

FISCAL YEAR 2018

ADOPTED BUDGET

County of
SPOTSYLVANIA,
VIRGINIA

July 1, 2017—June 30, 2018

Summarized version



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	Adoption of FY 2018 Budget, CIP and 2017 Tax Rates

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Budget Message – April 4, 2017

Dear Spotsylvania County Citizens:

On behalf of the Spotsylvania County Board of Supervisors, I am pleased to present the FY 2018 Budget to include the FY 2018 – FY 2022 Capital Improvement Plan.

Before I highlight the FY 2018 Budget, however, I will 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 the community, the Supervisors and the County staff 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. But, when the Board of Supervisors formalized the good practices that had been informally in place for a number of years, the caliber of our fiscal policies was raised, making a clear declaration as to how Spotsylvania County's fiscal affairs are and will be conducted. This action by the Board is what I believe was the tipping point that achieved the AAA rating for our community.

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 the Board's 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 Adopted 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. Tax rates for 2017 remain the same as those in place for

2016, and the FY 2018 Budget assumes that the threshold at which business license begins being paid is increased from \$750,000 to \$1 million, pending a public hearing necessary for the ordinance change. 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 Adopted Budget totals \$502.7 million – an increase of \$9.0 million (1.8%) compared to the FY 2017 Adopted Budget. When capital projects funds are excluded, the FY 2018 Adopted Budget is a \$12.2 million (2.8%) increase over the FY 2017 Budget.

	FY 2017	FY 2018	Difference	
	Adopted	Adopted	\$	%
General Fund	\$119,730,062	\$124,562,391	\$4,832,329	4.0%
Economic Dev. Opportunities Fund	1,062,940	906,755	-156,185	-14.7%
Code Compliance Fund	4,005,479	3,993,647	-11,832	-0.3%
Transportation Fund	8,346,579	8,358,320	11,741	0.1%
School Operating	268,333,007	274,525,185	6,192,178	2.3%
School Food Service	9,515,526	10,199,132	683,606	7.2%
Utilities	<u>30,253,859</u>	<u>30,927,443</u>	<u>673,584</u>	2.2%
Subtotal Operating Expenditures	\$441,247,452	\$453,472,873	\$12,225,421	2.8%
Capital Projects Fund	\$13,112,415	\$9,838,216	-\$3,274,199	-25.0%
School Capital Projects	27,611,024	27,361,447	-249,577	-0.9%
Utilities Capital Projects	<u>11,740,000</u>	<u>12,066,600</u>	<u>326,600</u>	2.8%
Subtotal Capital Expenditures	\$52,463,439	\$49,266,263	-\$3,197,176	-6.1%
Total Budget	\$493,710,891	\$502,739,136	\$9,028,245	1.8%

FY 2018 Budget Highlights

The new funding available within this budget is focused towards:

- Honoring existing commitments to maintain service levels and to the regional jail, juvenile detention center, and library;
- Addressing public safety needs; and
- Providing a compensation adjustment to include a phased implementation of the compensation study recommendations submitted by Evergreen Solutions.

Additional Personnel –

This budget includes the addition of 24.34 full-time equivalent (FTEs) positions to the General Fund where 23.67 FTEs (97%) are fully related to public safety. We have consistently heard from Sheriff’s Office, Fire/Rescue, and Social Services leaders that their offices are understaffed to adequately provide critical levels of service. This budget proposal makes significant progress toward meeting their staffing needs.

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

Fund/Position	Public Safety	Other
	FTEs	FTEs
General Fund:		
Court Deputies	5.0	-
Patrol Deputies	6.0	-
Detectives	3.0	-
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	-
Firefighter/Medic – 24/7	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	-
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	23.67	0.67
Code Compliance Fund:		
Fund previously unfunded Bldg. Office Asst./retitle as Permit Tech	-	-
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	-	-
Reduce funding of Composting Heavy Equip. Op. to half year	-	-
Utilities Fund Total	-	2.0
Total Change in Full Time Equivalent (FTEs)	23.67	2.67

Compensation Adjustments –

The equivalent of a 3.2% compensation adjustment is included in the budget for a phased implementation of the compensation study performed by Evergreen Solutions. 1.3% of the 3.2% is budgeted within department budgets as a cost-of-living adjustment commensurate with the 2016 annual consumer price index of 1.3%. The 1.9% balance of the 3.2% is held in a non-departmental reserve account. Once final study implementation decisions have been made, budget adjustments will be processed to shift the funding from the reserve to the departments as needed to fund the implementation.

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.

Large Adjustments in the Base Budget –

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

- 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 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 two library branches located in the County.
- An increase of \$150,617 in our contribution to the Rappahannock Regional Jail is necessary due to an increase in the County’s usage at the facility, a 3% merit pay increase for Jail staff, and an increase in annual debt service.

Additional Local Transfer to Schools –

The local transfer to Schools increases by \$2,700,000 (2.2%) in FY 2018 including a one-time transfer from the General Fund balance of \$333,222. The total transfer is budgeted at \$124,075,315 – 48% of total General Fund revenue. A breakdown of the local transfer follows:

Required Local Effort (SOQs)	\$54,018,514
Required Local Match for Non-SOQ Programs	2,027,313
Required Local Match for Federal Grants.....	25,110,085
Debt Service	25,581,896
Additional Local Transfer	<u>17,337,507</u>
Total Local Transfer	\$124,075,315

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. \$3.0 million in new debt service (\$0.2 million County and \$2.8 million Schools) is included in the FY 2018 Budget for the portion of these projects for which bonds will be issued this summer. This new debt cost is nearly fully offset by natural reductions in existing debt service.

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 1 st 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	260,000	-	260,000
Placement of AEDs in County-owned bldgs.	30,334	-	30,334
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	1,271,621	3,379,960
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*	\$21,741,135	\$29,308,068	\$51,049,203**

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

**Differs from figures on page 6 because this listing includes the County's financed projects and the budget itself does not at this point in time. Once bonds are sold and finalized, a budget adjustment will occur to budget the financed projects. Also, the figures on page 6 include capital projects operating and personnel costs not shown above.

This budget addresses transportation obligations by funding the local share of approved and applied for revenue sharing allocations 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 \$700,000 and increasing each year thereafter.

Conclusion

This brief overview of the FY 2018 Adopted Budget is intended only as an introduction 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 budgeted for FY 2018, as well as information about the departments that provide and support the County's services to citizens. The full FY 2018 Adopted Budget will be viewable via a link on Spotsylvania County's website.

Sincerely,

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

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 Adopted Budget. Major changes within revenues and expenditures are identified. This section essentially tells the story behind the development of the FY 2018 Adopted Budget.

Building the Budget – Revenues

Overall, General Fund revenues other than transfers in and the use of fund balance are projected to increase by \$8.2 million (3.3%) when compared to the FY 2017 Adopted Budget. Following are revenue items of notable interest to this budget:

No Changes in Adopted Tax Rates

This budget includes no changes in tax rates. The calendar year 2017 tax rates were adopted at the same as those in place for calendar year 2016.

Growth in Assessed Value of Real Property

Based on the final land 2017 book, taxable assessed values of real property are increasing by 2.5% over the 2016 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.

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, and by \$19,000 to account for an approved economic development incentive. Offsetting this increase is a \$150,000 decrease in business license revenue stemming from an assumed increase from \$750,000 to \$1.0 million in the threshold at which business license begins being paid. This change in the threshold effective January 1, 2018 is pending a public hearing necessary for a change in the ordinance.

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.

Recordation Taxes: As the local housing market continues rebounding, recordation tax revenue to the County is rebounding, as well. Though nowhere near the FY 2006 pre-recession high of \$5.3 million, the \$2.4 million recordation revenue estimate for FY 2018 reflects an increase of \$100,000 over that budgeted for FY 2017 based on actual receipts now anticipated for FY 2017. While this \$2.4 million is not as robust as we would like, it is about \$400,000 greater than the two lowest years of collection following the recession. Improving conditions in the local market is helping with the State recordation revenue the County receives as the State's \$10 million quarterly allocation is based upon the County's proportionate share of statewide collections during that quarter.

Sales Taxes: Sales tax receipts continue to increase year over year and are expected to increase by \$196,425 (1.1%) for FY 2018.

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.

Refuse Disposal Fees & Recycling Revenue: Based on receipts in FY 2017 from commercial hauler disposal at the landfill, recycling tonnage and market prices, the combined revenue from these activities is expected to increase by \$135,000 in FY 2018 compared to revenue included in the FY 2017 Adopted Budget.

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 Adopted 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 \$151,016 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 \$125,368 due to increases in mandated program costs while Social Services revenues are expected to increase by \$196,039.

Communications Sales Tax: Based on FY 2016 actual receipts and those anticipated for FY 2017, the projection for communication sales tax revenue in FY 2018 is decreased by \$300,000.

Use of the Fund Balance

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

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

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

MOODY’S
INVESTORS SERVICE

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
- \$6.85 million will remain in the fund balance in excess of these and other policy reserves.

In FY 2018, \$761,222 of the General Fund balance is budgeted for use as shown below:

FY 2018 Use of General Fund Balance	
One-time transfer to School Operating Fund	\$333,222
Use of forfeiture/seizure \$ (will fall to FB at 06/30/17) for new patrol vehicles	165,000
Use of Economic Opportunities Reserve for one-time incentives	110,000
One-time add to Spotsylvania Vol. Fire Dept. contribution for Co. 3 repairs	60,000
Initial purchase of vehicles for 2 new Fire/Rescue positions	50,000
One-time update to Planning's fiscal impact model	30,000
Initial purchase of vehicles lights/radios for new detective positions	8,000
One-time add to Spotsylvania Vol. Fire Dept. contribution for training	5,000
Total Use of Fund Balance	\$761,222

	\$ 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 & Deferred Property Taxes	0.4
Water/Sewer Administration Fees	0.3
Public Service Corporation	0.3
DSS/CSA State Revenue	0.3
Business License	0.2
Local Motor Vehicle License Fees	0.2
Local Sales Tax	0.2
Railroad Maintenance Reimbursement	0.1
Recordation Revenue	0.1
Recycling & Refuse Disposal Revenue	0.1
Sheriff's Asset Forfeiture & Seizure	(0.2)
Local Sales Tax	(0.2)
Communication Sales Tax	(0.3)
Miscellaneous	<u>0.4</u>
Subtotal Changes	\$8.2
Changes in Transfers	
Transfer from Fire/EMS Service Fee Fund	(\$0.1)
Transfer from Code Compliance Fund	<u>(0.2)</u>
Subtotal Changes	(\$0.3)
Change in Use of Fund Balance	
One-time transfer to Schools in FY 2018	0.3
Vehicles for new Fire/Rescue & Sheriff's Office positions	0.2
Use of Economic Opportunities Reserve for one-time economic incentives	0.1
One-time increase in contribution to Spotsylvania Volunteer Fire Dept.	0.1
Remove one-time use for Economic Development in FY 2017	(0.2)
Remove one-time use for transfer to Capital Projects Fund in FY 2017	<u>(3.5)</u>
Subtotal Changes	(\$3.0)

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

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 Adopted Budget is maintaining fiscal policies; maintaining commitments to regional partners; addressing on-going public safety needs; and providing a compensation adjustment.

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

Transfer to Schools	\$2,700,000
Base budget adjustments	1,500,158
Compensation adjustment placeholder	1,784,898
New initiatives – public safety	1,491,224
New initiatives – other than public safety.....	266,587
Net new debt service	49,462
Transfers to Other Funds	(218,298)
Transfer to Capital Projects Fund	<u>(2,689,079)</u>
Total Change in General Fund.....	\$4,884,952

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 \$564,036. 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 Adopted 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 directly 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 two library branches in the County.
- Spotsylvania participates in multiple regional agencies to provide services and support citizens. General Fund contributions to such agencies result in a base budget increase of \$160,754 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 \$103,541 of the total increase. Contributions to other regional agencies – primarily the Rappahannock Area Community Services Board (RACSB) – are increasing by \$57,213.

- 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 \$2.0 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 \$1.3 million will be used for replacement fire trucks.

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 General Fund debt service resulting from the issuance of these bonds as authorized by the County voters in November 2014 is \$49,462.

- 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 receive funding for debt service from

State or Federal sources. Schools debt service is funded solely through the transfer of funds from the County.

Compensation Placeholder

The equivalent of a 3.2% compensation adjustment is included in the budget for a phased implementation of the compensation study performed by Evergreen Solutions. 1.3% of the 3.2% is budgeted within department budgets as a cost-of-living adjustment commensurate with the 2016 annual consumer price index of 1.3%. The 1.9% balance of the 3.2% is held in a non-departmental reserve account. Once final study implementation decisions have been made, budget adjustments will be processed to shift the funding from the reserve to the departments as needed to fund the implementation.

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 Adopted Budget:

Fund/Position	Public Safety FTEs	Other FTEs
General Fund:		
Court Deputies	5.0	-
Patrol Deputies	6.0	-
Detectives	3.0	-
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	-
Firefighter/Medic – 24/7	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	-
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	23.67	0.67

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)	23.67	2.67

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

- A one-time \$60,000 increase in the allocation to Spotsylvania Volunteer Fire Department (SVFD) 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. (Also, a one-time \$5,000 base increase is budgeted for SVFD in FY 2018 for additional training.)
- \$50,000 is budgeted for contribution to a new airplane 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.

Change to Policy on Budgeted Contingency

Prior to adoption of the FY 2018 Budget, fiscal policies required 0.5% of General Fund expenses to be budgeted in a contingency account to fund unforeseen expenditures of a non-recurring nature that arise during the course of the fiscal year. With the healthy 11% Fiscal Stability Reserve and the Budget Stabilization Reserve in place, staff recommended and the Board accepted a policy revision adopted on April 4, 2017 to reduce the budgeted contingency by half to 0.25% of General Fund expenses. For FY 2018, the contingency account is budgeted at \$311,141.

Transfers to Other Funds

Schools – The local transfer to Schools increases by \$2,700,000 (2.2%) in FY 2018 including a one-time transfer from the General Fund balance of \$333,222.

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, \$260,000 for vehicles and capital equipment associated with new Fire/Rescue and Sheriff's Office positions funded 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 \$198,298 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 increase by \$100,000 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 Adopted 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 Adopted 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
<i>FY 2017 Adopted Budget – Expenditures (General Fund)</i>	<i>\$255.2</i>
Mandated services ¹ (40.7%)	\$103.9
Commitments ² (35.8%)	\$91.5
Other services (23.5%)	<u>\$59.8</u>
	\$255.2
Base Budget Adjustments	
Contributions to regional agencies including library	\$0.5
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
Turnover, personnel adjustments, & changes in benefit choices/rates	(0.3)
Miscellaneous adjustments	<u>(0.1)</u>
Subtotal Changes	\$1.5
New Initiatives	
Placeholder equivalent to 3.2% compensation adjustment	\$1.8
Cost of new initiatives related to public safety ³	1.5
Costs of new initiatives other than public safety	<u>0.3</u>
Subtotal Changes	\$3.6
Changes in Transfers	
Transfer to Schools	\$2.7
Transfer to EDO Fund	0.1
Transfer to Utilities Operating Fund	(0.1)
Transfer to Code Compliance Fund	(0.2)
Transfer to Capital Projects Fund	<u>(2.7)</u>
Subtotal Changes	(\$0.2)

	\$ in millions
<i>FY 2018 Adopted Budget – Expenditures (General Fund)</i>	<i>\$260.1</i>

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

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

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

³ Includes transfer to Capital Projects Fund associated with new initiatives.



FY 2018 Adopted Budget at a Glance

- 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 staff.

Budget Focus

Budget Highlights

Schools –

- Local transfer to Schools increases by \$2.7 million above the FY 2017 base transfer and includes \$333,222 in one-time funding. The full local transfer to the Schools in FY 2018 is \$124,075,315.

Public Safety –

- 97% of positions added to the General Fund budget are solely tied to public safety.
- Addition of 5 court deputies, 6 patrol deputies, 3 detectives 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 an Assistant Commonwealth's Attorney to help implement a body worn camera program.
- Addition to Fire/Rescue of an EMS Training Coordinator, a Mechanic/Service Writer for apparatus, and a Firefighter/Medic.
- Addition of an Adult Protective Services (APS) Supervisor and conversion of a part-time CPS/APS Case Aide 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 vehicle license fee and set-aside revenue for the eighth year. However, as begun in FY 2017, \$700,000 in on-going funding is transferred to the Transportation Fund to help address projected out-year imbalances in that fund.
- The local share of approved/applied for revenue sharing projects is included in the CIP along with planning figures for implementation of findings from previously budgeted corridor studies.

Tax Rates/Fees –

- All tax rates remain constant for 2017.
- Business License threshold is assumed in the budget to increase from \$750,000 to \$1 million. An ordinance revision is necessary to finalize this action.
- 3-year plan for water/sewer rates and fees adopted on February 14, 2017 are included in the budget.

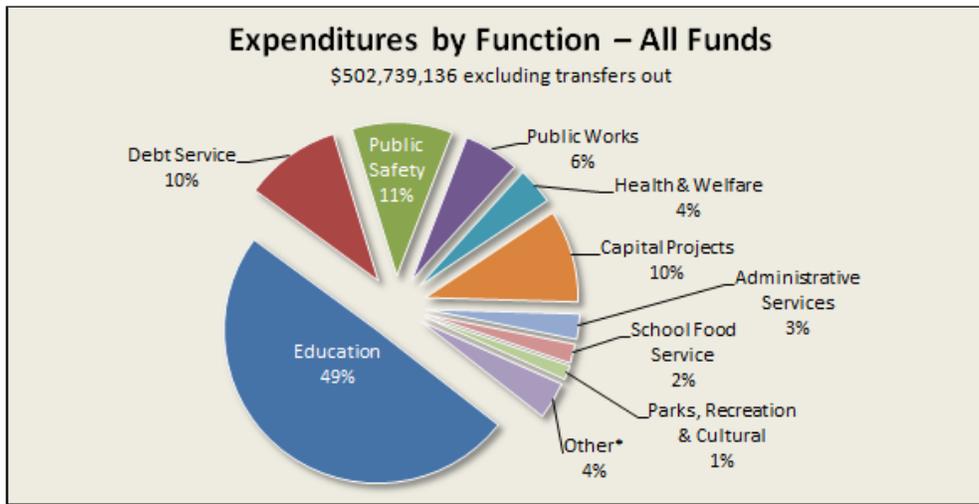
Staff –

- The equivalent of a 3.2% pay adjustment is included for phased implementation of the compensation study. 1.3% of the 3.2% is budgeted in departments with the balance reserved pending final decisions.
- Net of 2.67 FTEs are added to the FY 2018 Budget for functions other than public safety.

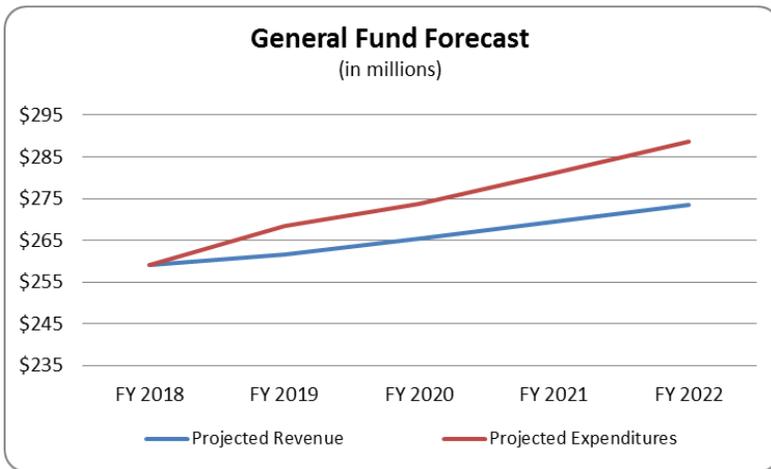
Capital Projects –

- Transfer of cash to the CIP is increased by \$0.8M to meet the 3.50% policy-level transfer. An additional \$260,000 is transferred to fund equipment related to new Fire/Rescue and Sheriff's Office personnel.

	FY 2017 Adopted	FY 2018 Adopted	Difference	
			\$	%
General Fund	\$119,730,062	\$124,562,391	\$4,832,329	4.0%
Economic Dev. Opportunities Fund	1,062,940	906,755	-156,185	-14.7%
Code Compliance Fund	4,005,479	3,993,647	-11,832	-0.3%
Transportation Fund	8,346,579	8,358,320	11,741	0.1%
School Operating	268,333,007	274,525,185	6,192,178	2.3%
School Food Service	9,515,526	10,199,132	683,606	7.2%
Utilities	<u>30,253,859</u>	<u>30,927,443</u>	<u>673,584</u>	2.2%
Sub-Total Operating Expenditures	\$441,247,452	\$453,472,873	\$12,225,421	2.8%
Capital Projects Fund	\$13,112,415	\$9,838,216	-\$3,274,199	-25.0%
School Capital Projects	27,611,024	27,361,447	-249,577	-0.9%
Utilities Capital Projects	<u>11,740,000</u>	<u>12,066,600</u>	<u>326,600</u>	2.8%
Sub-Total Capital Expenditures	\$52,463,439	\$49,266,263	-\$3,197,176	-6.1%
Total Budget	\$493,710,891	\$502,739,136	\$9,028,245	1.8%

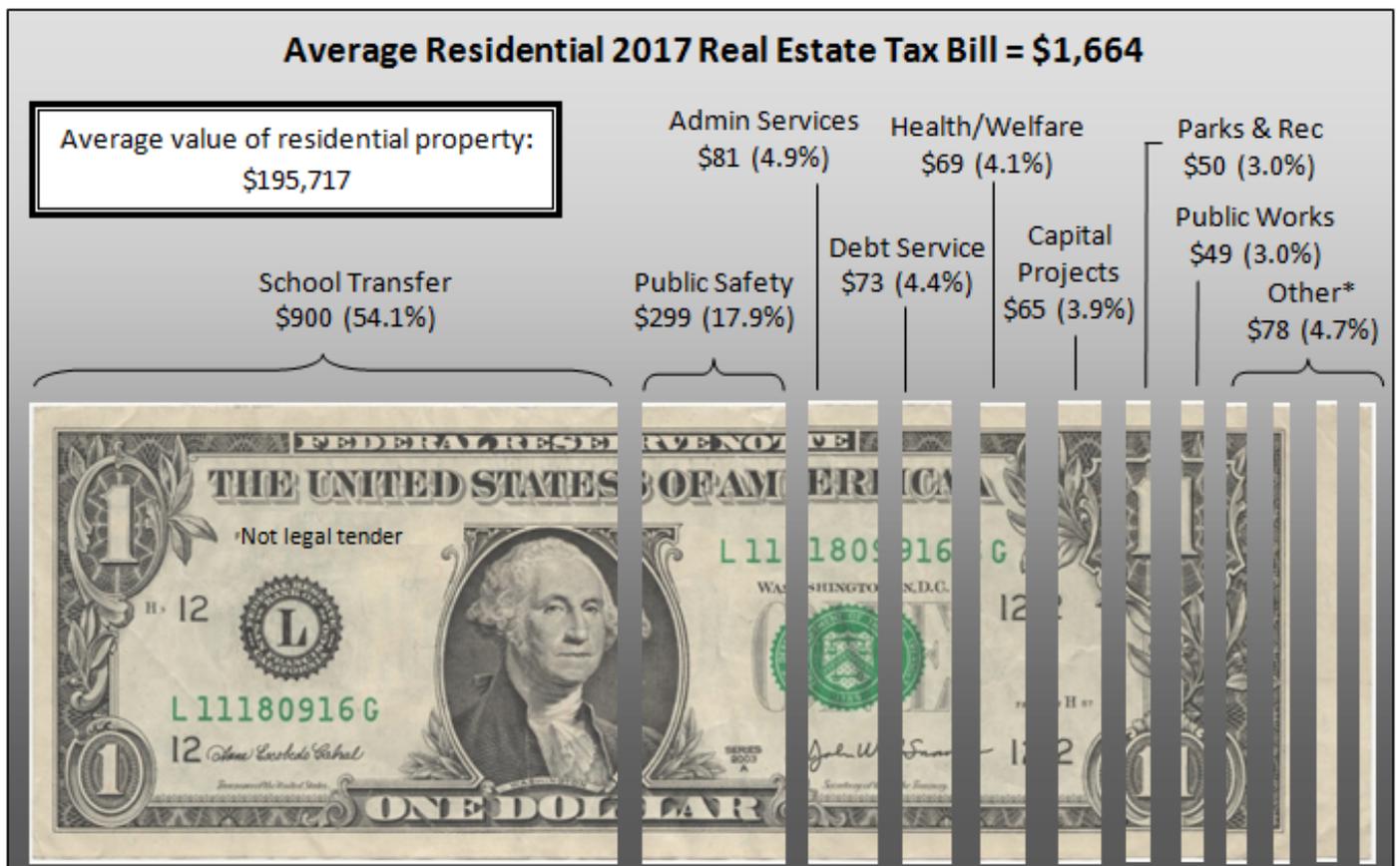


*"Other" includes Community Development, Executive Services, Judicial Administration, Transportation and Voter Services functions.



Breakdown of General Fund Transfer to Schools

	2017 Adopted	2018 Adopted
• Required Local Effort - SOQs	\$54,185,003	\$54,018,514
• Required Local Match for Non-SOQ Programs	2,534,239	2,027,313
• Required Local Match for Federal grants	23,985,322	25,110,085
• Debt Service	25,922,930	25,581,896
• Additional Local Transfer	14,747,821	17,337,507
Total Local Transfer	\$121,375,315	\$124,075,315



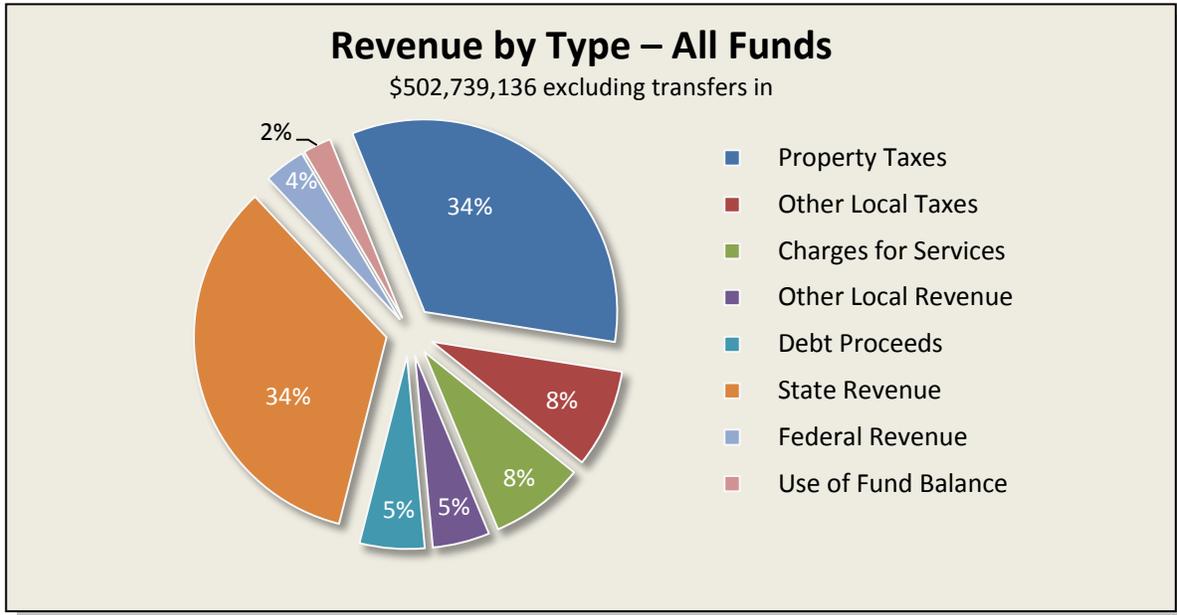
*"Other" includes Executive Services; Community Development; Judicial Administration; Voter Services; and Transportation.

