the County's only sanitary landfill in an efficient manner, and ensures that it meets and complies with all County, State and Federal guidelines and regulations, and maintains the County's three closed landfills in regard to post-closure care/maintenance, groundwater monitoring, and methane gas monitoring.

Recycling and Litter Control provides residents the opportunity and means to protect and enhance their natural environment by educating and encouraging residents to conserve natural resources and divert waste by implementing the following guidelines: source reduction, recycling, pollution control and energy/water conservation. Recycling markets recyclable commodities, coordinates the cleanup of litter within the County, and provides environmental education with the Spotsylvania Environmental Education Development "SEED" program, an interactive mobile unit used for education programs at the Schools and community events.

Refuse Management

	FY 2016 Amended	FY 2016 Actuals	FY 2017 Adopted	FY 2017 Amended	FY 2018 Recommended
REVENUES: (department specific)					
Refuse Disposal Fees	$1,910,000	$1,940,004	$1,750,000	$1,750,000	$1,800,000
Recycling Revenue	$250,000	$280,086	$200,000	$200,000	$200,000
Litter Control Grant	$20,766	$20,996	$20,966	$20,270	$20,270
Journey Through Chesapeake Bay Camp Fees	$17,000	$22,425	$19,500	$19,500	$19,500
Commercial Refuse Hauler Fees	$15,000	$14,450	$12,000	$12,000	$12,000
Weed and Debris	$10,000	$4,336	$10,000	$10,000	$10,000
Towing Application/Inspection Fees	$2,000	$6,550	$3,000	$3,000	$5,000
TOTAL REVENUES	**$2,224,766**	**$2,288,847**	**$2,015,466**	**$2,014,770**	**$2,066,770**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$3,088,449	$2,742,820	$3,036,285	$3,031,785	$2,892,931
Operating	$1,497,375	$1,224,572	$1,410,961	$1,411,315	$1,372,142
Capital	$136,880	$98,283	$63,544	$66,994	$57,244
TOTAL APPROPRIATED EXPENDITURES	**$4,722,704**	**$4,065,675**	**$4,510,790**	**$4,510,094**	**$4,322,317**
NET TAX SUPPORT	**$2,497,938**	**$1,776,828**	**$2,495,324**	**$2,495,324**	**$2,255,547**

Refuse Management *continued*

Notable FY 2018 Budget Changes

- Detailed salary and benefit changes are listed on page 249.
- Decrease in funding for personnel in Refuse Collection due to the retirement of long tenured staff and positions being changed and filled at a lower salary, which is offset with an increase in funding for part-time based on historical expenditures.
- Decrease in funding for overtime and part-time in Refuse Disposal due to historical expenditures.
- Decrease in funding for personnel in Recycling/Litter Control due to the deletion of the Environmental Coordinator position in FY 2017. Duties of this position were moved to the Program Assistant II position in Parks & Recreation.
- Increases in funding in the Refuse Collection division for truck repairs/maintenance, heavy equipment repairs/maintenance, telephone, and vehicle insurance which are more than offset by decreases in funding for other professional services, stone/hauling, vehicle/equipment fuels, uniforms, and machinery/equipment.
- Increases in funding in the Refuse Disposal division for management consulting services, other professional services, heavy equipment repair/maintenance, telephone, subsistence/lodging, and stone/hauling which are more than offset by decreases in funding for lease/rental equipment, leachate removal, groundwater monitoring, vehicle/equipment fuels and supplies, and machinery/equipment.
- Increases in funding in the Recycling/Litter Control division for recycling operations which is partially offset by decreases in other professional services, printing/binding, and advertising.

Water & Sewer

Purpose

The Utilities Department is a self-supporting enterprise fund, meaning the financial requirements of the water/sewer departments are met through user fees, connection fees, payments from outside entities and other self-generated revenues, rather than local tax revenue. The Department is also responsible for the oversight of the Refuse Management and County Capital Projects divisions that are funded through fees and other local tax revenue. In total the department operates eight separate divisions to accommodate the water, sewer, capital construction and solid waste needs of the County.

The Administration Division carries out all administrative tasks including oversight of all departmental activities, customer service, capital projects management, environmental management system implementation, a safety program, regulatory compliance, records and reporting, engineering, clerical, and file storage. This division is also responsible for meter reading, placing meters for new connections, meter maintenance, and account maintenance for more than 29,000 water and/or wastewater accounts.

The Wastewater Treatment Division includes operation of the County's three wastewater treatment facilities, three wastewater facilities for the Spotsylvania County School Board, and composting operations.

Wastewater Treatment Facilities

LOCATION	CAPACITY	
Massaponax	9.4 MGD	~ Plant staffing: 24-hours a day, 365 days a year ~ State-of-the-art biological nutrient removal facility
FMC	4 MGD	~ Plant staffing: 24-hours a day, 365 days a year ~ 1.5 MGD reserved for the City of Fredericksburg; operational costs are allocated to the City based upon the City's proportion of sewage flow to the facility. ~ includes three wastewater facilities for Spotsylvania County School Board (John J. Wright Educational and Cultural Center, Berkeley Elementary and Spotsylvania High School). These facility costs are billed directly to the School Board.
Thornburg	345,000 GPD	~ Plant staffing: 12-hours each weekday, 10-hours each weekend day

MGD – million gallons per day
GPD – gallons per day

Water & Sewer *continued*

The Water Production and Quality Division includes the operation and maintenance of three dams and reservoirs, two river intakes and two water treatment plants that provide water to Spotsylvania County and the City of Fredericksburg.

Water Treatment Plants

LOCATION	CAPACITY	
Ni River	6 MGD	~ Plant staffing: 24-hours a day, 365 days a year ~ Originally constructed in 1974 as a 1 MGD plant ~ Average production is 2.0 MGD
Motts Run	15 MGD	~ Plant staffing: 24-hours a day, 365 days a year ~ Average production is 7.97 MGD ~ Serves both Spotsylvania County and the City of Fredericksburg

MGD – million gallons per day

Reservoirs

LOCATION	VOLUME	
Hunting Run	2.9 billion gallons	~ Surface area of 420 acres ~ Constructed in 2002 ~ Provides water to the Motts Run Water Treatment Plant
Ni River	1.4 billion gallons	~ Surface area of 420 acres ~ Constructed in 1974; was the County's only water source until 2000, when Spotsylvania County and the City of Fredericksburg merged operations ~ Provides water to the Ni River Water Treatment Plant
Motts Run	1.3 billion gallons	~ Surface area of 160 acres ~ Constructed in 1969 ~ Co-owned with the City of Fredericksburg ~ Provides water to the Motts Run Water Treatment Plant

Water & Sewer *continued*

The Engineering and Construction Division includes three main areas of operation: engineering, line locations, and construction and capital projects. The engineering staff reviews all plats and plans for projects, designs projects for system improvements in the distribution and collection systems, provides engineering solutions for treatment plant expansions and operations, and oversight for the development and planning of the Water/Sewer Master Plan to support the County's Comprehensive Plan.

The Field Services Division operates and maintains the County's water and sewage transmission system. The system consists of more than 1,000 miles of water and sewer mains, laterals, and appurtenances. The division maintains 54 sewage pump stations, and identifies and corrects defects and other conditions that may allow extraneous water to enter the sewerage system.

The Laboratory Division is charged with providing laboratory testing for the department's other divisions, as well as for the City of Fredericksburg, Stafford County and the Spotsylvania County School Board. The laboratory is a Division of Consolidated Laboratory Services (DCLS) certified laboratory for drinking water analysis under federal and Virginia Safe Drinking Water Program (SDWP) regulations. The laboratory holds a National Environmental Laboratory Accreditation Conference (NELAC) accreditation for wastewater testing under the Virginia Environmental Laboratory Accreditation Program (VELAP). The laboratory operates 365 days per year, is staffed by five employees and provides permit and regulatory compliance, as well as operational testing for water, wastewater, solid waste, and storm water.

Water & Sewer *continued*

Water & Sewer

	FY 2016 Amended	FY 2016 Actuals	FY 2017 Adopted	FY 2017 Amended	FY 2018 Recommended
REVENUES: (department specific)					
User Fees	$29,976,360	$30,204,957	$31,338,700	$31,338,700	$31,007,163
Miscellaneous	$1,416,205	$1,745,795	$1,673,357	$1,673,357	$1,585,914
BAB Subsidy	$499,705	$502,400	$502,400	$502,400	$501,861
Interest	$175,000	$289,496	$130,000	$130,000	$130,000
Transfer from Transportation	$62,953	$181,264	$100,000	$100,000	$100,000
Transfer from Capital Projects	$28,615	$38,493	$34,341	$34,341	$38,493
Transfer from General Fund	$0	$0	$120,000	$120,000	$0
Use of (Addition to) Fund Balance	$2,172,830	($4,619,634)	$3,609,855	$4,170,831	$7,503,262
TOTAL REVENUES	**$34,331,668**	**$28,342,771**	**$37,508,653**	**$38,069,629**	**$40,866,693**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$10,290,467	$9,235,107	$10,543,790	$10,543,790	$10,615,882
Operating	$8,807,035	$7,389,222	$8,741,576	$8,935,660	$9,292,943
Capital	$555,964	($526,385)	$376,463	$446,576	$459,803
Debt Service	$11,658,659	$10,690,749	$10,592,030	$10,592,030	$10,609,624
Depreciation	$1,000,000	$0	$0	$0	$0
SUBTOTAL - APPROPRIATED EXPENDITURES	**$32,312,125**	**$26,788,693**	**$30,253,859**	**$30,518,056**	**$30,978,252**
Transfer to General/General Capital Projs/Utilities Cap Projs Funds	$2,019,543	$1,554,078	$7,254,794	$7,551,573	$9,888,441
TOTAL EXPENDITURES	**$34,331,668**	**$28,342,771**	**$37,508,653**	**$38,069,629**	**$40,866,693**
NET TAX SUPPORT	**$0**	**$0**	**$0**	**$0**	**$0**

Notable FY 2018 Budget Changes

- Detailed salary and benefit changes are listed on page 249.
- Decrease in funding for personnel due to moving the salary and benefits for a Deputy County Administrator position from the Utilities Fund to the General Fund, which is offset by an increase in funding stemming from the FY 2017 shift of a position to the Administrative Division from the Line Location Division.
- Half year funding for the Director of Utilities/Public Works position, effective January 1, 2018.
- Increase in funding for retiree health insurance premiums.
- Funding for a Safety & Training Coordinator position to develop and implement the Public Works health and safety program.

Water & Sewer *continued*

Notable FY 2018 Budget Changes *continued*

- Funding for a Well Operator position to monitor and maintain four well systems owned by the Schools. The Schools will share in the personnel costs of this position.
- Increase in funding for overtime to provide for additional personnel coverage at the Ni River and Motts Run water treatment plants.
- Increase in funding for chemical treatment supply at the Ni River water treatment plant as the current phase of the improvement project ends and the plant goes back to full production starting in July/August 2017.
- Across all Utilities Operating divisions, increases in funding for maintenance service contracts, repairs/maintenance, road/easement maintenance, GIS development services, and the industrial safety program, are partially offset by reductions in electrical services, vehicle/equipment fuels, other professional services, leachate removal, and laboratory services.
- Funding for six replacement vehicles.
- Funding for covered storage for equipment trailer at Massaponax Wastewater Treatment Plant, data concentrator at Ni River Water Treatment Plant, laboratory equipment, replacement water pumps and actuators, controllers for plant flows, and new furnace/hot water heater at Motts Water Treatment Plant.

Public Works Staffing

FTEs (full-time equivalents) reflect full-time and regular part-time positions; excludes seasonal and temporary part-time.

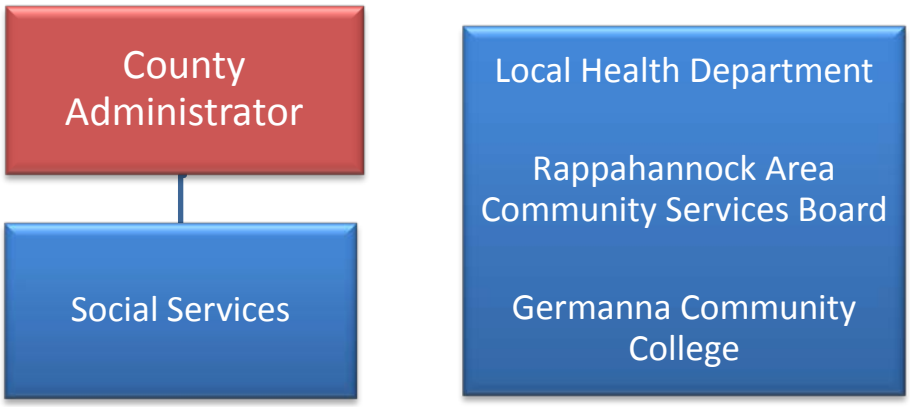
Department/Position	FY 2016 Revised	FY 2017 Adopted	FY 2017 Revised	FY 2018 Recommended
Facilities Management				
Administrative Assistant	0	0	1	1
Construction Technician	1	1	1	1
Division Director - Facilities Management	1	1	1	1
Facilities Construction Manager	1	1	1	1
Facilities Maintenance Foreman	1	1	1	1
Facilities Maintenance Manager	1	1	1	1
Facilities Maintenance Technician	1	1	1	1
Maintenance Trade Worker	1	1	1	1
Maintenance Worker	11.67	11.67	11.67	11.67
Office Manager I	1	1	1	1
Project Coordinator	1	1	0	0
Sign Coordinator	1	1	1	1
Support Clerk	1	1	1	1
TOTAL FTEs	**22.67**	**22.67**	**22.67**	**22.67**

Department/Position	FY 2016 Revised	FY 2017 Adopted	FY 2017 Revised	FY 2018 Recommended
Refuse Management				
Administrative Assistant	0	0	2	2
Assistant Landfill Superintendent	1	1	1	1
Collection Foreman	1	1	0	0
Division Director – Solid Waste	1	1	1	1
Environmental Coordinator	1	1	0	0
Gate Attendant	23.50	23.50	23.50	23.50
Heavy Equipment Maintenance Foreman	1	1	1	1
Heavy Equipment Mechanic/Welder	1	1	1	1
Laborer	1.76	1.76	1.76	1.76
Manager - Collection & Hauling	1	1	0	0
Manager Landfill	1	1	1	1
Manager Recycling	1	1	1	1
Office Manager I	1	1	0	0
Recycling Technician	1	1	1	1
Scale Technician	2.13	2.13	2.13	2.13
Secretary	1	1	0	0
Solid Waste Equipment Operator I/II	18.78	18.78	20.78	20.78
TOTAL FTEs	**58.17**	**58.17**	**57.17**	**57.17**
Utilities				
Administrative Assistant	2	3	3	3
Chief Water Plant Operator	2	2	2	2
Chief WW Plant Operator	3	3	3	3
Construction Technician I/II	6	6	5	5
Cross Connection Coordinator	1	1	1	1
Customer Service Representative	3	3	3	3
Deputy Director Utilities/Public Works	1	1	1	1
Director Utilities/Public Works	1	1	1	1
Division Director – Administration	1	1	1	1
Division Director – Capital Construction	1	1	1	1
Division Director – Engineering & Construction	1	1	1	1
Division Director – Field Services	1	1	1	1
Division Director – Laboratory	1	1	1	1
Division Director – Wastewater Treatment	1	1	1	1

Department/Position	FY 2016 Revised	FY 2017 Adopted	FY 2017 Revised	FY 2018 Recommended
Utilities *cont'd*				
Division Director – Water Production & Quality	1	1	1	1
Electrician I/II/III	2	2	2	2
Engineer I	0	0	2	2
Heavy Equipment Operator I/II	6.50	6.50	6.50	6.50
Heavy Equipment Mechanic/Welder	1	1	2	2
Lab Technician I/II	3	3	3	3
Manager Collection System	1	1	1	1
Manager Composting	1	1	1	1
Manager Customer Service	1	1	1	1
Manager Distribution System	1	1	1	1
Manager Engineering & Construction	1	1	1	1
Manager Laboratory	1	1	1	1
Manager Plant Maintenance/Electrical	1	1	1	1
Manager Water Treatment	1	1	1	1
Mechanic	1	1	0	0
Meter Foreman	1	1	1	1
Meter Reader	3	3	3	3
Meter Technician	1	1	1	1
Operations/CMMS Specialist	1	1	0	0
Plant Mechanic I/II/III	5	5	5	5
Plant Operator I/II/III	36	36	36	36
Procurement Officer I	1	0	0	0
Pump Station Mechanic	1	1	1	1
Safety and Training Coordinator	0	0	0	1
Solid Waste Equipment Operator I/II	2	2	1	1
Utilities Field Crew Foreman	4	4	4	4
Utilities Field Crew Worker I/II	12	12	12	12
Utilities Project Engineer	1	1	1	1
Utilities Project Manager	1	1	1	1
Utilities Public Works Foreman	0	0	1	1
Utilities Worker	2	3	3	3
Well Operator (School Wells)	0	0	0	1
TOTAL FTEs	**118.50**	**119.50**	**119.50**	**121.50**
TOTAL FTEs Public Works	**199.34**	**200.34**	**199.34**	**201.34**

