COUNTY OF SPOTSYLVANIA, VIRGINIA

www.spotsylvania.va.us

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Budget Manager

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Financial Analyst

Holly S. Dove
Senior Budget Technician

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Insert Budget Message

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Spotsylvania County

Virginia

For the Fiscal Year Beginning

July 1, 2008

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Budget Presentation to the County of Spotsylvania, Virginia, for its annual budget for the fiscal year beginning July 1, 2008.

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

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

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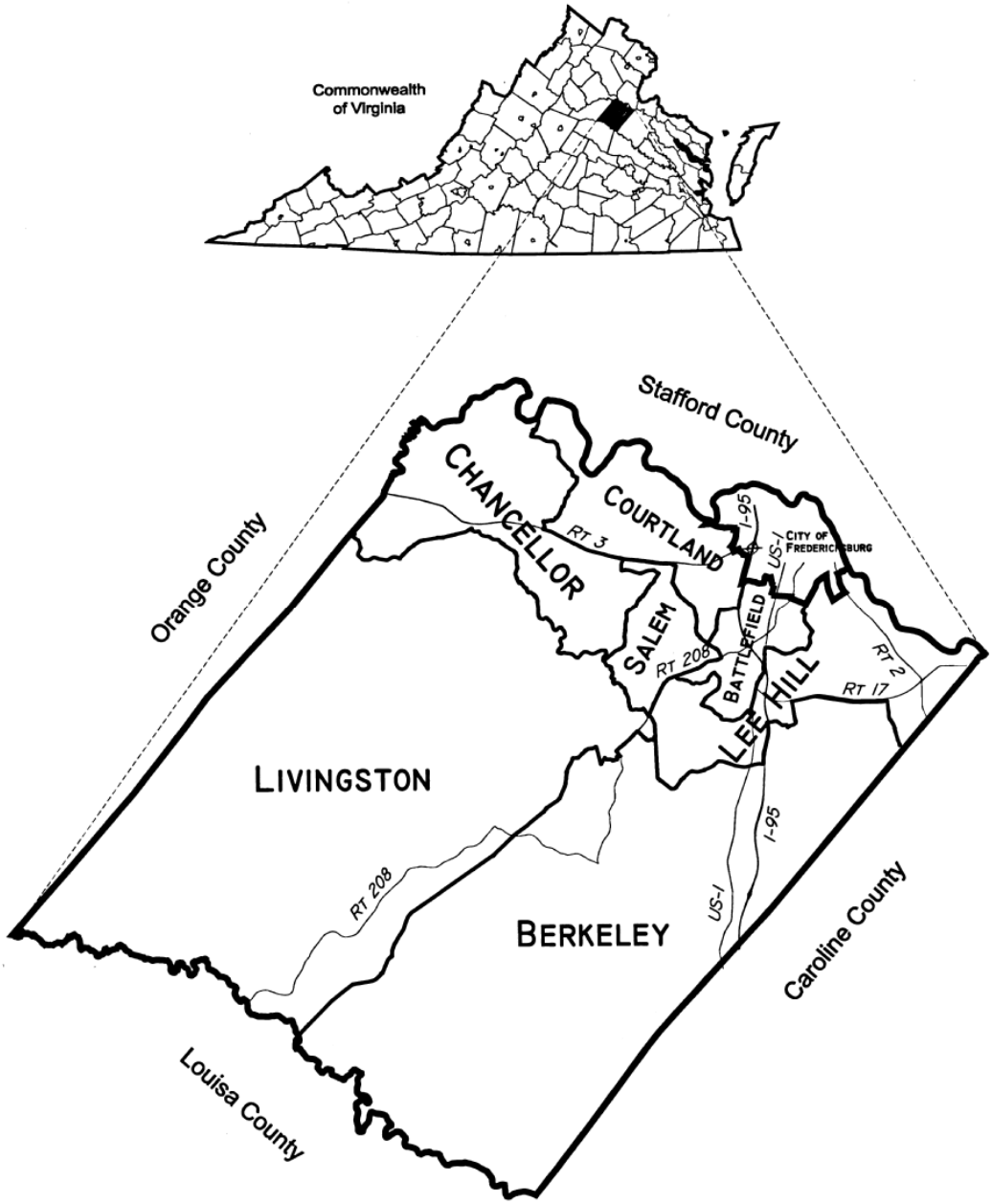
OVERVIEW OF SPOTSYLVANIA COUNTY

HISTORY In 1721, a vast new county was formed in the young colony of Virginia. Extending far beyond the Blue Ridge Mountains, this frontier outpost was named for Alexander Spotswood, Colonial Governor of Virginia.

Much of Spotsylvania County's early development is attributed to Spotswood's ironworks that he founded in the early 1700's. Spotswood's "Iron Mines Company," a mining and smelting operation, was founded in 1725 at Germanna. This was the first fully equipped iron furnace in the colonies and Spotsylvania County's first industry. Iron was hauled to the Rappahannock River for shipping. A wharf was built at the mouth of Massaponax Creek where ships docked to load wares for colonial ports. Wares from the Iron Mines Company included firebacks, pots, pans and kettles. A blast furnace, also founded by Spotswood, was operated in this area from 1730 through 1785. Remnants of the ironworks are still found in the County. Under Spotswood's resourceful leadership, a road network for transporting the iron was laid out and skilled laborers were imported from Germany. At his death in 1740, Spotswood left behind a nearly self-sufficient iron empire that set in motion the rise of America's iron and steel industry. Spotswood's furnace was acquired in 1842 by the United States government who set up a forge and foundries. Here, the government made hundreds of cannons to supply the Mexican War. At that time, it was one of the most important cannon works in the country.

Four major Civil War battles were fought on Spotsylvania soils, including one of the bloodiest of the war, the Battle of Spotsylvania Courthouse in May 1864. Here the armies of Ulysses S. Grant and Robert E. Lee saw one of the most intense clashes in American history: the Union attack on the Confederate-held "Bloody Angle." This battle marked the beginning of the fall of the Confederacy. Also, it was in Spotsylvania County, at Chancellorsville, that Stonewall Jackson fell to the mistaken fire of his own men. The National Park Service maintains more than 4,400 acres of the Civil War battlefields in various locations throughout Spotsylvania County.

GEOGRAPHY Spotsylvania County, consisting of approximately 400 square miles, is located in eastern Virginia, midway between the Nation's capital in Washington, D.C and the State capital of Richmond, both of which are about 50 miles distant. Both capital cities are easily accessible by rail and highway. The County is bounded by Caroline County on the east, Louisa and Hanover Counties along the North Anna River on the south, Culpeper and Stafford Counties and the City of Fredericksburg on the north along the Rappahannock and Rapidan Rivers, and Orange County on the west. About 65 percent of the County is located in Virginia's Piedmont physiographic province and about 35 percent is in the Coastal Plain. Elevations range from sea level to 540 feet. Drainage is provided by the Rappahannock and Rapidan Rivers in the northern and eastern parts and the Mattaponi and North Anna Rivers in the central and southern parts of the County.