FY 2018 Adopted Budget - All Funds

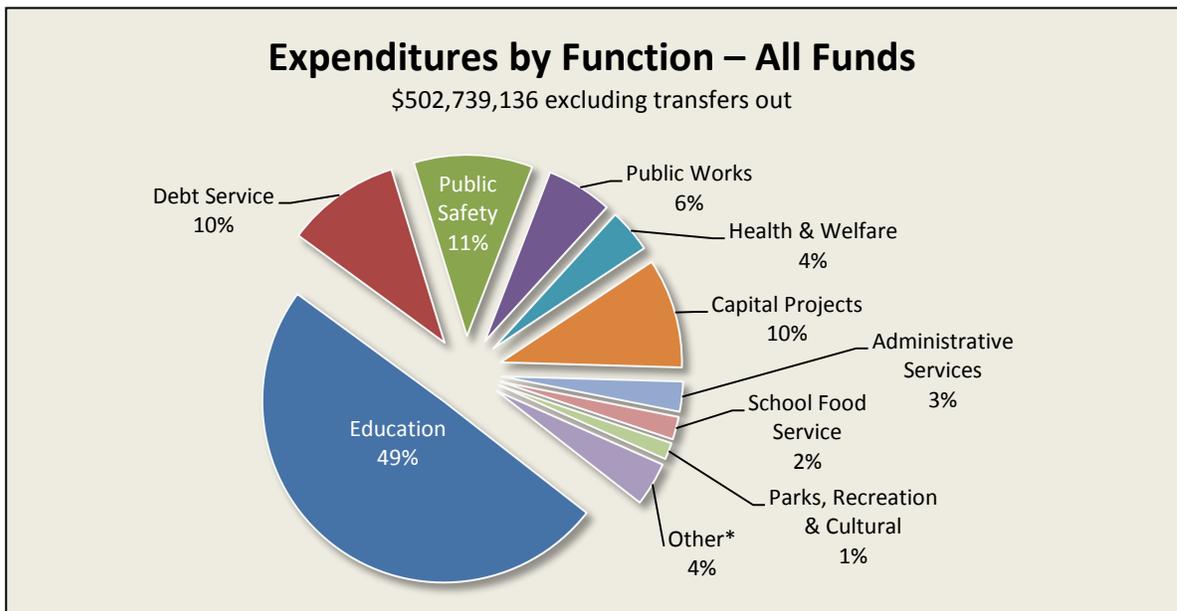
	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2018 Adopted	Variance (adopt to adopt)	
					Amount	Percent
Revenues (by type)						
Property Taxes	\$160,998,332	\$162,649,814	\$164,366,728	\$168,849,377	\$6,199,563	3.8%
Other Local Taxes	\$40,751,826	\$40,915,937	\$41,800,000	\$41,646,000	\$730,063	1.8%
Licenses & Permits	\$389,490	\$288,825	\$302,825	\$345,200	\$56,375	19.5%
Charges for Services	\$42,759,833	\$40,646,599	\$40,973,700	\$39,875,410	(\$771,189)	-1.9%
Other Local Revenue	\$25,047,656	\$23,758,646	\$28,352,609	\$24,097,876	\$339,230	1.4%
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	\$172,248,002	\$171,166,412	\$2,067,887	1.2%
Federal Revenue	\$16,642,078	\$15,688,279	\$18,192,765	\$17,482,541	\$1,794,262	11.4%
Subtotal - Revenue	\$505,094,336	\$480,657,649	\$498,213,414	\$490,824,263	\$10,166,614	2.1%
Transfers In	\$143,828,106	\$147,263,522	\$153,901,563	\$149,550,562	\$2,287,040	1.6%
Use of Fund Balance	(\$9,603,633)	\$13,053,242	\$108,002,828	\$11,914,873	(\$1,138,369)	-8.7%
TOTAL REVENUE - All Funds	\$639,318,809	\$640,974,413	\$760,117,805	\$652,289,698	\$11,315,285	1.8%
Expenditures (by function)						
Executive Services	\$3,293,088	\$3,803,144	\$3,814,729	\$5,014,724	\$1,211,580	31.9%
Administrative Services	\$10,842,556	\$12,784,876	\$13,649,983	\$13,451,416	\$666,540	5.2%
Voter Services	\$392,063	\$381,529	\$381,529	\$438,212	\$56,683	14.9%
Judicial Administration	\$3,843,607	\$3,984,265	\$4,271,166	\$4,182,973	\$198,708	5.0%
Public Safety	\$49,188,149	\$51,536,119	\$54,253,311	\$53,311,500	\$1,775,381	3.4%
Public Works	\$24,582,908	\$28,855,986	\$29,041,590	\$29,565,100	\$709,114	2.5%
Health & Welfare	\$18,635,758	\$19,081,887	\$19,465,693	\$19,621,211	\$539,324	2.8%
Parks, Recreation & Cultural	\$6,767,560	\$7,118,560	\$7,321,038	\$7,520,722	\$402,162	5.6%
Community Development	\$6,310,151	\$5,615,543	\$6,341,382	\$5,228,956	(\$386,587)	-6.9%
Debt Service	\$63,987,852	\$51,571,739	\$50,700,600	\$51,231,916	(\$339,823)	-0.7%
Capital Projects	\$56,575,398	\$52,463,439	\$155,794,647	\$49,266,263	(\$3,197,176)	-6.1%
Transportation	\$2,080,309	\$3,595,427	\$3,595,427	\$3,673,013	\$77,586	2.2%
Education	\$238,810,739	\$242,410,077	\$246,769,383	\$248,943,289	\$6,533,212	2.7%
School Food Service	\$9,107,087	\$9,515,526	\$9,776,526	\$10,199,132	\$683,606	7.2%
Subtotal - Appropriated Expenditures	\$494,417,225	\$492,718,117	\$605,177,004	\$501,648,427	\$8,930,310	1.8%
Tax Relief	\$1,073,478	\$992,774	\$992,774	\$1,090,709	\$97,935	9.9%
Subtotal - Adopted Budget	\$495,490,703	\$493,710,891	\$606,169,778	\$502,739,136	\$9,028,245	1.8%
Transfers Out	\$143,828,106	\$147,263,522	\$153,948,027	\$149,550,562	\$2,287,040	1.6%
TOTAL EXPENDITURES - All Funds	\$639,318,809	\$640,974,413	\$760,117,805	\$652,289,698	\$11,315,285	1.8%
Appropriated Expenditures (by category)						
Personnel (salaries & benefits)	\$279,462,245	\$293,102,897	\$297,234,473	\$302,856,376	\$9,753,479	3.3%
Operating (other than debt service)	\$90,516,737	\$96,942,393	\$104,572,543	\$97,183,643	\$241,250	0.2%
Debt Service	\$63,987,852	\$51,571,739	\$50,668,600	\$51,231,916	(\$339,823)	-0.7%
Capital	\$57,737,624	\$51,101,088	\$152,701,388	\$50,376,492	(\$724,596)	-1.4%
TOTAL APPROPRIATED EXPENDITURES - All Funds	\$491,704,458	\$492,718,117	\$605,177,004	\$501,648,427	\$8,930,310	1.8%

Sources and Uses of Funds

Where Does the Money Come From?

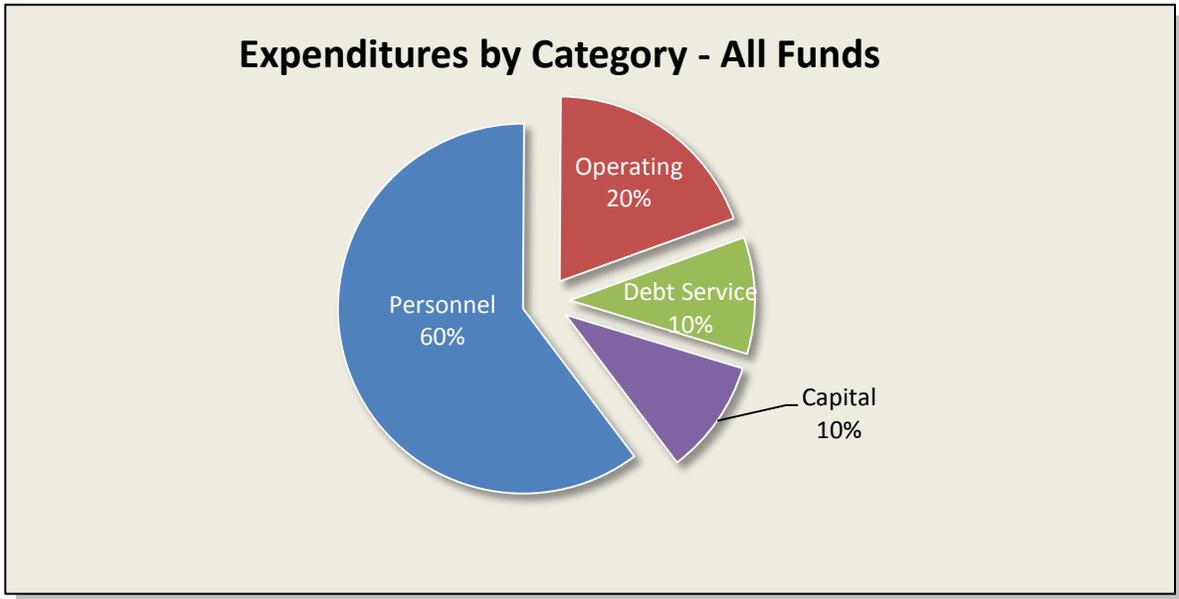


Where Does the Money Go?



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

For What Purposes is the Money Used?



FY 2018 Adopted Budget - All Funds By Fund

	Governmental Funds									Proprietary Funds			FY 2018 Adopted*	FY 2017 Adopted*	FY 2016 Actual*
	General Fund	Capital Proj. Fund	EDO Fund	Fire/EMS Fee Fund	Code Comp Fund	Transportation Fund	School Op. Fund	School Food Fund	School Cap. Fund	Joint Fleet Fund	Utilities Op. Fund	Utilities Cap. Fund			
Revenues (by type)															
Property Taxes	\$167,829,941	\$0	\$0	\$0	\$0	\$1,019,436	\$0	\$0	\$0	\$0	\$0	\$0	\$168,849,377	\$162,649,814	\$160,998,332
Other Local Taxes	\$41,646,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$41,646,000	\$40,915,937	\$40,751,826
Licenses & Permits	\$345,200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$345,200	\$288,825	\$389,490
Charges for Services	\$3,985,944	\$0	\$0	\$2,600,000	\$0	\$0	\$0	\$0	\$0	\$2,733,110	\$30,651,496	\$2,637,970	\$39,875,410	\$40,646,599	\$42,759,833
Other Local Revenue	\$4,380,676	\$243,491	\$39,619	\$0	\$3,151,028	\$3,687,002	\$5,300,355	\$4,771,075	\$0	\$0	\$1,715,914	\$808,716	\$24,097,876	\$23,758,646	\$25,047,656
Debt Proceeds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$27,361,447	\$0	\$0	\$0	\$27,361,447	\$27,611,024	\$50,915,865
State Revenue	\$36,517,189	\$0	\$0	\$0	\$0	\$0	\$134,413,474	\$235,749	\$0	\$0	\$0	\$0	\$171,166,412	\$169,098,525	\$167,589,256
Federal Revenue	\$931,624	\$458,345	\$0	\$0	\$0	\$0	\$10,799,911	\$4,790,800	\$0	\$0	\$501,861	\$0	\$17,482,541	\$15,688,279	\$16,642,078
Subtotal - Revenue	\$255,636,574	\$701,836	\$39,619	\$2,600,000	\$3,151,028	\$4,706,438	\$150,513,740	\$9,797,624	\$27,361,447	\$2,733,110	\$32,869,271	\$3,446,686	\$490,824,263	\$480,657,649	\$505,094,336
Transfers In	\$3,676,719	\$10,076,696	\$774,000	\$0	\$869,335	\$876,134	\$124,075,315	\$63,870	\$0	\$0	\$138,493	\$9,000,000	\$149,550,562	\$147,263,522	\$143,828,106
Use of Fund Balance	\$761,222	(\$443,478)	\$93,136	\$170,705	\$597,087	\$2,970,529	\$0	\$337,638	\$0	\$27,000	\$7,808,120	(\$380,086)	\$11,914,873	\$13,053,242	(\$9,603,633)
TOTAL REVENUE - All Funds	\$260,074,515	\$10,335,054	\$906,755	\$2,770,705	\$4,617,450	\$8,553,101	\$274,589,055	\$10,199,132	\$27,361,447	\$2,760,110	\$40,815,884	\$12,066,600	\$652,289,698	\$640,974,413	\$639,318,809
Expenditures (by function)															
Executive Services	\$5,014,724	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,014,724	\$3,803,144	\$3,293,088
Administrative Services	\$13,451,416	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,451,416	\$12,784,876	\$10,842,556
Voter Services	\$438,212	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$438,212	\$381,529	\$392,063
Judicial Administration	\$4,182,973	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,182,973	\$3,984,265	\$3,843,607
Public Safety	\$51,058,464	\$0	\$0	\$0	\$2,253,036	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$53,311,500	\$51,536,119	\$49,188,149
Public Works	\$9,247,281	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20,317,819	\$0	\$29,565,100	\$28,855,986	\$24,582,908
Health & Welfare	\$19,621,211	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19,621,211	\$19,081,887	\$18,635,758
Parks, Recreation & Cultural	\$7,520,722	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,520,722	\$7,118,560	\$6,767,560
Community Development	\$2,643,338	\$0	\$845,007	\$0	\$1,740,611	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,228,956	\$5,615,543	\$6,310,151
Debt Service	\$10,293,341	\$0	\$61,748	\$0	\$0	\$4,685,307	\$25,581,896	\$0	\$0	\$0	\$10,609,624	\$0	\$51,231,916	\$51,571,739	\$63,987,852
Capital Projects	\$0	\$9,838,216	\$0	\$0	\$0	\$0	\$0	\$0	\$27,361,447	\$0	\$0	\$12,066,600	\$49,266,263	\$52,463,439	\$56,575,398
Transportation	\$0	\$0	\$0	\$0	\$0	\$3,673,013	\$0	\$0	\$0	\$2,760,110	\$0	\$0	\$3,673,013	\$3,595,427	\$2,080,309
Education	\$0	\$0	\$0	\$0	\$0	\$0	\$248,943,289	\$0	\$0	\$0	\$0	\$0	\$248,943,289	\$242,410,077	\$238,810,739
School Food Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,199,132	\$0	\$0	\$0	\$0	\$10,199,132	\$9,515,526	\$9,107,087
Subtotal - Appropriated Expenditures	\$123,471,682	\$9,838,216	\$906,755	\$0	\$3,993,647	\$8,358,320	\$274,525,185	\$10,199,132	\$27,361,447	\$2,760,110	\$30,927,443	\$12,066,600	\$501,648,427	\$492,718,117	\$494,417,225
Tax Relief	\$1,090,709	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,090,709	\$992,774	\$1,073,478
Subtotal - Adopted Budget	\$124,562,391	\$9,838,216	\$906,755	\$0	\$3,993,647	\$8,358,320	\$274,525,185	\$10,199,132	\$27,361,447	\$2,760,110	\$30,927,443	\$12,066,600	\$502,739,136	\$493,710,891	\$495,490,703
Transfers Out	\$135,512,124	\$496,838	\$0	\$2,770,705	\$623,803	\$194,781	\$63,870	\$0	\$0	\$0	\$9,888,441	\$0	\$149,550,562	\$147,263,522	\$143,828,106
TOTAL EXPENDITURES - All Funds	\$260,074,515	\$10,335,054	\$906,755	\$2,770,705	\$4,617,450	\$8,553,101	\$274,589,055	\$10,199,132	\$27,361,447	\$2,760,110	\$40,815,884	\$12,066,600	\$652,289,698	\$640,974,413	\$639,318,809
Appropriated Expenditures (by category)															
Personnel (salaries & benefits)	\$68,162,111	\$158,428	\$0	\$0	\$3,100,011	\$343,158	\$217,945,900	\$2,643,648	\$0	\$1,367,273	\$10,503,120	\$0	\$302,856,376	\$293,102,897	\$279,462,245
Operating (other than debt service)	\$44,273,016	\$391,648	\$845,007	\$0	\$823,154	\$3,329,855	\$30,961,583	\$7,176,484	\$0	\$1,361,193	\$9,382,896	\$0	\$97,183,643	\$96,942,393	\$90,516,737
Debt Service	\$10,293,341	\$0	\$61,748	\$0	\$0	\$4,685,307	\$25,581,896	\$0	\$0	\$0	\$10,609,624	\$0	\$51,231,916	\$51,571,739	\$63,987,852
Capital	\$743,214	\$9,288,140	\$0	\$0	\$70,482	\$0	\$35,806	\$379,000	\$27,361,447	\$31,644	\$431,803	\$12,066,600	\$50,376,492	\$51,101,088	\$57,737,624
TOTAL APPROPRIATED EXPENDITURES - All Funds	\$123,471,682	\$9,838,216	\$906,755	\$0	\$3,993,647	\$8,358,320	\$274,525,185	\$10,199,132	\$27,361,447	\$2,760,110	\$30,927,443	\$12,066,600	\$501,648,427	\$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.

Changes from FY 2017 Adopted Budget to FY 2018 Adopted Budget

	<u>General Fund</u>	<u>Capital</u>	<u>EDO</u>	<u>Fire/EMS</u>	<u>Code Comp</u>	<u>Transportation</u>	<u>School Op.</u>	<u>School Food Srvc</u>	<u>School Capital</u>	<u>Joint Fleet</u>	<u>Utilities Op.</u>	<u>Utilities Capital</u>	<u>Total*</u>
REVENUE													
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)	\$369,000												\$369,000
Water/Sewer Admin Fees	\$310,350												\$310,350
Public Service Corporation	\$252,748												\$252,748
DSS/CSA State Revenue	\$286,074												\$286,074
Local Motor Vehicle License Tax (decals)	\$200,000												\$200,000
Sales Tax	\$196,425												\$196,425
Victim/Witness Grant	\$151,016												\$151,016
Recordation Tax	\$100,000												\$100,000
Reimbursement for Industrial Park Railroad Maintenance	\$100,000												\$100,000
Estimated Tax Relief	\$97,935												\$97,935
Recycling Revenue	\$85,000												\$85,000
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
Miscellaneous Revenue - Federal Propane Tax Credit	\$15,000												\$15,000
Meals Tax	\$14,638												\$14,638
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
Planning Publication Sales	\$381												\$381
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)
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)
Sale of Surplus Property	(\$62,000)												(\$62,000)

Changes from FY 2017 Adopted Budget to FY 2018 Adopted Budget

	<u>General Fund</u>	<u>Capital</u>	<u>EDQ</u>	<u>Fire/EMS</u>	<u>Code Comp</u>	<u>Transportation</u>	<u>School Op.</u>	<u>School Food Srvc</u>	<u>School Capital</u>	<u>Joint Fleet</u>	<u>Utilities Op.</u>	<u>Utilities Capital</u>	<u>Total*</u>
Delinquent Real Estate	(\$176,057)												(\$176,057)
Sheriff's Forfeiture/Seizure	(\$185,800)												(\$185,800)
Communications Sales Taxes	(\$300,000)												(\$300,000)
Special Assessments		\$9,600											\$9,600
Field Rental/Concessions		\$5,000											\$5,000
Grant revenues	(\$150,000)												(\$150,000)
Proffers	(\$43,440)												(\$43,440)
Bond Subsidies	(\$303)										(\$539)		(\$842)
Reduce rent at Southpoint - no tenants			(\$32,385)										
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						(\$15,345)							(\$15,345)
State Revenue for Education							\$2,326,416	\$19,129					\$2,345,545
Federal Revenue for Education							\$634,111	\$355,100					\$989,211
Other Local Revenue - Schools							\$531,651	(\$28,261)					\$503,390
Bond Proceeds									(\$249,577)				(\$249,577)
Charges for Services										\$115,043			\$0
Utilities Availability Fees													\$0
Charges to F'burg for processing sludge through compost											(\$355,667)		(\$355,667)
Various Utilities revenues											(\$445,967)	(\$287,323)	(\$733,290)
Budget Initiative Adjustments - Revenues													
DSS Revenue - 1 new APS & conversion of 2 PTs to FTs	\$35,333												\$35,333
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	(\$1)	(\$1,300,777)	(\$223,800)	\$16,859	\$192,570	(\$75,974)		\$337,638		\$27,000	\$4,198,265	(\$1,342,116)	\$1,802,664
Use of FB - one-time add'l transfer to Schools	\$333,222												\$333,222
Use of FB - fund 5 of 6 new patrol vehicles with F/S	\$173,000												\$173,000
Use of FB - Econ. Opp. Reserve - Flatter & HDT incentives	\$110,000												\$110,000
Use of FB - for one-time Co. 3 repairs	\$60,000												\$60,000
Use of FB - for vehicles for 2 new F/R positions	\$50,000												\$50,000
Use of FB - for one-time fiscal impact model update	\$30,000												\$30,000
Use of FB - one-time add'l for SVFD for training	\$5,000												\$5,000
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		(\$2,429,079)	\$100,000		(\$198,298)		\$2,700,000			(\$120,000)			\$52,623
Transfer from Transportation Fund		(\$58,959)											(\$58,959)
FY 2018 Adopted Budget													
Revenue	\$255,636,574	\$701,836	\$39,619	\$2,600,000	\$3,151,028	\$4,706,438	\$150,513,740	\$9,797,624	\$27,361,447	\$2,733,110	\$32,869,271	\$3,446,686	\$490,824,263
Transfers In	\$3,676,719	\$10,076,696	\$774,000	\$0	\$869,335	\$876,134	\$124,075,315	\$63,870	\$0	\$0	\$138,493	\$9,000,000	\$149,550,562
Use of Fund Balance	\$761,222	(\$443,478)	\$93,136	\$170,705	\$597,087	\$2,970,529	\$0	\$337,638	\$0	\$27,000	\$7,808,120	(\$380,086)	\$11,914,873
Total	\$260,074,515	\$10,335,054	\$906,755	\$2,770,705	\$4,617,450	\$8,553,101	\$274,589,055	\$10,199,132	\$27,361,447	\$2,760,110	\$40,815,884	\$12,066,600	\$652,289,698

Changes from FY 2017 Adopted Budget to FY 2018 Adopted Budget

	General Fund	Capital	EDQ	Fire/EMS	Code Comp	Transportation	School Op.	School Food Srvc	School Capital	Joint Fleet	Utilities Op.	Utilities Capital	Total*
EXPENDITURES													
FY 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
Shift Deputy County Admin charge from UT to GF	\$184,708												\$184,708
Contribution to Regional Jail	\$150,617												\$150,617
Retiree health insurance	\$128,177				\$22,236						\$47,418		\$197,831
Electricity	\$102,834		\$3,000		\$1,100						(\$53,250)		\$53,684
Tax Relief	\$97,935												\$97,935
Management consulting	\$97,485				(\$204,200)								(\$106,715)
Emergency response team	\$78,772												\$78,772
Machinery & equipment	\$72,221				\$800						(\$15,550)		\$57,471
Fund previously unfunded GIS Tech and allocate to PS	\$66,371												\$66,371
Add FF/M position to backfill shift of Captain position	\$60,952												\$60,952
Fund previously unfunded Personal Property Clerk	\$59,583												\$59,583
Add FY 2017 SRO grant position	\$57,524												\$57,524
Debt service	\$49,462						(\$65,845)				\$17,594		\$1,211
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
Mileage/travel/training	\$28,438	\$1,328			\$122	\$2,010					(\$11,615)		\$20,283
Medical & lab supplies	\$26,200										\$11,508		\$37,708
HVAC repairs & maintenance	\$25,000												\$25,000
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	\$18,074				\$5,259								\$23,333
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	\$12,954	(\$1,000)			\$1,500	\$585					\$3,516		\$17,555
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	\$117,814	(\$340)	\$2,720		\$31,485	\$750					\$4,213		\$156,642
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	(\$64,572)												(\$64,572)
Vehicle fuel	(\$78,829)	\$150			(\$8,000)	(\$100)					(\$47,895)		(\$134,674)
Groundwater monitoring	(\$85,000)												(\$85,000)
Maintenance contracts	(\$107,984)				\$1,684						\$122,977		\$16,677
Change in personnel reductions (i.e. estimated lapse)	(\$122,383)												(\$122,383)
Other professional services	(\$136,000)				(\$10,000)						(\$23,690)		(\$169,690)
Change policy & reduce contingency by 1/2 to 0.25%	(\$311,141)												(\$311,141)
Changes in personnel \$ (turnover, chgs in benefits, etc.)	(\$684,372)	\$4,402			(\$34,505)	\$26					\$8,307		(\$706,142)
Hold Composting Equipment Operator vacant for 1/2 year											(\$32,606)		(\$32,606)
Remove one-time FY 2017 add'l incentives program			(\$250,000)										(\$250,000)
Fund previously unfunded Building Office Assist position					\$28,722								\$28,722