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 2016 Amended	FY 2016 Actuals	FY 2017 Adopted	FY 2017 Amended	FY 2018 Recommended
REVENUES: (function specific)	$10,134,131	$9,929,445	$9,815,878	$9,994,600	$9,953,129
TOTAL REVENUES	**$10,134,131**	**$9,929,445**	**$9,815,878**	**$9,994,600**	**$9,953,129**
EXPENDITURES: (by department)					
Local Health Department	$647,569	$647,569	$647,569	$647,569	$647,569
Rappahannock Area Community Services Board	$320,368	$320,368	$365,045	$365,045	$396,984
Social Services	$9,719,523	$8,916,973	$9,685,040	$9,861,125	$9,756,281
Children's Services Act	$8,153,162	$8,521,266	$8,154,838	$8,362,559	$8,656,385
Tax Relief for Elderly/Disabled	$955,181	$1,073,478	$992,774	$992,774	$1,090,709
Germanna Community College	$229,582	$229,582	$229,395	$229,395	$230,520
TOTAL EXPENDITURES	**$20,025,385**	**$19,709,236**	**$20,074,661**	**$20,458,467**	**$20,778,448**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$6,005,508	$5,493,564	$5,976,993	$6,050,714	$6,050,621
Operating	$13,011,728	$13,090,838	$13,061,384	$13,364,969	$13,605,879
Capital	$52,968	$51,356	$43,510	$50,010	$31,239
TOTAL APPROPRIATED EXPENDITURES*	**$19,070,204**	**$18,635,758**	**$19,081,887**	**$19,465,693**	**$19,687,739**
NET TAX SUPPORT	**$9,891,254**	**$9,779,791**	**$10,258,783**	**$10,463,867**	**$10,825,319**

**** Does not include Tax Relief for Elderly/Disabled***

Challenges and Opportunities –

- **State funding.** State agencies, including the Virginia Department of Social Services, have been advised to prepare funding cut scenarios of 7.5% for FY 2017. FY 2017 additions to State allocations for staff and operations are questionable to be maintained. If State/Federal funding is level-funded or reduced, local agencies, including Spotsylvania County, will be challenged to maintain levels of service in the face of continued increases in demand for service and worker caseloads.
- **Emergency assistance resources.** There are limited resources for low income persons experiencing a financial crisis who do not meet the criteria for State and Federal programs currently administered through the Department of Social Services (DSS). The types of assistance that can be accessed through these programs might not address the specific crisis directly or indirectly compromising the individual's or family's security of shelter or safety. The establishment of a local emergency assistance fund program will provide a means to get a low income individual or family through a short-term event that puts the client/family at imminent risk of losing adequate shelter, losing basic employment, or a significant and/or debilitating health event.
- **Substance abuse in the community.** The increasing level of prescription drug abuse and opiate addiction is directly contributing to the onset of agency involvement in families with assessments and interventions, the success rate of those interventions, and in the extended timeframes that children are remaining in custody of the agency. Direct impact of the rising level of the abuse in the community is also felt in the number of drug screenings being administered by staff and the volume and complexity of DSS court cases.
- **Increase in health issues.** DSS has seen an increase in complexity and severity of behavioral, emotional, and mental health issues in children coming into care or accessing services thru the Children's Services Act (CSA) funding. Whether it be in prevention cases (families receiving services in response to Child Protective Services (CPS) findings or referrals from court services or schools); children in DSS custody as foster care children; or CSA mandated children (foster care, prevention, court services, schools), intensive and extended therapeutic services are needed to address issues presented and these services come at a higher cost. The issues also require active and time intensive case management by staff and a high degree of functioning expertise in needs assessments, appropriate and available service/treatment options, applicable policies, and communication across service disciplines.

- **Collaboration with community partners.** DSS has initiated deliberate partnerships with community-based service providers to leverage the expertise of specific providers to better serve citizens and assist in creating and sustaining their capacity for self-sufficiency. More opportunities may exist that will allow for productive relationships that will optimize limited resources.

2017 and 2018 Focus/Highlights –

- **Staffing improvements.** Positions were reallocated within DSS to optimize resources and address priority areas of service. The Eligibility Worker and the Family Services Worker position classifications were expanded to include a career ladder. Full deployment of the tier III Eligibility Worker and the Family Services Worker (formerly Social Worker) I-II-III career ladder is expected in FY 2017. This effort was developed and partially deployed in FY 2016 to create the ability to optimize staffing resources by assigning tasks and responsibilities, and setting performance expectations, appropriate to the knowledge and skill set held by the individual.
- **Locally funded emergency assistance.** A locally funded emergency assistance program is expected to be developed and deployed in FY 2017 to address crisis events or barriers to self- sufficiency being experienced by very low income/low income individuals and families, youth exiting foster care, and citizens returning from incarceration.
- **Eligibility system modernization.** A three-year modernization effort by the State will be concluded in FY 2017 with the full transition of public assistance programs from Application Benefit Delivery Automation Project (ADAPT) to Virginia Case Management System (VaCMS).
- **Document management.** Complete the transfer of all eligibility paper records to electronic files to improve management and security of case management documentation in benefit programs. All new public assistance cases are being stored as electronic case records making files more accessible to workers. Issues of document management, confidentiality, and case management efficiencies can be significantly improved with a paperless system.

- **Technology enhancements.** Tablets are being provided to Family Service Workers to allow for improved documentation and access to on-line resources and systems while in the field. The issuance of tablets will decrease duplication of effort by allowing workers to document in real time and reduce the need to complete both paper and on-line applications and assessments. Staff will also have the ability to use a single device to capture notes, photographs, and recordings that are essential to successful investigative practices. Clients having limited or no access to on-line resources will be assisted with accessing resources by workers. Workers will be able to utilize the tablets to conduct supportive and necessary case activities while in the field thereby maximizing time and effort.
- **Enhance communication.** Expand regular and on-going communication strategies between executive management and full-time staff to include quarterly all-hands meetings and supporting interim communications on agency initiatives and performance.
- **Expand community partnerships.** Continue to expand the number of community partnerships to target specific gaps in services or underserved at-risk or low-income

populations. Emphasis is being placed on creating more regular, on-going collaborations with the Schools to both build a shared awareness of community concerns/issues and maintain relationships that facilitate successful strategies in achieving best possible outcomes for children and families in the County.

Long Term Goals –

- **People helping people.** DSS assists individuals and families with accessing appropriate State and Federal benefits programs to meet basic needs, and assists the clients in working towards the establishment/re-establishment of self-sufficiency.
- **Strengthen family units.** DSS provides access to resources that strengthen family units. Such services include education and direct provision of resources to families with children at risk for out-of-home placement and to elderly, emotionally, mentally, or physically disabled; or qualifying low-income adults.
- **Ensure the safety and well-being of children in agency custody.** DSS works to create safe and stable environments for children in custody, achieving permanent placement options when family reunification is not a viable option.
- **Investigate reports of abuse and neglect.** DSS works with County and community partners to appropriately address reported incidents of abuse and neglect.
- **Build cooperative and productive relationships with stakeholders.** DSS builds and reinforces relationships with regional agencies, community partners, other local social services agencies, State agencies, and local officials to better serve the needs of agency clients and the community.

Short Term Objectives –

- **Cooperative investigative services.** Monthly meetings are held with the Safe Harbor Child Advocacy Center Multi-disciplinary Team (MDT) for new and on-going child abuse cases and the Sexual Assault Response Team (SART) for sexual assault cases. This working group includes the Sheriff's office, a prosecutor from the Commonwealth's Attorney's office, two Social Services CPS workers, and a member of the Victim/Witness office. The purpose of these teams and the cooperative agreements with various law enforcement agencies and services are to delineate the roles of the involved agencies, lessen the likelihood of duplicated services, define gaps in existing services, and initiate, develop and expand collaboration. In particular, this working group investigates cases in unison so that victims have to tell their account only once.
- **Provide service programs.** DSS will provide education and skills training to improve opportunities for jobs for recipients of public assistance.
- **Evaluation of program processes.** DSS will embrace the core value of continuous improvement and review processes, procedures and protocols in benefit programs, service programs, administration, and CSA. To determine opportunities to improve efficiency and effectiveness, staff will identify key processes; ensure sufficient

documentation exists to adequately communicate the requirements of the process; and establish a basis to evaluate the health of those processes.

- **Evaluate performance.** DSS will regularly review agency status with respect to State and Federal compliance in all areas of operation and in the outcomes being experienced by clients.
- **Ensure maximum use of State and local revenues.** DSS will review allocation of resources against priority needs and opportunities in a continuing effort to leverage the greatest potential in addressing the core responsibilities of the agency.

Measures –

Measure	CY 2014 Actual	CY 2015 Actual	CY 2016 Actual	CY 2017 Estimate	CY 2018 Estimate	Ultimate Target[5]
Percent of benefit programs' key compliance targets met[1]	50.0%	16.7%	33.3%[3]	66.7%	83.3%	100%
Percent of VIEW[2] clients employed	57.0%	59.7%	61.3%[3]	65.0%	65.0%	50%
Percent of Foster Care discharges to reunification that occur within 12 months of their removal	61.1%	100.0%	46.7%	60.0%	70.0%	75%
Percent of founded child abuse/neglect complaints with no recurrence[4]	97.7%	99.3%	100.0%	99.0%	99.0%	95%
Foster Care discharges to permanency	65.4%	71.7%	80.4%	85.0%	85.0%	86%
Percent of founded adult abuse/neglect complaints with no recurrence	80.0%	71.0%	69.0%[6]	62.0%	56.0%	90%

[1] Key benefit performance targets include timeliness of application processing for SNAP (Supplemental Nutrition Assistance Program - previously known as Food Stamps) both expedited and non-expedited, Medicaid, and TANF (Temporary Assistance to Needy Families); timeliness of review of on-going cases in Medicaid; and TANF participation rates.

[2] VIEW = Virginia Initiative for Employment not Welfare.

[3] Reflective of CY 2016 as of November 2016.

[4] Within two years of initial founded complaint of abuse/neglect.

[5] Represents Federal or State compliance rates.

[6] Reflective of CY 2016 as of October 2016.

Overview of Health and Welfare Departments

Spotsylvania's Health and Welfare function provides health and human services to the citizens in the following areas: local health department, Rappahannock Area Community Services Board, Social Services, Children's Services Act, and Germanna Community College.

Local Health Department

Purpose

The Spotsylvania County Health Department is part of the Virginia Department of Health's Rappahannock Area Health District. The district encompasses the counties of Caroline, King George, Spotsylvania, and Stafford, and the City of Fredericksburg.

The Spotsylvania County Health Department's mission is to improve health through disease prevention, health promotion and environmental protection. To support this mission, the Health Department provides medical care services (including communicable disease, child health, maternal health, family planning and dental health services), public health services (including Medicaid nursing home screenings, vital records, community education, lead testing), and environmental health services (including health inspections of daycare centers, summer camps, restaurants, water well systems, sewage treatment plants, and investigation of communicable diseases).

Local Health Department

	FY 2016 Amended	FY 2016 Actuals	FY 2017 Adopted	FY 2017 Amended	FY 2018 Recommended
REVENUES: (department specific)					
Well/Septic Permit Fees (Local)	$36,975	$39,800	$30,000	$30,000	$30,000
TOTAL REVENUES	**$36,975**	**$39,800**	**$30,000**	**$30,000**	**$30,000**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$0	$0	$0	$0	$0
Operating	$647,569	$647,569	$647,569	$647,569	$647,569
Capital	$0	$0	$0	$0	$0
TOTAL APPROPRIATED EXPENDITURES	**$647,569**	**$647,569**	**$647,569**	**$647,569**	**$647,569**
NET TAX SUPPORT	**$610,594**	**$607,769**	**$617,569**	**$617,569**	**$617,569**

Rappahannock Area Community Services Board

Purpose

The Rappahannock Area Community Services Board (RACSB) provides public mental health, mental retardation and substance abuse services in the counties of Caroline, King George, Spotsylvania and Stafford, and in the City of Fredericksburg.

The RACSB works closely with the judicial system and the County's Social Services department, not only as a service provider, but also as a partner in the management of the Children's Services Act (CSA) in the determination of appropriate treatment plans for CSA clients.

Rappahannock Area Community Services Board

	FY 2016 Amended	FY 2016 Actuals	FY 2017 Adopted	FY 2017 Amended	FY 2018 Recommended
REVENUES: (department specific)	$0	$0	$0	$0	$0
TOTAL REVENUES	**$0**	**$0**	**$0**	**$0**	**$0**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$0	$0	$0	$0	$0
Operating	$320,368	$320,368	$365,045	$365,045	$396,984
Capital	$0	$0	$0	$0	$0
TOTAL APPROPRIATED EXPENDITURES	**$320,368**	**$320,368**	**$365,045**	**$365,045**	**$396,984**
NET TAX SUPPORT	$320,368	$320,368	$365,045	$365,045	$396,984

Notable FY 2018 Budget Changes

- Increase in funding for the following:
  - 2% salary increase for clinicians;
  - New Medication Assisted Treatment Program for substance abusers; and,
  - Increase in the Teen Parenting Program for educational materials and supplies used for the program.

Social Services

Purpose

The Department of Social Services provides a comprehensive array of service and benefit programs to County citizens, most of which are mandated by the Commonwealth of Virginia. These programs and services assist Spotsylvania County's residents in achieving self-sufficiency, well-being and safety for their families and themselves.

Benefit programs include Medicaid, Supplemental Nutrition Assistance Program (SNAP; formerly the Food Stamp Program), Temporary Assistance for Needy Families (TANF), Family Access to Medical Insurance Security Plan (FAMIS), and Virginia Initiative for Employment Not Welfare (VIEW).

Social services programs include Energy assistance and cooling programs, auxiliary grant programs for the elderly, blind and/or disabled, child and adult protective services, foster care services, adoptions, family preservation services, adult services, child care services, home based-companion services; court ordered home studies, and evaluations for guardianship.

Social Services

	FY 2016 Amended	FY 2016 Actuals	FY 2017 Adopted	FY 2017 Amended	FY 2018 Recommended
REVENUES: (department specific)					
Public Assistance/Welfare Admin	$6,624,936	$6,559,168	$6,363,444	$6,540,544	$6,375,327
DSS Local Revenue	$0	$2,846	$0	$0	$0
Grant Revenue	$1,622	$0	$0	$1,622	$0
TOTAL REVENUES	**$6,626,558**	**$6,562,014**	**$6,363,444**	**$6,542,166**	**$6,375,327**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$5,958,311	$5,447,294	$5,929,941	$6,003,662	$6,002,555
Operating	$3,708,244	$3,418,323	$3,711,589	$3,807,453	$3,722,487
Capital	$52,968	$51,356	$43,510	$50,010	$31,239
TOTAL APPROPRIATED EXPENDITURES	**$9,719,523**	**$8,916,973**	**$9,685,040**	**$9,861,125**	**$9,756,281**
NET TAX SUPPORT	**$3,092,965**	**$2,354,959**	**$3,321,596**	**$3,318,959**	**$3,380,954**

Notable FY 2018 Budget Changes

- Detailed salary and benefit changes are listed on page 249.
- Funding for a Family Services Worker position for the adult services/adult protective services unit.
- Funding for the conversion of a part-time Case Aide position to full-time. The added hours will be directed to support the child protective services/adult protective services intake line.

Social Services *continued*

Notable FY 2018 Budget Changes *continued*

- Funding for the conversion of a part-time Eligibility Worker position to full-time for the continued double-digit increases in applications for assistance and on-going, current caseload.
- Increases in funding for legal services, electrical and telephone services, and education/ training are partially offset with reductions in funding for subsistence/lodging and mileage.
- An overall decrease in funding for State programs, with some programs decreasing (Day Care/VIEW Purchased Services, Special Needs Adoptions, Respite Program, and Spotsylvania Independent Living), and some programs increasing (Aid to Dependent Children – Foster Care, Refugee Assistance, Adoption Subsidy Payments, Adult Services, and Family Preservation). The State provides funding for these programs using varying methodologies.
- Funding for replacement chairs and chair mats for staff, and for additional tables for the Work/Life Skills Resource Center.
- Funding for a replacement vehicle.

DSS also administers the Children's Services Act (CSA) program. The Children's Services Act (formerly the Comprehensive Services Act) was enacted by the General Assembly in 1993 to develop a method to improve services for youth with emotional or behavioral problems and to control the escalating costs of residential care to state and local governments.