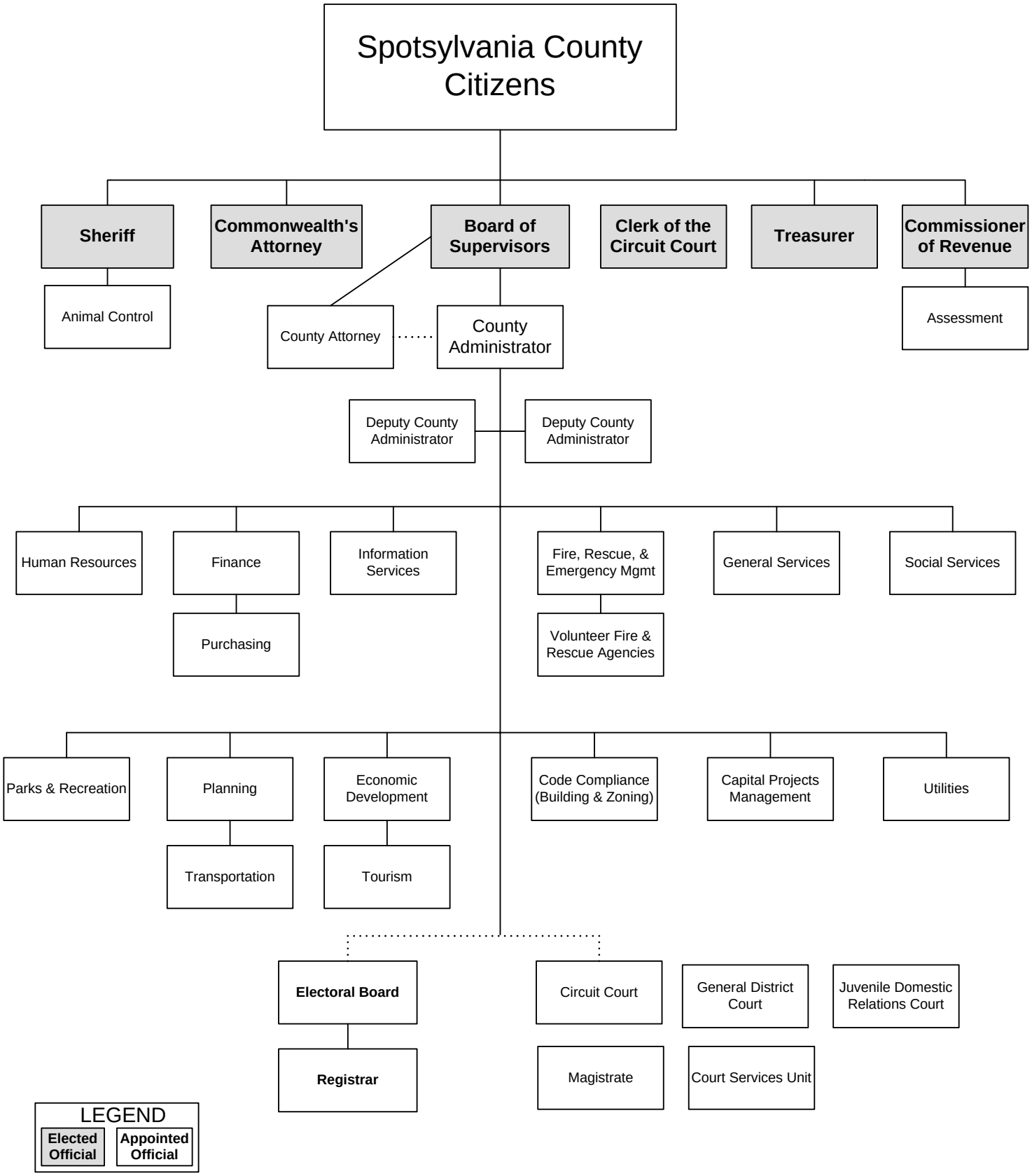


GOVERNMENT The Board of Supervisors is the governing body of the County. The Board is comprised of seven members, who are elected for four-year terms. The Board members annually elect a chairman and a vice-chairman for one-year terms. Historically, the terms of all current members expired in the same year. However, beginning with the November 2007 general election, the Board is elected to staggered terms, which when fully implemented will result in three members being elected at one election cycle and the remaining four members being elected at a subsequent election cycle. The terms of three current members expire on December 31, 2009. The terms of the remaining four current members expire on December 31, 2011.

The County functions under the traditional form of government with a County Administrator. Under this form of government, the elected officials include the members of the Board, the Treasurer, the Commissioner of the Revenue, the Sheriff, the Clerk of the Circuit Court and the Commonwealth's Attorney. Mental Health/Mental Retardation Services are provided by the Community Services Board. The Health Department and the Court System are under the control of the Commonwealth of Virginia. All other functions of the County government are managed by department directors that in turn report to the County Administrator. The County Administrator also serves as the head of the Social Services Administrative Board.

The County Administrator is appointed by the Board to act as the Board's agent in the administration and operation of the departments and agencies. All departments directly responsible to the Board report to the County Administrator, and he or she acts as the Board's liaison to all other departments and agencies. The County Administrator serves at the pleasure of the Board, carries out its policies and directs business procedures.

The County provides general governmental services for its citizens including emergency medical services and fire protection, collection and disposal of refuse, water and sewer services, parks and recreation, libraries/culture, health and social services. Other services provided by the County, which receive partial funding from the State, include public education in grades kindergarten through twelve and certain technical, vocational and special education, mental health assistance, agricultural services, law enforcement and judicial activities.

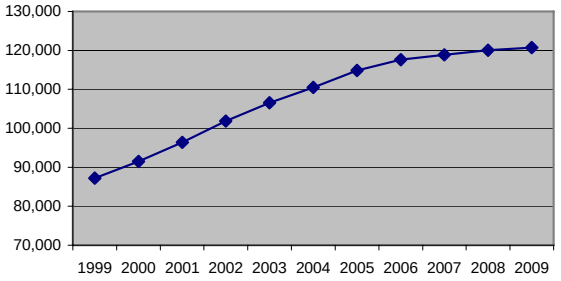


Please see individual department sections for detailed organization charts.

POPULATION The Planning Department estimates Spotsylvania County's 2009 population to be 121,567. As shown in the graph below, the County's population has grown steadily over the past ten years. Population growth rates were between 3.7 and 5.6 percent from 1999 through 2005, peaking in 2002 at 5.6 percent. Beginning in 2006 and corresponding with the Board's desire to curb the rate of growth in the County, growth rates in the last four years have declined, with the rate of population growth between 2008 and 2009 estimated at 0.6 percent.