Changes from FY 2017 Adopted Budget to FY 2018 Adopted Budget

	General Fund	Capital	EDO	Fire/EMS	Code Comp	Transportation	School Op.	School Food Svc	School Capital	Joint Fleet	Utilities Op.	Utilities Capital	Total*
Remove temp PT Permit Tech funding					(\$19,000)								(\$19,000)
Software applications					(\$40,000)	\$1,124							(\$38,876)
Previously approved economic development incentives			\$100,000										\$100,000
Motor vehicles & equipment					(\$18,154)						\$2,140		(\$16,014)
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						\$148,542							\$148,542
Transportation reserves						(\$85,839)							(\$85,839)
Capital Projects		(\$3,540,260)							(\$249,577)			\$326,600	(\$3,463,237)
Schools - Instruction							\$6,505,996						\$6,505,996
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	\$1,784,898	\$2,953			\$66,250	\$7,303					\$204,408		\$2,065,812
Sheriff - 6 Patrol Deputies (net of reduced overtime) - PS	\$155,036	\$198,000											\$353,036
Sheriff - 2 Detectives (net of reduced overtime) - PS	\$140,355	\$12,000											\$152,355
Sheriff - 5 Court Deputies (net of reduced overtime) - PS	\$138,573												\$138,573
IS - Division Director for Public Safety	\$120,119												\$120,119
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
IS - After Hours Support for Public Safety	\$76,000												\$76,000
DSS - Adult Protective Services Supervisor - PS	\$75,407												\$75,407
F/R - EMS Training Coordinator - Public Safety	\$66,940	\$26,000											\$92,940
F/R - Mechanic/Service Writer - Public Safety	\$65,099	\$24,000											\$89,099
One-time increase to SVFD for Co. 3 facility repairs - PS	\$60,000												\$60,000
Add Asst. Comm.'s Atty for body cameras (1/2 yr) - PS	\$58,116												\$58,116
Sheriff - 2 PT Desk Deputies - Public Safety	\$53,363												\$53,363
Contribution to airport museum	\$50,000												\$50,000
IS - Internship program	\$48,612												\$48,612
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 - PS	\$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	\$2,700,000												\$2,700,000
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	\$210,000												\$210,000
Transfer GF to CIP for vehicles for F/R new initiatives	\$50,000												\$50,000
Transfer to EDO for previously approved incentives	\$100,000												\$100,000
Transfer to Utilities Operating	(\$120,000)	\$4,152											(\$115,848)
Transfer to Code Compliance	(\$198,298)												(\$198,298)
Transfer to General Fund		(\$303)			(\$210,979)								(\$211,282)
Transfer to Capital Projects Fund						(\$58,959)							(\$58,959)
Transfer to Utilities Capital Projects Fund										\$677,608			\$677,608
Transfer Rev. Recovery to General Fund										\$1,956,039			\$1,956,039
													(\$133,141)

Changes from FY 2017 Adopted Budget to FY 2018 Adopted Budget

FY 2018 Adopted Budget	<u>General Fund</u>	<u>Capital</u>	<u>EDQ</u>	<u>Fire/EMS</u>	<u>Code Comp</u>	<u>Transportation</u>	<u>School Op.</u>	<u>School Food Svc</u>	<u>School Capital</u>	<u>Joint Fleet</u>	<u>Utilities Op.</u>	<u>Utilities Capital</u>	<u>Total*</u>
Appropriated Expenditures	\$123,471,682	\$9,838,216	\$906,755	\$0	\$3,993,647	\$8,358,320	\$274,525,185	\$10,199,132	\$27,361,447	\$2,760,110	\$30,927,443	\$12,066,600	\$501,648,427
Tax Relief	\$1,090,709	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,090,709
Transfers Out	\$135,512,124	\$496,838	\$0	\$2,770,705	\$623,803	\$194,781	\$63,870	\$0	\$0	\$0	\$9,888,441	\$0	\$149,550,562
Total	\$260,074,515	\$10,335,054	\$906,755	\$2,770,705	\$4,617,450	\$8,553,101	\$274,589,055	\$10,199,132	\$27,361,447	\$2,760,110	\$40,815,884	\$12,066,600	\$652,289,698

* 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 Adopted Budget - General Fund

	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2018 Adopted	Variance (adopt to adopt) Amount	Percent
Revenues (by type)						
Property Taxes	\$160,136,405	\$161,674,479	\$163,391,393	\$167,829,941	\$6,155,462	3.8%
Other Local Taxes	\$40,751,826	\$40,915,937	\$41,800,000	\$41,646,000	\$730,063	1.8%
Licenses & Permits	\$389,490	\$288,825	\$302,825	\$345,200	\$56,375	19.5%
Charges for Services	\$4,134,175	\$3,919,929	\$4,247,030	\$3,985,944	\$66,015	1.7%
Other Local Revenue	\$5,112,859	\$3,896,417	\$4,217,490	\$4,380,676	\$484,259	12.4%
Debt Proceeds	\$0	\$0	\$0	\$0	\$0	n/a
State Revenue	\$37,595,953	\$36,644,847	\$37,086,161	\$36,517,189	(\$127,658)	-0.3%
Federal Revenue	<u>\$1,127,234</u>	<u>\$125,731</u>	<u>\$1,050,444</u>	<u>\$931,624</u>	<u>\$805,893</u>	641.0%
Subtotal - Revenue	\$249,247,942	\$247,466,165	\$252,095,343	\$255,636,574	\$8,170,409	3.3%
Transfers In	\$3,465,483	\$4,021,142	\$4,062,642	\$3,676,719	(\$344,423)	-8.6%
Use of Fund Balance	<u>(\$6,239,258)</u>	<u>\$3,702,256</u>	<u>\$9,664,592</u>	<u>\$761,222</u>	<u>(\$2,941,034)</u>	-79.4%
TOTAL REVENUE - General Fund	\$246,474,167	\$255,189,563	\$265,822,577	\$260,074,515	\$4,884,952	1.9%
Expenditures (by function)						
Executive Services	\$3,293,088	\$3,803,144	\$3,814,729	\$5,014,724	\$1,211,580	31.9%
Administrative Services	\$10,842,556	\$12,784,876	\$13,649,983	\$13,451,416	\$666,540	5.2%
Voter Services	\$392,063	\$381,529	\$381,529	\$438,212	\$56,683	14.9%
Judicial Administration	\$3,843,607	\$3,984,265	\$4,271,166	\$4,182,973	\$198,708	5.0%
Public Safety	\$47,325,184	\$49,309,377	\$52,046,569	\$51,058,464	\$1,749,087	3.5%
Public Works	\$8,484,964	\$9,194,157	\$9,115,564	\$9,247,281	\$53,124	0.6%
Health & Welfare	\$18,635,758	\$19,081,887	\$19,465,693	\$19,621,211	\$539,324	2.8%
Parks, Recreation & Cultural	\$6,767,560	\$7,118,560	\$7,321,038	\$7,520,722	\$402,162	5.6%
Community Development	\$2,226,845	\$2,835,614	\$2,821,485	\$2,643,338	(\$192,276)	-6.8%
Debt Service	\$9,282,958	\$10,243,879	\$10,176,320	\$10,293,341	\$49,462	0.5%
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	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	n/a
Subtotal - Appropriated Expenditures	\$111,094,583	\$118,737,288	\$123,064,076	\$123,471,682	\$4,734,394	4.0%
Tax Relief	<u>\$1,073,478</u>	<u>\$992,774</u>	<u>\$992,774</u>	<u>\$1,090,709</u>	<u>\$97,935</u>	9.9%
Subtotal - Adopted Budget	\$112,168,061	\$119,730,062	\$124,056,850	\$124,562,391	\$4,832,329	4.0%
Transfers Out	<u>\$134,306,106</u>	<u>\$135,459,501</u>	<u>\$141,765,727</u>	<u>\$135,512,124</u>	<u>\$52,623</u>	0.0%
TOTAL EXPENDITURES - General Fund	\$246,474,167	\$255,189,563	\$265,822,577	\$260,074,515	\$4,884,952	1.9%
Appropriated Expenditures (by category)						
Personnel (salaries & benefits)	\$61,806,828	\$65,788,449	\$66,628,225	\$68,162,111	\$2,373,662	3.6%
Operating (other than debt service)	\$38,302,007	\$42,028,853	\$45,374,139	\$44,273,016	\$2,244,163	5.3%
Debt Service	\$9,282,958	\$10,243,879	\$10,176,320	\$10,293,341	\$49,462	0.5%
Capital	<u>\$1,702,790</u>	<u>\$676,107</u>	<u>\$885,392</u>	<u>\$743,214</u>	<u>\$67,107</u>	9.9%
TOTAL APPROPRIATED EXPENDITURES - General Fund	\$111,094,583	\$118,737,288	\$123,064,076	\$123,471,682	\$4,734,394	4.0%

Fund Balance - General Fund						
Beginning Fund Balance	\$66,779,702	\$60,106,876	\$73,018,960	\$66,566,370	\$6,459,494	10.7%
Net gain (use) from operations	\$6,239,258	(\$3,702,256)	(\$9,664,592)	(\$761,222)	\$2,941,034	-79.4%
Ending Fund Balance	\$73,018,960	\$56,404,620	\$63,354,368	\$65,805,148	\$9,400,528	16.7%
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	\$44,676,535	\$45,243,039	1,255,911	2.9%
Budget Stabilization Reserve	\$1,999,707	\$1,999,707	\$2,028,863	\$3,057,114	\$1,057,407	52.9%
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 & Reserves	\$3,398,673	\$0	\$6,067,729	\$6,850,526	\$6,850,526	n/a
Ending Fund Balance - General Fund	\$73,018,960	\$56,404,620	\$63,354,368	\$65,805,148	\$9,400,528	16.7%

*FY 2018 beginning fund balance was modified to reflect changes in expenditures estimated in the FY 2017 third quarter report which have not been factored into the FY 2017 Amended column.

FY 2018 Adopted Budget - Capital Projects Fund

	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2018 Adopted	Variance (adopt to adopt)	
					Amount	Percent
Revenues (by type)						
Property Taxes	\$0	\$0	\$0	\$0	\$0	n/a
Other Local Taxes	\$0	\$0	\$0	\$0	\$0	n/a
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	n/a
Charges for Services	\$0	\$0	\$0	\$0	\$0	n/a
Other Local Revenue	\$520,714	\$252,331	\$809,209	\$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	\$2,717,419	\$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	\$14,765,880	\$701,836	(\$159,143)	-18.5%
Transfers In	\$12,722,797	\$11,887,126	\$15,035,936	\$10,076,696	(\$1,810,430)	-15.2%
Use of Fund Balance	(\$4,268,821)	\$857,299	\$50,275,709	(\$443,478)	(\$1,300,777)	-151.7%
TOTAL REVENUE - Capital Projects Fund	\$32,039,285	\$13,605,404	\$80,077,525	\$10,335,054	(\$3,270,350)	-24.0%

Expenditures (by function)						
Executive Services	\$0	\$0	\$0	\$0	\$0	n/a
Administrative Services	\$0	\$0	\$0	\$0	\$0	n/a
Voter Services	\$0	\$0	\$0	\$0	\$0	n/a
Judicial Administration	\$0	\$0	\$0	\$0	\$0	n/a
Public Safety	\$0	\$0	\$0	\$0	\$0	n/a
Public Works	\$0	\$0	\$0	\$0	\$0	n/a
Health & Welfare	\$0	\$0	\$0	\$0	\$0	n/a
Parks, Recreation & Cultural	\$0	\$0	\$0	\$0	\$0	n/a
Community Development	\$0	\$0	\$0	\$0	\$0	n/a
Debt Service	\$103,773	\$0	\$97,635	\$0	\$0	n/a
Capital Projects	\$27,687,644	\$13,112,415	\$79,295,401	\$9,838,216	(\$3,274,199)	-25.0%
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	\$79,393,036	\$9,838,216	(\$3,274,199)	-25.0%
Transfers Out	\$4,247,868	\$492,989	\$684,489	\$496,838	\$3,849	0.8%
TOTAL EXPENDITURES - Cap Proj Fund	\$32,039,285	\$13,605,404	\$80,077,525	\$10,335,054	(\$3,270,350)	-24.0%
				\$0		

Appropriated Expenditures (by category)						
Personnel (salaries & benefits)	\$190,526	\$152,420	\$150,295	\$158,428	\$6,008	3.9%
Operating (other than debt service)	\$445,718	\$2,455,200	\$4,736,577	\$391,648	(\$2,063,552)	-84.0%
Debt Service	\$103,773	\$0	\$97,635	\$0	\$0	n/a
Capital	\$27,051,400	\$10,504,795	\$74,408,529	\$9,288,140	(\$1,216,655)	-11.6%
TOTAL APPROPRIATED EXPENDITURES - Cap Proj Fund	\$27,791,417	\$13,112,415	\$79,393,036	\$9,838,216	(\$3,274,199)	-25.0%

Fund Balance - Capital Projects Fund						
Beginning Fund Balance	\$47,711,547	\$1,860,399	\$51,980,368	\$1,704,659	(\$155,740)	-8.4%
Net gain (use) from operations	\$4,268,821	(\$857,299)	(\$50,275,709)	\$443,478	\$1,300,777	-151.7%
Ending Fund Balance	\$51,980,368	\$1,003,100	\$1,704,659	\$2,148,137	\$1,145,037	114.1%

FY 2018 Adopted Budget - Economic Development Opportunities Fund

	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2018 Adopted	Variance (adopt to adopt)	
					Amount	Percent
Revenues (by type)						
Property Taxes	\$0	\$0	\$0	\$0	\$0	n/a
Other Local Taxes	\$0	\$0	\$0	\$0	\$0	n/a
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	n/a
Charges for Services	\$0	\$0	\$0	\$0	\$0	n/a
Other Local Revenue	\$74,408	\$72,004	\$72,004	\$39,619	(\$32,385)	-45.0%
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	\$39,619	(\$32,385)	-45.0%
Transfers In	\$2,763,557	\$674,000	\$1,433,968	\$774,000	\$100,000	14.8%
Use of Fund Balance	\$4,031	\$316,936	\$316,936	\$93,136	(\$223,800)	-70.6%
TOTAL REVENUE - EDO Fund	\$2,841,996	\$1,062,940	\$1,822,908	\$906,755	(\$156,185)	-14.7%
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	\$1,761,160	\$845,007	(\$156,185)	-15.6%
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	\$1,822,908	\$906,755	(\$156,185)	-14.7%
Transfers Out	\$0	\$0	\$0	\$0	\$0	n/a
TOTAL EXPENDITURES - EDO Fund	\$2,841,996	\$1,062,940	\$1,822,908	\$906,755	(\$156,185)	-14.7%
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	\$1,761,160	\$845,007	(\$156,185)	-15.6%
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	\$1,822,908	\$906,755	(\$156,185)	-14.7%

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)	(\$93,136)	\$223,800	-70.6%
Ending Fund Balance	\$636,264	\$205,893	\$319,328	\$226,192	\$20,299	9.9%

FY 2018 Adopted Budget - Fire-EMS Fee Fund

	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2018 Adopted	Variance (adopt to adopt) Amount Percent	
Revenues (by type)						
Property Taxes	\$0	\$0	\$0	\$0	\$0	n/a
Other Local Taxes	\$0	\$0	\$0	\$0	\$0	n/a
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	n/a
Charges for Services	\$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	\$3,846	\$170,705	\$16,859	11.0%
TOTAL REVENUE - Fire/EMS Fee Fund	\$2,331,784	\$2,903,846	\$2,753,846	\$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	\$2,753,846	\$2,770,705	(\$133,141)	-4.6%
TOTAL EXPENDITURES - Fire/EMS Fund	\$2,331,784	\$2,903,846	\$2,753,846	\$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	\$353,896	\$105,885	42.7%
Net gain (use) from operations	\$6,222	(\$153,846)	(\$3,846)	(\$170,705)	(\$16,859)	11.0%
Ending Fund Balance	\$357,742	\$94,165	\$353,896	\$183,191	\$89,026	94.5%

FY 2018 Adopted Budget - Code Compliance Fund

	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2018 Adopted	Variance (adopt to adopt)	
					Amount	Percent
Revenues (by type)						
Property Taxes	\$0	\$0	\$0	\$0	\$0	n/a
Other Local Taxes	\$0	\$0	\$0	\$0	\$0	n/a
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	n/a
Charges for Services	\$0	\$0	\$0	\$0	\$0	n/a
Other Local Revenue	\$4,137,051	\$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	\$869,335	(\$198,298)	-18.6%
Use of (Addition to) Fund Balance	(\$797,179)	\$404,517	\$404,517	\$597,087	\$192,570	47.6%
TOTAL REVENUE - Code Comp. Fund	\$4,214,378	\$4,840,261	\$4,840,261	\$4,617,450	(\$222,811)	-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	\$1,862,965	\$2,226,742	\$2,206,742	\$2,253,036	\$26,294	1.2%
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	\$1,740,611	(\$38,126)	-2.1%
Debt Service	\$0	\$0	\$0	\$0	\$0	n/a
Capital Projects	\$0	\$0	\$0	\$0	\$0	n/a
Transportation	\$0	\$0	\$0	\$0	\$0	n/a
Education	\$0	\$0	\$0	\$0	\$0	n/a
School Food Service	\$0	\$0	\$0	\$0	\$0	n/a
Subtotal - Appropriated Expenditures	\$3,166,023	\$4,005,479	\$3,965,479	\$3,993,647	(\$11,832)	-0.3%
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	\$4,617,450	(\$222,811)	-4.6%
Appropriated Expenditures (by category)						
Personnel (salaries & benefits)	\$2,843,600	\$3,304,580	\$3,307,705	\$3,100,011	(\$204,569)	-6.2%
Operating (other than debt service)	\$294,629	\$637,899	\$594,774	\$823,154	\$185,255	29.0%
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	\$3,993,647	(\$11,832)	-0.3%

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)	(\$597,087)	(\$192,570)	47.6%
Ending Fund Balance	\$1,664,450	\$274,674	\$1,259,933	\$662,846	\$388,172	141.3%

FY 2018 Adopted Budget - Transportation Fund

	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2018 Adopted	Variance (adopt 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	\$2,970,529	(\$75,974)	-2.5%
TOTAL REVENUE - Trans. Fund	\$6,894,620	\$8,600,319	\$8,575,539	\$8,553,101	(\$47,218)	-0.5%
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	\$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	\$3,673,013	\$77,586	2.2%
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	\$8,358,320	\$11,741	0.1%
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	\$8,553,101	(\$47,218)	-0.5%
Appropriated Expenditures (by category)						
Personnel (salaries & benefits)	\$314,102	\$339,306	\$339,306	\$343,158	\$3,852	1.1%
Operating (other than debt service)	\$1,766,207	\$3,256,121	\$3,256,121	\$3,329,855	\$73,734	2.3%
Debt Service	\$4,538,266	\$4,751,152	\$4,726,372	\$4,685,307	(\$65,845)	-1.4%
Capital	\$0	\$0	\$0	\$0	\$0	n/a
TOTAL APPROPRIATED EXPENDITURES - Trans. Fund	\$6,618,575	\$8,346,579	\$8,321,799	\$8,358,320	\$11,741	0.1%

Fund Balance - Transportation Fund						
Beginning Fund Balance	\$11,964,519	\$11,209,463	\$10,032,234	\$7,010,511	(\$4,198,952)	-37.5%
Net gain (use) from operations	(\$1,932,285)	(\$3,046,503)	(\$3,021,723)	(\$2,970,529)	\$75,974	-2.5%
Ending Fund Balance	\$10,032,234	\$8,162,960	\$7,010,511	\$4,039,982	(\$4,122,978)	-50.5%

FY 2018 Adopted Budget - Joint Fleet Fund

	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2018 Adopted	Variance (adopt to adopt)	
					Amount	Percent
Revenues (by type)						
Property Taxes	\$0	\$0	\$0	\$0	\$0	n/a
Other Local Taxes	\$0	\$0	\$0	\$0	\$0	n/a
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	n/a
Charges for Services	\$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	\$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 Adopted Budget - School Operating Fund

	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2018 Adopted	Variance (adopt to adopt) Amount Percent		
Revenues (by type)							
Property Taxes	\$0	\$0	\$0	\$0	\$0	n/a	
Other Local Taxes	\$0	\$0	\$0	\$0	\$0	n/a	
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	n/a	
Charges for Services	\$0	\$0	\$0	\$0	\$0	n/a	
Other Local Revenue	\$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	\$134,413,474	\$2,326,416	1.8%	
Federal Revenue	<u>\$9,377,195</u>	<u>\$10,165,800</u>	<u>\$10,166,933</u>	<u>\$10,799,911</u>	<u>\$634,111</u>	6.2%	
Subtotal - Revenue	\$156,769,149	\$147,021,562	\$147,600,547	\$150,513,740	\$3,492,178	2.4%	
Transfers In	\$118,615,383	\$121,375,315	\$124,063,078	\$124,075,315	\$2,700,000	2.2%	
Use of Fund Balance	<u>\$2,712,767</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	n/a	
TOTAL REVENUE - School Op. Fund	\$278,097,299	\$268,396,877	\$271,663,625	\$274,589,055	\$6,192,178	2.3%	

Expenditures (by function)							
Executive Services	\$0	\$0	\$0	\$0	\$0	n/a	
Administrative Services	\$0	\$0	\$0	\$0	\$0	n/a	
Voter Services	\$0	\$0	\$0	\$0	\$0	n/a	
Judicial Administration	\$0	\$0	\$0	\$0	\$0	n/a	
Public Safety	\$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	\$238,810,739	\$242,410,077	\$246,769,383	\$248,943,289	\$6,533,212	2.7%	
School Food Service	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	n/a	
Subtotal - Appropriated Expenditures	\$278,033,429	\$268,333,007	\$271,599,755	\$274,525,185	\$6,192,178	2.3%	
Transfers Out	<u>\$63,870</u>	<u>\$63,870</u>	<u>\$63,870</u>	<u>\$63,870</u>	<u>\$0</u>	0.0%	
TOTAL EXPENDITURES - School Op. Fund	\$278,097,299	\$268,396,877	\$271,663,625	\$274,589,055	\$6,192,178	2.3%	

Appropriated Expenditures (by category)							
Personnel (salaries & benefits)	\$202,800,620	\$210,524,675	\$213,898,978	\$217,945,900	\$7,421,225	3.5%	
Operating (other than debt service)	\$32,783,285	\$31,755,703	\$32,759,706	\$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	<u>\$514,067</u>	<u>\$129,699</u>	<u>\$142,699</u>	<u>\$35,806</u>	<u>(\$93,893)</u>	-72.4%	
TOTAL APPROPRIATED EXPENDITURES - School Op. Fund	\$275,320,662	\$268,333,007	\$271,599,755	\$274,525,185	\$6,192,178	2.3%	

Fund Balance - School Operating Fund							
Beginning Fund Balance	\$14,167,539	\$14,167,539	\$11,454,772	\$11,454,772	(\$2,712,767)	-19.1%	
Net gain (use) from operations	(\$2,712,767)	\$0	\$0	\$0	\$0	n/a	
Ending Fund Balance	\$11,454,772	\$14,167,539	\$11,454,772	\$11,454,772	(\$2,712,767)	-19.1%	
Restricted, Committed, Assigned	\$11,454,772	\$14,167,539	\$11,454,772	\$11,454,772	(\$2,712,767)	-19.1%	
Fund Balance Net of Obligations & Res	\$0	\$0	\$0	\$0	\$0	n/a	
Ending Fund Balance	\$11,454,772	\$14,167,539	\$11,454,772	\$11,454,772	\$0	0.0%	

Local Transfer Breakdown							
State Required Local Effort		\$54,185,003	\$53,963,191	\$54,018,514	(\$166,489)	-0.3%	
State Required Local Match for Optional Programs		\$2,534,239	\$2,022,974	\$2,027,313	(\$506,926)	-20.0%	
Required Local Match for Federal Grants		\$0	\$23,985,322	\$25,110,085	\$25,110,085		
Debt Service		\$25,922,930	\$24,830,372	\$25,581,896	(\$341,034)	-1.3%	
Additional local Transfer		\$38,733,143	\$19,261,219	\$17,337,507	(\$21,395,636)	-55.2%	
Total Local Transfer	\$118,615,383	\$121,375,315	\$124,063,078	\$124,075,315	\$2,700,000	2.2%	

FY 2018 Adopted Budget - School Food Service Fund

	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2018 Adopted	Variance (adopt to adopt)	
					Amount	Percent
Revenues (by type)						
Property Taxes	\$0	\$0	\$0	\$0	\$0	n/a
Other Local Taxes	\$0	\$0	\$0	\$0	\$0	n/a
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	n/a
Charges for Services	\$0	\$0	\$0	\$0	\$0	n/a
Other Local Revenue	\$4,618,998	\$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	<u>\$4,873,904</u>	<u>\$4,435,700</u>	<u>\$4,696,700</u>	<u>\$4,790,800</u>	<u>\$355,100</u>	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	<u>(\$667,410)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$337,638</u>	<u>\$337,638</u>	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	<u>\$9,107,087</u>	<u>\$9,515,526</u>	<u>\$9,776,526</u>	<u>\$10,199,132</u>	<u>\$683,606</u>	7.2%
Subtotal - Appropriated Expenditures	\$9,107,087	\$9,515,526	\$9,776,526	\$10,199,132	\$683,606	7.2%
Transfers Out	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	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	<u>\$80,204</u>	<u>\$0</u>	<u>\$255,946</u>	<u>\$379,000</u>	<u>\$379,000</u>	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 Adopted Budget - School Capital Projects Fund

	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2018 Adopted	Variance (adopt to adopt)	
					Amount	Percent
Revenues (by type)						
Property Taxes	\$0	\$0	\$0	\$0	\$0	n/a
Other Local Taxes	\$0	\$0	\$0	\$0	\$0	n/a
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	n/a
Charges for Services	\$0	\$0	\$0	\$0	\$0	n/a
Other Local Revenue	\$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. Fund	\$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. Proj.	\$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 Adopted Budget - Utilities Operating Fund

	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2018 Adopted	Variance (adopt to adopt)	
					Amount	Percent
Revenues (by type)						
Property Taxes	\$0	\$0	\$0	\$0	\$0	n/a
Other Local Taxes	\$0	\$0	\$0	\$0	\$0	n/a
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	n/a
Charges for Services	\$30,151,900	\$31,338,700	\$31,338,700	\$30,651,496	(\$687,204)	-2.2%
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	\$32,869,271	(\$775,186)	-2.3%
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	\$7,808,120	\$4,198,265	116.3%
TOTAL REVENUE - Utilities Op Fund	\$28,342,771	\$37,508,653	\$38,069,629	\$40,815,884	\$3,307,231	8.8%
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	\$16,097,944	\$19,661,829	\$19,926,026	\$20,317,819	\$655,990	3.3%
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	\$30,927,443	\$673,584	2.2%
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	\$40,815,884	\$3,307,231	8.8%
Appropriated Expenditures (by category)						
Personnel (salaries & benefits)	\$9,235,107	\$10,543,790	\$10,543,790	\$10,503,120	(\$40,670)	-0.4%
Operating (other than debt service)	\$7,389,222	\$8,741,576	\$8,935,660	\$9,382,896	\$641,320	7.3%
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	\$431,803	\$55,340	14.7%
TOTAL APPROPRIATED EXPENDITURES - Utilities Op Fund	\$26,788,693	\$30,253,859	\$30,518,056	\$30,927,443	\$673,584	2.2%

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)	(\$7,808,120)	(\$4,198,265)	116.3%
Ending Fund Balance	44,628,541	\$34,820,871	\$40,457,710	\$32,649,590	(\$2,171,281)	-6.2%

FY 2018 Adopted Budget - Utilities Capital Projects Fund

	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2018 Adopted	Variance (adopt to adopt)	
					Amount	Percent
Revenues (by type)						
Property Taxes	\$0	\$0	\$0	\$0	\$0	n/a
Other Local Taxes	\$0	\$0	\$0	\$0	\$0	n/a
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	n/a
Charges for Services	\$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	\$35,311,445	(\$380,086)	(\$1,342,116)	-139.5%
TOTAL REVENUE - Utilities Cap Proj Fund	\$9,476,666	\$11,740,000	\$49,368,319	\$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	\$49,368,319	\$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	\$49,368,319	\$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	\$49,368,319	\$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	\$49,368,319	\$12,066,600	\$326,600	2.8%
TOTAL APPROPRIATED EXPENDITURES - Utilities Cap Proj	\$9,476,666	\$11,740,000	\$49,368,319	\$12,066,600	\$326,600	2.8%

Fund Balance - Utilities Cap. Proj. Fund						
Beginning Fund Balance	\$40,658,561	\$1,277,332	\$39,111,920	\$3,800,475	\$2,523,143	197.5%
Net gain (use) from operations	(\$1,546,641)	(\$962,030)	(\$35,311,445)	\$380,086	\$1,342,116	-139.5%
Ending Fund Balance	\$39,111,920	\$315,302	\$3,800,475	\$4,180,561	\$3,865,259	1225.9%

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				
Funds	FY 2018		Variance	
	Beginning	Ending	Amount	Percent
General Fund	\$66,566,370	\$65,805,148	(\$761,222)	(1.1%)
Capital Projects Fund	1,704,659	2,148,137	443,478	26.0%
Economic Development Opportunities Fund	319,328	226,192	(93,136)	(29.2%)
Fire/EMS Service Fee Fund	353,896	183,191	(170,705)	(48.2%)
Code Compliance Fund	1,259,933	662,846	(597,087)	(47.4%)
Transportation Fund	7,010,511	4,039,982	(2,970,529)	(42.4%)
School Operating Fund	11,454,772	11,454,772	0	0%
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	537,928	510,928	(27,000)	(5.0%)
Utilities Operating Fund	40,457,710	32,649,590	(7,808,120)	(19.3%)
Utilities Capital Projects Fund	3,800,475	4,180,561	380,086	10.0%

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

General Fund: \$333,222 is used for a one-time transfer to the Schools. Additionally, \$223,000 is used for one-time costs related to new Fire/Rescue and Sheriff’s Office positions budgeted in FY 2018. \$110,000 of the budgeted use of fund balance is use of the Economic Opportunities Reserves for approved economic incentives. \$65,000 is used for one-time funding to Spotsylvania Volunteer Fire Department while \$30,000 is budgeted for an update to Planning’s fiscal impact model.