Children's Services Act

	FY 2016 Amended	FY 2016 Actuals	FY 2017 Adopted	FY 2017 Amended	FY 2018 Recommended
REVENUES: (department specific)					
Children's Services Act	$3,470,598	$3,327,631	$3,422,434	$3,422,434	$3,547,802
TOTAL REVENUES	**$3,470,598**	**$3,327,631**	**$3,422,434**	**$3,422,434**	**$3,547,802**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$47,197	$46,270	$47,052	$47,052	$48,066
Operating	$8,105,965	$8,474,996	$8,107,786	$8,315,507	$8,608,319
Capital	$0	$0	$0	$0	$0
TOTAL APPROPRIATED EXPENDITURES	**$8,153,162**	**$8,521,266**	**$8,154,838**	**$8,362,559**	**$8,656,385**
NET TAX SUPPORT	**$4,682,564**	**$5,193,635**	**$4,732,404**	**$4,940,125**	**$5,108,583**

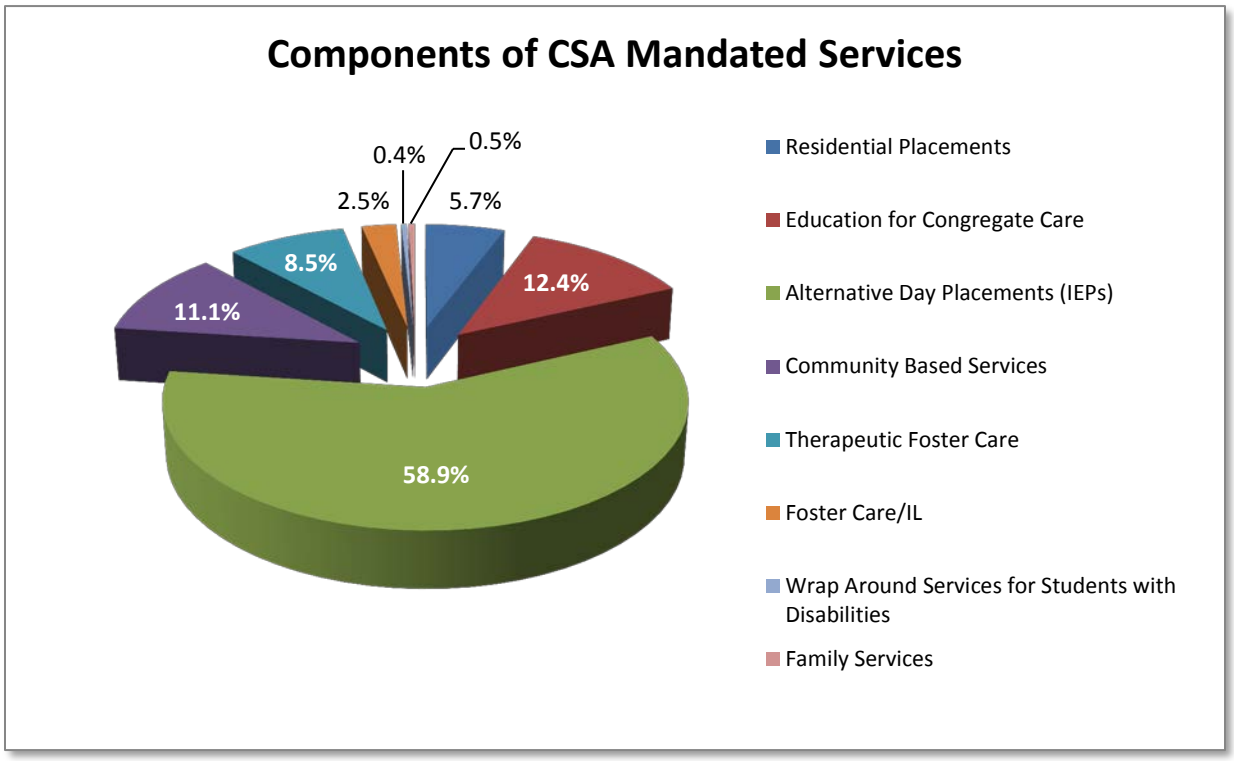
Notable FY 2018 Budget Changes

- Detailed salary and benefit changes are listed on page 249.

Social Services *continued*

Notable FY 2018 Budget Changes *continued*

- $500,000 is added to CSA Mandated Services to be consistent with FY 2016 actual expenditures and with trends in program utilization. Nearly 60% of the full Mandated Services program cost of $8.5 million is expected to stem from the Schools' Individualized Education Program (IEP) placements into private day facilities. These expenses are partially funded by the State. The components of the full $8.5 million CSA Mandated Services cost are shown in the following graph based on FY 2016 services provided.



Germanna Community College

Purpose

Germanna Community College is a two-year public institution of higher education in the Virginia Community College System. Germanna provides quality, accessible, and affordable educational opportunities for the residents of the counties of Caroline, Culpeper, King George, Madison, Orange, Spotsylvania, and Stafford, and the City of Fredericksburg. Primary funding for the College is provided by the State, supplemented by contributions from the localities, and by student tuition.

Germanna Community College

	FY 2016 Amended	FY 2016 Actuals	FY 2017 Adopted	FY 2017 Amended	FY 2018 Recommended
REVENUES: (department specific)	$0	$0	$0	$0	$0
TOTAL REVENUES	**$0**	**$0**	**$0**	**$0**	**$0**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$0	$0	$0	$0	$0
Operating	$229,582	$229,582	$229,395	$229,395	$230,520
Capital	$0	$0	$0	$0	$0
TOTAL APPROPRIATED EXPENDITURES	**$229,582**	**$229,582**	**$229,395**	**$229,395**	**$230,520**
NET TAX SUPPORT	**$229,582**	**$229,582**	**$229,395**	**$229,395**	**$230,520**

Notable FY 2018 Budget Changes

- Inclusion of $171,500 for the seventh and final year of a seven year commitment of the construction costs related to the Academic Services Building project on the Fredericksburg Campus in Spotsylvania County.

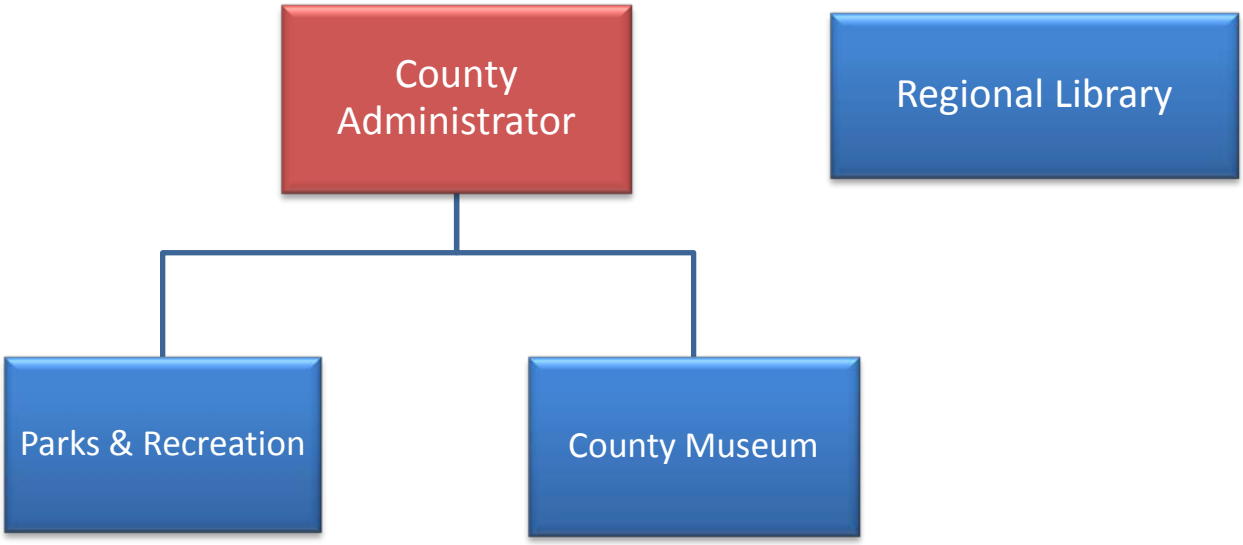
Health and Welfare Staffing

FTEs (full-time equivalents) reflect full-time and regular part-time positions; excludes seasonal and temporary part-time.

Department/Position	FY 2016 Revised	FY 2017 Adopted	FY 2017 Revised	FY 2018 Recommended
Social Services				
Administrative Assistant	2	2	2	2
Administrative Manager	1	1	1	1
Aide II	5.26	5.26	5.26	5.63
Bilingual Aide	0.63	0.63	0.63	0.63
Clerk	6	6	6	6
CSA Office Assistant	1	1	1	1
CSA Program Administrator	1	1	1	1
Deputy Director	1	1	1	1
Director	1	1	1	1
Eligibility Supervisor	3.63	3.63	3.63	3.63
Eligibility Worker I/II	27.63	27.63	27.63	28
Family Services Supervisor	3	3	3	4
Family Services Worker	17.50	20.50	20.50	20.50
Fraud Investigator	1	1	1	1
Office Assistant	1	1	1	1
Self-Sufficiency Worker	3	3	3	3
Senior Eligibility Worker	3	3	3	3
Senior PC Technician	1	1	1	1
Senior Family Services Worker	5	5	5	5
Training Specialist	3	3	3	3
Volunteer Services Coordinator	1	1	1	1
TOTAL FTEs	**88.65**	**91.65**	**91.65**	**93.39**
TOTAL FTEs Health and Welfare	**88.65**	**91.65**	**91.65**	**93.39**

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 2016 Amended	FY 2016 Actuals	FY 2017 Adopted	FY 2017 Amended	FY 2018 Recommended
REVENUES: (function specific)	$690,226	$640,800	$700,048	$700,048	$690,119
TOTAL REVENUES	**$690,226**	**$640,800**	**$700,048**	**$700,048**	**$690,119**
EXPENDITURES: (by department)					
Parks & Recreation	$2,910,002	$2,700,552	$2,964,991	$2,964,991	$3,056,938
County Museum	$62,501	$62,272	$86,833	$86,833	$99,394
Regional Library	$4,004,736	$4,004,736	$4,066,736	$4,191,317	$4,386,632
TOTAL EXPENDITURES	**$6,977,239**	**$6,767,560**	**$7,118,560**	**$7,243,141**	**$7,542,964**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$2,061,244	$1,923,848	$2,084,591	$2,084,591	$2,160,053
Operating	$4,848,606	$4,775,689	$4,936,823	$5,061,404	$5,251,752
Capital	$67,389	$68,023	$97,146	$97,146	$131,159
TOTAL APPROPRIATED EXPENDITURES	**$6,977,239**	**$6,767,560**	**$7,118,560**	**$7,243,141**	**$7,542,964**
NET TAX SUPPORT	**$6,287,013**	**$6,126,760**	**$6,418,512**	**$6,543,093**	**$6,852,845**

Challenges and Opportunities –

- **Limited funding available for capital needs.** Capital funding for facility improvements and maintenance continues to be postponed, increasing the potential for safety concerns to arise with items such as fencing, playgrounds, parking lots, ball fields, basketball and tennis courts, the pool, buildings, trails and grounds.
- **Citizen demand/requests.** We cannot meet all the requests from citizens for programs and facilities. Facility requests from citizens include a skateboard facility, ice hockey rink, additional rectangular and diamond fields, playground facilities at Patriot Park, golf facilities, a dog park, and rubberized tracks. Additionally, program requests include field hockey, volleyball, lacrosse and fall baseball.

2017 and 2018 Focus/Highlights –

- **Expanded marketing and promotion.** Parks & Recreation programs are promoted through the County's website, bulk emails (reaches over 15,000 households), Facebook, Spotsy Alert, Play by Play publication, a monthly flyer, and Twitter. A program has been implemented to allow businesses and organizations the opportunity to advertise at park facilities through the purchase of promotional banners.
- **Improvements at park facilities.** In addition to routine maintenance at the park facilities and grounds, staff plans to complete improvements to various park facilities, such as: repair baseball fencing, replace dugout tops, basketball and tennis court resurfacing, turf nutrient program, replacement of playground parts and playground surface enhancement.
- **New program offerings.** The Parks & Recreation department is planning to provide quality new programs to replace programs that have been eliminated due to lack of participation.
- **Focus on customer service.** Staff will invest in training programs and professional development to improve its ability to service customers. A recent reorganization within the department aims to better serve the citizens and community.

Long Term Goals –

- **Enhance quality of life for Spotsylvanians.** The Parks & Recreation Department will manage a variety of leisure activities to promote personal growth, physical fitness, and recreational opportunities for County residents. Additionally, the County will provide a quality system of parks, libraries, and other public spaces to enhance community life.
- **Sustainability.** The Parks & Recreation Department will pursue programs, facilities and events at a cost/expense ratio that is sustainable.

Short Term Objectives –

- **Services for the citizens.** Staff members strive daily to show that they value citizens by treating them with respect, while making decisions and enforcing County policies and procedures concerning the offering of quality programs and facilities for the purpose of promoting individual development and well-being.
- **Promotion and offering of desired programs.** Staff will continue surveying citizens and monitoring enrollments to determine desired recreational programs and services, and will increase citizens' awareness of such offerings through expanded promotion.

Measures –

Measure	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Estimate	FY 2018 Estimate	Ultimate Target
Percent of participants satisfied with provided programs	93%	94%	96%	96%	98%	100%
Percent of direct program cost recovered via participation fees:[1]						100%+
Basketball	100%	97%	96%	99%	97%	
Cheerleading	>100%	>100%	100%+	>100%	100%+	
Football	62%	60%	59%	68%	65%	
Fall Soccer	>100%	>100%	100%+	>100%	100%+	
Spring Soccer	>100%	>100%	100%+	>100%	100%+	
Baseball	87%	87%	98%	91%	91%	
Softball	82%	82%	76%	91%	89%	
Percent of surveyed participants satisfied with their interaction with department staff	93%	96%	95%	98%	98%	100%

Measure	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Estimate	FY 2018 Estimate	Ultimate Target
Percent of programs having all information available to public at least 21 days prior to program start date	100%	100%	100%	100%	100%	100%
Percent of athletic fields that receive scheduled maintenance service	100%	100%	100%	100%	100%	100%
Number of program participants	35,935	35,410	35,535	37,500	36,000	42,000
Number of online registrations received	1,584	1,572	1,334	1,800	1,500	2,000
Visits to Central Rappahannock Regional Library (CRRL) branches	3,023,886	2,913,886	2,769,143	3,084,600	2,780,000	2,800,000
Research transactions at CRRL	769,738	878,621	880,395	889,000	898,000	915,000
Percent self-checkout transactions at CRRL	27.4%	28.1%	29.0%	29.5%	30.0%	>30%
Library Wi-Fi connections	394,974	730,320	878,554	883,000	887,000	900,000
Public computer uses at CRRL[2]	312,691	309,544	137,619	139,000	141,000	150,000

[1] While the percentages vary for each program, it is important to note that the objective is to establish a single participation fee that when applied to each program would recover 100% of the overall direct program costs for all programs.

[2] Due to a change in the public computer technology, as of FY 2016, the new automated statistics system counts each public computer session. In FY 2015 and prior, the counts were conducted manually and indicated each 1 hour period of use on each public computer.

Overview of Parks, Recreation & Cultural Departments

Spotsylvania's Parks, Recreation and Cultural function consists of three divisions: Parks & Recreation, County Museum and the Regional Library.

Parks & Recreation

Purpose

The Parks & Recreation Department provides and promotes an extensive youth sports program, special interest classes, leisure activities, and conducts a number of special events throughout the year.

Parks & Recreation maintains 12 park facilities, strategically located throughout the County: Arritt, Chewning, Cosner, Harrison Road, Hunting Run, Lee Hill, Legion Field, Loriella, Marshall, Mary Lee Carter, Ni River, and Patriot; and maintains five community centers: Berkeley, Chancellor, Lee Hill, Lick Run, and Todds Tavern. Parks & Recreation also provides field maintenance support to playing fields at 29 school sites and oversight of lawn maintenance/care at over 90 County sites, and operates the Senior Center located in the Marshall Center. The Center is open for senior citizens Monday and Wednesday, 9:30 a.m. to 1:30 p.m. and Tuesday from 9:30 a.m. to 2:30 p.m.

Parks & Recreation

	FY 2016 Amended	FY 2016 Actuals	FY 2017 Adopted	FY 2017 Amended	FY 2018 Recommended
REVENUES: (department specific)					
Rec Registration Fees	$308,150	$289,334	$306,285	$306,285	$292,115
Self-Supporting Activities	$166,000	$137,133	$145,000	$145,000	$139,200
Admission Loriella Park	$48,175	$49,967	$53,130	$53,130	$49,660
Use of Park Facilities	$41,900	$47,298	$42,700	$42,700	$45,000
Hunting Run Reservoir Fees	$20,300	$20,631	$21,500	$21,500	$21,720
Ni River Reservoir Fees	$19,700	$20,238	$20,700	$20,700	$20,780
Loriella Park Concessions	$14,100	$12,145	$14,500	$14,500	$14,250
Stonewall Jackson Run Fees	$8,400	$766	$8,400	$8,400	$7,000
P&R Sale Items	$1,000	$1,016	$1,000	$1,000	$1,000
TOTAL REVENUES	**$627,725**	**$578,528**	**$613,215**	**$613,215**	**$590,725**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$2,026,564	$1,888,764	$2,049,161	$2,049,161	$2,123,637
Operating	$816,049	$744,406	$832,664	$832,664	$821,979
Capital	$67,389	$67,382	$83,166	$83,166	$111,322
TOTAL APPROPRIATED EXPENDITURES	**$2,910,002**	**$2,700,552**	**$2,964,991**	**$2,964,991**	**$3,056,938**
NET TAX SUPPORT	**$2,282,277**	**$2,122,024**	**$2,351,776**	**$2,351,776**	**$2,466,213**

Parks & Recreation *continued*

Notable FY 2018 Budget Changes

- Detailed salary and benefit changes are listed on page 249.
- Funding for the Program Assistant position, which has been vacant and unfunded for several years. This position was filled in mid-year FY 2017 when the duties of the deleted Environmental Coordinator position were moved from the Recycling/Litter Control Division to Parks & Recreation.
- Decrease in funding for overtime and part-time due to historical expenditures.
- Decreases in funding for maintenance service contracts, self-supporting activities (with an offsetting reduction in associated revenue), food supplies and vehicle/equipment fuels, which are offset by an increase in funding for operating supplies.
- Funding for replacement mowing equipment, replacement heavy duty trailer, replacement reel mower, replacement bed edger, replacement seed-a-vator, replacement ATV, and two replacement water systems.
- Funding for replacement office chairs, replacement desk, and replacement pool deck chairs.
- Funding for speed/bump control devices at Legion Complex, Loriella Park and Patriot Park.
- Funding for one replacement vehicle. Funding for all General Fund vehicle replacements, other than Social Services vehicles, is budgeted in the Capital Projects Fund.

County Museum

Purpose

The Spotsylvania County Museum is located at 9019 Old Battlefield Boulevard, on the first floor of the Merchant Square Building. The facility consists of 1,800 square feet of exhibit space and tells a comprehensive history of the Civil War battles of Chancellorsville, Salem Church, Wilderness, and Spotsylvania Courthouse, starting in 1722. The exhibit gallery features artifacts, photographs and documents from the early Woodland Indians who were the original inhabitants of Spotsylvania through 1865. The museum also houses the Frances Waller Research Library. Under a Memorandum of Understanding, the County partners with the Spotsylvania Historical Association to operate the museum.