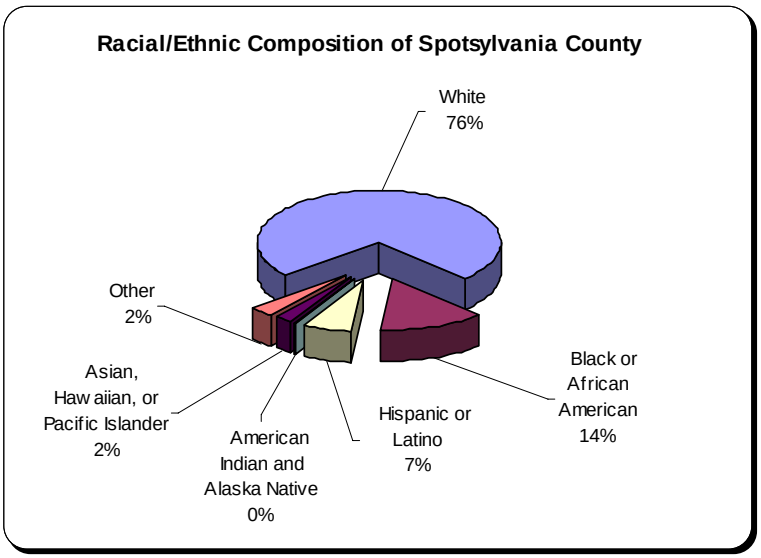
Population of Spotsylvania County

1999	87,189
2000	91,506
2001	96,403
2002	101,849
2003	106,536
2004	110,507
2005	114,860
2006	117,661
2007	118,887
2008	120,031
2009	120,765

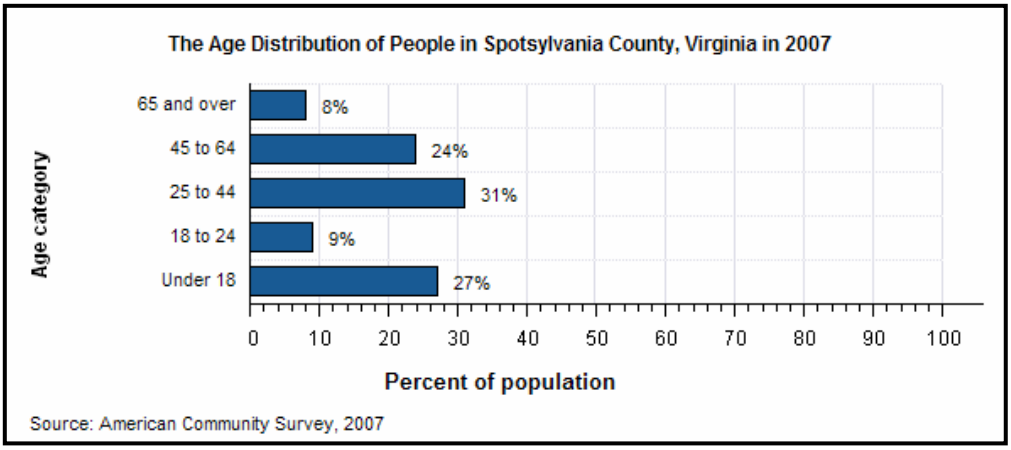


Population estimates for 1999 - 2008 are from the U.S. Census Bureau, per March 2009 release
Population estimate for 2009 is provided by Spotsylvania's Planning Department staff

The U.S. Census Bureau estimated that in 2007, slightly more than three-quarters of the population of Spotsylvania County was white, just over one-eighth of the population was Black or African-American, and slightly less than one-sixteenth of the population was Hispanic or Latino.



The majority of the population (63 percent) was estimated to be greater than or equal to 25 years of age, with 9 percent estimated between the ages of 18 and 24 and 27 percent estimated to be younger than 18.

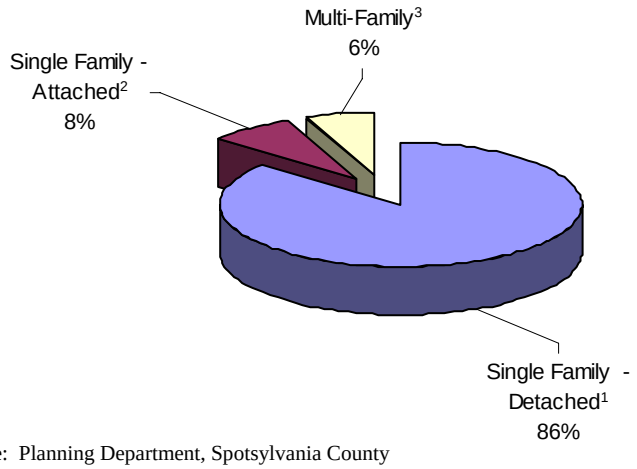


PERSONAL INCOME In 2007, according to the U.S. Census Bureau's American Community Survey, Spotsylvania's per capita income was $29,611, 5.0 percent lower than Virginia's per capita income for the same year. Also in 2007, Spotsylvania's median household income was estimated at $74,881 and median family income was estimated at $82,981, up 30.2 percent and 32.9 percent, respectively, when compared with data for 2000.

Household Income	# of Households in Category		
	2000	2007	% Change
Less than $10,000	962	1,097	14.0%
$10,000 - $14,999	891	1,961	120.1%
$15,000 - $24,999	2,735	2,839	3.8%
$25,000 - $34,999	3,222	2,785	-13.6%
$35,000 - $49,999	5,129	4,261	-16.9%
$50,000 - $74,999	8,259	7,890	-4.5%
$75,000 - $99,999	5,340	8,523	59.6%
$100,000 - $149,999	3,553	7,416	108.7%
$150,000 - $199,999	675	3,155	367.4%
$200,000 or more	493	1,675	239.8%
MEDIAN HOUSEHOLD INCOME	**$57,525**	**$74,881**	**30.2%**
MEDIAN FAMILY INCOME	**$62,422**	**$82,981**	**32.9%**

HOUSING As of December 31, 2008, there are 44,989 housing units in Spotsylvania County. A housing unit can be multi-family or single-family, attached or detached. The majority (86.1 percent) of the housing units in Spotsylvania are single-family detached units. Since 2000, the number of housing units in the County has increased by 35.1 percent. Of the increase of 11,680 housing units since 2000, 85 percent were single-family, detached homes; 9 percent were single-family attached homes; and 6 percent were multi-family apartments or condominiums.