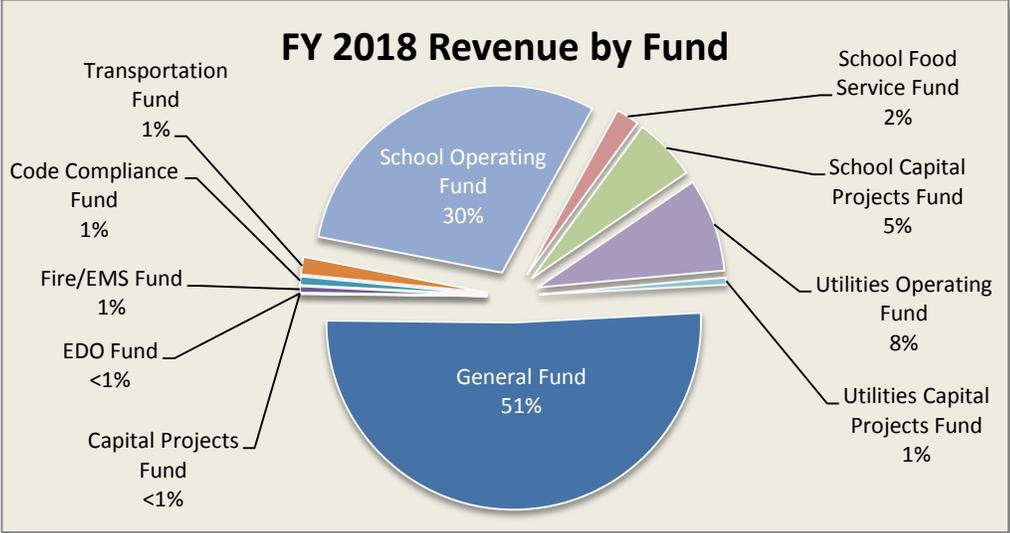
Capital Projects Fund: The \$8.9 million fiscal policy transfer from the General Fund to the Capital Projects Fund exceeds cash-funded FY 2018 projects by \$539,138. Also, the use of \$95,660 in accumulated concession receipts is planned for the Marshall Park replacement baseball field lighting project.

Economic Development Opportunities Fund: \$93,136 is used because FY 2018 costs exceed projected revenues.

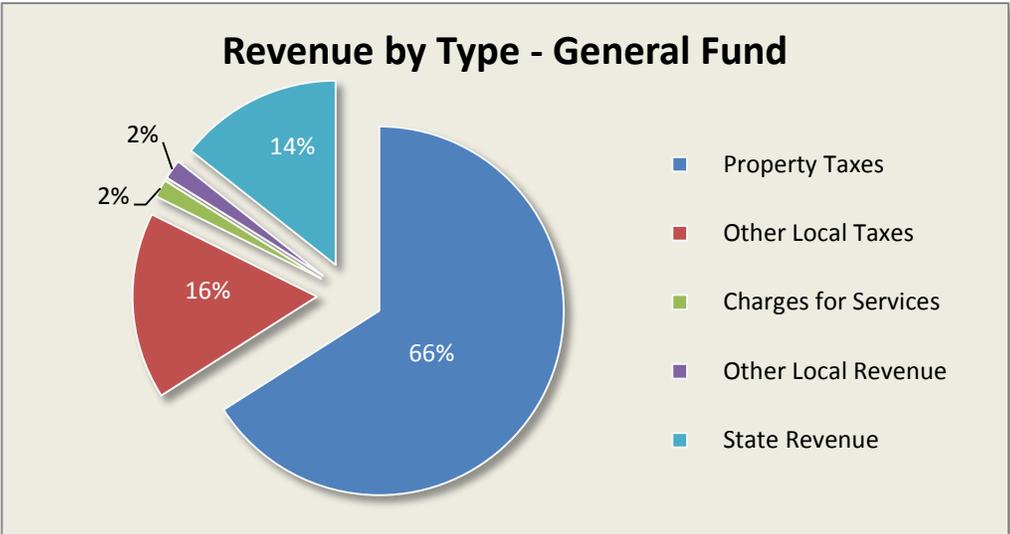
Fire/EMS Service Fee Fund:	\$170,705 of the fund balance is planned for use because FY 2018 costs of previously approved Fire/EMS Revenue Recovery positions and operating costs exceed the FY 2018 projected fee revenue to be transferred to the General Fund.
Code Compliance Fund:	\$150,000 of previously accumulated stormwater management fees are budgeted for a stormwater management plan through which the County will establish a mussel farming operation. Additionally, \$447,087 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, \$1,692,272 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:	\$7,808,120 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.

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.



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





FY 2018 Revenue Detail by Fund

	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2018 Adopted	Variance (adopt to adopt) Amount	Percent
GENERAL FUND						
<u>Real Property Taxes:</u>						
Current Taxes Real Estate	\$109,871,891	\$113,095,010	\$112,695,010	\$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	\$164,905	\$200,000	\$50,000	33.3%
Current Taxes Public Svc Real Estate	\$3,162,124	\$3,291,679	\$3,723,470	\$3,544,427	\$252,748	7.7%
<i>Subtotal - Real Property</i>	<i>\$115,242,613</i>	<i>\$118,718,610</i>	<i>\$118,765,306</i>	<i>\$121,461,775</i>	<i>\$2,743,165</i>	<i>2.3%</i>
<u>Personal Property Taxes:</u>						
Current Taxes Personal Property	\$36,965,204	\$35,934,425	\$37,813,246	\$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%
<i>Subtotal - Personal Property</i>	<i>\$41,300,740</i>	<i>\$39,462,733</i>	<i>\$41,341,554</i>	<i>\$42,849,188</i>	<i>\$3,386,455</i>	<i>8.6%</i>
<u>Other Property Taxes:</u>						
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	\$75,000	\$30,000	\$5,000	20.0%
<i>Subtotal - Other Property</i>	<i>\$1,059,263</i>	<i>\$959,533</i>	<i>\$1,009,533</i>	<i>\$1,043,510</i>	<i>\$83,977</i>	<i>8.8%</i>
<u>Penalties & Interest on Taxes:</u>						
Penalties	\$1,676,932	\$1,500,000	\$1,500,000	\$1,600,000	\$100,000	6.7%
Interest	\$856,857	\$1,033,603	\$775,000	\$875,468	(\$158,135)	-15.3%
<i>Subtotal - Penalties & Interest on Taxes</i>	<i>\$2,533,789</i>	<i>\$2,533,603</i>	<i>\$2,275,000</i>	<i>\$2,475,468</i>	<i>(\$58,135)</i>	<i>-2.3%</i>
Total Property Taxes	\$160,136,405	\$161,674,479	\$163,391,393	\$167,829,941	\$6,155,462	3.8%
<u>Sales Tax:</u>						
Local Sales Tax	\$17,123,500	\$17,755,575	\$17,600,000	\$17,952,000	\$196,425	1.1%
<i>Subtotal - Sales Tax</i>	<i>\$17,123,500</i>	<i>\$17,755,575</i>	<i>\$17,600,000</i>	<i>\$17,952,000</i>	<i>\$196,425</i>	<i>1.1%</i>
<u>Utility Tax:</u>						
Consumer Utility Tax	\$2,547,905	\$2,500,000	\$2,700,000	\$2,500,000	\$0	0.0%
<i>Subtotal - Utility Tax</i>	<i>\$2,547,905</i>	<i>\$2,500,000</i>	<i>\$2,700,000</i>	<i>\$2,500,000</i>	<i>\$0</i>	<i>0.0%</i>
<u>Other Local Taxes:</u>						
Business License Tax	\$4,505,103	\$4,000,000	\$4,400,000	\$4,219,000	\$219,000	5.5%
Daily Rental Tax	\$44,427	\$50,000	\$50,000	\$50,000	\$0	0.0%
Utility Gross Receipts Tax	\$633,649	\$750,000	\$650,000	\$700,000	(\$50,000)	-6.7%
Local Vehicle License Fee	\$3,134,550	\$2,800,000	\$3,000,000	\$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	\$2,650,000	\$2,400,000	\$100,000	4.3%
Transient Occupancy Tax	\$1,318,957	\$1,250,000	\$1,400,000	\$1,300,000	\$50,000	4.0%
Meals Tax	\$8,477,175	\$8,910,362	\$8,750,000	\$8,925,000	\$14,638	0.2%
<i>Subtotal - Other Local Taxes</i>	<i>\$21,080,421</i>	<i>\$20,660,362</i>	<i>\$21,500,000</i>	<i>\$21,194,000</i>	<i>\$533,638</i>	<i>2.6%</i>
Total Other Local Taxes	\$40,751,826	\$40,915,937	\$41,800,000	\$41,646,000	\$730,063	1.8%

FY 2018 Revenue Detail by Fund

	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2018 Adopted	Variance (adopt to adopt)	
					Amount	Percent
<u>Licenses & Permits:</u>						
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	\$16,000	\$12,000	\$0	0.0%
Solicitor Permits	\$1,020	\$1,200	\$1,200	\$1,200	\$0	0.0%
Gun Permits	\$83,823	\$60,000	\$70,000	\$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	\$302,825	\$345,200	\$56,375	19.5%
<u>Charges for Services:</u>						
Excess Fees of Clerk	\$108,987	\$90,000	\$125,000	\$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	\$61,000	\$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	\$16,000	\$10,000	\$4,000	66.7%
Animal Shelter Fees	\$194,520	\$175,000	\$185,000	\$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	\$1,900,000	\$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	\$285,000	\$285,000	\$85,000	42.5%
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	\$3,500	\$0	\$0	n/a
Stonewall Jackson Run Fee	\$766	\$8,400	\$6,545	\$7,000	(\$1,400)	-16.7%
Tourism Event Vendor Fee	\$150	\$100	\$100	\$100	\$0	0.0%
Planning Department Publications	\$815	\$219	\$650	\$600	\$381	174.0%
Sale of Publications	\$25	\$0	\$25	\$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	\$187,000	\$180,000	\$11,000	6.5%
Total Charges for Services	\$4,134,175	\$3,919,929	\$4,247,030	\$3,985,944	\$66,015	1.7%

FY 2018 Revenue Detail by Fund

	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2018 Adopted	Variance (adopt to adopt) Amount	Percent
<u>Other Local Revenue:</u>						
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	\$2,000	\$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	\$254,000	\$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	\$209,042	\$200,000	\$100,000	100.0%
<i>Subtotal - Other Local Revenue</i>	<i>\$1,887,452</i>	<i>\$1,360,235</i>	<i>\$1,473,977</i>	<i>\$1,525,248</i>	<i>\$165,013</i>	<i>12.1%</i>
<u>Miscellaneous:</u>						
Court Restitution - Sheriff	\$308	\$0	\$1,991	\$0	\$0	n/a
Court Restitution - Animal Control	\$1,028	\$0	\$1,385	\$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	\$25,000	\$50,000	(\$62,000)	-55.4%
Parks & Rec Sale Items	\$1,016	\$1,000	\$1,000	\$1,000	\$0	0.0%
Administrative Collection Fee	\$701,473	\$475,000	\$525,000	\$500,000	\$25,000	5.3%
Miscellaneous	\$177,297	\$22,000	\$121,191	\$37,000	\$15,000	68.2%
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	\$20,240	\$12,272	\$272	2.3%
Proffers	\$0	\$0	\$0	\$0	\$0	n/a
Insurance Recovery Revenue	\$139,321	\$0	\$15,334	\$0	\$0	n/a
Donations	\$79,716	\$75	\$48,015	\$0	(\$75)	-100.0%
Tourism Commission Event Donations	\$40,965	\$41,425	\$41,425	\$41,425	\$0	0.0%
Training Fees	\$0	\$0	\$250	\$0	\$0	n/a
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	\$215,000	\$175,000	\$30,000	20.7%
Land Sale Surplus	\$0	\$0	\$0	\$0	\$0	n/a
<i>Subtotal - Miscellaneous</i>	<i>\$3,225,407</i>	<i>\$2,536,182</i>	<i>\$2,743,513</i>	<i>\$2,855,428</i>	<i>\$319,246</i>	<i>12.6%</i>
Total Other Local Revenue	\$5,112,859	\$3,896,417	\$4,217,490	\$4,380,676	\$484,259	12.4%
<u>Non-Categorical State Aid:</u>						
Motor Vehicle Carrier Taxes	\$50,463	\$52,000	\$52,000	\$52,000	\$0	0.0%
Mobile Home Titling Taxes	\$66,041	\$45,000	\$65,000	\$50,000	\$5,000	11.1%
Communication Sales Tax	\$4,567,288	\$4,800,000	\$4,500,000	\$4,500,000	(\$300,000)	-6.3%
Grantor's Tax	\$446,798	\$400,000	\$425,000	\$420,000	\$20,000	5.0%
DMV Rental Tax	\$455,396	\$410,000	\$420,000	\$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%
<i>Subtotal - Non-Categorical State Aid</i>	<i>\$20,095,408</i>	<i>\$20,216,422</i>	<i>\$19,971,422</i>	<i>\$19,956,422</i>	<i>(\$260,000)</i>	<i>-1.3%</i>

FY 2018 Revenue Detail by Fund

	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2018 Adopted	Variance (adopt 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%
<i>Subtotal - Shared Expenses</i>	<i>\$5,423,067</i>	<i>\$5,518,678</i>	<i>\$5,518,678</i>	<i>\$5,518,678</i>	<i>\$0</i>	<i>0.0%</i>
Social Services:						
Public Assistance/Welfare Admin.	\$6,559,168	\$6,363,444	\$7,050,324	\$6,559,483	\$196,039	3.1%
Children's Services Act	\$3,327,631	\$3,422,434	\$3,494,628	\$3,547,802	\$125,368	3.7%
<i>Subtotal - Social Services</i>	<i>\$9,886,799</i>	<i>\$9,785,878</i>	<i>\$10,544,952</i>	<i>\$10,107,285</i>	<i>\$321,407</i>	<i>3.3%</i>
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	\$30,000	\$30,000	\$5,000	20.0%
State Fire Program	\$387,923	\$300,000	\$357,475	\$300,000	\$0	0.0%
Grant Revenue	\$1,130,905	\$79,225	\$166,661	\$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	\$65,267	\$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
<i>Subtotal - Other Categorical State Aid</i>	<i>\$2,190,679</i>	<i>\$1,123,869</i>	<i>\$1,051,109</i>	<i>\$934,804</i>	<i>(\$189,065)</i>	<i>-16.8%</i>
Total State Revenue	\$37,595,953	\$36,644,847	\$37,086,161	\$36,517,189	(\$127,658)	-0.3%
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	\$139,432	\$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	\$196,361	\$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	\$1,050,444	\$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	\$252,095,343	\$255,636,574	\$8,170,409	3.3%

FY 2018 Revenue Detail by Fund

	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2018 Adopted	Variance (adopt to adopt) Amount	Percent
CAPITAL PROJECTS FUND						
<u>Other Local Revenue:</u>						
Field Rental/Concessions	\$107,310	\$95,000	\$95,000	\$100,000	\$5,000	5.3%
Miscellaneous	\$3,622	\$0	-\$30	\$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	\$568,586	\$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	\$809,209	\$243,491	(\$8,840)	-3.5%
<u>State Revenue:</u>						
Grant Revenues	\$57,166	\$150,000	\$383,896	\$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	\$2,717,419	\$0	(\$150,000)	-100.0%
<u>Federal Revenue:</u>						
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%
<u>Debt Proceeds:</u>						
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	\$14,765,880	\$701,836	(\$159,143)	-18.5%
ECONOMIC DEVELOPMENT OPP. FUND						
<u>Other Local Revenue:</u>						
Interest on Investments	\$3,392	\$3,000	\$3,000	\$3,000	\$0	0.0%
Rental of General Property	\$66,542	\$69,004	\$69,004	\$36,619	(\$32,385)	-46.9%
<i>Subtotal - Other Local Revenue</i>	<i>\$69,934</i>	<i>\$72,004</i>	<i>\$72,004</i>	<i>\$39,619</i>	<i>-\$32,385</i>	<i>-45.0%</i>
<u>Miscellaneous:</u>						
Miscellaneous	\$4,474	\$0	\$0	\$0	\$0	n/a
<i>Subtotal - Miscellaneous</i>	<i>\$4,474</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>n/a</i>
Total Other Local Revenue	\$74,408	\$72,004	\$72,004	\$39,619	-\$32,385	-45.0%
TOTAL REVENUE - EDO FUND	\$74,408	\$72,004	\$72,004	\$39,619	(\$32,385)	-45.0%
FIRE/EMS SERVICE FEE FUND						
<u>Charges for Services</u>						
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 SERVICE 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 Adopted	Variance (adopt to adopt) Amount	Percent
CODE COMPLIANCE FUND						
<u>Other Local Revenue:</u>						
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						
<u>Real Property Taxes:</u>						
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%
<u>Other Local Revenue:</u>						
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%
<u>Debt Proceeds:</u>						
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						
<u>Charges for Services:</u>						
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 Adopted	Variance (adopt to adopt) Amount Percent	
SCHOOL OPERATING FUND						
<u>Other Local Revenue:</u>						
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%
<u>State Revenue:</u>						
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	\$108,987,391	\$2,297,071	2.2%
Total State Revenue	\$126,910,610	\$132,087,058	\$132,227,802	\$134,413,474	\$2,326,416	1.8%
<u>Federal Revenue:</u>						
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%
<u>Debt Proceeds:</u>						
Bond Proceeds	\$14,335,000	\$0	\$0	\$0	\$0	n/a
Interest on Bond/Lease Proceeds	\$0	\$0	\$0	\$0	\$0	n/a
Bond Premiums	\$2,175,139	\$0	\$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	\$150,513,740	\$3,492,178	2.4%

FY 2018 Revenue Detail by Fund

	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2018 Adopted	Variance (adopt to adopt) Amount Percent	
SCHOOL FOOD SERVICE FUND						
<u>Other Local Revenue:</u>						
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%
<u>State Revenue:</u>						
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%
<u>Federal Revenue:</u>						
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						
<u>Other Local Revenue:</u>						
Proffers	\$0	\$0	\$0	\$0	\$0	n/a
Interest on Investments	\$50,760	\$0	\$0	\$0	\$0	n/a
Total Other Local Revenue	\$50,760	\$0	\$0	\$0	\$0	n/a
<u>Federal Revenue:</u>						
Other Federal Grants	\$0	\$0	\$0	\$0	\$0	n/a
Total Federal Revenue	\$0	\$0	\$0	\$0	\$0	n/a
<u>Debt Proceeds:</u>						
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 Adopted	Variance (adopt to adopt) Amount	Percent
UTILITIES OPERATING FUND						
<u>Charges for Services:</u>						
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	\$0	\$0	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	\$30,651,496	(\$687,204)	-2.2%
<u>Miscellaneous:</u>						
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%
<u>Federal Revenue:</u>						
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%
TOTAL REVENUE - UTILITIES OPERATING FUND	\$32,674,284	\$33,644,457	\$33,644,457	\$32,869,271	-\$775,186	-2.3%

FY 2018 Revenue Detail by Fund

	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2018 Adopted	Variance (adopt to adopt) Amount	Percent
UTILITIES CAPITAL PROJECTS FUND						
<u>Charges for Services:</u>						
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%
<u>Miscellaneous:</u>						
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%
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	\$500,862,212	\$493,557,373	\$10,281,657	2.1%

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	\$396,248		
	☞ County Administration	960,843		
	☞ County Attorney	1,034,958		
	☞ Non-Departmental	2,622,675		
	Administrative Services			
	☞ Human Resources	791,652		
	☞ Commissioner of the Revenue	1,403,998		
	☞ Assessment	991,493		
	☞ Treasurer	1,807,123		
	☞ Financial Services	2,490,149		
	☞ Information Services	5,967,001		
	Voter Services			
	☞ Electoral Board/Registrar	438,212		
	Judicial Administration			
	☞ Circuit Court	265,790		
	☞ General District Court	29,056		
	☞ Magistrate	10,338		
	☞ Juvenile & Domestic Rel Court	28,483		
	☞ Clerk of the Circuit Court	1,484,199		
	☞ Commonwealth’s Attorney	2,365,107		
	Public Safety			
	☞ Sheriff	22,206,551		
	☞ Fire/Rescue/Emergency Mgmt.	21,759,940		
	☞ Regional Detention Facilities	6,537,424		
	☞ Court Services Unit	554,049		
	☞ Medical Examiner	500		
	Public Works			
	☞ Facilities Management (Bldg & Grounds)	4,941,208		
☞ Refuse Management	4,306,073			

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	9,690,237			
	☞ Children’s Services Act	8,655,901			
	☞ Germanna Community College	230,520			
	Parks, Recreation & Cultural				
	☞ Parks & Recreation	3,035,123			
	☞ County Museum	98,967			
	☞ Regional Library	4,386,632			
	Community Development				
	☞ Planning	997,260			
	☞ Economic Development	874,752			
	☞ Tourism	593,963			
	☞ Virginia Cooperative Extension	177,363			
	Debt Service	10,293,341			
	GENERAL FUND TOTAL	\$123,471,682			
	Capital Projects Fund:		✓	✓	
	Capital Projects				
	☞ Capital Projects Management	\$163,681			
	☞ Capital Projects			\$9,674,535	
	CAPITAL PROJECTS FUND TOTAL	\$163,681		\$9,674,535	
	Economic Development Opp. Fund:		✓		
	Community Development	\$906,755			
	EDO FUND TOTAL	\$906,755			
	Fire/EMS Service Fee Fund:				✓
	Public Safety				\$0
	FIRE/EMS SERVICE FEE FUND TOTAL				\$0
Code Compliance Fund:		✓			
Public Safety					
☞ Building	\$2,253,036				
Community Development					
☞ Zoning	1,740,611				
CODE COMPLIANCE FUND TOTAL	\$3,993,647				

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	\$8,358,320		
	TRANSPORTATION FUND TOTAL	\$8,358,320		
	School Operating Fund:	✓		
	Education	\$274,525,185		
	SCHOOL OPERATING FUND TOTAL	\$274,525,185		
	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		\$30,927,443		
UTILITIES OPERATING FUND TOTAL		\$30,927,443		
Utilities Capital Projects Fund:			✓	
Public Works				
☞ Capital Projects			\$12,066,600	
UTILITIES CAP. PROJ. FUND TOTAL		\$12,066,600		
APPROPRIATION TOTAL – ALL FUNDS*		\$501,648,427		

*Appropriation total includes the Joint Fleet Maintenance Fund, whereas the budget totals for all funds on pages 23, 25 and 29 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.