The museum is open daily to the public from 9 a.m. to 5 p.m. (closing only on New Year's Day, Thanksgiving, Christmas Eve and Christmas).

County Museum

	FY 2016 Amended	FY 2016 Actuals	FY 2017 Adopted	FY 2017 Amended	FY 2018 Recommended
REVENUES: (department specific)					
Transient Occupancy	$62,501	$62,272	$86,833	$86,833	$99,394
TOTAL REVENUES	**$62,501**	**$62,272**	**$86,833**	**$86,833**	**$99,394**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$34,680	$35,084	$35,430	$35,430	$36,416
Operating	$27,821	$26,547	$37,423	$37,423	$43,141
Capital	$0	$641	$13,980	$13,980	$19,837
TOTAL APPROPRIATED EXPENDITURES	**$62,501**	**$62,272**	**$86,833**	**$86,833**	**$99,394**
NET TAX SUPPORT	**$0**	**$0**	**$0**	**$0**	**$0**

Notable FY 2018 Budget Changes

- Detailed salary and benefit changes are listed on page 249.
- An increase of $7,200 in the contribution to the Spotsylvania Historical Association to provide additional hours for a part-time technician. Like the $4,800 increase originally budgeted in FY 2017, this additional funding is contingent upon the revision of the current Memorandum of Understanding (MOU) and approval of the revised MOU by the Board of Supervisors.
- Funding for eleven wayside exhibit panel bases and four museum exhibit cases.

Regional Library

Purpose

The Central Rappahannock Regional Library (CRRL) system has branches in Spotsylvania, Stafford, and Westmoreland counties, and the City of Fredericksburg. Branches located in Spotsylvania County include the Salem Church Branch and the C. Melvin Snow Branch, located on Courthouse Road. Both County branches are owned and maintained by Spotsylvania County and the CRRL is responsible for the library operations including personnel and furnishings. The Salem Church, Stafford and Fredericksburg branches are open seven days a week, while the Snow branch operates six days a week.

CRRL operations are funded with a combination of State revenues and contributions from each participating locality. Locality contributions are based on circulation rates.

The CRRL brings people and information together for the purpose of education and recreation. Spotsylvania residents use the library to find information vital to their personal and professional lives through library collections, technology, and the skills of highly trained librarians. The CRRL maintains strong community partnerships, working together with schools and other local government agencies to provide services to the citizens of Spotsylvania. The CRRL branches serve as civic and cultural centers, hosting community groups, exhibiting local artwork, and providing access to e-government and job training services.

Regional Library

	FY 2016 Amended	FY 2016 Actuals	FY 2017 Adopted	FY 2017 Amended	FY 2018 Recommended
REVENUES: (department specific)	$0	$0	$0	$0	$0
TOTAL REVENUES	**$0**	**$0**	**$0**	**$0**	**$0**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$0	$0	$0	$0	$0
Operating	$4,004,736	$4,004,736	$4,066,736	$4,191,317	$4,386,632
Capital	$0	$0	$0	$0	$0
TOTAL APPROPRIATED EXPENDITURES	**$4,004,736**	**$4,004,736**	**$4,066,736**	**$4,191,317**	**$4,386,632**
NET TAX SUPPORT	**$4,004,736**	**$4,004,736**	**$4,066,736**	**$4,191,317**	**$4,386,632**

Notable FY 2018 Budget Changes

- A $319,896 increase in funding for Spotsylvania's share of an anticipated 3% salary increase for library staff, a projected 5% increase in health insurance costs, an increase for books and materials, and expansion of the Library Service Center to include administrative offices.
- The library's full $4,386,632 direct funding request is included in the Recommended Budget. Additionally, the County pays the debt service of the Salem Church Library branch which in FY 2018 will be $167,721, and pays the utilities, insurance, and maintenance on the County's two branches.

Parks, Recreation & Cultural Staffing

FTEs (full-time equivalents) reflect full-time and regular part-time positions; excludes seasonal and temporary part-time.

Department/Position	FY 2016 Revised	FY 2017 Adopted	FY 2017 Revised	FY 2018 Recommended
Parks & Recreation				
Administrative Support Supervisor	1	1	1	1
Assistant Director	1	1	0	0
Athletic Facilities Foreman	0	0	2	2
Director	1	1	1	1
Maintenance Crew Leader	5	5	0	0
Maintenance Supervisor	1	1	0	0
Maintenance Technician I	2	2	2	2
Maintenance Worker	6.89	6.89	6.89	6.89
Office Technician	1	1	1	1
Park Attendant	0.63	0.63	0.63	0.63
Parks Manager	0	0	1	1
Parks & Grounds Foreman	0	0	3	3
Program Assistant	2	2	2	2
Recreation Manager	0	0	1	1
Recreation Programmer	2	2	2	2
Senior Marshall Center Attendant	0.63	0.63	0.63	0.63
Special Events Coordinator	1	1	1	1
Support Clerk	1	1	1	1
TOTAL FTEs	**26.15**	**26.15**	**26.15**	**26.15**
Museum				
Museum Curator	0.63	0.63	0.63	0.63
TOTAL FTEs	**0.63**	**0.63**	**0.63**	**0.63**
TOTAL FTEs Parks, Recreation & Cultural	**26.78**	**26.78**	**26.78**	**26.78**

COUNTY OF SPOTSYLVANIA · VIRGINIA
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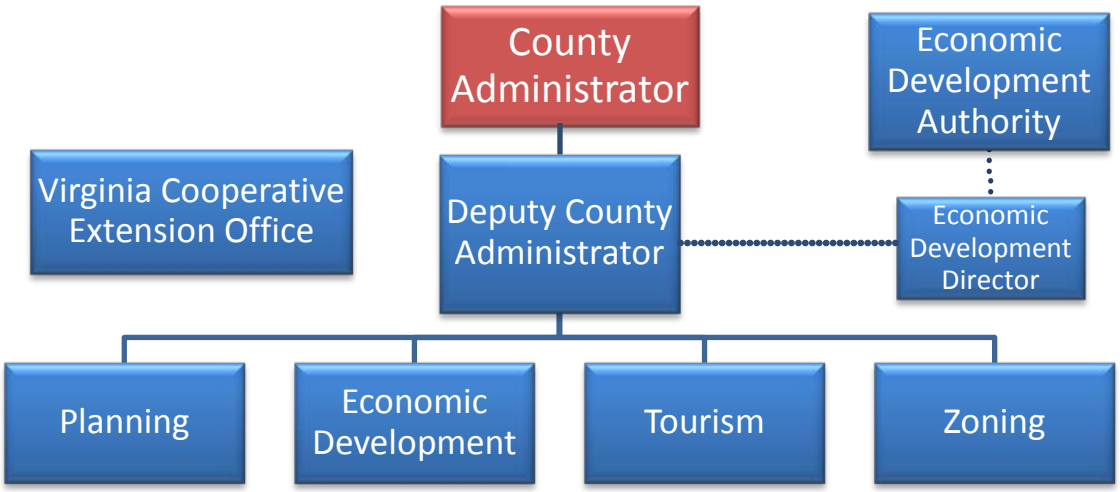
Community Development

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 2016 Amended	FY 2016 Actuals	FY 2017 Adopted	FY 2017 Amended	FY 2018 Recommended
REVENUES: (function specific)	$3,169,630	$2,756,826	$3,147,484	$3,163,186	$2,870,792
Transfer from General Fund	$4,184,068	$3,252,968	$1,297,984	$2,057,484	$1,114,808
TOTAL REVENUES	**$7,353,698**	**$6,009,794**	**$4,445,468**	**$5,220,670**	**$3,985,600**
EXPENDITURES: (by department)					
Planning	$963,953	$911,626	$966,812	$966,812	$1,004,991
Economic Development	$862,195	$698,856	$1,117,442	$992,861	$881,442
Economic Devel Opportunities Fund	$3,785,338	$2,841,996	$1,062,940	$1,822,440	$771,085
Tourism	$579,193	$458,089	$577,022	$591,522	$591,255
Extension Agents (VA Cooperative)	$171,048	$158,274	$174,338	$174,338	$178,159
Zoning Division	$1,659,968	$1,303,058	$1,778,737	$1,758,737	$1,766,371
SUBTOTAL - APPROPRIATED	**$8,021,695**	**$6,371,899**	**$5,677,291**	**$6,306,710**	**$5,193,303**
Transfer to General & Capital Projs Fund	$643,460	$644,512	$375,284	$395,284	$249,024
TOTAL EXPENDITURES	**$8,665,155**	**$7,016,411**	**$6,052,575**	**$6,701,994**	**$5,442,327**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$2,801,545	$2,696,421	$2,848,986	$2,849,073	$2,917,781
Operating	$5,145,202	$3,605,846	$2,766,557	$3,395,889	$2,184,611
Capital	$13,200	$7,884	$0	$0	$29,163
Debt Service	$61,748	$61,748	$61,748	$61,748	$61,748
TOTAL APPROPRIATED EXPENDITURES	**$8,021,695**	**$6,371,899**	**$5,677,291**	**$6,306,710**	**$5,193,303**
NET TAX SUPPORT	**$5,067,468**	**$3,830,476**	**$2,529,807**	**$3,163,524**	**$2,322,511**

Challenges and Opportunities –

- **Changing priorities and timelines.** Workload management is a challenge due to the types and variety of projects in which the Planning Department is involved. Short range planning workload is largely dictated by application submissions while long range planning work schedules are often pre-empted by special project assignments. Transportation planning involves significant coordination between different agencies, citizens, and the development community. Further complicating work load management is the unpredictability of application complexity.

- **Marketing and promotion.** Staff strives to promote the County as a business-friendly community using a focused and professional marketing approach. Positioning is critical to maintaining a competitive advantage in attracting and retaining businesses. The County's Tourism office is committed to providing accurate, reliable information to locals and visitors concerning attractions in the area.
- **Alliances.** Regional, academic and State relationships can be catalysts for growth. As such, the County has recently partnered with the Center for Economic Development at the University of Mary Washington. The Center is working to assist regional localities in their efforts to promote economic development. Additionally, staff is working with Fredericksburg and Stafford to present a united front on tourism, advertise in a larger market, and reach more people than "going alone."

2017 and 2018 Focus/Highlights –

- **Rezoning reporting.** Staff will work on developing a report based on the comparison of built projects to the assumptions used during the rezoning process. Factors considered during rezoning include traffic, assessed values, and number of school age children.
- **Preparation for public hearings.** Staff will carry the following County-initiated projects through the public hearing process:
    - General updates to the Subdivision Ordinance;
    - General updates to the Zoning Ordinance; and
    - Updates to the Design Standards Manual.
- **Transportation planning.** Planning staff will continue to coordinate the Smart Scale, Revenue Sharing, Six-Year Plan and Rural Additions programs and will continue to work with the Board of Supervisors to prioritize transportation projects.

- **Committee participation.** Planning staff will participate with Fredericksburg Area Metropolitan Planning Organization (FAMPO) on the Technical Committee and the FRED Advisory Committee and, will continue implementation of the Trailways Master Plan in cooperation with Spotsylvania Greenways Initiative.
- **Technology improvements.** Zoning staff continues to explore a wider implementation of the electronic plan review system and electronic permitting processes and has implemented the use of laptops by code enforcement officers to improve efficiency in the field. Planning staff will also explore software upgrades to improve plan review efficiency. In FY 2018, Community Development staff will work with Information Services to implement an upgrade to the existing CRW system.
- **Stormwater Management.** The Zoning Department will continue to administer all aspects of the State mandated Stormwater Management Program. The Program was transferred to localities as of July 1, 2014 from the State Department of Environmental Quality (DEQ) with the 2011 Virginia Stormwater Management Act. The Zoning Department will continue to use staff in conjunction with outsourced civil engineering firms to perform on-site commercial and industrial inspections to ensure compliance with the State mandated requirements of the Program.
- **Watershed nutrient credit program.** The Zoning Department is pursuing approval from the DEQ to implement a Comprehensive Stormwater Management Plan which will allow the County to document and trade nutrient credits for either County construction projects or commercial and industrial sites within the County. In conjunction with this plan, beginning in FY 2018 the County plans to establish a mussel farming operation to restore the population of the fresh water mussel to assist with improving water quality in streams and rivers through natural filtration.

Long Term Goals –

- **Contribute to a high quality of life.** The Planning Department seeks to provide planning services that contribute to a high quality of life now and into the future through advocating innovative planning practices and developing plans through public processes that reflect the vision of the County's citizens. This is accomplished through long range planning, short range planning and transportation planning. The Zoning Department ensures that development and construction meets all applicable regulations and that proper land uses are occurring according to approved zoning.
- **Business growth and development.** The Economic Development office seeks to attract and retain diversified businesses to the County, increasing the tax base and providing a broad spectrum of employment opportunities to County residents.
- **Tourism.** The County's Tourism office is committed to providing accurate, reliable information to locals and visitors concerning attractions in the area, and to marketing the County to draw events that will attract visitors.
- **Provide learning opportunities.** The Cooperative Extension office engages citizens in local relationship and collaborative partnerships by putting scientific knowledge to work to improve economic, environmental, and social well-being.

- **Farmers' market.** The Cooperative Extension office continues its organization of the Spotsylvania Farmers' Market, providing citizens with opportunities to purchase Virginia-grown produce, and farmers with a venue for marketing and selling their products.
- **Expansion of 4-H.** Each year, Spotsylvania 4-H works to start four new clubs, focusing on program areas for which clubs do not already exist. Additionally, over 100 youths attended 4-H Camp, enjoying educational classes, activities and games while gaining leadership skills.

Short Term Objectives –

- **Cross-training of department duties.** Staff will continue cross-training of various departmental functions to ensure that multiple staff members are familiar with various types of applications, issues, projects and procedures.
- **Streamlining processes.** Staff is engaged in evaluating project procedures with the goal of streamlining processes and shortening review timeframes for customers.
- **Staff qualifications and training.** Staff will remain abreast of best practices and other relevant planning, zoning and economic development topics, and will maintain required certifications.
- **Assistance to new and expanding businesses.** Staff is working with the Economic Development Authority (EDA) to establish initiatives such as the Small Business Incentive Program and the Business Resource Center to assist new and expanding businesses.
- **Increase number of events.** The Tourism office will bring more events to the area such as car shows, bike tours, and competitions to encourage more visitors to and overnight stays in the County.
- **Providing a guide to the area.** The Visitor Center informs locals and visitors about what there is to see and do in the area. Staff directs visitors to hotels, attractions and restaurants, and encourages them to stay in the area. Additionally, the Center sells tickets to area events, and offers maps and brochures about travel in the immediate area and in the state. Local school children use the Center as a resource when completing social studies and history assignments.
- **Regional tourism partnership.** Spotsylvania works with Stafford County and the City of Fredericksburg to reach visitors and encourage them to come eat, shop, play, and stay in this region of Virginia.
- **Providing research and educational programs.** The Cooperative Extension office will provide research and educational programs to help farmers learn new ways to produce income through alternative enterprises, improved marketing strategies, and management skills to help improve productivity through resource management, control of crop pests, soil testing, and livestock and crop production practices. Additionally, staff will teach homeowners how to use natural resources wisely and protect the environment through programs in gardening, landscaping, lawn care, composting, lawn waste management, and water quality.

Measures –

Measure	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Estimate	FY 2018 Estimate	Ultimate Target
Economic impacts of domestic travelers' spending[1]: • Employment • Expenditures • Local tax receipts • Payroll • Lodging tax collected	2,914 $258.1m $4.9m $55.0m $1.2m	3,012 $265.7m $5.2m $58.0m $1.3m	Estimate: 3,080 $277.0m $5.4m $60.4m $1.3m	3,149 $288.7m $5.6m $62.9m $1.4m	3,221 $300.9m $5.8m $65.4m $1.4m	N/A
Percentage of Planning staff completing assigned professional development goal[2]	n/a	n/a	n/a	100%	100%	100%
Site plans approved in two or fewer reviews	84%	83%	80%	85%	85%	85%
Number of update emails sent to development community	9	5	5	9	9	12
Number of Planners with AICP certification	60%	60%	60%	60%	60%	80%
Number of Comprehensive Plan implementation items initiated in accordance with the Implementation Plan	7/8	7/8	7/8	8/8	8/8	8/8
Average number of days from submission to approval for Targeted Industry site plan projects	26	6	45	40	30	30
Number of construction inspection requests: • Zoning • Erosion • Stormwater Mgmt VSMP	292 8,780 0	277 8,879 406	326 8,090 970	375 8,583 1,320	415 8,700 1,500	n/a n/a n/a
Average number of days before reviews are complete: • Zoning • Erosion	8 5	6 8	8 8	10 10	10 10	10 10
Number of zoning investigations	744	670	874	763	850	n/a

Measure	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Estimate	FY 2018 Estimate	Ultimate Target
Percentage of zoning inspections resolved within 90 days of initial investigation	72%	77%	73%	75%	75%	≥60%
Number of farmers' market vendors (calendar year)	47	62	66	60	60	45
Average weekly customer count at farmers' markets (calendar year)	3,800	3,800	2,841	3,000	3,000	3,000
Number of individuals assisted with gardening/landscape information (calendar year)	694	705	1,022	700	700	700
Number of individuals trained or recertified through pesticide education (calendar year)	206	304	175	150	150	150
Number of individuals assisted with pesticide information (calendar year)	177	112	130	150	150	175
Number of 4-H summer camp participants (calendar year)	98	92	98	110	125	125
Number of 4-H club members (calendar year)	88	90	144	150	175	500
Number of individuals receiving nutrition, health, or food safety information (calendar year)	1,582	1,726	1,137	1,200	1,200	1,500
Number of participants completing food safety courses (calendar year)	70	111	194	100	100	100

[1] Employment represents the estimates of direct travel-related employment in the locality. Expenditures represent the direct spending by domestic travelers including food, accommodations, auto transportation, public transportation, incidental purchases, entertainment/recreation and travel generated tax receipts. Local tax receipts represents the estimates of direct travel related local taxes generated within the locality. These included county receipts from sales, lodging, business license, and property taxes. Payroll represents the direct wages, salaries, and tips corresponding to the direct travel-related employment. Information provided by YesVirginia.com located at http://virginiascan.yesvirginia.org/localspending/localspending.aspx.