Spotsylvania County Housing Units



Source: Planning Department, Spotsylvania County

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

The following table is presented to illustrate construction activity within Spotsylvania during the past ten years:

Building Permits Issued and Value of Permitted Construction

	Number				Value[4]			
Fiscal Year	Commercial[1]	Residential[2]	Accessory Permits[3]	Total	Commercial	Residential	Accessory Permits	Total
2008	594	435	2,475	3,504	$211,318,872	$108,037,573	$28,720,004	$348,076,449
2007	789	712	2,040	3,541	189,350,534	195,941,912	28,173,318	413,465,764
2006	653	1,242	2,111	4,006	89,933,368	344,602,518	7,018,682	441,554,568
2005	544	1,536	2,373	4,456	58,501,343	370,554,840	27,826,395	456,882,578
2004	494	1,506	2,186	4,186	81,712,057	285,615,898	12,563,597	379,891,552
2003	366	1,456	1,914	3,736	19,533,021	253,264,854	25,414,275	298,212,150
2002	447	1,708	1,862	4,017	31,034,691	271,434,575	3,707,158	306,176,424
2001	364	1,890	1,546	3,800	12,503,406	255,092,449	9,376,940	276,972,795
2000	364	1,551	1,923	3,838	60,592,699	199,187,017	10,475,235	270,254,951
1999	383	1,670	1,838	3,891	29,637,573	183,279,592	9,371,000	222,288,165

Source: Code Compliance Department, Spotsylvania County

[1] Commercial includes all new construction, renovations, additions, commercial accessories, tenant build-outs, and site plans.
[2] Residential includes all dwelling unit permits for single family dwellings, townhouses, apartments, singlewides, doublewides, and triplewides.
[3] Accessory permits include all commercial and residential trade work (mechanical, electrical & plumbing), fire permits, residential accessories, over-the-counter permits, and all miscellaneous permit transactions.
[4] Values are taken from permit applications as provided by the applicants. These values do not represent the value assigned by Spotsylvania's Assessment Office.

COMMUNITY FACILITIES

- 31 Schools
- 11 Parks
- 1 Outdoor Amphitheatre
- 5 Community Centers
- 1 Teen/Senior Center
- 10 Fire/Rescue Stations
- 12 Convenience Sites
- 1 Landfill
- 1 Animal Shelter
- 1 County Museum

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 reduce the number of residents that commute outside the County for employment. Currently this figure is 68.5% of the existing workforce. In order to accomplish this mission the County has initiated several concepts.

- The County has designated an area in the southeast portion of the County as the prime location for new employment centers. The Jackson Gateway is located between State Route 608 and the Spotsylvania/Caroline County line. The Gateway Plan has been adopted by the Board and is included in the County's Comprehensive Plan.

- Spotsylvania County has established a Technology Zone Program that serves both new and existing qualified businesses and affords tax rebates on Business, Professional and Occupational License and Machinery and Tools Tax. The qualified business is also placed in the County's Targeted Industry Program. There are three designed Technology Zones in the County's fully-serviced business corridors to encourage growth in Spotsylvania's high-technology sector. Qualifying businesses, as adopted in the Technology Zone Ordinance, that are located within the designated zones are eligible to receive the benefits and incentives of the Technology Zone Program.

- The County's "Targeted Industries" Program is designed to expedite the review and approval of site and building plans involving targeted businesses. Under this program the County works closely with the business or developer to reduce the potential for delays in the process.

- Military and defense contractors continue to be a focus of the Department of Economic Development's marketing efforts and the County has seen rapid expansions and relocations during 2008. Spotsylvania County's success in this area illustrates that the County is maintaining its reputation as a good location for business development and success.

- There is a commitment to the County's existing businesses through an Existing Business Program. Efforts include an ongoing local visitation program to assist local local firms. This program also serves as a liaison between federal and state government and local businesses, providing information in a variety of areas including funding, government contracting and specialized workforce training.

Recent activity in the markets of defense, technology, government agencies, healthcare and professional business services continues at a strong pace. Spotsylvania County's first hospital is under construction and will open in May 2010. This will add a definitive boost to the County's healthcare sector promoting the construction and location of new healthcare facilities and increasing the demand for quality office space. The value of commercial building permits increased 12% during the fiscal year from $190 million in FY 2007 to $211 million in FY 2008.

During 2008, 74% of all projects came to the County through direct contact with the Department of Economic Development, without the assistance of an outside agency. This figure is up slightly from 72% in 2007. As we move through 2009, our in-house marketing and business and program development activities will be areas that the County will continue to rely heavily upon to remain competitive.

Start-up companies represent privately-owned businesses that do not have a larger corporate or parent company located in a separate area. Between the first quarter of 2007 and the second quarter of 2008, Spotsylvania experienced the greatest growth of new start-up companies in the Fredericksburg area with a total of 281 firms. Spotsylvania also continues to experience growth

in the average number of businesses within the County. Between the second quarter of 2006 and the second quarter of 2008, Spotsylvania saw a 13.8% increase in the average number of establishments.

Employment Status within Spotsylvania

Employment Status	2000	2007	% Change
Population 16 years old or older	66,138	89,740	35.7%
In labor force	47,747	64,359	34.8%
- Employed - civilian	45,651	58,511	28.2%
- Employed - armed forces	595	877	47.4%
- Unemployed	1,501	4,971	231.2%
Not in labor force	18,391	25,381	38.0%

Source: U.S. Census Bureau

The following is a list of the principal employers. This list illustrates the diversification of business within the County.

Principal Private Employers
(as of April 20, 2009)

Name	Nature of Business	Approx. Employees
CVS, Inc.	Distributing Warehouse	646
Quad Direct (Formerly OpenFirst)	Commercial Mailing Service	226
Tallant Industries	Manufacturing Vinyl Building Panels	200
EOIR Measurements, Inc	Sensor Technology Firm	185
A-T Solutions	Training and Support to Counter Terrorist Activities	160
Rappahannock Electric Cooperative	Electric Utility	150
Printpack, Inc.	Flexible Packaging Printer	150
Kaeser Compressors, Inc.	Air Compressors	140
United Parcel Service	Package Delivery and Pickup Service	120
Simmons, USA	Bedding	110
Trussway	Wood Trusses	90
Martz Group	Charter Motor Coach Services	88
The Shockey Precast Group	Manufacture Precast Concrete	80
AKA Printing & Mailing	Commercial Mailing Service	80
GM Powertrain	Manufacturer of Transmission Components	78
Automatic Rolls of VA, Inc.	Industrial Bakery	78
Unique Binders	U.S. Postage Stamp Finishing	70
Walter Grinders	Tool Grinding Machines	47
CMCSG Rebar of VA	Steel Fabrication	43
Mid-Atlantic Vinyl Fencing	Manufacturing Vinyl Fencing	41
Davis Defense Group	Military Logistics, Hazard Vulnerability Analysis	36
Mid-Atlantic Foam	Manufacturing Commercial Roof Insulation	36
JPRA	Shape Personal Recovery for Department of Defense	23

Source: Economic Development Office, Spotsylvania County.