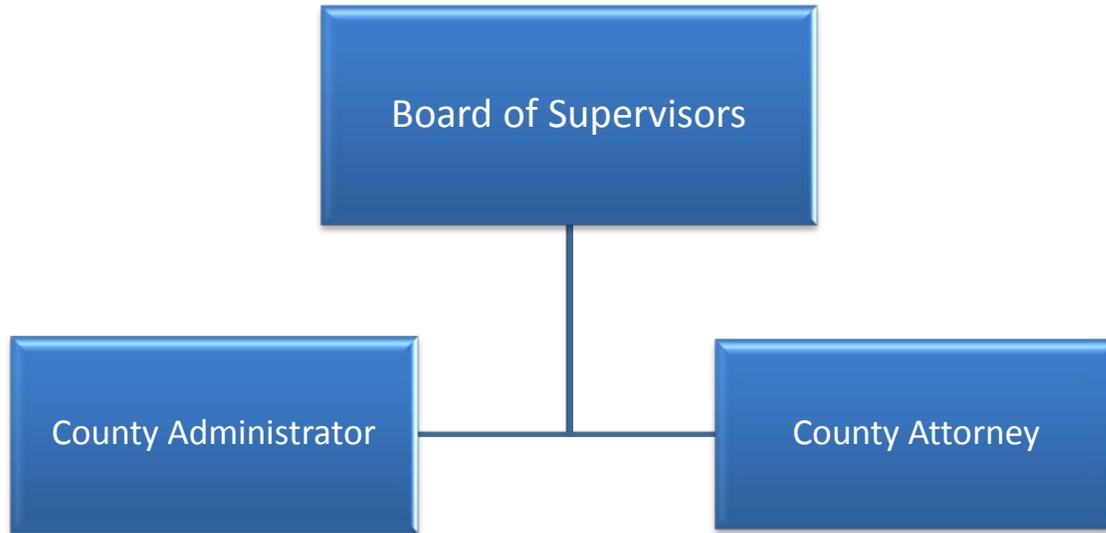
DEPARTMENT/AGENCY BUDGETS TAX SUPPORTED*
EXPENDITURES AS SHARE OF NON-DESIGNATED REVENUES

DEPARTMENT	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted	PERCENTAGE OF NON-DESIGNATED REVENUES
Transfer to School Operating Fund	\$118,615,383	\$121,375,315	\$123,742,093	58.19%
Fire, Rescue, & Emergency Mgmt	15,659,305	17,218,336	17,584,529	8.27%
Sheriff	15,408,271	15,338,617	16,074,225	7.56%
Debt Service	9,000,444	9,961,365	10,011,130	4.71%
Transfer to Capital Projects	12,052,660	11,458,553	8,870,474	4.17%
Social Services & CSA	7,548,594	8,054,000	8,238,853	3.87%
Regional Detention Facilities	5,518,368	6,451,379	6,537,424	3.07%
Information Services	3,521,004	4,796,775	5,261,031	2.47%
Facilities Management	4,099,769	4,472,439	4,628,480	2.18%
Regional Library	4,004,736	4,066,736	4,386,632	2.06%
Parks and Recreation	2,122,024	2,351,776	2,444,398	1.15%
Non-Departmental	1,132,563	1,627,451	2,622,675	1.23%
Refuse Management	1,776,828	2,495,324	2,154,303	1.01%
Financial Services	1,762,923	2,106,292	2,091,091	0.98%
Commonwealth's Attorney	1,109,689	1,149,442	1,207,804	0.57%
Commissioner of Revenue	973,608	1,095,268	1,130,482	0.53%
County Attorney	895,872	1,044,437	1,034,958	0.49%
Assessment	896,941	886,816	991,493	0.47%
County Administration	899,565	744,752	960,843	0.45%
Economic Development	698,856	1,117,442	874,752	0.41%
Transfer to Code Compliance	874,506	1,067,633	869,335	0.41%
Treasurer	514,307	873,529	834,414	0.39%
Human Resources	733,183	746,734	791,652	0.37%
Transfer to Transportation	0	700,000	700,000	0.33%
Transfer to ED Opportunities Fund	2,763,557	674,000	664,000	0.31%
Local Health Department	607,769	617,569	617,569	0.29%
Clerk of Circuit Court	570,715	623,182	597,450	0.28%
Planning	468,796	445,097	492,990	0.23%
Court Services Unit	192,996	420,770	438,908	0.21%
Rapp Area Community Svcs Board	320,368	365,045	396,984	0.19%
Registrar/Electoral Board	308,368	321,529	378,212	0.18%
Board of Supervisors	246,848	266,702	268,589	0.13%
Circuit Court	238,719	249,420	265,790	0.12%
Germanna Community College	229,582	229,395	230,520	0.11%
Virginia Cooperative Extension	158,274	174,338	177,363	Less than 1/10 of 1%
BOS Regional Agencies	118,240	119,802	127,659	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)	(102,695)	Less than 1/10 of 1%
Sub Total	<u>\$215,789,824</u>	<u>\$225,783,286</u>	<u>\$228,664,787</u>	
Less use of designated revenues (Transfers from other funds, etc) that are used specifically for General Fund expenditures	<u>(13,429,110)</u>	<u>(17,849,964)</u>	<u>(16,018,072)</u>	
	<u>\$202,360,714</u>	<u>\$207,933,322</u>	<u>\$212,646,715</u>	

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

Executive Services

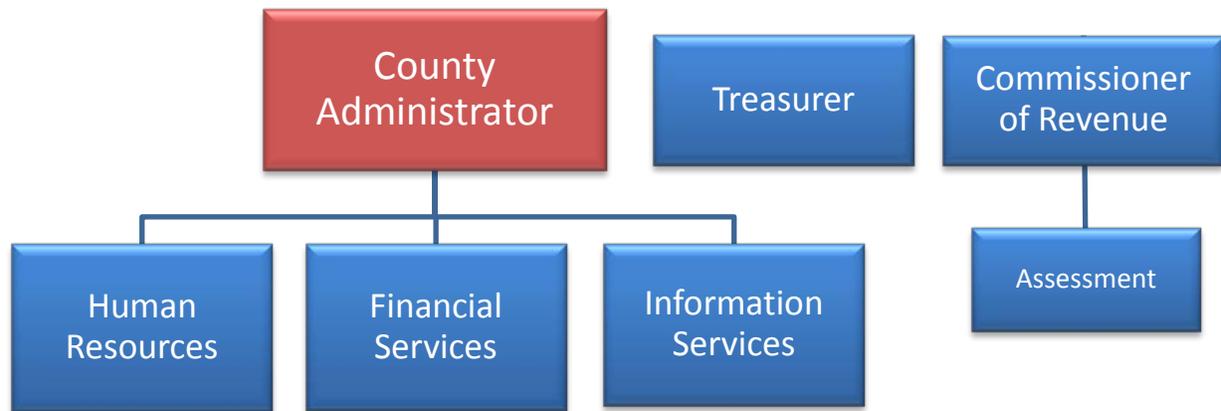
Mission – Provide the citizens of Spotsylvania County a safe, healthy and prosperous community through effective oversight of County departments and responsiveness to citizens.



	FY 2016 Amended	FY 2016 Actuals	FY 2017 Adopted	FY 2017 Amended	FY 2018 Adopted
REVENUES: (function specific)	\$0	\$0	\$0	\$0	\$29,000
TOTAL REVENUES	\$0	\$0	\$0	\$0	\$29,000
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	\$127,659
County Administration	\$975,760	\$899,565	\$744,752	\$756,337	\$960,843
County Attorney	\$1,126,167	\$895,872	\$1,044,437	\$1,119,437	\$1,034,958
Non-Departmental	\$1,509,761	\$1,132,563	\$1,627,451	\$1,552,451	\$2,622,675
TOTAL EXPENDITURES	\$3,998,284	\$3,293,088	\$3,803,144	\$3,814,729	\$5,014,724
APPROPRIATED EXPENDITURES: (by category)					
Personnel	\$2,844,470	\$2,845,263	\$2,772,397	\$2,772,397	\$3,108,623
Operating	\$1,153,021	\$446,406	\$1,030,747	\$1,030,464	\$1,905,851
Capital	\$793	\$1,419	\$0	\$11,868	\$250
TOTAL APPROPRIATED EXPENDITURES	\$3,998,284	\$3,293,088	\$3,803,144	\$3,814,729	\$5,014,724
NET TAX SUPPORT	\$3,998,284	\$3,293,088	\$3,803,144	\$3,814,729	\$4,985,724

Administrative Services

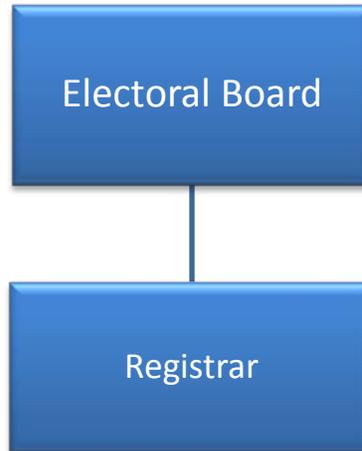
Mission – To provide essential fiscal and support services to County programs and staff, and to serve as a responsible steward of government records, information and public assets.



	FY 2016 Amended	FY 2016 Actuals	FY 2017 Adopted	FY 2017 Amended	FY 2018 Adopted
REVENUES: (function specific)	\$2,252,247	\$2,440,590	\$2,279,462	\$2,284,839	\$2,351,253
TOTAL REVENUES	\$2,252,247	\$2,440,590	\$2,279,462	\$2,284,839	\$2,351,253
EXPENDITURES: (by department)					
Human Resources	\$752,570	\$733,183	\$746,734	\$824,859	\$791,652
Commissioner of Revenue	\$1,399,550	\$1,243,577	\$1,368,784	\$1,373,666	\$1,403,998
Assessment	\$984,172	\$896,941	\$886,816	\$891,216	\$991,493
Treasurer	\$1,715,461	\$1,657,230	\$1,791,972	\$1,796,272	\$1,807,123
Financial Services	\$2,371,055	\$2,091,091	\$2,506,288	\$2,627,238	\$2,490,149
Information Services	\$5,968,841	\$4,220,534	\$5,484,282	\$6,136,732	\$5,967,001
TOTAL EXPENDITURES	\$13,191,649	\$10,842,556	\$12,784,876	\$13,649,983	\$13,451,416
APPROPRIATED EXPENDITURES: (by category)					
Personnel	\$8,665,228	\$7,877,287	\$8,983,764	\$8,966,663	\$9,565,519
Operating	\$4,403,472	\$2,841,149	\$3,776,312	\$4,628,529	\$3,879,597
Capital	\$122,949	\$124,120	\$24,800	\$54,791	\$6,300
TOTAL APPROPRIATED EXPENDITURES	\$13,191,649	\$10,842,556	\$12,784,876	\$13,649,983	\$13,451,416
NET TAX SUPPORT	\$10,939,402	\$8,401,966	\$10,505,414	\$11,365,144	\$11,100,163

Voter Services

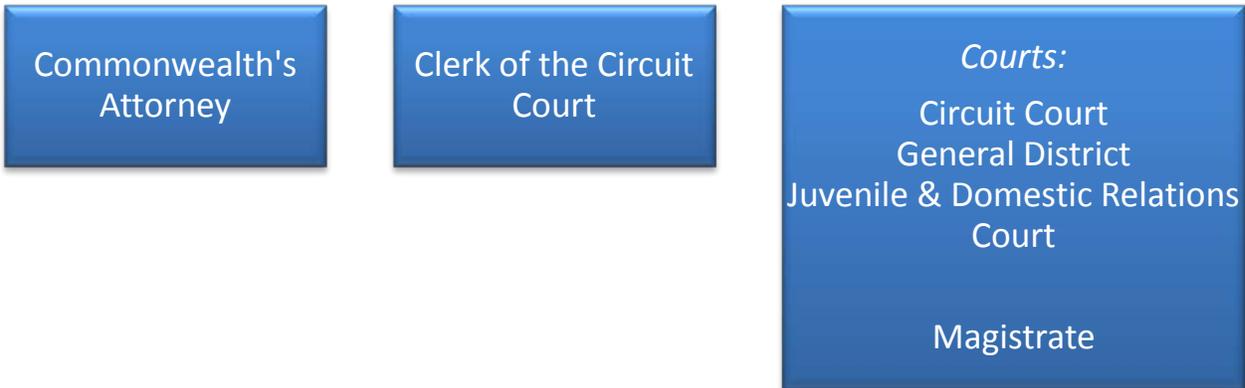
Mission – To provide each resident of Spotsylvania County with the opportunity to exercise his or her right to vote in an efficient and equitable manner in accordance with the election laws of the Commonwealth of Virginia.



	FY 2016 Amended	FY 2016 Actuals	FY 2017 Adopted	FY 2017 Amended	FY 2018 Adopted
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	\$438,212
TOTAL EXPENDITURES	\$416,140	\$392,063	\$381,529	\$381,529	\$438,212
APPROPRIATED EXPENDITURES: (by category)					
Personnel	\$241,298	\$225,000	\$244,779	\$246,825	\$250,210
Operating	\$174,842	\$167,063	\$130,117	\$128,071	\$156,210
Capital	\$0	\$0	\$6,633	\$6,633	\$31,792
TOTAL APPROPRIATED EXPENDITURES	\$416,140	\$392,063	\$381,529	\$381,529	\$438,212
NET TAX SUPPORT	\$356,140	\$308,368	\$321,529	\$321,529	\$378,212

Judicial Administration

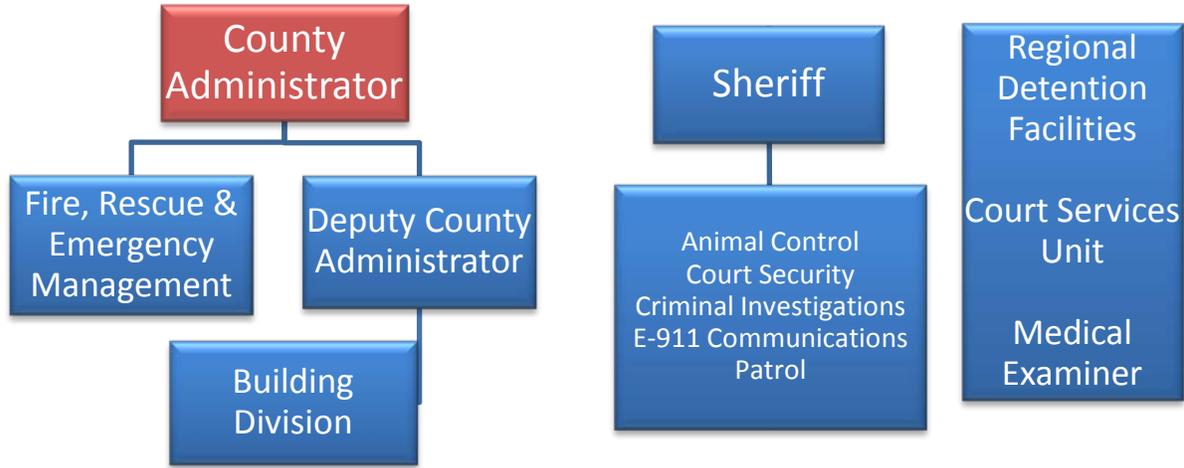
Mission – To prosecute criminal cases and resolve all legal matters in a fair, efficient, and effective manner to protect the rights of all parties before the Court pursuant to the laws of Virginia and the Constitutions of Virginia and the United States.



	FY 2016 Amended	FY 2016 Actuals	FY 2017 Adopted	FY 2017 Amended	FY 2018 Adopted
REVENUES: (function specific)	\$1,972,378	\$1,859,821	\$1,876,925	\$2,083,538	\$2,044,052
TOTAL REVENUES	\$1,972,378	\$1,859,821	\$1,876,925	\$2,083,538	\$2,044,052
EXPENDITURES: (by department)					
Circuit Court	\$241,647	\$238,719	\$249,420	\$253,979	\$265,790
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	\$1,484,199
Commonwealth's Attorney	\$2,274,438	\$2,121,714	\$2,150,729	\$2,429,423	\$2,365,107
TOTAL EXPENDITURES	\$4,197,363	\$3,843,607	\$3,984,265	\$4,271,166	\$4,182,973
APPROPRIATED EXPENDITURES: (by category)					
Personnel	\$3,617,629	\$3,433,842	\$3,502,160	\$3,631,090	\$3,696,920
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	\$4,182,973
NET TAX SUPPORT	\$2,224,985	\$1,983,786	\$2,107,340	\$2,187,628	\$2,138,921

Public Safety

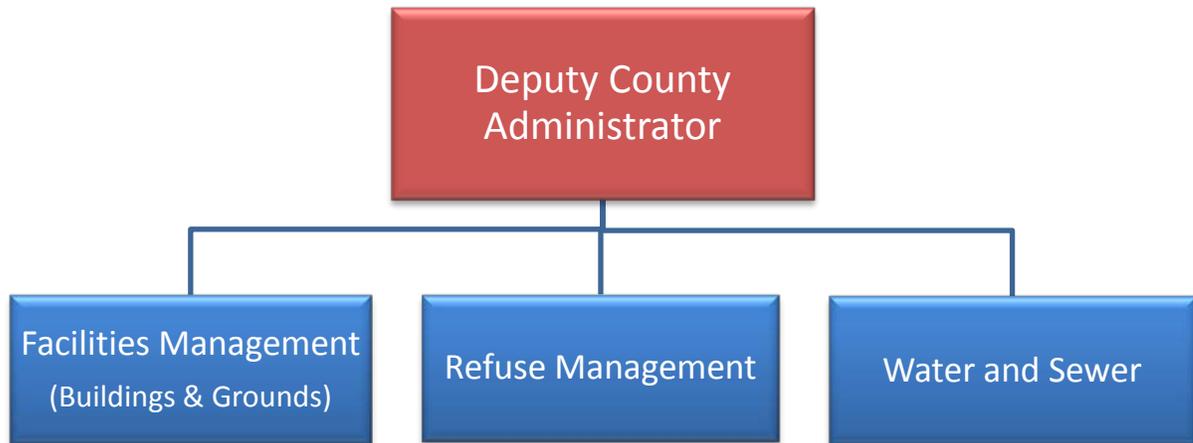
Mission – To protect the people, property and the environment through timely, professional, and humanitarian services essential to the health, safety and well-being of the community.



	FY 2016 Amended	FY 2016 Actuals	FY 2017 Adopted	FY 2017 Amended	FY 2018 Adopted
REVENUES: (function specific)					
Transfers from Other Funds	\$2,744,308	\$2,324,584	\$2,896,646	\$2,896,646	\$2,770,705
TOTAL REVENUES	\$16,102,520	\$15,136,796	\$15,526,661	\$16,328,861	\$15,756,398
EXPENDITURES: (by department)					
Sheriff	\$23,316,168	\$22,025,105	\$21,534,249	\$22,560,504	\$22,206,551
Fire, Rescue & Emergency Management	\$21,295,629	\$19,466,517	\$20,787,338	\$22,491,093	\$21,759,940
Regional Detention Facilities	\$5,844,061	\$5,524,585	\$6,451,379	\$6,458,561	\$6,537,424
Court Services Unit	\$336,904	\$308,137	\$535,911	\$535,911	\$554,049
Medical Examiner	\$500	\$840	\$500	\$500	\$500
Building Division	\$2,095,035	\$1,862,965	\$2,226,742	\$2,206,742	\$2,253,036
SUBTOTAL - APPROPRIATED EXPENDITURES	\$52,888,297	\$49,188,149	\$51,536,119	\$54,253,311	\$53,311,500
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	\$0	\$64,000	\$0	\$0
TOTAL EXPENDITURES	\$56,011,201	\$51,916,576	\$54,956,263	\$57,629,455	\$56,449,784
APPROPRIATED EXPENDITURES: (by category)					
Personnel	\$37,178,061	\$36,175,866	\$37,999,468	\$38,657,264	\$39,450,784
Operating	\$14,028,785	\$11,639,198	\$13,033,177	\$14,951,569	\$13,419,267
Capital	\$1,681,451	\$1,373,085	\$503,474	\$644,478	\$441,449
TOTAL APPROPRIATED EXPENDITURES	\$52,888,297	\$49,188,149	\$51,536,119	\$54,253,311	\$53,311,500
NET TAX SUPPORT	\$39,530,085	\$36,375,937	\$38,970,104	\$40,821,096	\$40,318,607

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.

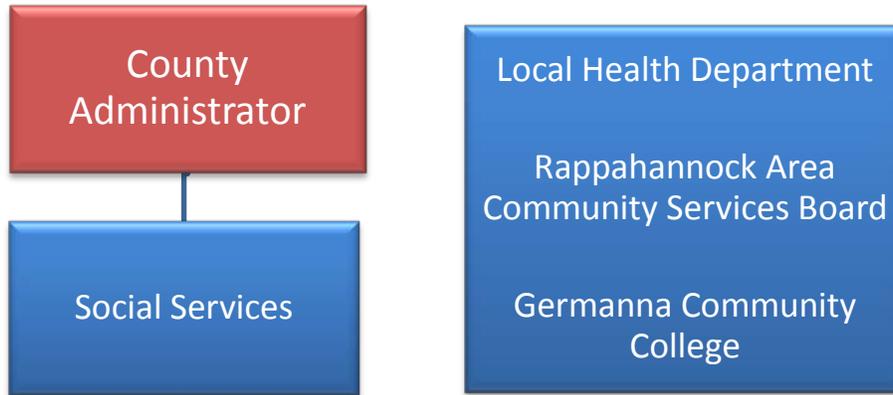


	FY 2016 Amended	FY 2016 Actuals	FY 2017 Adopted	FY 2017 Amended	FY 2018 Adopted
REVENUES: (function specific)	\$37,114,256	\$30,951,138	\$39,735,047	\$40,643,369	\$43,280,382
TOTAL REVENUES	\$37,114,256	\$30,951,138	\$39,735,047	\$40,643,369	\$43,280,382
EXPENDITURES: (by department)					
Facilities Management (Bldg & Grounds)	\$5,029,858	\$4,419,289	\$4,683,367	\$4,683,367	\$4,941,208
Refuse Management	\$4,722,704	\$4,065,675	\$4,510,790	\$4,432,197	\$4,306,073
Water & Sewer	\$32,312,125	\$26,788,693	\$30,253,859	\$30,518,056	\$30,927,443
SUBTOTAL - APPROPRIATED EXPENDITURES	\$42,064,687	\$35,273,657	\$39,448,016	\$39,633,620	\$40,174,724
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	\$47,185,193	\$50,063,165
APPROPRIATED EXPENDITURES: (by category)					
Personnel	\$14,786,390	\$13,214,444	\$14,957,781	\$14,928,202	\$14,708,816
Operating	\$13,926,794	\$11,796,566	\$13,458,198	\$13,621,255	\$14,306,721
Capital	\$692,844	(\$428,102)	\$440,007	\$492,133	\$549,563
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	\$39,633,620	\$40,174,724
NET TAX SUPPORT *	\$6,969,974	\$5,876,597	\$6,967,763	\$6,541,824	\$6,782,783

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

Health and Welfare

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

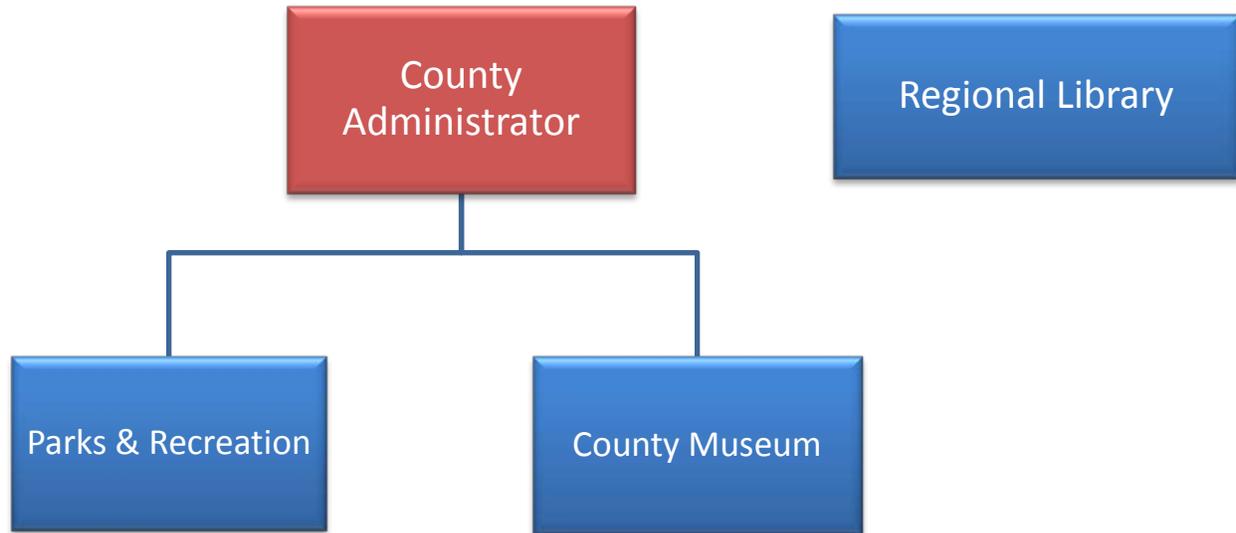


	FY 2016 Amended	FY 2016 Actuals	FY 2017 Adopted	FY 2017 Amended	FY 2018 Adopted
REVENUES: (function specific)	\$10,134,131	\$9,929,445	\$9,815,878	\$10,576,574	\$10,137,285
TOTAL REVENUES	\$10,134,131	\$9,929,445	\$9,815,878	\$10,576,574	\$10,137,285
EXPENDITURES: (by department)					
Local Health Department	\$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	\$9,690,237
Children's Services Act	\$8,153,162	\$8,521,266	\$8,154,838	\$8,362,559	\$8,655,901
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	\$20,711,920
APPROPRIATED EXPENDITURES: (by category)					
Personnel	\$6,005,508	\$5,493,564	\$5,976,993	\$6,050,714	\$5,984,093
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	\$19,621,211
NET TAX SUPPORT	\$9,891,254	\$9,779,791	\$10,258,783	\$9,881,893	\$10,574,635

* Does not include Tax Relief for Elderly/Disabled

Parks, Recreation & Cultural

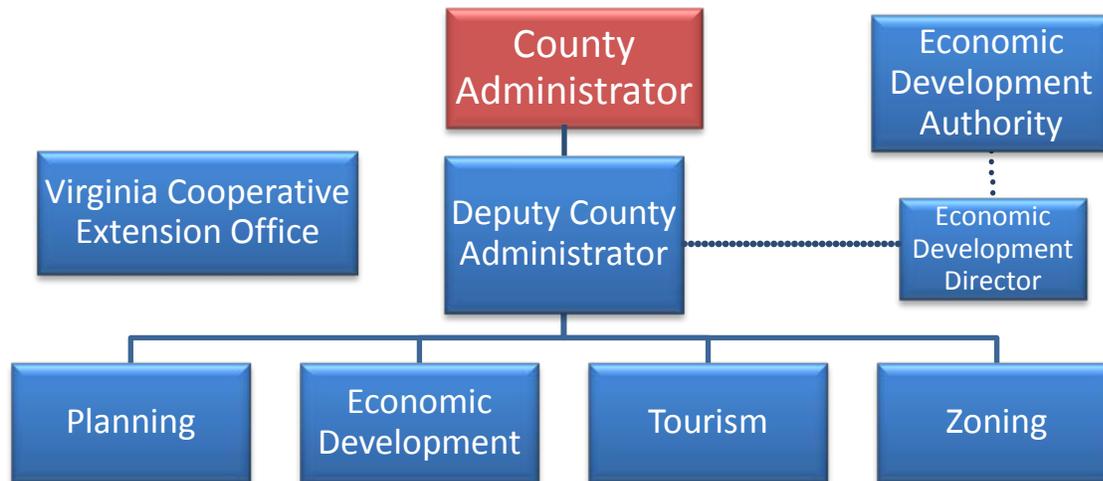
Mission – To provide and manage a variety of quality recreation and leisure activities that will promote personal growth, physical fitness, and recreational needs to fulfill the desires of Spotsylvania County residents.