[2] This is a new measure added in FY 2018. Historical information is not available.

Overview of Community Development Departments

Spotsylvania's Community Development function is a combination of five departments providing services to the citizens and visitors through plan development, business attraction/retention, tourism opportunities, agricultural assistance, and protection of natural resources through code enforcement.

Planning

Purpose

The Planning Department provides expertise in the areas of plan development and program design to the Board of Supervisors, Planning Commission, Historic Preservation Commission, Agricultural and Forestal/Purchase of Development Rights (PDR) Committee, and Transportation Committee. Planning reviews and approves site plans and subdivision plats, evaluates rezoning, special use, and certificate of appropriateness applications and takes them through the public hearing process, provides census and demographic information to the public, educates and partners with the citizens of the County and development community on transportation and other planning initiatives, identifies transportation needs and recommends improvements, and serves as liaison to FAMPO, Virginia Department of Transportation (VDOT), and Fredericksburg Regional Transit (FRED). Planning also updates and implements the Comprehensive Plan, prepares sector plans, and amends codes to ensure that plan policies are advanced and consistently applied.

Planning

	FY 2016 Amended	FY 2016 Actuals	FY 2017 Adopted	FY 2017 Amended	FY 2018 Recommended
REVENUES: (department specific)					
Planning Review Fees	$259,380	$210,169	$259,380	$259,380	$259,380
Plat Filing Fees	$232,116	$231,846	$232,116	$232,116	$199,290
Telecommunications Review Fee	$30,000	$0	$30,000	$30,000	$15,000
Planning Department Publications	$537	$815	$219	$219	$219
TOTAL REVENUES	**$522,033**	**$442,830**	**$521,715**	**$521,715**	**$473,889**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$865,349	$849,984	$866,237	$866,324	$884,106
Operating	$98,604	$61,642	$100,575	$100,488	$117,605
Capital	$0	$0	$0	$0	$3,280
TOTAL APPROPRIATED EXPENDITURES	**$963,953**	**$911,626**	**$966,812**	**$966,812**	**$1,004,991**
NET TAX SUPPORT	**$441,920**	**$468,796**	**$445,097**	**$445,097**	**$531,102**

Planning *continued*

Notable FY 2018 Budget Changes

- Detailed salary and benefit changes are listed on page 249.
- Deletion of a Planner I position that has been vacant and unfunded since FY 2011.
- Increase in funding for other professional services to update the current Fiscal & Economic Impact model.
- $15,000 decrease in funding for telecommunications consultants based on historical expenditures.
- Funding for Planning's share of replacement Community Development conference room furniture.
- Increase in funding for education/training, and dues/association memberships.

Economic Development

Purpose

The Department of Economic Development provides services designed to attract, retain and facilitate expansion of high quality business and industry resulting in a stable, diverse local economy and an improved standard of living for the citizens of the County. In collaboration with four other neighboring government partners, the department assists existing businesses with expansion, relocation within the County, and recruits new businesses, both domestic and international, that may be interested in relocation and/or expansion.

Economic Development

	FY 2016 Amended	FY 2016 Actuals	FY 2017 Adopted	FY 2017 Amended	FY 2018 Recommended
REVENUES: (department specific)	$0	$0	$0	$5,952	$0
TOTAL REVENUES	**$0**	**$0**	**$0**	**$5,952**	**$0**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$577,660	$537,800	$558,688	$558,688	$571,110
Operating	$271,335	$153,172	$558,754	$434,173	$310,332
Capital	$13,200	$7,884	$0	$0	$0
TOTAL APPROPRIATED EXPENDITURES	**$862,195**	**$698,856**	**$1,117,442**	**$992,861**	**$881,442**
NET TAX SUPPORT	**$862,195**	**$698,856**	**$1,117,442**	**$986,909**	**$881,442**

Notable FY 2018 Budget Changes

- Detailed salary and benefit changes are listed on page 249.
- Decrease in funding for overtime based on historical expenditures, which is offset by an increase in funding for temporary part-time for the development of graphic materials for economic development and tourism initiatives and events.
- The one-time increase of $250,000 allocated from the General Fund balance for unspecified Economic Development projects in FY 2017 is removed from the budget for FY 2018.
- Increases in printing/binding, subsistence/lodging, and dues/memberships which are partially offset by decreases in auto repairs/maintenance, maintenance service contracts, telephone, mileage, and books/subscriptions.
- $5,000 decrease in technology zone incentives based on historical use.

Economic Development Opportunities Fund

Purpose

The Economic Development Opportunities (EDO) Fund was established by the Board of Supervisors to assist the EDA in recruiting, retaining, and expanding new or existing businesses in the County.

Economic Development Opportunities Fund

	FY 2016 Amended	FY 2016 Actuals	FY 2017 Adopted	FY 2017 Amended	FY 2018 Recommended
REVENUES: (function specific)					
Transfer from General Fund	$3,594,497	$2,763,557	$674,000	$1,433,500	$645,000
Rental of General Property	$70,375	$66,542	$69,004	$69,004	$69,004
Use of (addition to) to Fund Balance	$117,466	$8,505	$316,936	$316,936	$54,081
Interest on Investments	$3,000	$3,392	$3,000	$3,000	$3,000
TOTAL REVENUES	**$3,785,338**	**$2,841,996**	**$1,062,940**	**$1,822,440**	**$771,085**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$0	$0	$0	$0	$0
Operating	$3,723,590	$2,780,248	$1,001,192	$1,760,692	$709,337
Capital	$0	$0	$0	$0	$0
Debt Service	$61,748	$61,748	$61,748	$61,748	$61,748
TOTAL APPROPRIATED EXPENDITURES	**$3,785,338**	**$2,841,996**	**$1,062,940**	**$1,822,440**	**$771,085**
Transfer to General Fund	$0	$0	$0	$0	$0
NET TAX SUPPORT	**$3,594,497**	**$2,763,557**	**$674,000**	**$1,433,500**	**$645,000**

Notable FY 2018 Budget Changes

- The FY 2018 budget includes the following transfers of on-going revenues from the General Fund:
  - Mall incentive payments – $200,000
  - LIDL incentive payments – $400,000
  - Other previously approved incentives – $45,000
- The one-time increase of $250,000 allocated from the EDO Fund balance for a business incentive grants program in FY 2017 is removed from the budget for FY 2018.

Tourism

Purpose

The Tourism Department consists of three divisions: Economic Development Tourism Projects, Parks & Recreation Tourism Projects, and the Visitor Center. Tourism works to promote the County as a desirable tourist destination, and works with the tourism staff in the City of Fredericksburg and Stafford County to develop and implement regional advertising efforts to maximize tourism activity in the area. The Visitor Center provides visitors to the County with an overview of the history on the entire region and information on attractions, recreation, shopping opportunities, restaurants, hotels, events and other items of interest.

Tourism

	FY 2016 Amended	FY 2016 Actuals	FY 2017 Adopted	FY 2017 Amended	FY 2018 Recommended
REVENUES: (department specific)					
Transient Occupancy Taxes	$702,499	$729,102	$663,167	$663,167	$680,606
Tourism Event Donations	$38,200	$40,965	$41,425	$41,425	$41,425
Tourism Miscellaneous Items	$2,200	$2,331	$2,200	$2,200	$3,200
Grant Revenues	$0	$5,000	$0	$9,750	$0
TOTAL REVENUES	**$742,899**	**$777,398**	**$706,792**	**$716,542**	**$725,231**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$157,853	$129,292	$151,775	$151,775	$146,695
Operating	$371,340	$328,797	$375,247	$414,747	$444,560
Capital	$0	$0	$0	$0	$0
Reservation of Transient Occupancy Excess	$50,000	$0	$50,000	$25,000	$0
TOTAL APPROPRIATED EXPENDITURES	**$579,193**	**$458,089**	**$577,022**	**$591,522**	**$591,255**
NET TAX SUPPORT	**($163,706)**	**($319,309)**	**($129,770)**	**($125,020)**	**($133,976)**

Notable FY 2018 Budget Changes

- Detailed salary and benefit changes are listed on page 249.
- Deletion of overtime funding based on historical expenditures.
- Reduction in part-time funding based on historical expenditures.
- $50,000 is added to the budget for funding of the new Airport Museum located at Shannon Airport. This funding is contingent on development of a Memorandum of Understanding to be approved by the Board of Supervisors to include the amount of funding and term over which the Board will continue support of the Museum. The Museum contribution is funded with the portion of Transient Occupancy revenue that, by law, must be dedicated to tourism purposes.
- $8,350 increase in funding for additional Tourism events.
- Increases in funding for advertising, education/training, merchandise for resale, and printing/binding are partially offset by reductions in funding for auto repairs/maintenance, and building rent.

Virginia Cooperative Extension Office

Purpose

The Spotsylvania County office of the Virginia Cooperative Extension provides information to citizens in the areas of agriculture, horticulture, home economics and 4-H Youth. The Extension Service also conducts a variety of classes and activities including: pesticides safety, forestry and wildlife management, pastures management for horses and cattle, farmers' market, food safety, nutrition, family financial management, and Master Gardener training.

Extension Agents (VA Cooperative)

	FY 2016 Amended	FY 2016 Actuals	FY 2017 Adopted	FY 2017 Amended	FY 2018 Recommended
REVENUES: (department specific)	$0	$0	$0	$0	$0
TOTAL REVENUES	**$0**	**$0**	**$0**	**$0**	**$0**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$82,462	$80,094	$82,502	$82,502	$84,235
Operating	$88,586	$78,180	$91,836	$91,836	$93,924
Capital	$0	$0	$0	$0	$0
TOTAL APPROPRIATED EXPENDITURES	**$171,048**	**$158,274**	**$174,338**	**$174,338**	**$178,159**
NET TAX SUPPORT	**$171,048**	**$158,274**	**$174,338**	**$174,338**	**$178,159**

Notable FY 2018 Budget Changes

- Detailed salary and benefit changes are listed on page 249.
- Increase in funding for the County's share of Extension Agents that serve our area.

Zoning Division

Purpose

The Zoning Division provides on-site inspections, plan review, code enforcement, and response to complaints from citizens; including all land disturbance activities and all Chesapeake Bay Preservation Act interpretation and enforcement. Beginning in FY 2015, Zoning staff began managing the State mandated Stormwater Management program.

Zoning serves as staff to the Board of Zoning Appeals which reviews all zoning administrative decisions upon appeal and hears all requests for zoning variances under the County Code.

Zoning Division

	FY 2016 Amended	FY 2016 Actuals	FY 2017 Adopted	FY 2017 Amended	FY 2018 Recommended
REVENUES: (department specific)					
Environmental Engineering Fees	$715,700	$685,408	$612,882	$612,882	$659,936
Zoning Fees	$315,200	$287,516	$289,497	$289,497	$305,013
Stormwater Management Local Fee	$367,200	$252,092	$367,200	$367,200	$163,000
Transfer from General Fund	$589,571	$489,411	$623,984	$623,984	$469,808
Use of Fund Balance	$315,757	$233,143	$260,458	$260,458	$417,638
Chesapeake Bay Fees	$93,400	$73,378	$65,436	$65,436	$65,049
Other Local Revenue	$0	$141	$0	$0	$0
TOTAL REVENUES	**$2,396,828**	**$2,021,089**	**$2,219,457**	**$2,219,457**	**$2,080,444**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$1,118,221	$1,099,251	$1,189,784	$1,189,784	$1,231,635
Operating	$541,747	$203,807	$588,953	$568,953	$508,853
Capital	$0	$0	$0	$0	$25,883
TOTAL APPROPRIATED EXPENDITURES	**$1,659,968**	**$1,303,058**	**$1,778,737**	**$1,758,737**	**$1,766,371**
Transfer to General & Capital Projects Fund	$643,460	$644,512	$375,284	$395,284	$249,024
NET TAX SUPPORT	**$161,514**	**$60,302**	**$248,700**	**$248,700**	**$220,784**

Notable FY 2018 Budget Changes

- Detailed salary and benefit changes are listed on page 249.
- Increase in funding for retiree health insurance premiums.
- Funding in the amount of $150,000 for the establishment of a Comprehensive Stormwater Management Plan. The plan will enable the County to earn, bank, and sell watershed nutrient credits through mussel farming and will be paid for by using accumulated stormwater management revenue from prior years.

Zoning Division *continued*

Notable FY 2018 Budget Changes *continued*

- Increases in funding for printing/binding and the County's contribution to the Tri-County Soil & Water Conservation District which are more than offset by reductions in management consulting services, advertising, vehicle fuels, and other professional services.
- Reduction of $20,000 for one-time software application funding that was included in the FY 2017 Budget for the joint project with the Building Division to implement software capable of issuing permits online. The project was pushed out to FY 2018 and will be incorporated into the CIP going forward.
- Funding for Zoning's share of replacement Community Development conference room furniture.
- Funding for one replacement vehicle.

Community Development Staffing

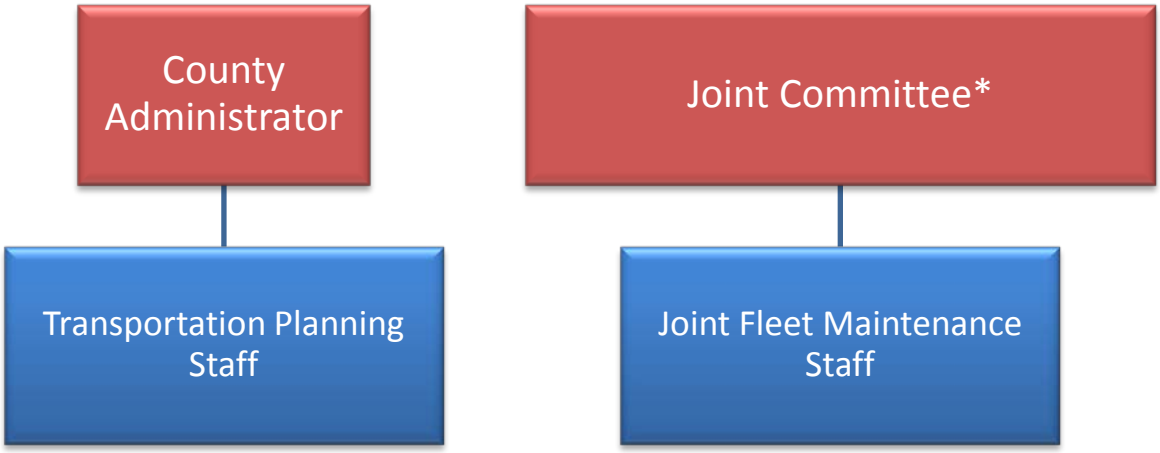
FTEs (full-time equivalents) reflect full-time and regular part-time positions; excludes seasonal and temporary part-time.

Department/Position	FY 2016 Revised	FY 2017 Adopted	FY 2017 Revised	FY 2018 Recommended
Planning				
Assistant Director	1	1	1	1
Director	1	1	1	1
Office Manager II	1	1	1	1
Office Technician	1	1	1	1
Planner I	1	1	1	0
Planner II	1	1	1	1
Planner III	1	1	1	1
Planning Technician	2	2	2	2
Senior Planner	1	1	1	1
TOTAL FTEs	**10**	**10**	**10**	**9**
Economic Development				
Business Retention Specialist	1	1	1	1
Deputy Director	1	1	1	1
Director	1	1	1	1
Economic Development Specialist	1	1	1	1
ED & Tourism Program Coordinator	1	1	1	1
Project Management Coordinator	1	1	1	1
TOTAL FTEs	**6**	**6**	**6**	**6**
Tourism				
Tourism/Special Events Manager	1	1	1	1
Visitor Center Counselor	0.63	0.63	0.63	0.63
TOTAL FTEs	**1.63**	**1.63**	**1.63**	**1.63**

Department/Position	FY 2016 Revised	FY 2017 Adopted	FY 2017 Revised	FY 2018 Recommended
Virginia Cooperative Extension Office				
Farmer's Market Position	0.50	0.50	0.50	0.50
Secretary	1	1	1	1
TOTAL FTEs	**1.50**	**1.50**	**1.50**	**1.50**
Zoning Division				
Code Enforcement Officer	3	3	3	3
Deputy Zoning Administrator	1	1	1	1
Director of Code Compliance/Zoning Administrator	1	1	1	1
Environmental Assistant	1	1	1	1
Environmental Engineer	1	1	1	1
Environmental Technician	3	3	3	3
Erosion/Sediment Program Administrator	1	1	1	1
ESC Inspector	1	1	1	1
Zoning Assistant	1	1	1	1
TOTAL FTEs	**13**	**13**	**13**	**13**
TOTAL FTEs Community Development	**32.13**	**32.13**	**32.13**	**31.13**

Transportation

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



	FY 2016 Amended	FY 2016 Actuals	FY 2017 Adopted	FY 2017 Amended	FY 2018 Recommended
REVENUES: (function specific)	$10,615,682	$9,581,404	$11,218,386	$11,224,337	$11,326,811
TOTAL REVENUES	**$10,615,682**	**$9,581,404**	**$11,218,386**	**$11,224,337**	**$11,326,811**
EXPENDITURES: (by department)					
Transportation Fund	$7,849,834	$6,894,620	$8,346,579	$8,321,799	$8,371,920
Joint Fleet Maintenance Fund	$2,584,155	$2,686,784	$2,618,067	$2,648,798	$2,760,110
SUBTOTAL - APPROPRIATED	**$10,433,989**	**$9,581,404**	**$10,964,646**	**$10,970,597**	**$11,132,030**
Transfers Out	$181,693	$276,045	$253,740	$253,740	$194,781
TOTAL EXPENDITURES	**$10,615,682**	**$9,857,449**	**$11,218,386**	**$11,224,337**	**$11,326,811**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$1,618,058	$283,482	$1,717,189	$1,707,426	$1,713,934
Operating	$1,656,742	$2,778,354	$1,598,291	$1,672,010	$1,777,697
Capital	$61,529	$349,345	$50,869	$17,644	$31,644
Debt Service	$4,567,143	$4,538,266	$4,751,152	$4,726,372	$4,685,307
Reserves	$2,530,517	$1,355,912	$2,847,145	$2,847,145	$2,923,448
TOTAL APPROPRIATED EXPENDITURES	**$10,433,989**	**$9,305,359**	**$10,964,646**	**$10,970,597**	**$11,132,030**

*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.