Major Private Employers in Surrounding Area

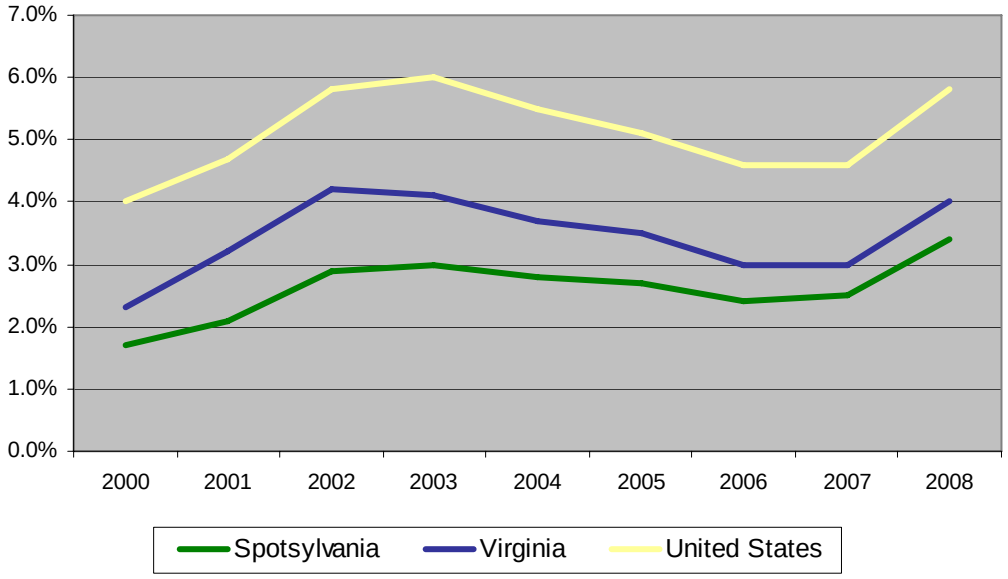
(not located in Spotsylvania County)

Name	Nature of Business	Approx. Employees
Medicorp (inc. Mary Washington Hos)	Health Care	4,000
GEICO	Customer Service Center	3,500
McLane Mid-Atlantic	Distributor for Convenience Stores	750
E G & G Technical Services	Data Processing, Preparation Engineering Services	300
Intuit, Inc.	Developer of Financial and Tax Software	240
The Free Lance-Star Publishing Co.	Newspaper Publisher	393
Northrup Grumman	Information Technology/Logistics	300
BAE Systems	Weapon Systems	200
MTC Service Corporation	Defense Research and Development	170
Synetics, Inc.	Computer Programming	150
Batelle	Defense Research and Development	130
Dominion Virginia Power	Electric Utility	125
SAIC	Defense Technical Support	120
General Dynamics	Government Technical Services	100
Lockheed Martin Corporation	Software Development and Maintenance	100
Colonial Circuits	Manufacturer of High Quality Printed Circuit Boards	65

Source: Economic Development Office, Spotsylvania County.

Unemployment Rate

The following graph illustrates the unemployment rate for Spotsylvania County, the Commonwealth of Virginia and the United States for selected years.



Source: Virginia Employment Commission.

County Mission Statement

TO ENSURE THE DELIVERY OF QUALITY GOVERNMENT SERVICES THAT ARE CUSTOMER-FOCUSED; PROMOTE A SAFE, HEALTHY AND PROSPEROUS COMMUNITY; AND REFLECT EXCELLENCE IN FINANCIAL STEWARDSHIP.

PUBLIC SAFETY

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

GROWTH MANAGEMENT

Plan for and manage residential growth and future development.

VISION

SPOTSYLVANIA COUNTY WILL BE A LEADING VIRGINIA COMMUNITY IN QUALITY OF LIVING AND A LEADER IN THE REGION IN SUSTAINED ECONOMIC DEVELOPMENT. THE COUNTY WILL EMBRACE AS ITS HIGHEST PURPOSE THE PROMOTION OF THE COMMON GOOD THROUGH ETHICAL AND VISIONARY LEADERSHIP AND THROUGH MOTIVATED AND SKILLED EMPLOYEES.

GENERAL GOVERNMENT

Provide effective programs, efficiently managed and professionally delivered.

TRANSPORTATION

Develop and maintain a seamless and smart multimodal system that moves people and goods through the County safely and efficiently.

The County, as an organization and through the individuals that are the organization, will seek to reflect those values that will advance and sustain the County vision.

CUSTOMER-DRIVEN EXCELLENCE PUBLIC STEWARDSHIP STRATEGIC PLANNING

VALUED EMPLOYEES VISIONARY LEADERSHIP

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County Strategy Map

The Balanced Scorecard, or BSC, is the County's vehicle of choice for a performance management system. The BSC as a framework is an interconnected set of financial and non-financial measures to align and communicate strategy, inform decision-making and support performance management. But performance management is of limited use unless there is shared understanding of what is important to the organization.

Ensuring a focus on the essentials of government as determined in Spotsylvania County is an increasingly important achievement in times of diminished resources and uncertain future conditions. The County must continue to provide clear direction and priorities to the staff and the community. The Strategy Map reflected on the following page is an essential tool in this effort.

The Strategy Map communicates what are the County's important long-term strategic objectives and how they are related. By having a strategy map the County can maintain a long-term focus on its future while working through the constraints and challenges of current circumstances. Its keeps the County ship steering in the right direction, despite cross currents or headwinds, which might otherwise cause deviations from its desired course which is the accomplishment of the County's Mission and progress to realizing the County Vision.

The Strategy Map has four components that are important to be a successful, sustainable organization. The County first must serve the citizens and community, it must manage its operations to accomplish or support its services and programs, it must manage its resources to ensure the continued availability of adequate and appropriate resources, and it must develop workforce capacity and capability to accomplish all of the above. The decisions that take place within these areas must be aligned to the objectives within these areas, activities and decisions must work in concert and not in conflict or in competition.

Each component has a primary strategic objective (bold text) and supporting strategic objectives. The strategic objectives are points of alignment for decisions, work plans, and activities. Circumstances may dictate which of the objectives the County needs to be given priority to in order to fulfill its first duty of being a good steward of public resources but the Strategy Map, when utilized in the decision-making process, helps to keep decisions on course.