	FY 2016 Amended	FY 2016 Actuals	FY 2017 Adopted	FY 2017 Amended	FY 2018 Adopted
REVENUES: (function specific)	\$690,226	\$640,800	\$700,048	\$698,193	\$689,692
TOTAL REVENUES	\$690,226	\$640,800	\$700,048	\$698,193	\$689,692
EXPENDITURES: (by department)					
Parks & Recreation	\$2,910,002	\$2,700,552	\$2,964,991	\$3,042,888	\$3,035,123
County Museum	\$62,501	\$62,272	\$86,833	\$86,833	\$98,967
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	\$7,321,038	\$7,520,722
APPROPRIATED EXPENDITURES: (by category)					
Personnel	\$2,061,244	\$1,923,848	\$2,084,591	\$2,162,488	\$2,137,811
Operating	\$4,848,606	\$4,775,689	\$4,936,823	\$5,058,661	\$5,251,752
Capital	\$67,389	\$68,023	\$97,146	\$99,889	\$131,159
TOTAL APPROPRIATED EXPENDITURES	\$6,977,239	\$6,767,560	\$7,118,560	\$7,321,038	\$7,520,722
NET TAX SUPPORT	\$6,287,013	\$6,126,760	\$6,418,512	\$6,622,845	\$6,831,030

Community Development

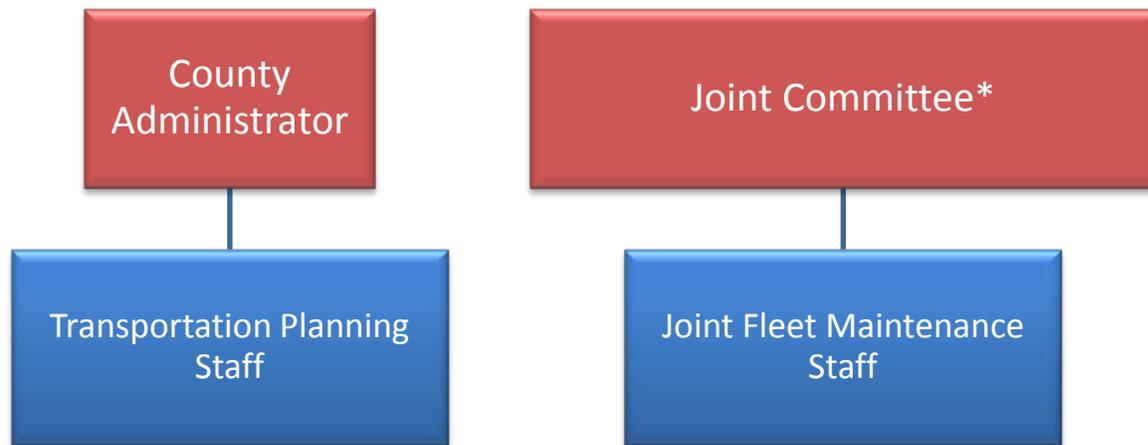
Mission – To enhance the quality of life for Spotsylvania County citizens through comprehensive planning, economic development, and the protection of natural resources. At the same time promoting Spotsylvania County as Virginia’s strategic location for businesses and as an attractive and desirable tourist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



	FY 2016 Amended	FY 2016 Actuals	FY 2017 Adopted	FY 2017 Amended	FY 2018 Adopted
REVENUES: (function specific)					
Transfer from General Fund	\$3,169,630	\$2,756,826	\$3,147,484	\$3,167,117	\$2,824,302
	\$4,184,068	\$3,252,968	\$1,297,984	\$2,057,952	\$1,243,016
TOTAL REVENUES	\$7,353,698	\$6,009,794	\$4,445,468	\$5,225,069	\$4,067,318
EXPENDITURES: (by department)					
Planning	\$963,953	\$911,626	\$966,812	\$966,812	\$997,260
Economic Development	\$862,195	\$698,856	\$1,117,442	\$998,813	\$874,752
Economic Development Opportunities Fund	\$3,785,338	\$2,841,996	\$1,062,940	\$1,822,908	\$906,755
Tourism	\$579,193	\$458,089	\$577,022	\$681,522	\$593,963
Extension Agents (VA Cooperative)	\$171,048	\$158,274	\$174,338	\$174,338	\$177,363
Zoning Division	\$1,659,968	\$1,303,058	\$1,778,737	\$1,758,737	\$1,740,611
SUBTOTAL - APPROPRIATED	\$8,021,695	\$6,371,899	\$5,677,291	\$6,403,130	\$5,290,704
Transfer to General & Capital Projects Fund	\$643,460	\$644,512	\$375,284	\$395,284	\$249,024
TOTAL EXPENDITURES	\$8,665,155	\$7,016,411	\$6,052,575	\$6,798,414	\$5,539,728
APPROPRIATED EXPENDITURES: (by category)					
Personnel	\$2,801,545	\$2,696,421	\$2,848,986	\$2,849,073	\$2,862,466
Operating	\$5,145,202	\$3,605,846	\$2,766,557	\$3,490,920	\$2,337,327
Capital	\$13,200	\$7,884	\$0	\$1,389	\$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	\$6,403,130	\$5,290,704
NET TAX SUPPORT	\$5,067,468	\$3,830,476	\$2,529,807	\$3,256,013	\$2,466,402

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 Adopted
REVENUES: (function specific)	\$10,615,682	\$9,581,404	\$11,218,386	\$11,224,337	\$11,313,211
TOTAL REVENUES	\$10,615,682	\$9,581,404	\$11,218,386	\$11,224,337	\$11,313,211
EXPENDITURES: (by department)					
Transportation Fund	\$7,849,834	\$6,894,620	\$8,346,579	\$8,321,799	\$8,358,320
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	\$11,118,430
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	\$11,313,211
APPROPRIATED EXPENDITURES: (by category)					
Personnel	\$1,618,058	\$283,482	\$1,717,189	\$1,706,715	\$1,710,431
Operating	\$1,656,742	\$2,778,354	\$1,598,291	\$1,672,721	\$1,781,200
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	\$2,909,848
TOTAL APPROPRIATED EXPENDITURES	\$10,433,989	\$9,305,359	\$10,964,646	\$10,970,597	\$11,118,430

*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.

Education

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

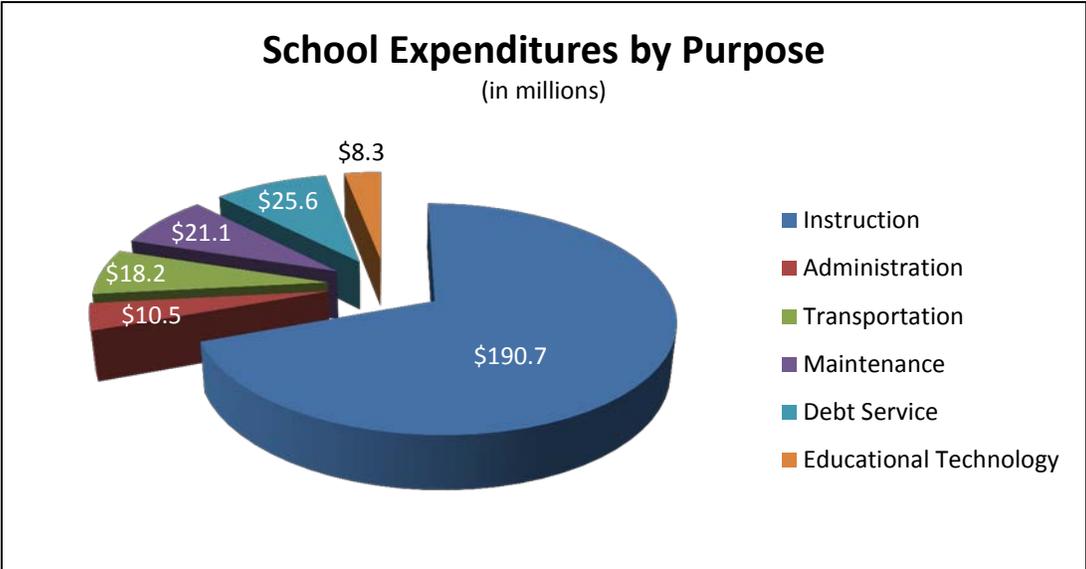
The School Board adopted its FY 2018 Budget on May 1, 2017. More detailed information on the School Board's Adopted Budget is available through the School Administrative Office at (540) 834-2500 or at www.spotsylvania.k12.va.us.

School Operating Fund

	FY 2016 Amended	FY 2016 Actuals	FY 2017 Adopted	FY 2017 Amended	FY 2018 Adopted
REVENUES: (function specific)					
State & Federal	\$137,019,447	\$135,224,714	\$142,252,858	\$142,394,735	\$145,213,385
Local Transfer	\$119,070,288	\$118,615,383	\$121,375,315	\$124,063,078	\$124,075,315
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	\$271,663,625	\$274,589,055
APPROPRIATED EXPENDITURES: (by category)					
Instruction	\$181,661,712	\$181,434,825	\$184,226,089	\$189,050,490	\$190,732,085
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	\$271,599,755	\$274,525,185
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	\$271,663,625	\$274,589,055

Per Pupil Cost	FY 2017 Adopted Budget	FY 2018 Adopted Budget
Student enrollment	23,655	23,539
Total School Operating Budget per Pupil	\$11,344	\$11,663
Local Transfer per pupil – Operating	\$4,035	\$4,184
Local Transfer per pupil – Debt Service	<u>\$1,096</u>	<u>\$1,087</u>
Total Local Transfer per pupil	\$5,131	\$5,271

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			2017-2018 Projection
		2014-2015	2015-2016	2016-2017	
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 Adopted
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

Citizen Services/Regional Agencies

Local funding only - grant funding NOT included

	FY 2016 Actuals	FY 2017 Adopted	FY 2018		Change from FY 2017 Adopted	
			Agency Request	Adopted Budget	Dollar	Percentage
			4-H Educational Center	\$2,000	\$2,000	\$2,000
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 Rappahannock 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	2,000	75	3.9%
Lake Anna Civic Association	4,300	5,730	7,000	7,000	1,270	22.2%
Legal Aid Works (<i>prev Rapp Legal Services</i>)	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		Change from FY 2017 Adopted	
			Agency Request	Adopted Budget	Dollar	Percentage
			Central Rappahannock Regional Library	\$4,004,736	\$4,066,736 ¹	\$4,386,632
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	1,479,245	(64,572)	(4.2%)
Rappahannock Regional Jail	4,017,970	4,907,562	5,207,562	5,058,179	150,617	3.1%
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	\$13,896,463	\$539,213	4.0%

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.



Total Full-time Equivalents (FTE)

	FY 2016 Revised	FY 2017 Adopted	FY 2017 Revised	FY 2018 Adopted
Executive Services	24.00	23.00	23.00	23.00
Administrative Services	107.41	113.15	112.52	116.52
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	494.76	513.06
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	1,032.64	1,058.98
TOTAL FULL-TIME FTEs	931.00	946.00	958.00	986.00
TOTAL PART-TIME FTEs*	76.13	75.57	74.64	72.98

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

Salary and Benefits

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

- The equivalent of a 3.2% compensation adjustment is included in the budget for a phased implementation of the compensation study performed by Evergreen Solutions. 1.3% of the 3.2% is budgeted within department budgets as a cost-of-living adjustment commensurate with the 2016 annual consumer price index of 1.3%. The 1.9% balance of the 3.2% is held in a non-departmental reserve account. Once final study implementation decisions have been made, budget adjustments will be processed to shift the funding from the reserve to the departments as needed to fund the implementation. 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.
- The Virginia Retirement System (VRS) employer contribution rate remains at 9.51%.
- The VRS Life Insurance employer rate remains at 1.31%.
- 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		Position	Funded: Full-Year	Funded: Half-Year	Unfunded: Full-Year	Deleted	Requested: Not Approved
	Full-time	Part-time						
Executive Services			Assistant County Administrator			✓		
			HR Generalist					✓
Administrative Services			Personal Property Clerk ¹	✓				
	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) (<i>five interns requested, three interns recommended</i>)	✓				
	Judicial Administration	1	(0.70)	Conversion of part-time Judicial Law Clerk to full-time (Circuit Court #1)	✓			
	1		Assistant Commonwealth's Attorney (<i>due to body camera initiative</i>)		✓			
Public Safety	5		Deputy Sheriff – Courts	✓				
	6		Deputy Sheriff – Patrol	✓				
	3		Detective	✓				
		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)	✓				
		Firefighter/Medic 24/7	✓					
		Public Education Specialist (Civilian)					✓	
		Permits Technician (<i>previously a Building Office Assistant¹ position</i>)	✓					
Public Works	1		Safety and Training Coordinator	✓				
	1		Well Operator (School Wells)	✓				
			Director of Utilities/Public Works ¹		✓			
			Heavy Equipment Operator I (Composting)		✓			
		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		Position	Funded: Full-Year	Funded: Half-Year	Unfunded: Full-Year	Deleted	Requested: Not Approved
	Full-time	Part-time						
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				✓	
28.0			TOTAL NET INCREASE/(DECREASE) IN FULL-TIME POSITIONS					
(1.66)			TOTAL NET INCREASE/(DECREASE) IN PART-TIME FTEs					

Bold = new position

¹ Existing position; previously unfunded but funded for FY 2018

The table below outlines position changes that occurred during FY 2017 and are included in the FY 2018 Adopted Budget.

Function	FTE Count		Position	Full-Year Funded	Grant Funded	Deleted
	Full-time	Part-time				
Administrative Services	1		Accounting Technician II	✓		
		(.63)	Accounting Technician I			✓
		(.50)	Accounting Technician II			✓
		(.50)	Imaging Technician			✓
Judicial Administration	1		Victim Witness Program Advocate		✓	
	1		Victim Witness Program Assistant		✓	
Public Safety	1		Deputy Sheriff – SRO (Brock Road)		✓	
	9		Firefighter/Medic 24/7 - SAFER Grant		✓	
		.70	Clerk (Building)	✓		
Public Works	(1)		Environmental Coordinator (duties for this position transferred to the existing Program Assistant position in Parks & Recreation)			✓
12.0			TOTAL NET INCREASE/(DECREASE) IN FULL-TIME POSITIONS			
(0.93)			TOTAL NET INCREASE/(DECREASE) IN PART-TIME FTEs			

Capital Improvement Plan

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	Adoption of FY 2018 Budget, CIP and 2017 Tax Rates

Financial Analysis

The financial condition and debt capacity of the County is a primary consideration when developing the CIP. Credit ratings reflect a locality's financial condition, management expertise, and 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:

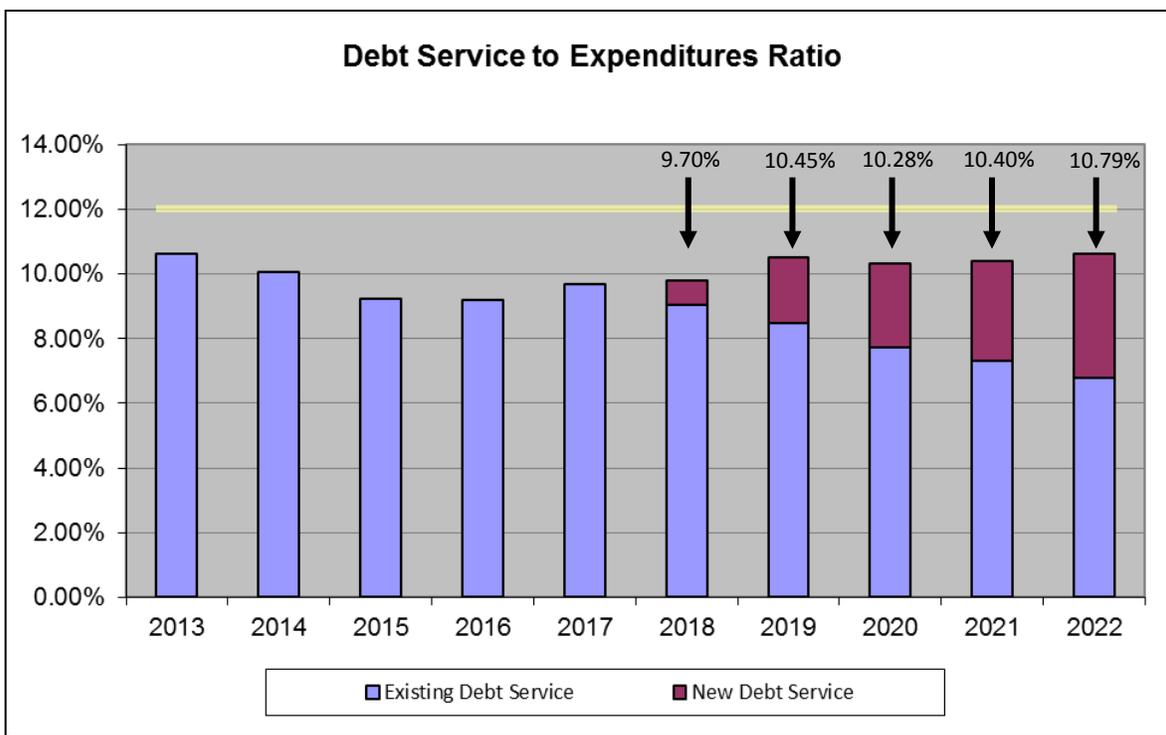
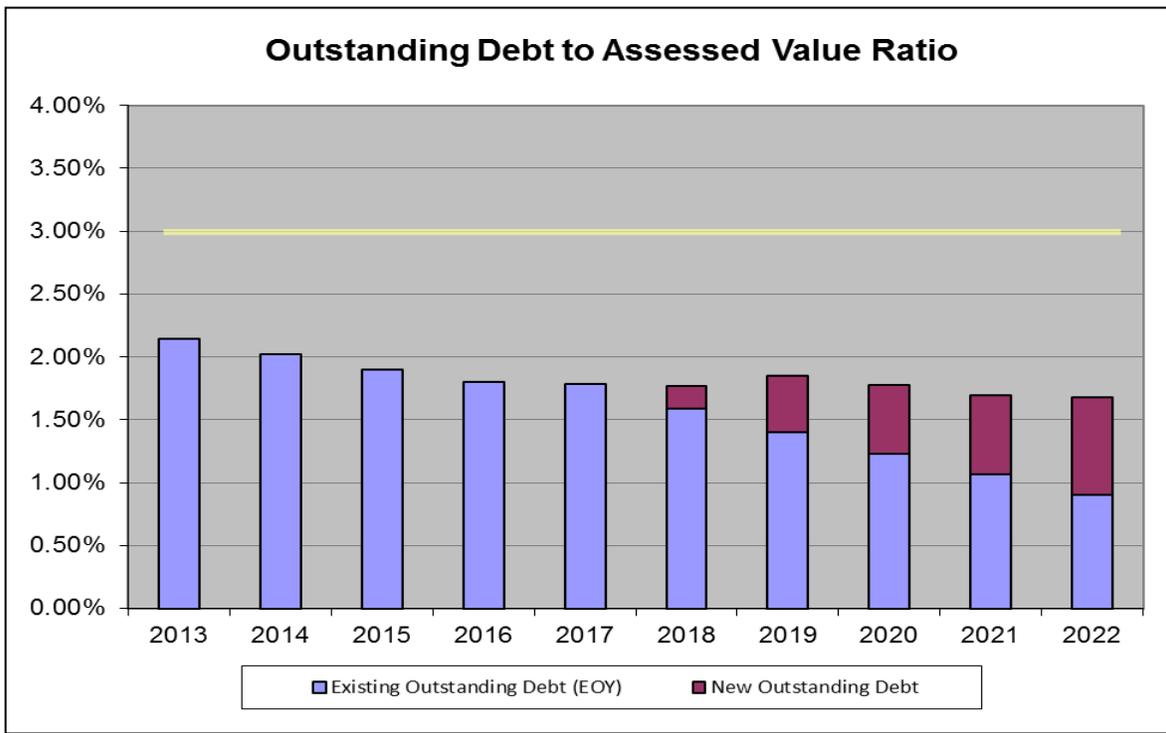
- Net debt as a percentage of estimated market value taxable should not exceed 3%.
- The ratio of debt service expenditures as a percent of governmental fund expenditures should not exceed 12%. The County will work towards reducing this ratio to not more than 10% by the end of FY 2025.
- The County intends 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 Adopted CIP is in compliance with the Board’s adopted fiscal policy guidelines. The yellow horizontal lines represent the limit of the fiscal policies for each debt ratio.



The payout ratio is an assessment of the speed at which the County repays its debt. For example, at the beginning of FY 2018, including the financings to be issued in Summer 2017, total general debt outstanding is estimated at \$296.9 million. At the end of FY 2027 – ten fiscal years beyond FY 2018 – the County will have repaid \$236.6 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	79.4%
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, \$260,000 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 Adopted 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	908,848	924,438	1,281,077	1,834,168
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	8,367,790	10,828,464	13,188,852	16,815,783
Utilities/Maintenance/Insurance/Fuel	<u>116,075</u>	<u>422,909</u>	<u>459,329</u>	<u>617,800</u>
Total	\$8,483,865	\$11,251,373	\$13,648,181	\$17,433,583

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 Adopted CIP *beyond what is included in the FY 2018 Budget*.

FY 2018 – FY 2022 CIP’s Potential Impact on Tax Rate									
FY	Value of \$0.01	Debt Service Impact			Operational Impact			Total Estimated Impact	
		Add'l D.S Budget Needed	Estimated Tax Rate Impact	Incremental Tax Rate Impact	Add'l Operational Budget Needed	Estimated Tax Rate Impact	Incremental Tax Rate Impact	Estimated Tax Rate Impact	Incremental Tax Rate Impact
2018	1,350,729	\$0	\$0.000	\$0.000	\$0	\$0.000	\$0.000	\$0.000	\$0.000
2019	1,370,990	3,460,405	0.025	0.025	116,075	0.001	0.001	0.026	0.026
2020	1,391,555	3,387,296	0.024	-0.001	422,909	0.003	0.002	0.027	0.001
2021	1,412,429	4,521,248	0.032	0.008	459,329	0.003	0.000	0.035	0.008
2022	1,433,615	6,838,929	0.048	0.016	617,800	0.004	0.001	0.051	0.017
				\$0.048				\$0.004	\$0.052*

*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 5.2 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 117.

FY 2018 Capital Projects

The capital projects budgets for FY 2018 total \$49.8 million and include the County’s Capital Projects Fund, the Utilities Capital Projects Fund, and the Schools’ Capital Projects Fund. It is anticipated that bonds will be issued in Summer 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 Adopted 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 adopted for FY 2018:

Project	Frequency*	FY 2018 Project Cost	FY 2018 Budget	To Be Financed
General Government Facilities:				
Facility Asset Management Program	R	\$1,973,311	\$1,973,311	\$0
Courthouse Sidewalk Replacement and Repair	N	200,000	200,000	0
Build-Out of First Floor Merchants Square Bldg.	N	850,000	850,000	0
Replacement Vehicles	R	976,093	976,093	0
Vehicles for New F/R & Sheriff's Office Positions	R	260,000	260,000	0
AEDs in County-Owned Buildings	N	32,500	32,500	0
Library in Massaponax Area	N	15,000	15,000	0
General Government Facilities Total		\$4,306,904	\$4,306,904	\$0
Information Technology:				
Parks and Recreation System Upgrade	N	\$150,000	\$150,000	\$0
Replacement Computers & Servers	R	395,955	395,955	0
Trakit-9 Migration-upgrade for CRW	N	221,395	221,395	0
Information Technology Total		\$767,350	\$767,350	\$0
Solid Waste:				
Active Gas Collection System in Add'l Cells	R	\$252,200	\$252,200	\$0
Convenience Center Paving	R	300,000	300,000	0
Livingston Landfill Development	N	294,976	294,976	0
Refuse Disposal Equip Replacement	R	110,000	110,000	0
Refuse Collection Equip Replacement	R	150,000	150,000	0
Solid Waste Total		\$1,107,176	\$1,107,176	\$0
Parks & Recreation:				
Hunting Run Park, Phase II	N	\$797,572	\$797,572	\$0
Patriot Park Playground	N	198,700	198,700	0
Marshall Park – Replacement Ballfield Lighting	N	195,660	195,660	0
Parking & Drainage Repairs	N	75,000	75,000	0
Parks & Recreation Total		\$1,266,932	\$1,266,932	\$0
Fire/Rescue:				
Company 6 Bunkroom Addition (Salem Church)	N	\$675,000	\$0	\$675,000
Replacement Fire Equipment	R	3,314,460	2,042,839	1,271,621
CPR Delivery Devices	N	65,500	65,500	0
Fire/Rescue Total		\$4,054,960	\$2,108,339	\$1,946,621
Transportation:				
Thornton Rolling/Rt 17	N	\$100,000	\$100,000	\$0
General Engineering Consultant	R	20,000	20,000	0
Transportation Total		\$120,000	\$120,000	\$0
Schools:				
Renovate & Expand Courtland High School	N	\$8,000,000	\$0	\$8,000,000
Transportation Buses	R	4,427,947	0	4,427,947
Capital Maintenance	R	10,501,000	0	10,501,000
Technology Replacements/Upgrades	R	4,432,500	0	4,432,500
Schools Total		\$27,361,447	\$0	\$27,361,447

Project	Frequency*	FY 2018 Project Cost	FY 2018 Budget	To Be Financed
Utilities:				
Utility Lab/Office Expansion	N	\$1,000,000	\$1,000,000	\$0
Telemetry/SCADA	R	350,000	350,000	0
Manhole Rehabilitation Program	R	50,000	50,000	0
System Improvement Opportunities	R	250,000	250,000	0
Ni River Treatment Plant Improvements	N	1,866,600	1,866,600	0
Future Water Source (Ni River/ Hunting Run)	N	1,500,000	1,500,000	0
Water Meter Replacement Program	R	2,000,000	2,000,000	0
Rappahannock Raw Water PS Improvements	N	600,000	600,000	0
Rt 606 East of I-95 Improvements	N	250,000	250,000	0
Spotswood 2" Line Upgrade	N	250,000	250,000	0
12" AC Line Replacements	N	700,000	700,000	0
Tank Maintenance	R	205,000	205,000	0
Collection System Extensions	R	100,000	100,000	0
Old Greenwich Sewer Replacement	N	600,000	600,000	0
Fawn Lake Pump Stations 27 & 58	N	200,000	200,000	0
Thornburg WW Transmission Improvements	N	750,000	750,000	0
Piedmont Dr. – Abandon Pump Stations 43 & 16	N	350,000	350,000	0
Pump Station 24	N	400,000	400,000	0
Pump Station 36 Rehab	N	150,000	150,000	0
Replacement Equipment - Field Services	R	95,000	95,000	0
Replacement Equip. & Asphalt - Composting	R	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
Adjust AED estimate to match budget system		(2,166)	(2,166)	0
Other Total**		\$658,353	\$658,353	\$0
Total FY 2018 Capital Projects Funds		\$51,709,722	\$22,401,654	\$29,308,068
FY 2018 Capital Budget Including Schools' Financed Projects***				\$49,763,101

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

**Items in "Other" category are excluded from the reports on pages 101 – 110.

***Differs from figures on pages 6 and 23 because all operating, personnel and transfers out are included here.

New Non-recurring Capital Projects

Several new non-recurring projects are included in the FY 2018 - FY 2022 CIP for the first time. The non-recurring projects listed in the following table include repair and replacement of aging or unsafe infrastructure, technology upgrades, and construction related to the County Museum and to Fire & Rescue facilities.