Overview of Transportation Programs

County Transportation Program

The Virginia Department of Transportation (VDOT) is responsible for building, maintaining and operating the state's roads. However, to address growing transportation concerns and better position the County to partner with the State and Federal governments to address transportation needs, the County created a Transportation Fund in FY 2005. Revenue to support this fund historically came from the annual transfer of 100% of the local vehicle license fee and the "set-aside" of 10% of new revenue generated from several developments in the County.

On February 15, 2010, Spotsylvania joined the Virginia Railway Express (VRE) and became a member of the Potomac and Rappahannock Transportation Commission (PRTC). As part of the agreement with the PRTC and VRE, Spotsylvania is responsible for annual payments to PRTC for a share of the administrative expenses and to VRE for an annual subsidy. 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 2018 fuel tax revenue to be $3.7 million.

When combined with the $700,000 transfer from the General Fund instituted in FY 2017, approximately $3.0 million from the Transportation Fund balance and property taxes received for service district debt service, the projected FY 2018 fuel tax revenue is sufficient to pay FY 2018 PRTC and VRE subsidies, and all other FY 2018 transportation expenditures. As such, the transfers of $3.0 million in vehicle license fee revenue and approximately $600,000 in special district set-aside revenue are maintained in the General Fund in FY 2018. Based on PRTC's estimate of out-year fuel tax revenue, County staff's projection of out-year VRE and PRTC subsidies, existing debt service, and new debt service to be incurred resulting from the Recommended CIP, it is anticipated that an additional transfer from the General Fund to balance the Transportation Fund will need to resume in FY 2019. See the Transportation Fund five-year forecast on page 144.

Funding from the Transportation Fund is used to cover the costs of several County employees whose responsibilities include transportation planning and oversight of transportation capital projects; funding for the Fredericksburg Regional Transit (FRED) local bus system; staffing to address litter control; and debt service payments on bonds sold to fund transportation capital projects. The Transportation Fund also includes reservations of the "set-asides" and taxes collected from several Special Service Districts (SSD) established to address transportation needs.

Transportation Projects in the Recommended FY 2018 – FY 2022 Capital Improvement Plan
Thornton Rolling/Rt. 17 Intersection Improvements
Improvements to Exit 118
Improvements to Exit 126 (Rt. 17 Widening/Bridge and Rt. 1 Improvements)
Implementation of Findings from Corridor Studies – Rt. 1, Rt. 2, Rt. 17, and Rt. 208
General Engineering Consultant

Transportation Fund

	FY 2016 Amended	FY 2016 Actuals	FY 2017 Adopted	FY 2017 Amended	FY 2018 Recommended
REVENUES: (function specific)					
Local	$5,393,436	$4,785,223	$4,677,682	$4,677,682	$4,706,438
Use of (addition to) to Transportation Fund Balance	$2,461,929	$1,932,285	$3,046,503	$3,021,723	$2,984,129
Transfer from Capital Projects Fund	$176,162	$177,112	$176,134	$176,134	$176,134
Transfer from General Fund	$0	$0	$700,000	$700,000	$700,000
TOTAL REVENUES	**$8,031,527**	**$6,894,620**	**$8,600,319**	**$8,575,539**	**$8,566,701**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$339,027	$314,102	$339,306	$339,306	$346,661
Operating	$413,147	$410,295	$408,976	$408,976	$416,504
Capital	$0	$0	$0	$0	$0
Debt Service	$4,567,143	$4,538,266	$4,751,152	$4,726,372	$4,685,307
Reserves	$1,087,229	$0	$1,364,096	$1,364,096	$1,278,257
VRE Reserves & Subsidies	$1,443,288	$1,355,912	$1,483,049	$1,483,049	$1,645,191
SUBTOTAL - APPROPRIATED EXPENDITURES	**$7,849,834**	**$6,618,575**	**$8,346,579**	**$8,321,799**	**$8,371,920**
Transfers Out	$181,693	$276,045	$253,740	$253,740	$194,781
TOTAL EXPENDITURES	**$8,031,527**	**$6,894,620**	**$8,600,319**	**$8,575,539**	**$8,566,701**

Notable FY 2018 Budget Changes

- Detailed salary and benefit changes are listed on page 249.
- A $3,304 increase in funding for the Fredericksburg Regional Transit (FRED) bus system.
- Existing debt service is decreased by $65,845.
- No new bonds are scheduled to be issued for transportation projects in FY 2018, therefore no new debt service is anticipated.
- A $162,142 increase in the VRE/PRTC operations subsidy payments.
- $16,600 is budgeted again in FY 2018 to be added to a reserve for Other Post- Employment Benefits (OPEB) liabilities.

Joint Fleet Maintenance

Purpose

To improve fleet management services and support to all customers and to ensure that vehicles and equipment are efficiently maintained in a safe operational condition in accordance with all federal, state and county safety and environmental policies, procedures and regulations.

In FY 2009, the County began operating a Joint Fleet Maintenance Facility for servicing vehicles owned and operated by the County and Schools. The facility is operated by Schools' staff, with oversight and management governed by a joint committee consisting of representatives from the Board of Supervisors; the School Board; and County and Schools' staff. Users are billed monthly for services provided by the facility and all revenues and expenditures associated with the facility are tracked in an internal service fund. The consolidated facility is expected to provide a net benefit to both the County and Schools through economies of scale on vehicle service items purchased.

Joint Fleet Maintenance Fund

	FY 2016 Amended	FY 2016 Actuals	FY 2017 Adopted	FY 2017 Amended	FY 2018 Recommended
REVENUES: (function specific)					
Local	$2,584,155	$2,456,320	$2,618,067	$2,648,798	$2,733,110
Use of (addition to) to Fund Balance	$0	$230,464	$0	$0	$27,000
TOTAL REVENUES	**$2,584,155**	**$2,686,784**	**$2,618,067**	**$2,648,798**	**$2,760,110**
EXPENDITURES: (by category)					
Personnel	$1,279,031	($30,620)	$1,377,883	$1,368,120	$1,367,273
Operating	$1,243,595	$2,368,059	$1,189,315	$1,263,034	$1,361,193
Capital	$61,529	$349,345	$50,869	$17,644	$31,644
TOTAL EXPENDITURES	**$2,584,155**	**$2,686,784**	**$2,618,067**	**$2,648,798**	**$2,760,110**

Transportation Staffing

FTEs (full-time equivalents) reflect full-time and regular part-time positions; excludes seasonal and temporary part-time.

Department/Position	FY 2016 Revised	FY 2017 Adopted	FY 2017 Revised	FY 2018 Recommended
Transportation				
Construction Technician	0	0	0	0
Litter Control Technician	2	2	2	2
Traffic Engineer	1	1	1	1
Transportation Planner	1	1	1	1
TOTAL FTEs	**4**	**4**	**4**	**4**
TOTAL FTEs Transportation	**4**	**4**	**4**	**4**

*19 FTEs associated with Joint Fleet Maintenance are recorded in the Schools' budget, and are not County-budgeted FTEs. As such, the FTEs are not included in this County FTE table.

COUNTY OF SPOTSYLVANIA · VIRGINIA
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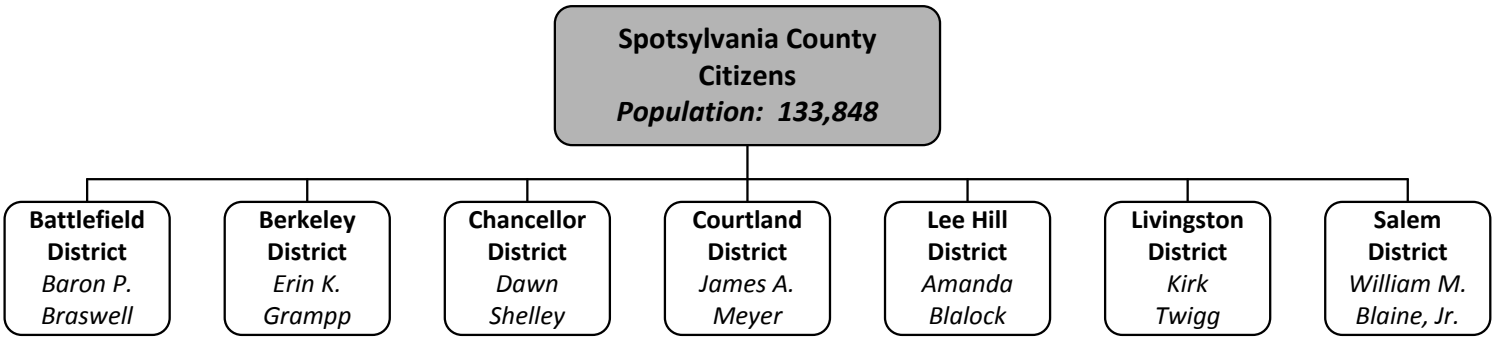
Education

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

Dr. Scott Baker, Spotsylvania County Schools Division Superintendent, presented his FY 2018 Recommended Budget to the School Board on January 30, 2017. More detailed information on the Superintendent's Recommended Budget is available through the School Administrative Office at (540) 834-2500 or at www.spotsylvania.k12.va.us.



School Operating Fund

	FY 2016 Amended	FY 2016 Actuals	FY 2017 Adopted	FY 2017 Amended	FY 2018 Recommended
REVENUES: (function specific)					
State & Federal	$137,019,447	$135,224,714	$142,252,858	$142,394,735	$145,025,832
Local Transfer	$119,070,288	$118,615,383	$121,375,315	$124,053,078	$121,661,635
Local	$4,653,485	$5,034,296	$4,768,704	$5,205,812	$5,300,355
Bond Proceeds	$16,510,139	$16,510,139	$0	$0	$0
Proffers	$0	$0	$0	$0	$0
Use of (Addition to) Fund Balance	$0	$0	$0	$0	$0
TOTAL REVENUES	**$277,253,359**	**$275,384,532**	**$268,396,877**	**$271,653,625**	**$271,987,822**
APPROPRIATED EXPENDITURES: (by category)					
Instruction	$181,661,712	$181,434,825	$184,226,089	$189,040,490	$188,130,852
Administration/Health	$10,071,356	$9,715,960	$10,437,696	$10,360,640	$10,530,037
Transportation	$17,226,851	$17,076,890	$17,706,316	$17,820,745	$18,231,984
Maintenance	$21,304,375	$20,449,284	$21,433,756	$21,314,369	$21,124,645
Debt Service	$39,226,441	$39,222,690	$25,922,930	$24,830,372	$25,581,896
Technology	$7,698,754	$7,421,013	$8,606,220	$8,223,139	$8,324,538
TOTAL APPROPRIATED EXPENDITURES	**$277,189,489**	**$275,320,662**	**$268,333,007**	**$271,589,755**	**$271,923,952**
Transfer to School Food Service Fund	$63,870	$63,870	$63,870	$63,870	$63,870
TOTAL EXPENDITURES	**$277,253,359**	**$275,384,532**	**$268,396,877**	**$271,653,625**	**$271,987,822**

Overview of Education Function

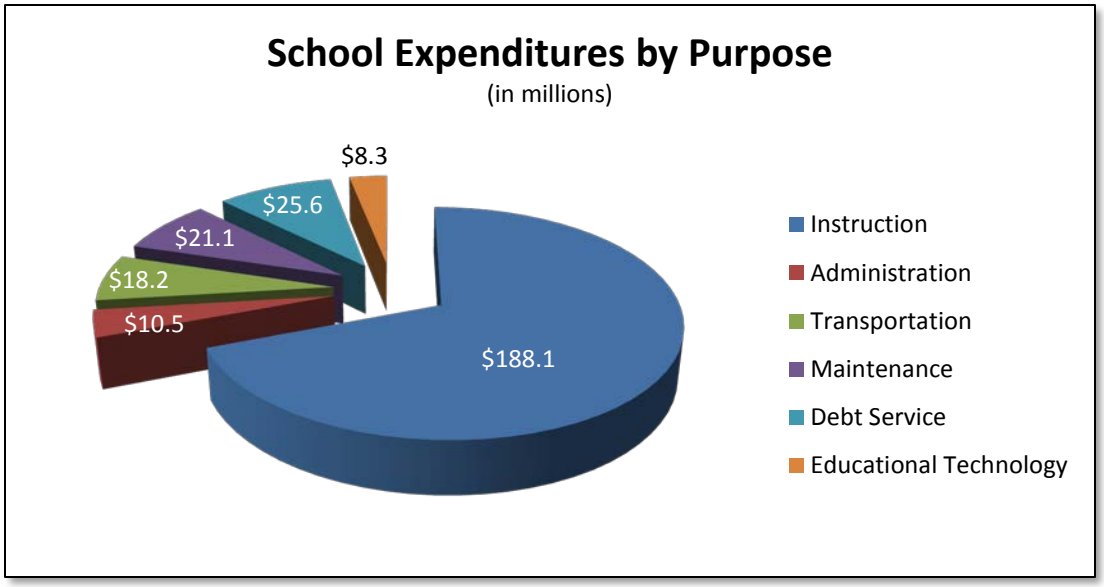
School Boards in Virginia are required to provide, as a minimum, programs and services as prescribed by the Standards of Quality (SOQ). The Composite Index is the measure used to determine the state and local share of SOQ costs. The Required Local Effort is the locality's share, of the State's estimate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

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

Breakdown of Local Transfer	FY 2017 Adopted Budget	FY 2018 Recommended Budget
Required Local Effort (SOQs)	$54,185,003	$54,026,264
Required Local Match for Non-SOQ Programs	$2,534,239	$2,027,314
Debt Service	$25,922,930	$25,581,896
Additional Local Transfer	$38,733,143	$40,026,161
Total Local Transfer	**$121,375,315**	**$121,661,635**

Per Pupil Cost	FY 2017 Adopted Budget	FY 2018 Recommended Budget
Student enrollment	23,655	23,539
Total School Operating Budget per Pupil	**$11,344**	**$11,552**
Local Transfer per pupil – Operating	$4,035	$4,082
Local Transfer per pupil – Debt Service	$1,096	$1,087
Total Local Transfer per pupil	**$5,131**	**$5,169**

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 2014-2015	2015-2016	2016-2017	2017–2018 Projection
Elementary (grades preK-5):					
Battlefield	833	658	645	618	614
Berkeley	353	281	255	268	257
Brock Road	907	720	693	656	637
Cedar Forest	936	757	727	746	752
Chancellor	455	401	418	424	423
Courthouse Road	907	832	828	813	797
Courtland	789	539	563	527	532
Harrison Road	936	818	806	793	774
Lee Hill	807	691	648	652	663
Livingston	504	421	433	420	404
Parkside	936	755	765	773	753
Riverview	907	717	696	685	690
Robert E. Lee	585	506	519	515	519
Salem	815	690	666	629	623
Smith Station	986	759	716	713	705
Spotswood	641	556	528	512	502
Wilderness	936	761	736	746	721
	13,233	10,862	10,642	10,490	10,366
Middle (grades 6-8):					
Battlefield	807	792	817	802	796
Chancellor	857	813	825	849	845
Freedom	948	844	824	780	775
Ni River	774	749	745	764	760
Post Oak	948	765	747	726	720
Spotsylvania	907	780	800	876	925
Thornburg	790	693	708	739	735
	6,031	5,436	5,466	5,536	5,556
Secondary (grades 9-12):					
Chancellor	1,427	1,330	1,304	1,299	1,308
Courtland	1,265	1,176	1,173	1,146	1,153
Massaponax	1,830	1,925	1,964	2,022	2,036
Riverbend	1,995	1,942	1,933	1,919	1,934
Spotsylvania	1,611	1,121	1,163	1,157	1,163
John J. Wright Center (preK-12)					
Preschool	(1)	(1)	(1)	(1)	(1)
Alt Education	90	25	33	23	23
	8,218	7,519	7,570	7,566	7,617
TOTAL	**27,482**	**23,817**	**23,678**	**23,592**	**23,539**