County Strategy Map

Serving Our Citizens

Promote a High Quality of Life

- Improve Mobility within the County
- Advance Economic Opportunity
- Promote Community
- Preserve the Public's Safety

Managing Our Operations

Build Customer Service

- Engage in Continuous Improvement
- Expand Collaboration and Coordination

Managing Our Resources

Build Sustainability

- Excel in Financial Stewardship
- Maximize Existing Resources
- Diversify the Tax Base

Developing Our Organization

Develop Workforce Capability/Capacity

- Maintain a Quality Work Environment
- Attract/Retain Quality Employees

GENERAL FUND
FISCAL POLICY GUIDELINES

One of the many challenges of managing a growing community is ensuring that the needs of the citizens are met while making every effort to maintain a reasonable tax rate. There are several ways to tackle that challenge, one of which is to ensure that the finances of the County are managed in a fiscally prudent manner. As the County grows we are faced with growing operational and capital needs. Many of the capital needs require debt financing. To achieve the lowest possible financing costs on the County's debt, we must work aggressively to maintain a favorable bond rating, which will ensure minimal interest rates. The County's current bond ratings are as follows:

Standard and Poor's: AA (maximum rating: AAA)
Moody's Investors Service: Aa3 (maximum rating: Aaa)
Fitch Ratings: AA- (maximum rating: AAA)

The County revised its Fiscal Policy Guidelines in an effort to improve the bond rating to AAA. The budget document itself addresses many of the policies, which stress the importance of financial planning. However, there are several policies, which have clearly stated specific measurements that should be monitored on a regular basis. The table below provides an overview of those quantifiable policies based on the County's financial position at the close of FY 2008, and estimates for FY 2009 and FY 2010. The FY 2010 Approved Budget was developed with these policies in mind in order to maintain the financial strength of Spotsylvania County.

Capital Investment Policies

The County will maintain all of its assets at a level adequate to protect the County's capital investment and to minimize future maintenance and replacement costs.	Annual funding for the Facility Asset Management program is found in the Capital Projects Fund. The County has purchased software to help us assess our facilities and track their condition. The General Services Department tracks the Facility Condition Index (FCI) and at last review, the County's FCI rating is good.

Debt Policies *

Net Debt as a percentage of estimated taxable market value should not exceed 3 – 4 percent	FY 2009 estimate – 1.95% FY 2010 estimate – 2.49%
The ratio of debt service expenditures as a percent of governmental fund expenditures should not exceed 10-12 percent.	FY 2009 estimate – 10.04% FY 2010 estimate – 10.79%
The County intends to maintain its 10 year tax-supported debt and lease payout ratio at or above 60% at the end of each adopted CIP. The payout ratio shall be no less than 55% in any one year during this period.	FY 2009 (+10 years) estimate – 62.39% FY 2010 (+10 years) estimate – 62.80%

Revenue Policies **

The County will follow an aggressive policy of collecting property tax revenues. The annual level of uncollected property taxes will generally not exceed two percent over a three-year period.	Uncollected tax level FY 08 – 0.49% FY 07 – 0.51% FY 06 – 0.41%

Reserve Policies *

A portion of the County General Fund Balance at the close of each fiscal year shall be reserved in an amount equal to no less than 10 percent of the governmental funds' net operating revenue in the subsequent fiscal year budget. This reserved portion of the County's General Fund Balance shall be known as the Fiscal Stability Reserve.	FY 09 estimated – 10.00% FY 10 estimated – 9.39%

The County's goal is to budget an amount of equity (pay-as-you-go) funding for capital projects equal to 5% of General Fund revenues (less obligated transfers), with a minimum level of 3%.	In order to achieve this goal, the County will, beginning with the FY 2008 budget, increase the amount of general fund equity for capital projects in each year. The FY 2010 approved level is at 1.50% and will increase by an additional one-quarter percent each year thereafter.

Operating Policies

The County will annually update and present to the Board of Supervisors a multi-year financial plan. At a minimum, this annual update will provide revenue and expenditure projections including the operating budget impacts of all planned capital expenditures.	Beginning with the FY 2009 budget, a multi-year financial plan is presented to the Board of Supervisors in preparation of the next year's budget development process. Beginning with the FY 2010 budget, a summary of the multi-year plan is included in the annual budget document. See page 21.

* Source: FY 2010 – FY 2014 Adopted Capital Improvement Plan
** Source: Miller Foley Group, FY 2008 Report to the Board of Supervisors, November 25, 2008.
*** Source: FY 2010 Approved Budget

The full text of the Fiscal Policy Guidelines is included in the Appendix of this document.

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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.

The forecast below is taken from Spotsylvania's Budget Plus Five model which, beginning with the FY 2009 budget development cycle, is updated on an annual basis in preparation of the upcoming budget cycle. The forecast below represents the costs of the FY 2010 General Fund budget over the course of the next four years. 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.

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. Revenue projections assume economic recovery from the current recession does not fully begin until 2010 (FY 2011), with steady, upward trends beginning in FY 2012.

Included in the Five-Year Plan:

Current Programs & Services

- Annual adjustments for inflation in materials and supplies (4.5%)
- Annual merit step increases for employees (2.5%)
- Cost of living adjustments for employees (2.0%)
- Transfers to other funds based upon current practices and upon fiscal policy guidelines

School Funding

- Local transfer to the Schools is the prior year's transfer (less any one-time funding) plus 67% of the change in undesignated revenues

Capital Improvement Plan (CIP)

Funding for debt service on $95 million in design and construction costs associated with County capital projects approved in the CIP.

- New Circuit Court & Public Safety buildings
- Upgrade of technology equipment and systems
- Chancellor Convenience Center access improvements
- One new fire/rescue station
- Transportation projects

Within the projected local transfer, Schools will fund debt service on $33 million in design and construction costs associated with Schools capital projects approved in the CIP.

- Two middle school additions
- Bus replacements
- Capital maintenance & technology upgrades

	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Revenue			($ in millions)		
Real Property Taxes	$97.7	$99.4	$102.4	$105.9	$109.6
Other General Property Taxes	$33.5	$34.7	$35.2	$36.2	$37.5
Other Local Taxes & Receipts	$48.6	$47.9	$49.2	$50.6	$52.3
State & Federal Revenues	$33.0	$34.1	$35.2	$36.4	$37.7
Use of (addition to) Fund Balance	$1.0	$0.0	$0.0	$0.0	$0.0
Transfer from Other Funds	$3.4	$3.3	$3.5	$3.8	$4.0
Revenue Total	**$217.1**	**$219.4**	**$225.6**	**$232.9**	**$241.1**
Expenditures					
Current Programs & Services	$90.8	$95.0	$99.5	$104.1	$109.0
School Funding	$113.8	$115.4	$118.0	$121.1	$124.8
Debt Service	$5.7	$8.7	$9.7	$11.0	$10.8
New Capital Projects Operating	$0.0	$0.2	$1.6	$1.9	$2.1
Transfers/Fiscal Policy	$6.7	$7.8	$8.8	$9.7	$10.6
Expenditures Total	**$217.1**	**$227.2**	**$237.5**	**$247.9**	**$257.4**
Budget Surplus/(Deficit)	**$0.0**	**($7.7)**	**($11.9)**	**($15.0)**	**($16.3)**
Incremental Tax Rate to Balance	$0.000	$0.050	$0.025	$0.016	$0.005

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THE BUDGET OVERVIEW

The budget document is the means of communicating to the citizen the activities and goals for the County in the upcoming fiscal year, identifying the resources required to meet those goals, and how those resource requirements are proposed to be met. The Code of Virginia requires that the County adopt a balanced budget. The budget itself is a working plan to assist County management in ensuring that decisions made as part of day-to-day operations are consistent with the County's short-term and long-term goals. As it is a plan, the budget may be amended during the year by the Board of Supervisors to reflect revised priorities or a changing financial environment.