- 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 96.
- Upon full build-out of the potential new development, there will be County-wide capacity to respond to an additional 7,315 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 1,903 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 106 seats; middle schools will be short by 717 seats; and high schools will be short by 937 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 / 200	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 / 86	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 / 22	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
Breckenridge Farms	52	0	0	0	30 / 19	Courthouse	Freedom	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
Pamunkey Point	21	0	0	0	12 / 8	Livingston	Post Oak	Spotsylvania	9
Lee's Parke	531	0	0	186	389 / 233	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 / 45	Chancellor	Chancellor	Riverbend	5
Lafayette Crossing	0	21	0	0	12 / 6	Spotswood	Battlefield	Massaponax	4
Mallard Landing	0	116	0	0	68 / 34	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 / 35	Spotswood	Battlefield	Chancellor	4
Keswick	150	90	240	184	182 / 160	R.E. Lee	Spotsylvania	Spotsylvania	1
Ni Village	0	164	773	0	237 / 190	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 / 370	R.E. Lee/ Courtland	Spotsylvania	Courtland	1
Crossroads Station	0	0	610	0	112 / 112	Cedar Forest	Freedom	Massaponax	11
New Post	219	104	102	0	200 / 131	Cedar Forest	Freedom	Massaponax	11
Fortune's Landing	49	0	0	0	28 / 18	Wilderness	Ni River	Spotsylvania	5
Silver Collection Apt	0	0	274	0	51 / 50	Riverview	Thornburg	Massaponax	4
Villas at Harrison Crossing	0	0	0	130	0 / 24	n/a	n/a	n/a	5
Heritage Woods	697	180	183	0	537 / 348	Parkside	Spotsylvania	Courtland	1, 4, 8
Ni River Community Church	89	0	0	0	51 / 33	Courtland	Spotsylvania	Courtland	1

Approved Development Inputs (continued):

Development	Units Approved but Unbuilt				Future Students / F/R Calls	Impacted Schools & F/R Stations			
	SFD	SFA	MF	AR		Elem.	Middle	High	F/R Station
Southpoint Landing	0	0	830	0	152 / 152	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 / 483	Lee Hill	Thornburg	Massaponax	4
Retreat at C'ville	0	0	0	192	0 / 35	n/a	n/a	n/a	5
Alexander's Crossing	518	971	888	230	1023 / 686	Riverview	Thornburg	Massaponax	11
Avalon Woods	98	0	0	0	56 / 37	Salem	Chancellor	Chancellor	6
Anna Vista Section 2	10	0	0	0	6 / 4	Livingston	Post Oak	Spotsylvania	1
Plantation Woods	132	0	0	0	75 / 49	Courtland	Spotsylvania	Massaponax	1
Pennington Estates	13	0	0	0	7 / 5	Courtland	Spotsylvania	Courtland	1
Goodwin Cove	35	0	0	0	20 / 13	Livingston	Post Oak	Spotsylvania	9
Cedar Forest	29	0	0	0	16 / 11	Cedar Forest	Thornburg	Massaponax	11
Summit Crossing Estates	70	0	0	0	40 / 26	Cedar Forest	Thornburg	Massaponax	11
Total	14,968				5,444 / 3,948				

SFD = Single Family Detached SFA = Single Family Attached MF = Multi-Family (apartments) AR = Age Restricted Units

*Units Approved but Unbuilt figures updated through February 2017. All other figures updated through April 2017.

Approved Development – School 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	223	969	-33
Chancellor	455	424	148	572	-117
Courthouse Road	907	813	13	826	81
Courtland	789	526	182	708	82
Lee Hill	807	652	340	992	-185
Livingston	504	420	29	449	55
Parkside	936	773	505	1,278	-342
Riverview	907	685	668	1,353	-446
Robert E. Lee	585	514	211	725	-140
Salem	815	629	25	654	161
Spotswood	641	512	53	565	76
Wilderness	936	744	47	791	145
Subtotal	11,311	8,980	2,643	11,623	-312
Countywide Elementary	13,233	10,484	2,643	13,127	106

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	22	748	200
Spotsylvania	907	876	443	1,319	-412
Thornburg	790	739	428	1,167	-377
Subtotal	6,031	5,536	1,212	6,748	-717
Countywide Middle	6,031	5,536	1,212	6,748	-717

High					
Chancellor	1,427	1,299	51	1,350	77
Courtland	1,265	1,146	450	1,596	-331
Massaponax	1,830	2,022	736	2,758	-928
Riverbend	1,995	1,919	259	2,178	-183
Spotsylvania	1,611	1,157	93	1,250	361
Subtotal	8,128	7,543	1,589	9,132	-1,004
Countywide High	8,218	7,566	1,589	9,155	-937

Approved Development – Fire/Rescue Impacts:

Station	Capacity	2016 Call Volume	Anticipated New Calls	Total with New Calls	Capacity Available
1 - Courthouse	2,500	1,789	853	2,642	-142
2 - Brokenburg	2,500	681	4	685	1815
3 – Partlow	2,500	613	16	629	1871
4 – Four Mile Fork	2,500	3,394	1,009	4,403	-1903
5 – Chancellor	2,500	1,078	343	1,421	1079
6 – Salem Church	2,500	3,576	43	3,619	-1119
7 – Wilderness	2,500	735	263	998	1502
8 – Thornburg	2,500	944	311	1,255	1245
9 – Belmont	2,500	468	38	506	1994
10 – Salem Fields	2,500	1,201	22	1,223	1277
11 – Lee Hill	2,500	1,758	1,046	2,804	-304
Subtotal	27,500	16,237	3,948	20,185	7,315
Countywide F/R*	27,500	16,237	3,948	20,185	7,315

*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 of school capacity 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.

Costs for Future Project Planning

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

This is the first time that we have included in the budget document the future project planning cost data that follows. Staff is working to fine-tune the details and level of consistency in information provided for County projects and Schools projects in an effort to have additional details available for the FY 2019 Budget and beyond. It is a work in progress and, at this point, provides an order of magnitude of costs.

Park	We can consider the planned Ni River Park as a “typical” park. The park, as budgeted in the CIP, includes 2 rectangular fields, 1 baseball/softball diamond, a multipurpose field with 2 diamonds on each end and a center area that could be used as a rectangular field, trails, 1 restroom building, and parking areas.		
	Project Component	Cost Estimate	Notes
	Land Acquisition:	\$1,000,000*	65 acres
	Design:	\$350,000	
	Construction:	\$2,950,000	
	Contingency (10%):	\$295,000	
	Total Current Cost**	\$4,595,000	
	Escalation factor	3%	Engineering News-Record’s Construction Cost Index

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

**Cost data used for this table is more current than that included in the CIP as adopted and therefore does not match one-for-one with costs included in the CIP.

Fire/Rescue Station	A typical fire/rescue station would be a 13,000 to 15,000 sq. ft. single story, masonry construction with metal roof, 3-4 bay station. 3 bunkrooms would be available to house up to 20 staff. The station would also include a laundry room; restrooms; showers; locker rooms; integrated call alerting system; passive vehicle exhaust system; control room for base radio and shared work space; office; medical storage; fitness room; dayroom/kitchen; training room for up to 24 people; support spaces to include repair shop, mechanical/electrical room; decontamination area with commercial laundry equipment; turn-out gear storage; and SCBA storage room. The facility would be equipped with a 250 Kw, full load emergency standby power system.		
	Project Component	Cost Estimate	Notes
	Land Acquisition:	\$175,000	5 acres
	Design:	\$600,000	Includes inspection fees
	Construction:	\$3,000,000	Includes sitework
	Contingency (10%):	\$300,000	
	Total Current Cost	\$4,075,000	
	Escalation factor	3%	Engineering News-Record’s Construction Cost Index

Elementary School	A typical elementary school would be a one to two-story masonry structure with 38 regular classrooms, 5 special education classrooms, and 5 resource rooms. The building would encompass 90,448 sq. ft. to include an 8,500 sq. ft. multipurpose room. At 100% capacity, the facility would house between 800 and 825 students.		
	Project Component	Cost Estimate	Notes
	Site:	\$3,000,000	20 acres
	Soft Costs:	\$4,199,000	
	Building Construction:	\$18,995,000	
	Total Current Cost	\$26,194,000	
	Escalation factor	4%	BCWH Architects

Middle School	A typical middle school would be a one to two-story masonry structure encompassing 128,800 sq. ft. to include an auxiliary gym and school forum space.		
	Project Component	Cost Estimate	Notes
	Site:	\$4,500,000	45 acres
	Soft Costs:	\$6,052,000	
	Building Construction:	\$25,760,000	
	Total Current Cost	\$36,312,000	
	Escalation factor	4%	BCWH Architects

High School	A typical high school would be a one to two-story masonry structure encompassing 318,800 sq. ft. including an auxiliary gym, auditorium, and ancillary athletic fields and facilities.		
	Project Component	Cost Estimate	Notes
	Site:	\$8,000,000	80 acres
	Soft Costs:	\$12,900,000	
	Building Construction:	\$71,730,000	
	Athletic Stadium:	\$6,000,000	
	Total Current Cost	\$98,630,000	
Escalation factor	4%	BCWH Architects	

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 101 – 110 show the anticipated funding by fiscal year for each project. Funding sources are identified on pages 101 – 110 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

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
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General Government Projects:

General Government and Judicial Facilities	\$5,074,254	\$11,991,810	\$4,000,943	\$10,477,552	\$7,750,113	\$39,294,672
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	\$4,054,960	\$6,274,206	\$2,732,837	\$6,404,559	\$6,810,871	\$26,277,433
General Government Total	\$11,503,322	\$19,715,991	\$11,171,780	\$21,818,261	\$21,733,651	\$85,943,005

Transportation Total	\$120,000	\$9,763,553	\$6,777,500	\$20,000	\$7,075,020	\$23,756,073
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Schools Total	\$27,361,447	\$28,466,642	\$14,738,766	\$12,508,119	\$18,718,003	\$101,792,977
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Utility Projects:

General Utility Projects	\$1,650,000	\$1,825,000	\$500,000	\$2,600,000	\$2,300,000	\$8,875,000
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	\$22,345,000	\$11,125,000	\$17,810,000	\$11,400,000	\$74,746,600

CIP Total, All Funds	\$51,051,369	\$80,291,186	\$43,813,046	\$52,156,380	\$58,926,674	\$286,238,655
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**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	\$260,000	\$0	\$0	\$0	\$0	\$260,000	\$0
AEDs in County-Owned Buildings	-	C	\$32,500	\$0	\$0	\$0	\$0	\$32,500	\$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		\$4,306,904	\$6,379,150	\$3,459,693	\$10,047,852	\$7,141,023	\$31,334,622	\$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		\$5,074,254	\$11,991,810	\$4,000,943	\$10,477,552	\$7,750,113	\$39,294,672	\$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	\$4,185,813	\$7,990,103	\$2,685,359	\$3,080,641	\$2,944,295	\$20,886,211	\$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			\$5,074,254	\$11,991,810	\$4,000,943	\$10,477,552	\$7,750,113	\$39,294,672	\$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
<i>PARKS AND RECREATION - Construction & Maintenance of Parks and Park Facilities</i>									
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	\$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**

FIRE & RESCUE SERVICES EXPENDITURES

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
<i>FIRE/RESCUE SERVICES - Construction Projects</i>									
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
<i>FIRE/RESCUE SERVICES - Equipment</i>									
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	\$0	\$535,292	\$346,029	\$590,160	\$929,502	\$2,400,983	\$0
CPR Delivery Devices	\$131,000	C	\$65,500	\$78,600	\$0	\$0	\$0	\$144,100	\$0
Subtotal Fire/Rescue equipment	\$1,131,000		\$3,379,960	\$3,174,206	\$2,352,837	\$2,429,559	\$2,860,871	\$14,197,433	\$0
TOTAL FIRE/RESCUE SVCS EXPENDITURES	\$1,381,000		\$4,054,960	\$6,274,206	\$2,732,837	\$6,404,559	\$6,810,871	\$26,277,433	\$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	\$2,352,837	\$2,604,559	\$1,700,000	\$8,801,496	\$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	\$1,946,621	\$6,193,497	\$380,000	\$3,800,000	\$5,110,871	\$17,430,989	\$0
TOTAL FIRE/RESCUE SVCS REVENUES			\$4,054,960	\$6,274,206	\$2,732,837	\$6,404,559	\$6,810,871	\$26,277,433	\$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**

UTILITIES CAPITAL EXPENDITURES

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
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
Courthouse Tank Inspection & Repainting	-	C	\$0	\$175,000	\$0	\$0	\$0	\$175,000	\$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	\$1,825,000	\$500,000	\$2,600,000	\$2,300,000	\$8,875,000	\$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	\$22,345,000	\$11,125,000	\$17,810,000	\$11,400,000	\$74,746,600	0
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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	\$17,032,500	\$6,279,713	\$14,810,000	\$8,400,000	\$46,522,213	

TOTAL UTILITIES REVENUES			\$12,066,600	\$22,345,000	\$11,125,000	\$17,810,000	\$11,400,000	\$74,746,600	\$0
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**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			\$51,051,369	\$80,291,186	\$43,813,046	\$52,156,380	\$58,926,674	\$286,238,655	\$13,443,823

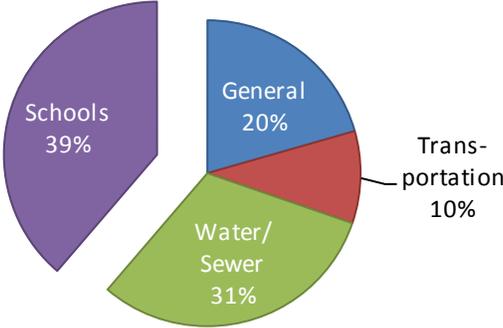
CIP REVENUE SUMMARY

	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	\$19,843,620	\$14,533,378	\$13,996,196	\$13,641,350	\$14,816,962	\$76,831,506	\$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	\$1,946,621	\$8,274,587	\$380,000	\$3,800,000	\$5,110,871	\$19,512,079	\$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	\$17,032,500	\$6,279,713	\$14,810,000	\$8,400,000	\$46,522,213	\$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			\$51,051,369	\$80,291,186	\$43,813,046	\$52,156,380	\$58,926,674	\$286,238,655	\$13,443,823

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 Adopted CIP begins on page 85.

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 \$59.5 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:

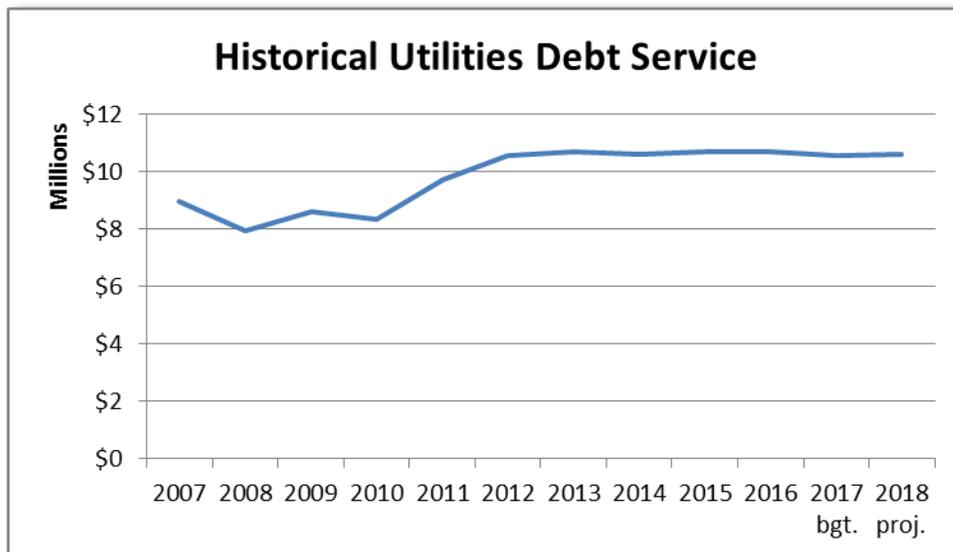
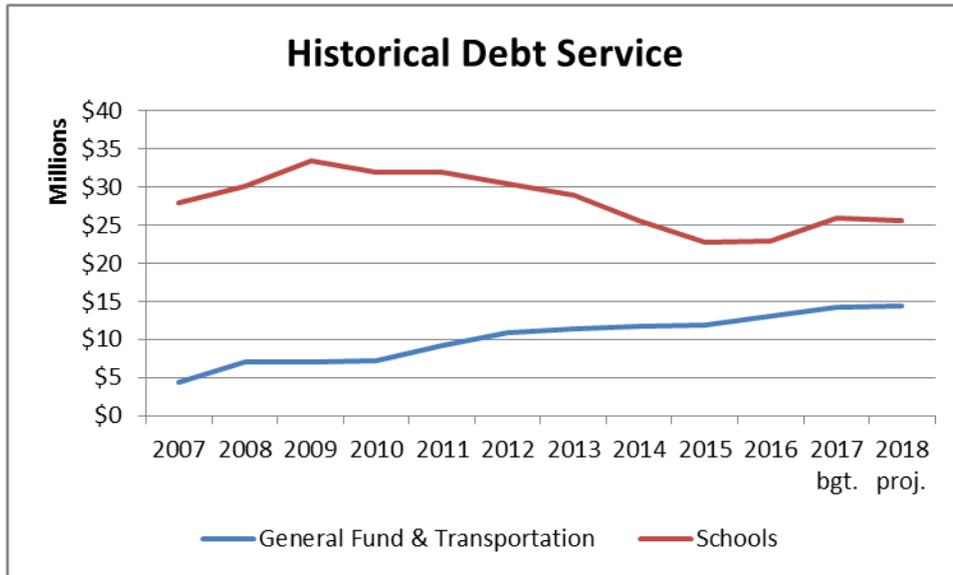
Referendum	Purpose	Potential Tax Rate Impact*
2001	Fire/Rescue	\$0.05 per \$100
2005	Transportation	\$0.10 per \$100
2005	Library & Parks	\$0.01 per \$100
2005	Public Safety	\$0.06 per \$100
2005	Schools	\$0.05 per \$100
2006	Schools	\$0.04 per \$100
2014	Public Safety	\$0.03 per \$100
2014	Transportation	\$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 \$29.3 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 Debt¹		New Debt		Total Debt	
	Principal	Interest	Principal	Interest	Principal	Interest
2018	\$9,167,275	\$4,889,069	\$139,718	\$60,282	\$9,306,993	\$4,949,351
2019	9,095,331	4,547,350	139,718	56,102	9,235,049	4,603,452
2020	9,058,679	4,174,544	139,718	51,923	9,198,398	4,226,467
2021	9,148,588	3,794,984	139,718	47,743	9,288,306	3,842,727
2022	9,256,894	3,376,896	139,718	43,563	9,396,612	3,420,460
2023	9,385,871	2,948,024	139,718	39,383	9,525,590	2,987,408
2024	9,095,437	2,511,898	139,718	35,204	9,235,155	2,547,102
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	\$1,946,621	\$493,084	\$119,460,551	\$35,643,607

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

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

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.

<p>Included in the General Fund Forecast:</p> <p><u>Current Programs & Services</u> (adjustments below are made beginning with the FY 2019 forecast)</p> <ul style="list-style-type: none">• 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 <p><u>School Funding</u></p> <ul style="list-style-type: none">• Local transfer to the Schools is based on 100% of projected Schools’ debt service plus a cost per pupil amount adjusted annually for a 2% COLA and 1.0% CPI <p><u>Capital Improvement Plan (CIP)</u></p> <ul style="list-style-type: none">• Funding for debt service on \$55.3 million in costs associated with County general capital projects within the Adopted CIP in FY 2019 – FY 2022 (see pgs 100 – 105)• Within the projected local transfer, Schools will fund debt service on \$74.4 million in costs associated with Schools’ capital projects in the Adopted CIP in FY 2019 – FY 2022 (see pg 107)
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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	54.9	55.5	56.2	56.8	57.5
State & Federal Revenues	32.9	32.6	32.4	32.5	32.6
Use of (addition to) Fund Balance	0.8	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	\$259.0	\$261.7	\$265.4	\$269.4	\$273.5
General Fund Expenditures					
Current Programs & Services	\$113.2	\$115.0	\$116.9	\$118.8	\$120.8
School Funding	124.1	127.9	130.3	133.4	136.7
Debt Service	10.3	11.2	10.9	11.8	12.5
New Capital Projects Operating	0.0	0.1	0.4	0.5	0.6
Transfers/Fiscal Policy	11.4	14.2	15.3	16.6	18.0
General Fund Expenditures Total	\$259.0	\$268.4	\$273.8	\$281.0	\$288.6
Budget Surplus/(Deficit)	\$0.0	(\$6.7)	(\$8.4)	(\$11.6)	(\$15.2)
Incremental Tax Rate to Balance	\$0.000	\$0.049	\$0.012	\$0.022	\$0.024

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

Transportation Fund Forecast

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
(\$ in millions)					
<u>Transportation Fund Revenue*</u>					
VRE - Fuel Tax	\$3.7	\$3.8	\$3.8	\$3.9	\$4.0
Transfer from General Fund	0.7	1.4	2.6	3.2	3.8
Transfer from Capital Projects Fund	0.1	0.1	0.1	0.1	0.1
Use of (addition to) Fund Balance	<u>1.4</u>	<u>1.6</u>	<u>1.0</u>	<u>0.2</u>	<u>0.2</u>
Transportation Fund Revenue Total	\$5.9	\$6.9	\$7.5	\$7.4	\$8.1
<u>Transportation Fund Expenditures*</u>					
Personnel	\$0.3	\$0.3	\$0.3	\$0.3	\$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	<u>0.2</u>	<u>0.2</u>	<u>0.2</u>	<u>0.2</u>	<u>0.2</u>
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	\$4.2	\$3.3	\$3.0	\$2.9

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

The Utilities Fund forecast that follows represents the costs of the FY 2018 Adopted Utilities Operating Fund and Utilities Capital Projects Fund budgets over the course of the next four years, including planned capital projects in the Adopted CIP. Forecasted revenues assume conservative estimates of growth in the number of water and sewer connections and assume adjustments in user rates and fees to fund anticipated increases in Utilities operating costs and Utilities debt service associated with the FY 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.

Utilities Operating & Capital Funds Forecast

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Utilities Revenue					
User Fees	\$31.3	\$32.1	\$33.4	\$34.6	\$36.0
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	17.0	6.3	14.8	8.4
Transfers from Other Funds	9.1	0.3	0.3	0.3	0.3
Use of Fund Balance	7.4	0.9	(0.3)	(1.8)	(2.3)
Utilities Revenue Total	\$52.9	\$55.2	\$44.6	\$52.9	\$47.4
Utilities Expenditures					
Personnel	\$10.5	\$10.9	\$11.2	\$11.4	\$11.6
Operating (other than debt)	9.4	9.6	9.8	10.0	10.2
Capital (operating)	0.4	0.4	0.4	0.4	0.4
Debt Service	10.6	11.7	12.1	13.0	13.6
Capital Projects	12.1	22.3	11.1	17.8	11.4
Transfer to Other Fund	9.9	0.3	0.1	0.3	0.3
Utilities Expenditures Total	\$52.9	\$55.2	\$44.6	\$52.9	\$47.4
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	1.48	1.40	1.42	1.41	1.43
County Policy Coverage Ratio ²	1.22	1.16	1.20	1.20	1.23
Op. Rev. as % of Op. Exp. ³	104%	104%	106%	106%	107%
FB as % of Prior 3 Years Rev. ⁴	105%	101%	102%	103%	105%
	Rates 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.



Supplemental Information & Data

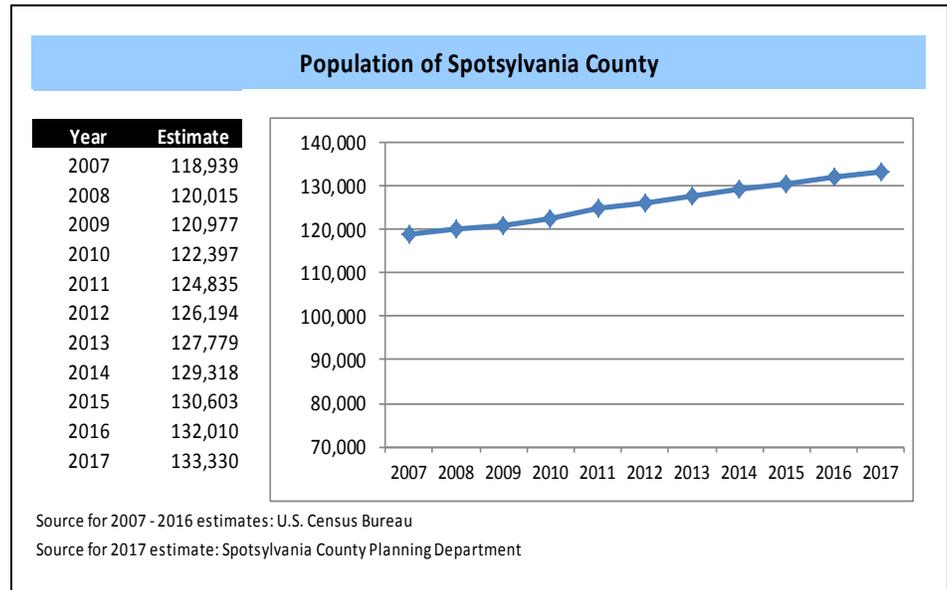
Population

The Planning Department estimates the County's 2017 population to be 133,330.