(1) Pre-K enrollment is counted at the home elementary schools above. However, the 10/1/2016 enrollment was 400 for the 2016 – 2017 school year and is projected at 400 for the 2017 – 2018 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 2016 Amended	FY 2016 Actuals	FY 2017 Adopted	FY 2017 Amended	FY 2018 Recommended
REVENUES: (function specific)					
Local	$4,609,464	$4,618,998	$4,799,336	$4,799,336	$4,771,075
State & Federal	$4,598,365	$5,091,629	$4,652,320	$4,913,320	$5,026,549
Transfer from School Operating Fund	$63,870	$63,870	$63,870	$63,870	$63,870
Use of (Addition to) Fund Balance	$0	($667,410)	$0	$0	$337,638
TOTAL REVENUES	**$9,271,699**	**$9,107,087**	**$9,515,526**	**$9,776,526**	**$10,199,132**
EXPENDITURES: (by category)					
School Food Service	$9,271,699	$9,107,087	$9,515,526	$9,776,526	$10,199,132
TOTAL EXPENDITURES	**$9,271,699**	**$9,107,087**	**$9,515,526**	**$9,776,526**	**$10,199,132**

Changes from FY 2017 Adopted Budget to FY 2018 Recommended Budget

REVENUE	General Fund	Capital	EDO	Fire/EMS	Code Comp	Transportation	School Op.	School Food Srvc	School Capital	Joint Fleet	Utilities Op.	Utilities Capital	Total*
FY 2017 Adopted Budget													
Revenue	$247,466,165	$860,979	$72,004	$2,750,000	$3,368,111	$4,677,682	$147,021,562	$9,451,656	$27,611,024	$2,618,067	$33,644,457	$3,734,009	$480,657,649
Transfers In	$4,021,142	$11,887,126	$674,000	$0	$1,067,633	$876,134	$121,375,315	$63,870	$0	$0	$254,341	$7,043,961	$147,263,522
Use of Fund Balance	$3,702,256	$857,299	$316,936	$153,846	$404,517	$3,046,503	$0	$0	$0	$0	$3,609,855	$962,030	$13,053,242
Total	$255,189,563	$13,605,404	$1,062,940	$2,903,846	$4,840,261	$8,600,319	$268,396,877	$9,515,526	$27,611,024	$2,618,067	$37,508,653	$11,740,000	$640,974,413
General Adjustments - Revenues													
Personal Property	$2,946,655												$2,946,655
Real Estate	$2,518,539					$44,101							$2,562,640
SAFER Grant	$608,703												$608,703
Delinquent Personal Property	$439,800												$439,800
Business License (BPOL)	$350,000												$350,000
Water/Sewer Admin Fees	$310,350												$310,350
Public Service Corporation	$252,748												$252,748
Local Motor Vehicle License Tax (decals)	$200,000												$200,000
Victim/Witness Grant	$151,016												$151,016
Reimbursement for Industrial Park Railroad Maintenance	$100,000												$100,000
Estimated Tax Relief	$97,935												$97,935
DSS/CSA State Revenue	$85,880												$85,880
Machinery & Tools	$55,185												$55,185
Interest Earnings	$53,700	$20,000											$73,700
Deferred Taxes	$50,000												$50,000
Transient Occupancy	$50,000												$50,000
Refuse Disposal Fees	$50,000												$50,000
Fire Safety Inspection Fees	$49,375												$49,375
Grant Revenue - one add'l SRO	$31,605												$31,605
Sheriff's Local Services	$30,000												$30,000
Administrative Collection Fee	$25,000												$25,000
Heavy Equipment	$23,792												$23,792
Grantor's Tax	$20,000												$20,000
DMV Rental Tax	$15,000												$15,000
Public, Educational & Gov't (PEG) Channel Access Fees	$11,000												$11,000
Excess Fees of the Clerk	$10,000												$10,000
Antenna Tower Revenue	$7,463										$2,557		$10,020
Delinquent Machinery & Tools	$5,000												$5,000
E-911 Wireless Surcharge	$5,000												$5,000
Gun Permits	$5,000												$5,000
Commonwealth's Attorney's Fees	$5,000												$5,000
Mobile Home Titling Taxes	$5,000												$5,000
VOPEX	$5,000												$5,000
Emergency Rescue Service Fees	$4,000												$4,000
Use of Park Facilities	$2,300												$2,300
Payment in Lieu of Taxes	$2,000												$2,000
Towing Applications/Inspection Fees	$2,000												$2,000
Rental of General Property	$1,800												$1,800
Taxable Tourism Items Miscellaneous	$1,000												$1,000
Reservoir Fees - Ni River & Hunting Run	$300												$300
Other Localities' Share of Fire Training Center	$272												$272
Donations	($75)												($75)
Loriella Park Concessions	($250)												($250)
FOIA Reimbursements	($300)												($300)
Litter Control Grant	($696)												($696)
Stonewall Jackson Run Fees	($1,400)												($1,400)
Loriella Park Admissions	($3,470)												($3,470)
Self-Supporting Activities (Parks & Rec)	($5,800)												($5,800)
Sale of Surplus Property	($12,000)												($12,000)
Recreation Registration Fees	($14,170)												($14,170)
Telecommunications Review Fees	($15,000)												($15,000)
Other Sheriff's Fees	($27,000)												($27,000)
Plat Filing Fees	($32,826)												($32,826)
Utility Gross Receipts Taxes	($50,000)												($50,000)
Penalties & Interest	($58,135)												($58,135)
Meals Tax	($138,362)												($138,362)
Delinquent Real Estate	($176,057)												($176,057)
Sheriff's Forfeiture/Seizure	($185,800)												($185,800)
Sales Tax	($211,575)												($211,575)
Communications Sales Taxes	($300,000)												($300,000)

Changes from FY 2017 Adopted Budget to FY 2018 Recommended Budget

	General Fund	Capital	EDO	Fire/EMS	Code Comp	Transportation	School Op.	School Food Srvc	School Capital	Joint Fleet	Utilities Op.	Utilities Capital	Total*
Gas Tax						($15,345)							($15,345)
Field Rental/Concessions		$5,000											$5,000
Proffers		($43,440)											($43,440)
Special Assessments		$9,600											$9,600
Grant revenues		($150,000)											($150,000)
Bond Subsidies		($303)									($539)		($842)
EMS Rescue Services Fees				($150,000)									($150,000)
Dev. Review Fees & Code Compliance Admin Charges					($12,883)								($12,883)
Stormwater Management Fee Revenue					($204,200)								($204,200)
Fuel Tax													$0
Other Local Revenue - Schools							$531,651	($28,261)					$503,390
State Revenue for Education							$2,138,863	$19,129					$2,157,992
Federal Revenue for Education							$634,111	$355,100					$989,211
Bond Proceeds									($249,577)				($249,577)
Charges for Services										$115,043			$0
Utilities Availability Fees													$0
Miscellaneous Utilities Revenue											($445,967)	($287,323)	($733,290)
Budget Initiative Adjustments - Revenues													
DSS Revenue - 1 new APS & conversion of 2 PTs to FTs	$51,371												$51,371
Increase BPOL threshold from $750K to $1M	($150,000)												($150,000)
Motts WTP - Well Operator (shared cost with Schools)											$24,430		$24,430
Adjustments - Use of FB													
Use of Fund Balance	($92,962)	($1,266,111)	($262,855)	$16,859	$247,428	($62,374)		$337,638		$27,000	$3,893,407	($1,342,116)	$1,468,914
Use of FB - use portion of transient occupancy for tourism	$11,961												$11,961
Use of FB - remove one-time ED allocation in FY 2017	($250,000)												($250,000)
Use of FB - remove one-time use for capital in FY 2017	($3,452,255)												($3,452,255)
Adjustments - Transfers from other funds													
Transfer from Fire/EMS Fund	($133,141)												($133,141)
Transfer from Code Compliance	($210,979)												($210,979)
Transfer from Capital Projects Fund	($303)										$4,152		$3,849
Transfer from Utilities Operating		$677,608										$1,956,039	$2,633,647
Transfer from General Fund		($2,536,079)	($29,000)		($199,237)		$286,320				($120,000)		($2,597,996)
Transfer from Transportation Fund		($58,959)											($58,959)
FY 2018 Recommended Budget													
Revenue	$254,722,037	$701,836	$72,004	$2,600,000	$3,151,028	$4,706,438	$150,326,187	$9,797,624	$27,361,447	$2,733,110	$33,224,938	$3,446,686	$490,110,225
Transfers In	$3,676,719	$9,969,696	$645,000	$0	$868,396	$876,134	$121,661,635	$63,870	$0	$0	$138,493	$9,000,000	$146,899,943
Use of Fund Balance	($81,000)	($408,812)	$54,081	$170,705	$651,945	$2,984,129	$0	$337,638	$0	$27,000	$7,503,262	($380,086)	$10,831,862
Total	**$258,317,756**	**$10,262,720**	**$771,085**	**$2,770,705**	**$4,671,369**	**$8,566,701**	**$271,987,822**	**$10,199,132**	**$27,361,447**	**$2,760,110**	**$40,866,693**	**$12,066,600**	**$647,842,030**

Changes from FY 2017 Adopted Budget to FY 2018 Recommended Budget

EXPENDITURES	General Fund	Capital	EDO	Fire/EMS	Code Comp	Transportation	School Op.	School Food Srvc	School Capital	Joint Fleet	Utilities Op.	Utilities Capital	Total*
FY 2017 Adopted Budget													
Appropriated Expenditures	$118,737,288	$13,112,415	$1,062,940	$0	$4,005,479	$8,346,579	$268,333,007	$9,515,526	$27,611,024	$2,618,067	$30,253,859	$11,740,000	$492,718,117
Tax Relief	$992,774	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$992,774
Transfers Out	$135,459,501	$492,989	$0	$2,903,846	$834,782	$253,740	$63,870	$0	$0	$0	$7,254,794	$0	$147,263,522
Total	$255,189,563	$13,605,404	$1,062,940	$2,903,846	$4,840,261	$8,600,319	$268,396,877	$9,515,526	$27,611,024	$2,618,067	$37,508,653	$11,740,000	$640,974,413
General (Base) Adjustments - Expenses													
Add FY 2017 SAFER grant positions	$564,036												$564,036
CSA mandated costs	$500,000												$500,000
Contribution to Regional Library	$319,896												$319,896
Contribution to Regional Jail	$300,000												$300,000
Shift Deputy County Admin charge from UT to GF	$184,708												$184,708
Debt service	$149,006					($65,845)					$17,594		$100,755
Machinery & equipment	$134,143				$800						($15,550)		$119,393
Retiree health insurance	$128,177				$22,236						$47,418		$197,831
Electricity	$102,834		($1,000)		$1,100						($53,250)		$49,684
Tax Relief	$97,935												$97,935
Management consulting	$97,485				($204,200)								($106,715)
Maintenance contracts	$87,337										$122,245		$209,582
Emergency response team	$78,772												$78,772
Fund previously unfunded GIS Tech and **allocate to PS**	$66,371												$66,371
Fund previously unfunded Personal Property Clerk	$59,583												$59,583
Add FY 2017 SRO grant position	$57,524												$57,524
Repairs & maintenance	$41,800										$2,118		$43,918
Workers' Comp Rate Changes	$36,270	$68			$1,908	$26					$2,223		$40,495
Furniture & fixtures	$35,523				$9,336								$44,859
GIS development	$32,500										$39,500		$72,000
Contribution to RACSB	$31,939												$31,939
Advertising	$30,392				($5,098)								$25,294
Property & liability insurance	$29,032		$95								$7,154		$36,281
Add to contingency for policy-level 0.5% of GF exp	$28,752												$28,752
Medical & lab supplies	$26,200										$11,508		$37,708
HVAC repairs & maintenance	$25,000												$25,000
Mileage/travel/training	$23,438	$1,328			$122	$2,010					($11,615)		$15,283
Heavy equipment repairs & maintenance	$22,000												$22,000
Vet care	$20,000												$20,000
Recycling operations	$19,997												$19,997
Contribution to other regional agencies	$18,974				$5,259								$24,233
Janitorial	$17,561												$17,561
Contribution to Chaplin Youth Center/Office on Youth	$17,496												$17,496
Legal services	$16,400		($10,000)										$6,400
Vehicle insurance	$15,098				($581)	($45)							$14,472
Education tuition assistance	$15,000												$15,000
Office supplies	$13,954	($1,500)	($2,000)		$134								$10,588
Telephone	$13,054	($1,000)			$1,500	$585					$3,516		$17,655
Capital projects within operating budget	$10,800										($30,000)		($19,200)
Spay/neuter program	$8,000												$8,000
Line of Duty Act costs	$7,032												$7,032
Miscellaneous adjustment to balance to budget	($6,556)	($340)	$50		$31,488	$750					$3,455		$28,847
Unemployment insurance	($5,000)												($5,000)
Auto repairs & maintenance	($14,247)				($8,330)	($100)							($22,677)
Dive team	($16,503)												($16,503)
DSS vehicle replacements	($17,273)												($17,273)
Computer equipment	($20,345)				$15,500						$7,500		$2,655
SWAT team	($26,119)												($26,119)
Police operating supplies	($29,210)												($29,210)
Contribution to Regional Juvenile Detention Center	($30,000)												($30,000)
Vehicle fuel	($78,829)	$150			($8,000)	($100)					($47,895)		($134,674)
Groundwater monitoring	($85,000)												($85,000)
Change in personnel reductions (i.e. estimated lapse)	($122,383)												($122,383)
Other professional services	($136,000)				($10,000)						($23,690)		($169,690)
Changes in personnel $ (turnover, chgs in benefits, etc.)	($564,516)	$4,402			($7,713)	$26							($567,801)
Remove one-time FY 2017 add'l incentives program			($250,000)										($250,000)
Fund previously unfunded Building Office Assist position					$57,530								$57,530
Remove temp PT Permit Tech funding					($19,000)								($19,000)
Software applications					($40,000)	$1,124							($38,876)

Changes from FY 2017 Adopted Budget to FY 2018 Recommended Budget

	General Fund	Capital	EDO	Fire/EMS	Code Comp	Transportation	School Op.	School Food Srvc	School Capital	Joint Fleet	Utilities Op.	Utilities Capital	Total*
Previously approved economic development incentives			($29,000)										($29,000)
Motor vehicles & equipment					($18,154)						$30,140		$11,986
Industrial safety program											$21,600		$21,600
Chemical treatment supplies											$49,854		$49,854
Utilities road/easement maintenance											$52,726		$52,726
Utilities operating supplies											$16,769		$16,769
FRED bus system contributions						$3,304							$3,304
VRE/PRTC subsidies						$162,142							$162,142
Transportation reserves						($85,839)							($85,839)
Capital Projects		($3,352,594)							($249,577)			$326,600	($3,275,571)
Schools - Instruction							$3,904,763						$3,904,763
Schools - Administration							$92,341						$92,341
Schools - Transportation							$525,668						$525,668
Schools - Maintenance							($309,111)			$142,043			($309,111)
Schools - Debt Service							($341,034)						($341,034)
Schools - Technology							($281,682)						($281,682)
Schools - Food Service								$683,606					$683,606
Budget Initiative Adjustments - Expenditures													
Compensation adjustment	$1,401,923	$2,953			$66,250	$7,303					$204,408		$1,682,837
1/7th of on-going OPEB contribution	$528,571												$528,571
Sheriff - 5 Court Deputies (net of reduced overtime) - **PS**	$138,573												$138,573
IS - Division Director for **Public Safety**	$120,119												$120,119
Comm. Atty - Asst. Comm.'s Atty for body cameras - **PS**	$111,899												$111,899
IS - Information Security Officer	$108,175												$108,175
IS - Project Manager for **Public Safety** projects	$96,232												$96,232
IS - Network Support Specialist II for **Public Safety**	$84,287												$84,287
Sheriff - 3 Patrol Deputies (net of reduced overtime) - **PS**	$83,143												$83,143
IS - After Hours Support for **Public Safety**	$76,000												$76,000
F/R - EMS Training Coordinator - **Public Safety**	$66,940												$66,940
F/R - Mechanic/Service Writer - **Public Safety**	$65,099												$65,099
One-time increase to SVFD for Co. 3 facilty repairs - **PS**	$60,000												$60,000
Sheriff - 2 PT Desk Deputies - **Public Safety**	$53,363												$53,363
DSS - Adult Protective Services Supervisor - **PS**	$75,407												$75,407
Sheriff - 1 Detective (net of reduced overtime) - **PS**	$51,851												$51,851
IS - Cloud computing assessment	$50,000												$50,000
Contribution to airport museum	$50,000												$50,000
IS - Internship program	$48,612												$48,612
Treasurer's PT Acct Clerk to address audit concerns	$22,461												$22,461
DSS - Convert PT Eligibility Worker to FT	$22,114												$22,114
Sheriff - Convert PT Fleet Program Assistant to FT - **PS**	$21,381												$21,381
DSS - Convert PT Case Aide to FT	$20,316												$20,316
Convert Circuit Court Judge's PT Clerk position to FT	$14,233												$14,233
Treasurer - Temp overfill of Deputy Treasurer position	$10,894												$10,894
Increase contribution to Spotsylvania Historical Assoc.	$7,200												$7,200
Commissioner - Temp PT Clerk	$5,359												$5,359
Stormwater Management Plan - mussel farms					$150,000								$150,000
Increase in overtime for Ni River WTP operations											$44,707		$44,707
Increase in overtime for Motts WTP operations											$48,788		$48,788
UT Admin - Safety & Training Coordinator position											$93,060		$93,060
Motts WTP - Well Operator (shared cost with Schools)											$80,110		$80,110
Adjustments to Transfers Out													
Transfer to Schools	$286,320												$286,320
Transfer GF cash to CIP - policy level add of 0.25%	$827,176												$827,176
Transfer additional GF cash to CIP	($3,516,255)												($3,516,255)
Transfer GF to CIP for vehicles for Sheriff's new initiatives	$103,000												$103,000
Transfer GF to CIP for vehicles for F/R new initiatives	$50,000												$50,000
Transfer to EDO for previously approved incentives	($29,000)												($29,000)
Transfer to Utilities Operating	($120,000)	$4,152											($115,848)
Transfer to Code Compliance	($199,237)												($199,237)
Transfer to General Fund		($303)			($210,979)								($211,282)
Transfer to Capital Projects Fund						($58,959)					$677,608		$618,649
Transfer to Utilities Capital Projects Fund											$1,956,039		$1,956,039
Transfer Rev. Recovery to General Fund				($133,141)									($133,141)

Changes from FY 2017 Adopted Budget to FY 2018 Recommended Budget

	General Fund	Capital	EDO	Fire/EMS	Code Comp	Transportation	School Op.	School Food Srvc	School Capital	Joint Fleet	Utilities Op.	Utilities Capital	Total*
FY 2018 Recommended Budget													
Appropriated Expenditures	$125,456,251	$9,765,882	$771,085	$0	$4,047,566	$8,371,920	$271,923,952	$10,199,132	$27,361,447	$2,760,110	$30,978,252	$12,066,600	$500,942,087
Transfers Out	$132,861,505	$496,838	$0	$2,770,705	$623,803	$194,781	$63,870	$0	$0	$0	$9,888,441	$0	$146,899,943
Total	**$258,317,756**	**$10,262,720**	**$771,085**	**$2,770,705**	**$4,671,369**	**$8,566,701**	**$271,987,822**	**$10,199,132**	**$27,361,447**	**$2,760,110**	**$40,866,693**	**$12,066,600**	**$647,842,030**

* 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.