There are two distinct types of budgets within this document, operating budgets and capital budgets. The operating budgets provide for the administration of the County and the delivery of goods and services to the community and County departments. The budget covers a 12-month period beginning July 1 and ending June 30. The capital budgets provide for the construction, expansion or maintenance of the County's infrastructure. Included in the Approved Budget is the first year of a five-year County capital improvement plan (CIP). The CIP is reviewed annually for additions, deletions and other modifications as appropriate. The CIP review process runs parallel with the budget development process.

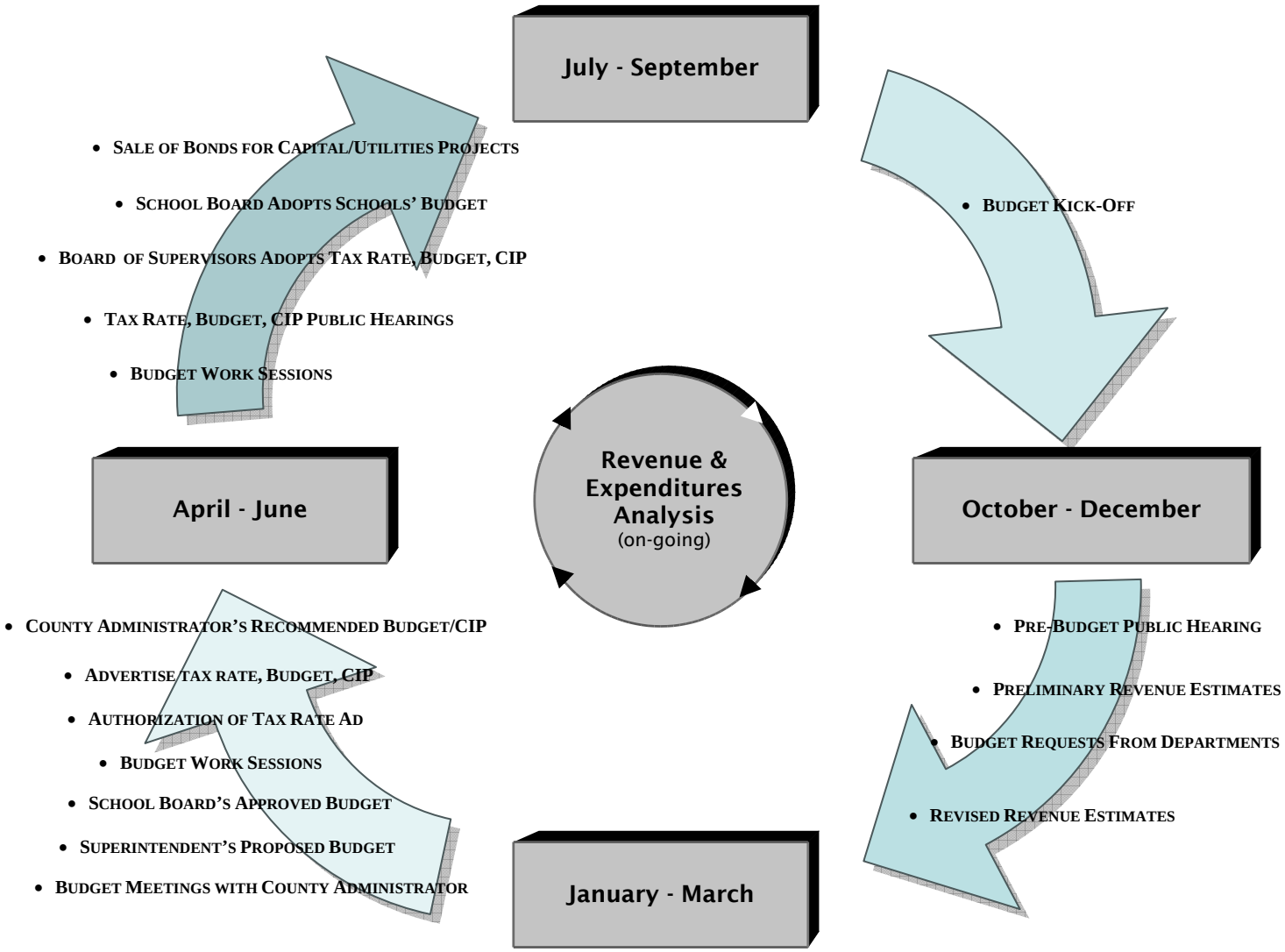
Document Structure

The personnel portion contains a full-time personnel summary count by department and a list of all positions that are added or deleted in FY 2010 and a list of vacant positions that will remain unfilled for a portion or all of the fiscal year. The operating budget portion of the document is structured in increasing levels of detail, starting with budget summaries that state the budget in the broadest of terms. Expenditure and revenues are first presented in total dollars by source and use and then broken down in Funds by source and use. The definition of a Fund and the different Funds utilized by the County are found in the Budgetary Accounting section of this narrative. The break down by Fund is followed by a listing of individual department budgets and then revenues by line item. Prior year actuals, current year adopted and revised budgets and the approved upcoming fiscal year budgets are represented for each level of detail. Finally, the document provides an organization chart and resources for each department and any changes that are being made to the department for the upcoming fiscal year.

The Budget Process

The operating budget process begins with the distribution of budget preparation materials to departments in the fall. The materials include personnel listings, worksheets for budget development and guidance information on specific items such as office furniture, computer

equipment and vehicles. Departments submit detailed budget requests to the Finance Office in December. Submissions are reviewed and analyzed by Finance staff.



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

After careful consideration and deliberation on staff and citizen input, the recommended budget, as modified for additions and deletions, is adopted by the Board of Supervisors during April through a resolution. The resolution places legal restrictions on expenditures at the fund or category level. In August 2004, the Board adopted a budget amendment policy (revised December 2006) to identify levels of authority for Department Directors and County Administration. The policy authorizes Department Directors to transfer funding between accounts within their approved divisional operating budgets. County Administration has the

authority to transfer funding between all categories of a Departmental budget and up to $30,000 between approved Department budgets, but in no case can Directors or County Administration approve adjustments that increase personnel or significantly expand an existing program. The School Board is authorized to transfer budgeted amounts within each of the school system's appropriated categories. All other revisions to the budget must be approved by the Board of Supervisors. Adjustments to the budget in excess of one percent of the total budget require a public hearing prior to a formal vote by the Board of Supervisors.