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	130,603	
Year	Planning Department Projections	
Year	1% Growth Rate	2% Growth Rate
2020	137,370	142,892
2025	144,377	157,764
2030	151,742	174,184
2035	159,482	192,314
2040	167,618	212,330

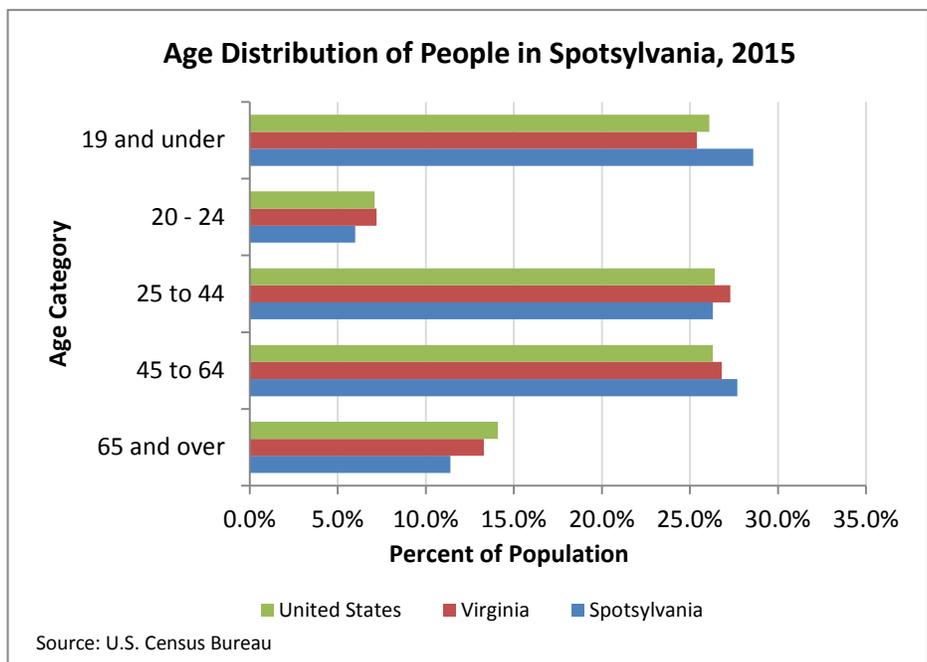
The U.S. Census Bureau estimates that in 2015 just under three-quarters of the population of Spotsylvania County was white and slightly less than one-sixth of the population was black or African-American.

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

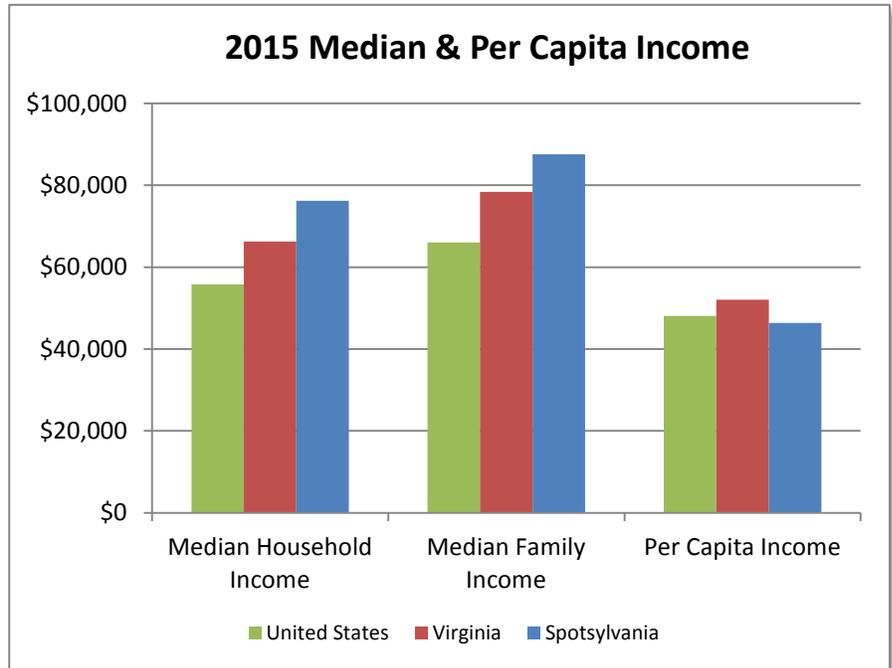
Type of Household	Spotsylvania		Virginia		United States	
Family Households	33,531	78.3%	2,054,416	67.1%	77,260,546	66.1%
With own children under 18 years	15,178	35.4%	901,251	29.4%	33,732,757	28.8%
Married-couple families	26,264	61.3%	1,547,758	50.5%	56,478,631	48.3%
Male householder; no wife families	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.

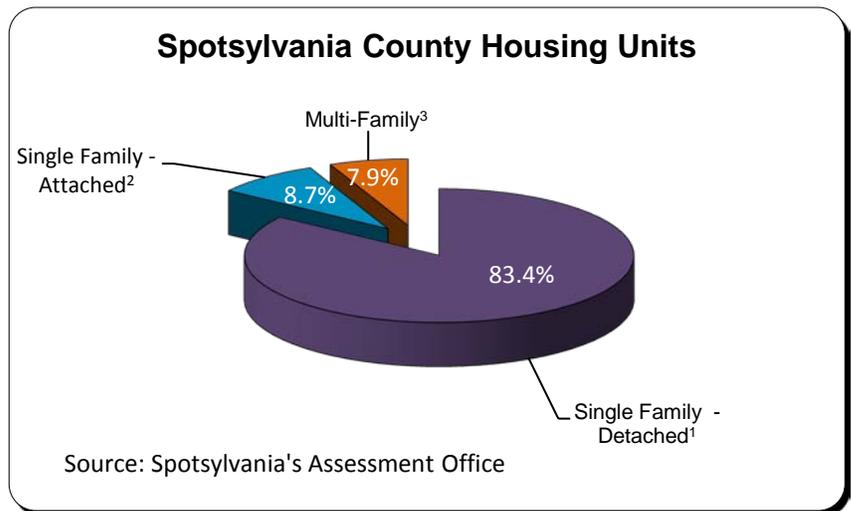
The estimated 2015 combined per capita income for Spotsylvania County and the City of Fredericksburg is approximately 11% less than the state amount and approximately 4% less than the national amount.



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 were 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 were single-family detached units. Since 2000, the number of housing units in the County has increased by 42.5%.



Source: Spotsylvania's Assessment Office

¹Includes trailers, manufactured homes and mobile homes

² Consists of duplexes and townhouses

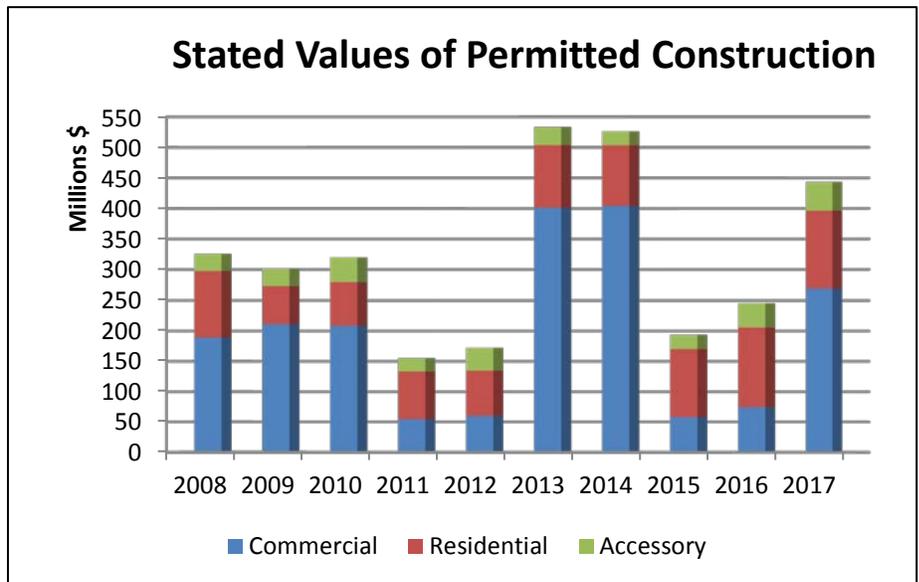
³ Consists of apartments and condominiums and assisted living housing units

Housing Units

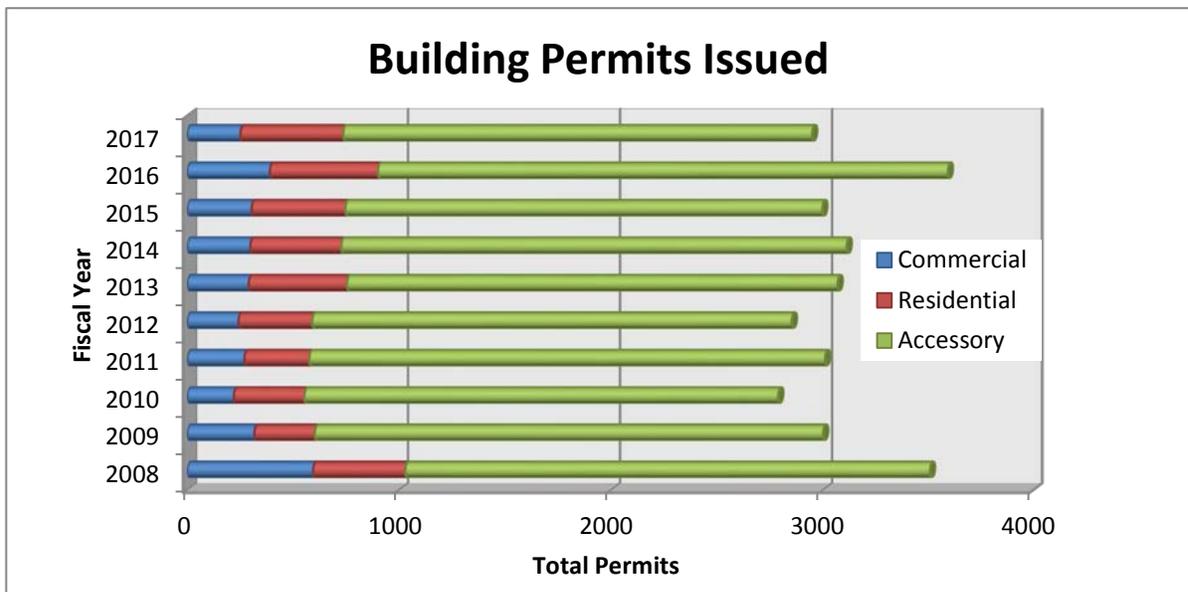
Housing Unit Type	2000	2010	2017
Single Family – Detached	28,804	37,141	39,585
Single Family - Attached	2,522	2,730	4,120
Multi-Family	1,983	3,136	3,748
Totals	33,309	43,007	47,453

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 having sizeable stated values, including a substantial site plan for the 921,565 sq. ft. Lidl grocery distribution center.



Values are taken from permit applications as provided by the applicants. These values **do not** represent the value assigned by Spotsylvania's Assessment Office. The FY 2017 figures are as of April 30, 2017.



The FY 2017 building permit figures are as of April 30, 2017.

Community Facilities

- 31 Schools
- 12 Parks¹
- 1 Outdoor Amphitheatre
- 5 Community Centers
- 1 Senior Center
- 1 Visitors Center
- 1 County Museum
- 1 Swimming Pool
- 73 Multipurpose 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	
	YoY		YoY		YoY	
	2016	Change ¹	2016	Change ¹	2016	Change ¹
Retail Trade	377	(1)	6,795	(560)	\$620	\$20
Educational Services	29	(6)	4,962	156	\$764	(\$6)
Health Care and Social Assistance	706	(21)	4,669	20	\$815	(\$2)
Accommodation and Food Service	195	3	4,240	80	\$333	\$23
Construction	300	(5)	2,247	39	\$937	\$2
Professional, Scientific, and Technical Services	281	6	1,831	(129)	\$1,726	(\$281)
Other Services (except Public Administration)	323	64	1,556	82	\$562	(\$9)
Transportation and Warehousing	70	(5)	1,491	66	\$810	(\$65)
Administrative and Support and Waste Management	131	(1)	1,428	170	\$555	(\$31)
Wholesale Trade	118	-	1,182	91	\$1,031	(\$81)
Public Administration	36	(1)	1,127	23	\$904	(\$84)
Manufacturing	59	(2)	1,089	(71)	\$1,155	(\$370)
Arts, Entertainment, and Recreation	34	-	816	(20)	\$304	(\$8)
Real Estate and Rental and Leasing	115	5	533	132	\$716	(\$72)
Finance and Insurance	100	-	510	12	\$948	\$25
Management of Companies and Enterprises	20	-	369	(1)	\$1,490	(\$82)
Information	29	(2)	334	16	\$948	(\$152)
Utilities	7	-	83	1	\$951	(\$139)
Agriculture, Forestry, Fishing & Hunting	8	-	58	5	\$403	(\$46)
Mining, Quarrying, and Oil and Gas Extraction	2	-	N/A	N/A	N/A	N/A
Unclassified establishments	47	23	73	(12)	\$459	(\$37)
Total	2,987	57	35,423	93	\$763	(\$38)

Source: Virginia Employment Commission, Quarterly Census of Employment and Wages as of 4th Quarter 2016

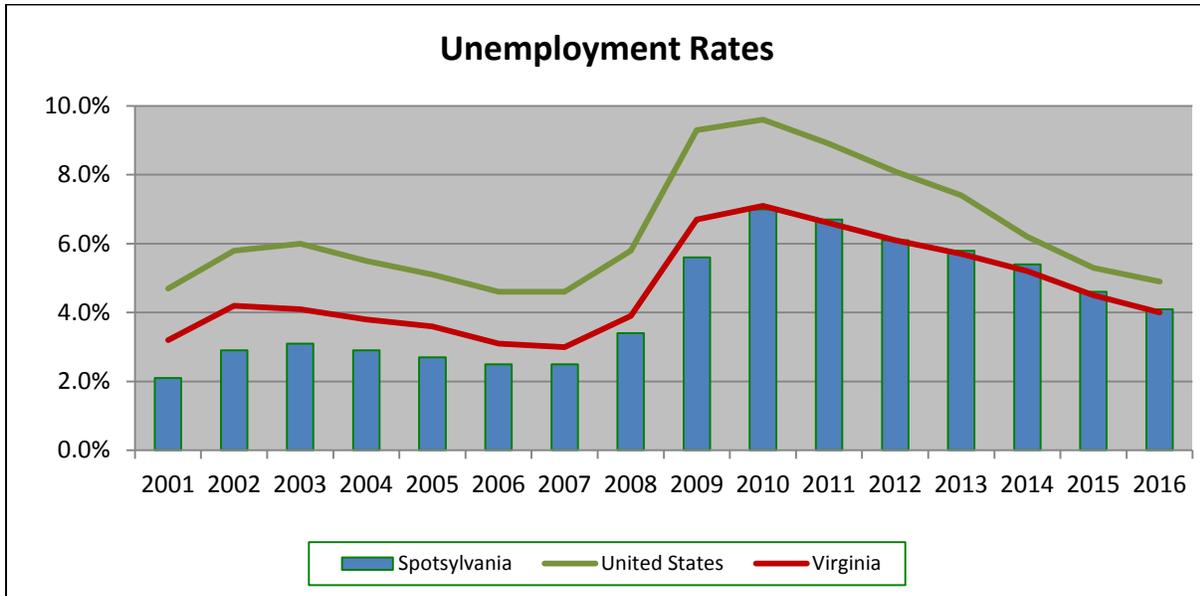
¹Represents the year over year change in amounts reported by the Virginia Employment Commission, Quarterly Census of Employment and Wages from 4th Quarter 2015 to 4th Quarter 2016.

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 ranked 55 out of 133 counties and cities within Virginia, as reported by the Virginia Employment Commission in 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 – Spotsylvania Regional	500-999
Wal-Mart	Retail	500-999
CVS Pharmacy	Pharmacy Distribution Warehouse	250-499
Germanna Community College	Education	250-499
United Parcel Service	Courier and Messenger Services	250-499
McDonald’s	Restaurant	100-249
Rappahannock Goodwill Industries	Rehabilitation Services	100-249
West Asset Management	Collection Agency	100-249
A-T Solutions, Inc.	Support to Counterterrorist Activities	100-249
Costco	Retail	100-249
Kaeser Compressors	Air Compressor Manufacturer	100-249
Carmax	Automotive Dealer	100-249
Giant Food	Grocery	100-249
Professional Employer Resource	Professional Employer Organization	100-249
Target Corp	Retail	100-249
Radley Honda	Motor Vehicle and Parts Dealers	100-249
Home Instead Senior Care	Senior Home Care Services	100-249
EOIR Technologies, Inc.	Sensor Technology	100-249

Source: Virginia Employment Commission, as of 4th Quarter 2016

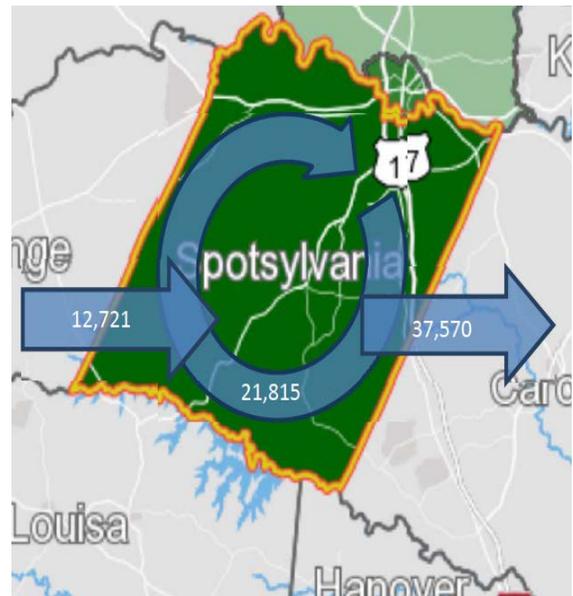
Other Public & Private Major Employers in Surrounding Area

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

Source: Virginia Employment Commission, as of 4th 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

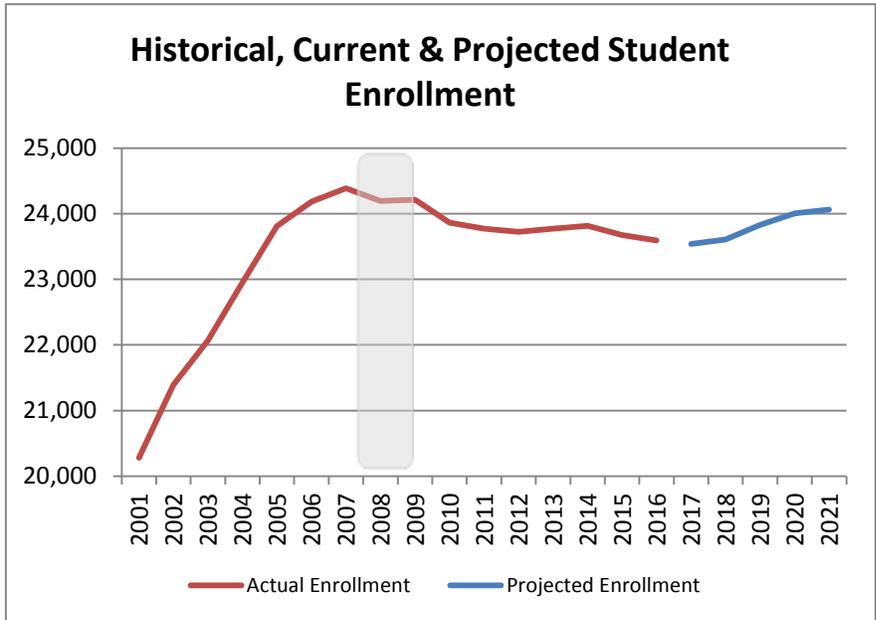
Source: U.S. Census Bureau

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.

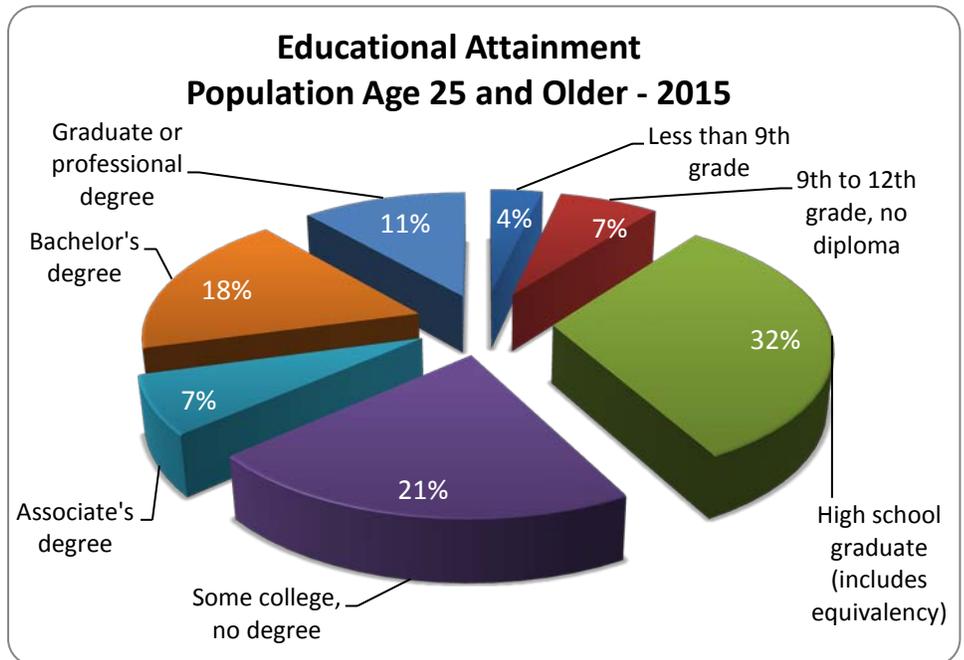
Total enrollment is projected to decline by 53 students countywide for the 2017-2018 school year.



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

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



Source: US Census Bureau

Real Estate Tax Rate History

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

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

General Property Tax Rates¹

Calendar Year	Real Estate & Mobile Home	Personal Property ²	Business Furniture & Fixtures	Machinery & Tools	Heavy Construction Equipment
2017	\$0.85	\$6.55/\$6.25	\$5.95	\$2.50	\$2.00
2016	0.85	6.55/6.25	5.95	2.50	2.00
2015	0.86	6.73/6.25	5.95	2.50	2.00
2014	0.86	6.78	5.95	2.50	2.00
2013	0.88	6.37	5.95	2.50	2.00
2012	0.88	6.37	5.95	2.50	2.00
2011	0.86	6.26	5.95	2.50	2.00
2010	0.86	6.26	5.95	2.50	2.00
2009	0.62	6.26	5.95	2.50	2.00
2008	0.62	5.00	5.00	2.50	2.00
2007	0.62	5.00	5.00	2.50	2.00
2006	0.62	5.00	5.00	2.50	2.00
2005	0.89	5.00	5.00	2.50	2.00
2004	0.86	5.00	5.00	2.50	2.00
2003	1.01	5.00	5.00	2.50	2.00
2002	1.01	5.00	5.00	2.50	2.00
2001	1.07	5.00	5.00	2.50	2.00

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

² For years 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.

Real Estate Tax Rates per \$100 of Assessed Value

Locality	Population ¹	Tax Year 2016 Rate	Tax Year 2017 Rate	Change
Prince William	455,210	\$1.1950	\$1.2067	0.0117
Richmond City	223,170	1.2000	1.2000	-
Fairfax	1,138,652	1.1585	1.1610	0.0025
Alexandria	155,810	1.0730	1.1300	0.0570
Loudoun	385,945	1.1450	1.1250	(0.0200)
Fauquier	69,069	1.0390	1.0390	-
Arlington	230,050	0.9910	1.0060	0.0150
Stafford	144,361	0.9900	0.9900	-
Chesterfield	339,009	0.9600	0.9600	-
Henrico	326,501	0.8700	0.8700	-
Spotsylvania	132,010	0.8500	0.8500	-
Caroline	30,178	0.8200	0.8300	0.0100
Hanover	104,392	0.8100	0.8100	-
Fredericksburg	28,297	0.7700	0.8000	0.0300
King George	25,984	0.6800	0.7000	0.0200
Culpeper	50,083	0.7300	0.6700	(0.0600)

¹ Population figures from the U.S. Census Bureau (Estimate as of July 1, 2016).

Real Estate Tax Bill History¹

Calendar Year	Tax Rate	Equalized Tax Rate	Example AV ²	Annual Tax Bill Based on Example AV ²	Change (\$)	Change (%)
2004	\$0.86	\$0.86	\$150,000	\$1,290		
2005	\$0.89		\$150,000	\$1,335	\$45	6.0%
2006	\$0.62	\$0.62	\$229,350	\$1,422	\$87	6.5%
2007	\$0.62		\$229,350	\$1,422	\$0	0.0%
2008	\$0.62	\$0.56	\$256,367	\$1,589	\$168	11.8%
2009	\$0.62		\$256,367	\$1,589	\$0	0.0%
2010	\$0.86	\$0.83	\$185,200	\$1,593	\$3	0.2%
2011	\$0.86		\$185,200	\$1,593	\$0	0.0%
2012	\$0.88	\$0.90	\$182,070	\$1,602	\$9	0.6%
2013	\$0.88		\$182,070	\$1,602	\$0	0.0%
2014	\$0.86	\$0.863	\$192,830	\$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 adopted \$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 2.4%.

² AV = assessed value

Principal Property Taxpayers

As of December 31, 2016

Name	Type of Business	Assessed Value ¹	Amount of Tax	Percent of Total Taxable AV ²
Spotsylvania Mall Company	Shopping Mall	\$188,295,612	\$1,616,822	1.28%
Dominion Virginia Power	Public Utility	152,474,296	1,296,032	1.04%
Spotsylvania Regional Medical Center	Hospital	81,313,322	1,121,732	0.55%
Rappahannock Electric	Public Utility	77,458,717	696,223	0.53%
Comcast of VA	Public Utility	8,712,475	518,660	0.06%
Verizon VA	Public Utility	49,025,611	435,456	0.33%
CVS VA Distribution	Warehousing	7,264,477	432,236	0.05%
Columbia Gas of VA	Public Utility	41,958,524	356,647	0.29%
GLL BVK Properties	Developer	32,718,900	278,111	0.22%
Station Sq. at Cosner's Corner	Apartments	31,876,193	274,191	0.22%

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