COUNTY OF SPOTSYLVANIA · VIRGINIA
PATIOR UT POTIAR

Glossary/Acronyms

ACA: Affordable Care Act

Accrual Basis: A system of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

Activity: Departmental efforts which contribute to the achievement of a specific set of program objectives.

ADA: Americans with Disabilities Act

ADAPT: Application Benefit Delivery Automation Project

AICP: American Institute of Certified Planners

ALS: Advanced Life Support

Amended Budget: The amended budget represents the original appropriation for the fiscal year plus any supplemental appropriations approved by the Board of Supervisors.

Amortize: To pay off gradually, usually through periodic payments of principal and interest.

APA: Auditor of Public Accounts

APHSA: American Public Health Services Association

Appropriation: A legal authorization granted by the Board of Supervisors to incur obligations and to make expenditures for specific purposes.

ARC: Annual Required Contribution

ARRA: American Recovery and Reinvestment Act of 2009; Federal Program

Assessed Valuation: The valuation set upon real estate and certain personal property as a basis for levying property taxes.

Assessment Ratio: The ratio at which the tax rate is applied to the tax base.

Asset: A resource owned or held by the County which has monetary value.

Assigned Fund Balance: The portion of fund balance amounts constrained by the County's intent to be used for specific purposes, but are neither restricted nor committed. Unlike committed funds, assignments generally exist temporarily and additional action is not required for their removal. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed.

AWWA: American Water Works Association

BAB: Build America Bonds

Balanced Budget: A budget is balanced when planned revenues equal planned expenditures for a given fiscal year. All local governments in Virginia are required by state law to adopt a balanced budget.

Base Budget: The cost of continuing the existing levels of service in the current budget year.

Basis of Accounting: The method used to determine when various financial transactions are recorded or recognized in accounts.

Bond: An interest bearing certificate of public indebtedness. It is a promise to repay a specified amount of money (the face amount of the bond) by a particular date (the maturity date). Bonds are primarily used to finance capital projects.

Bond Rating: An alphabetical grading system representing the credit worthiness of government bonds. Triple-A (AAA) is the best possible rating. Ratings are assigned by three primary rating agencies: Moody's, S&P, and Fitch.

Bond Refinancing: The payoff and re-issuance of bonds to obtain better interest rates and/or bond conditions.

BOS: Board of Supervisors

BSR: Budget Stabilization Reserve

Budget: A plan of financial activity for a specified period of time indicating all planned revenues and expenses for the budget period.

Budget Calendar: The schedule of key dates which the County follows in the preparation and adoption of the budget.

Budget Stabilization Reserve: A portion of the County General Fund Balance at the close of each fiscal year established in FY 2016 with a balance of $1,000,000. An additional 0.25% of General Fund and School Operating Fund revenues is to be added at the end of each subsequent fiscal year until such time as the BSR balance reaches $5,000,000.

Budgetary Basis: This refers to the system of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash or modified accrual. The County utilizes the modified accrual basis.

Budgetary Control: The control or management of the County in accordance with the adopted budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

CAD: Computer Aided Dispatch

CAFR: Comprehensive Annual Financial Report

Capital Budget: Funds appropriated for the first year of the Capital Improvement Plan.

Capital Outlay: Acquisition of a fixed asset for general government operations which has an approximate per unit value of $500 or more and/or has a useful economic life of more than two years.

Capital Project: Renovations, repairs, major maintenance, new construction, land/easement purchases, or equipment with an anticipated life of at least 5 years and a cost of $50,000 or more. If a capital project is financed, its anticipated life must be at least as long as the term of financing for the project. Also called a capital improvement.

Capital Projects Fund: A governmental fund used to account for major general capital expenditures that extend beyond a single fiscal year and their related sources of funding.

Carryover: A fiscal year closing process through which funding from one fiscal year is carried into the next fiscal year for specific purposes. Also known as "carry forward."

CASA: Court Appointed Special Advocates

CCTV: Closed Circuit Television

Children's Services Act: (formerly known as the Comprehensive Services Act) A law enacted in 1993 that establishes a single state pool of funds to purchase services for at-risk youth and their families. The state funds, combined with local community funds, are managed by local interagency teams who plan and oversee services to youth.

CIP: Capital Improvement Plan – a plan for capital projects to be incurred each year over a five year time period to meet anticipated capital expenditures arising from the County's long term needs.

CMAQ: Congestion Mitigation and Air Quality; Federal Program

Code Compliance Fund: A governmental fund used to account for revenues and expenditures related to the enforcement of Federal, State and local laws related to building, zoning and environmental engineering.

COLA: Cost of Living Allowance – an increase in salaries to offset the adverse effect of inflation on compensation.

Committed Fund Balance: The portion of fund balance reserved for specific purposes determined by formal action of the government's highest level of decision-making authority. Once reported as committed, amounts cannot be used for any purpose other than that for which the funds were committed unless equal action is taken by the highest level of decision-making authority to remove or change the constraint.

Compensation Board: The State agency that reviews and approves annual budgets submitted by constitutional officers and reimburses localities for the State's share of authorized salaries and expenses of constitutional officers and their employees.

Constitutional Officers: Elected officials who are authorized by the constitution of Virginia to head County departments, including the Commissioner of Revenue, Treasurer, Clerk of the Circuit Court, Commonwealth's Attorney and Sheriff.

Contingency: A budgetary reserve set aside for emergencies or unforeseen expenditures.

CPI: Consumer Price Index – a statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living.

CPS: Child Protective Services

CRRL: Central Rappahannock Regional Library

CSA: Children's Services Act; State Program

CSU: Court Services Unit

CY: Calendar Year

DARE: Drug Abuse Resistance Education

DCJS: Department of Criminal Justice Services; State Agency

DCLS: Division of Consolidated Laboratory Services

Debt Service: The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

Deficit: The excess of liabilities over assets or the excess of expenditures or expenses over revenues during a single accounting period.

Department: The basic organizational unit of the County which is functionally unique in its delivery of services.

Depreciation: A reduction in the value of an asset with the passage of time due to wear and tear. Also, a method of allocating the cost of an asset over its useful life for accounting purposes.

DEQ: Department of Environmental Quality; Federal Agency

Designated Revenues: Sources of revenue specifically assigned to be used for a certain purpose.

Disbursement: The expenditure of funds from an account.

DMV: Department of Motor Vehicles; State Agency

DSS: Department of Social Services

Economic Development Opportunities Fund: A governmental fund used to account for expenditures and revenues related to the EDA and to provide incentive loans to new or expanding businesses in the County.

Economic Opportunities Reserve: A portion of the County General Fund Balance, in the amount of $2,000,000, reserved for the purpose of funding matches to State grants and to provide other up-front incentives to substantial economic development opportunities.

EDA: Economic Development Authority

EDO: see Economic Development Opportunities Fund

EFT: Electronic Fund Transfer

EMS: Emergency Medical Services

EPA: Environmental Protection Agency

ESP: Enhanced Staffing Program (Fire/Rescue)

Expense: Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

F/R: Fire/Rescue

FAMIS: Family Access to Medical Insurance Security Plan; State Program

FAMPO: Fredericksburg Area Metropolitan Planning Organization

FCI: Facility Condition Index – the most common benchmark used to rate the overall condition of a building. The FCI is developed by comparing the cost of deferred maintenance requirements for a building to the current replacement cost of the building.

FEMA: Federal Emergency Management Agency

Fire/EMS Service Fee Fund: A governmental fund used to account for revenues collected by a third party billing program for fire/EMS services rendered by the County.

Fiscal Policies: Policies with respect to revenues, spending and debt management as these relate to County services, programs and capital investment. The policies provide a set of principles for the planning and programming of the County budget and its funding.

Fiscal Stability Reserve: A portion of the County General Fund Balance at the close of each fiscal year in an amount equal to no less than 11% of the General Fund and School Operating Fund revenues in the subsequent fiscal year budget.

Five-Year Financial Forecast: A five-year financial plan developed annually by County staff to assess near-term out-year costs of the current budget and CIP. This tool serves to gauge the availability of funds or the existence of potential budget imbalances.

Fixed Assets: Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.

FOIA: Freedom of Information Act; State Law

FPM: Family Partnership Meetings

FRED: Fredericksburg Regional Transit

FREMS: Fire, Rescue & Emergency Management Services

FTE: Full-time Equivalent – Employee positions, which are authorized in the adopted budget, to be filled during the year.

Function: A group of related activities aimed at accomplishing a major service or regulatory program or the purpose of the department's existence.

Fund: A fiscal entity with revenues and expenses which are segregated for the purpose of carrying out a specific purpose or activity.

Fund Balance: The excess of the assets of a fund over its liabilities, reserves, and carry over.

FY: Fiscal Year – a twelve-month financial operating period. The County's fiscal year begins July 1 and ends June 30. Fiscal years are named for the calendar year in which they end; FY 2017 begins July 1, 2016 and ends June 30, 2017.

GAAP: Generally Accepted Accounting Principles – uniform minimum standards for financial accounting and recording, encompassing the conventions, rules and procedures that define accepted accounting principles.

GASB: Governmental Accounting Standards Board

General Fund: A governmental fund used to account for general operating expenditures and revenues.

GFOA: Government Finance Officers Association

GIS: Geographic Information System

GO: General Obligation Bond – this type of bond is backed by the full faith and credit of the County through its taxing authority.

Goal: A statement of broad direction, purpose or intent based on the needs of the community.

Governmental Funds: Funds used to account for the activities of a government that are carried out primarily to provide services to citizens. Governmental funds are the funds through which most governmental functions are typically paid.

GPD: Gallons per Day

Grants: A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending upon the grantee.

HVAC: Heating, Ventilating, and Air Conditioning

IFB: Invitation for Bid

Indirect Cost: A cost necessary for the functioning of the organization as a whole but which cannot be directly assigned to one service.

Infrastructure: The physical assets of the County.

Intergovernmental Revenue: Funds received from federal, state and other local government sources in the form of grants, shared revenues and payments in lieu of taxes.

Joint Fleet Maintenance Fund: A proprietary fund used to account for revenues and expenditures related to maintenance of County and School fleets.

Lease-Purchase: Lease-purchase is the mechanism through which the County's lease revenue bonds function. For example, the County purchases a fire truck using lease revenue bonds issued through the EDA. Officially, the EDA is given the leasehold rights for the equipment, but must lease the equipment back to the County until the bonds are repaid. In reality, no money exchanges hands. The County pays the debt service directly to the bond trustee.

Levy: To impose taxes for the support of government activities.

Liability: Obligations arising from past transactions or events. A common liability is accounts payable arising from the purchase of goods or services. When the supplier is paid, the liability is reduced by the amount paid.

Line-Item Budget: A budget prepared using specific expenditure categories, such as salaries, fringe benefits, telephone charges, professional services, office supplies, etc.

LRIS: Land Records Information System

MDT: Multi-Disciplinary Team

MGD: Million Gallons per Day

Mission: The purpose of an organization's existence and its focus.

Modified Accrual Basis: Revenues are recognized when they are both measurable and available to finance current expenditures. Expenditures are recognized when the services are incurred or goods received.

NADA: National Automobile Dealers Association

NELAC: National Environmental Laboratory Accreditation Conference

Net Tax Support: The amount of local taxes required to finance a particular program or set of programs.

New Initiative: New positions, new equipment, or program expansions.

NFPA: National Fire Protection Association

Non-Designated Revenues: Revenue sources not assigned to a specific use but available for general use.

Non-Spendable Fund Balance: The portion of fund balance that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

OPEB: Other Post-Employment Benefits

Operating Expenses: Expenses for on-going operations. If the term is used in reference to Fund levels, it is referring to the Funds other than capital funds. If the term is describing an expense type, it is referring to expenses other than personnel and capital.

Operating Revenue: Funds received as income to pay for on-going operations. These revenues include taxes, fees and charges for services and grant revenues.

Pay-As-You-Go: A method of financing utilizing current revenues.

PDR: Purchase of Development Rights program

Performance Measure: A quantifiable indicator used to assess how well an organization is achieving its desired objectives.

Personnel: Expenditures relating directly to the costs of compensating employees.

PPTRA: Personal Property Tax Relief Act; State Program

Proffer: Contributions of land, capital improvements and funding from developers to address the demand for community services created by new development.

Proprietary Fund: Funds used to account for business-type, self-supporting activities where the costs of providing goods and services are recovered primarily through user fees or other charges for services.

PRTC: Potomac and Rappahannock Transportation Commission – a multi-jurisdictional agency representing Spotsylvania, Stafford, and Prince William Counties and the Cities of Manassas, Manassas Park and Fredericksburg.

QECB: Qualified Energy Conservation Bond

RACSB: Rappahannock Area Community Services Board; State Program

Reassessment: The biennial process of valuing real property to ensure equitable distribution of taxation.

Referendum: The principle or practice of referring measures as proposed or passed by a legislative body to the vote of the electorate for approval or rejection.

Resolution: A special or temporary order of the Board of Supervisors.

Restricted Fund Balance: The portion of fund balance for which use is limited to specific purposes imposed by external parties, or laws and regulations of other governments.

Revenue Bond: This type of bond is backed only by the revenues from a specific enterprise or project, such as utility connection fees to repay a bond issuance for the water treatment plant.

RFP: Request for Proposal

RJC: Rappahannock Juvenile Center

RRJ: Rappahannock Regional Jail

RRJA: Rappahannock Regional Jail Authority

RSTP: Regional Surface Transportation Program; Federal Program

SART: Sexual Assault Response Team

SCADA: Supervisory Control and Data Acquisition

School Capital Projects Fund: A governmental fund used to account for all school capital expenditures that extend beyond a single fiscal year and related sources of funding.

School Food Service Fund: A governmental fund used to account for school food service including both breakfast and lunch programs.

School Operating Fund: A governmental fund used to account for school operating and debt service expenditures and revenues.

SDWP: Safe Drinking Water Program; a State program

SECA: Spotsylvania Emergency Concerns Association

SEED: Spotsylvania Environmental Education Development

Self-Insured Health Insurance Reserve: A reserve equal to the total claims incurred but not reported (IBNR) plus three months of claim payments based on the previous three years' experiences.

SNAP: Supplemental Nutrition Assistance Program, State Program

Special Revenue Funds: Funds used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

SOQ: Standards of Quality

Sq Ft: Square Feet/Foot

SSD: Special Service District – an area designated by County ordinance as being subject to special real property taxes in addition to regular real property taxes. Revenue from these special taxes is used to pay for capital improvements within the area of the SSD. Four SSDs exist in Spotsylvania: Massaponax, Harrison Crossing, Lee's Hill East, and Lee's Hill West.

Supplemental Appropriation: An additional appropriation made by the Board of Supervisors after the budget has been adopted.

SWCD: Soil and Water Conservation District; State Program

TANF: Temporary Assistance to Needy Families; State Program

TBD: To be determined

Transfers In/Out: Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

Transportation Fund: A governmental fund used to account for revenues and expenditures related to transportation operations and debt service on transportation projects.

Unassigned Fund Balance: The residual classification of General Fund balance to include all spendable amounts not restricted, committed, or assigned. In other funds, the unassigned classification should be used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

User Fee: The payment of a fee for direct receipt of service.

Utilities Capital Projects Fund: A proprietary fund used to account for infrastructure improvements and expansions to the water and sewer system and related sources of funding.

Utilities Operating Fund: A proprietary fund used to account for operations of the public water and sewer system financed through user charges and other system revenues.

VaCMS: Virginia Case Management System

VDOT: Virginia Department of Transportation

VDRPT: Virginia Department of Rail and Public Transportation

VDSS: Virginia Department of Social Services; State Agency

VELAP: Virginia Environmental Laboratory Accreditation Program

VIEW: Virginia Initiative for Employment Not Welfare; State Program

VJCCCA: Virginia Juvenile Community Crime Control Act; State Program

VOPEX: Virginia Operations Plan Exercise – annual emergency preparedness drills to develop and maintain the skills necessary to minimize the impact of natural and/or manmade disasters in the County.

VRE: Virginia Railway Express – provides commuter rail service from Fredericksburg to Northern Virginia and downtown Washington D.C.

VRS: Virginia Retirement System

W/S: Water/Sewer

WTP: Water Treatment Plant

WWTP: Wastewater Treatment Plant

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