Budgetary Accounting

The County's financial operations are budgeted and accounted for by "funds". A fund is a separate and self-balancing accounting unit with its own specific revenues and expenditures. Separate funds established and appropriated by the County include:

*the General Fund, used to account for general operating expenditures and revenues;

*the Capital Projects Fund, used to account for major general capital expenditures that extend beyond a single fiscal year and related financing sources;

*the Economic Development Opportunities Fund (previously known as the Economic Development Authority Fund), used to account for financing for the Economic Development Authority of the County and to provide incentive loans for start-up or expansion to businesses or corporations meeting specific criteria;

*the Fire/EMS Service Fee Fund, used to account for revenues funded with the newly adopted third party billing program;

*the Code Compliance Fund, used to account for revenues and expenditures related to the enforcement of Federal, State and local laws related to Building, Zoning and Environmental Engineering;

*the Transportation Fund, used to account for revenues and expenditures related to transportation issues;

*the Joint Fleet Maintenance Fund, used to account for revenues and expenditures related to maintenance of County and School fleets;

*the School Operating Fund, used to account for school operating and debt service expenditures and revenues;

*the School Food Service Fund, used to account for school food service including both breakfast and lunch programs;

*the School Carryover Fund, used to account for approved carryovers of prior year unexpended funds for school capital-type items;

*the School Capital Projects Fund, used to account for all school capital expenditures that extend beyond a single fiscal year and related financing sources;

*the Utilities Operating Fund, used to account for operations of the public water and sewer system financed through user charges and other system revenues; and

*the Utilities Capital Projects Fund, used to account for infrastructure improvements and expansions to the water and sewer system and related financing sources.

The County's budget and annual reporting vehicles for all funds utilize the modified accrual basis of accounting. In modified accrual accounting, revenues are recognized when they are both measurable and available to finance current expenditures. Expenditures are recognized when the services are incurred or goods are received.

Spotsylvania County
FY 2010 Budget Calendar

Pre-budget Public Hearing; Approval of FY 10 Budget Calendar (Work Session 6p)	September 23, 2008
Budget Kickoff	November 6
Budget submissions due from departments	December 4
Superintendent presents Proposed FY 10 budget to School Board	January 12, 2009
School Board approves FY 10 School Budget	February 9
Presentation of School Board Approved Budget to Board of Supervisors	February 24
County Administrator's FY 10 Recommended Budget presented to Board of Supervisors	March 10
Budget Work Session 6p: tax rate advertisement decision; Draft Capital Improvements Plan	March 24
Budget Work Session 6p: Joint meeting with School Board	March 31
Budget Work Session	April 7
Budget, Capital Improvements Plan, tax rate public hearings 6:30p @ Courtland High School	April 9
Budget Work Sessions	April 14, April 16*, April 23*
Approve FY 2010 Budget and 2009 tax rates	April 21
CIP Work Session and Approve FY 2010 – FY 2014 CIP	April 28

* Work sessions initially scheduled for April 16 and April 23 were cancelled by the Board of Supervisors.

Spotsylvania County
FY 2010 Budget Work Sessions

Tuesday, February 24th @ 6:00pm

Presentation of School Board's FY 2010 Approved Budget to the Board of Supervisors

Tuesday, March 10th @ 3:00pm

Presentation of County Administrator's Recommended

Budget to the Board of Supervisors

Tuesday, March 24th @ 6:00pm

BOS decision on tax rate advertisement; Draft Capital Improvements Plan

Tuesday, March 31st @ 6:00pm

Joint budget work session with Schools

Tuesday, April7th @ 3:00pm

Budget work session

Tuesday, April 14th @ 6:00pm

Budget work session

Thursday, April 16th @ 6:00pm

CANCELLED

Tentative budget work session

Tuesday, April 21st @ 6:00pm

Budget work session, Adopt 2009 tax rates and FY 2010 Budget

Thursday, April 23rd @ 6:00pm

CANCELLED

Tentative budget work session

Tuesday, April 28th @ 6:00pm

CIP Work Session , Adopt FY 2010 – FY 2014 CIP

PERSONNEL

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GENERAL FUND PERSONNEL SUMMARY

(Full-time positions)

DEPARTMENT	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
County Administrator	8	8	8	8	8	8
County Attorney [1]	5	5	7	8	8	8
Human Resources	4	4	5	6	5	5
Commissioner of Revenue	19	19	20	21	21	21
Assessment	10	10	10	10	10	10
Treasurer	16	16	18	18	18	18
Finance	13	13	14	15	15	15
Information Services [2]	22	29	29	29	28	28
Registrar	2	2	2	2	2	2
TOTAL GENERAL GOVERNMENT ADMINISTRATION	**99**	**106**	**113**	**117**	**115**	**115**
Clerk of Circuit Court	16	17	18	18	18	18
Commonwealth's Attorney	13	15	16	18	18	16
TOTAL JUDICIAL ADMINISTRATION	**29**	**32**	**34**	**36**	**36**	**34**
Sheriff [3] – Law Enforcement & Courts	136	140	152	162	166	166
Sheriff – Emergency Communications	32	32	34	34	34	34
Sheriff – Animal Control	12	13	13	13	13	13
Fire, Rescue, & Emergency Management	94	94	122	126	134	133
Court Services Unit	2	2	2	2	2	2
TOTAL PUBLIC SAFETY	**276**	**281**	**323**	**337**	**349**	**348**
General Services						
Administration	6	8	7	7	6	5
Refuse Collection [4]	13	13	17	17	17	
Refuse Disposal [4]	6	6	7	8	8	
Recycling/Litter Control [4]	3	2	2	4	4	
Composting [4]	5	5	4	4	4	
Maintenance	12	12	13	13	13	13
TOTAL GENERAL SERVICES	**45**	**46**	**50**	**53**	**52**	**18**
Social Services	63	68	74	74	77	77
TOTAL HEALTH & WELFARE	**63**	**68**	**74**	**74**	**77**	**77**
Parks & Recreation	21	22	23	24	24	24
TOTAL PARKS, RECREATION & CULTURAL	**21**	**22**	**23**	**24**	**24**	**24**
Planning	12	13	18	18	16	12
Economic Development	3	3	5	5	4	4
Tourism	2	2	2	2	2	2
Virginia Cooperative Extension	1	1	1	1	1	1
TOTAL COMMUNITY DEVELOPMENT	**18**	**19**	**26**	**26**	**23**	**19**
TOTAL GENERAL FUND	**551**	**574**	**643**	**667**	**676**	**635**

[1] Includes one Assistant County Attorney position partially funded in Planning's budget and from Code Compliance and Utilities Funds. One Paralegal position is also partially funded from the Code Compliance Fund.
[2] Includes one position funded in the Treasurer's budget and one position funded in the Code Compliance Fund.
[3] Includes one Deputy position for the Photo Red Light Program funded in the Transportation Fund.
[4] 32 General Services positions (budgeted in the General Fund) will fall under the supervision of the Utilities Director in FY 10.

CODE COMPLIANCE FUND PERSONNEL SUMMARY

(Full-time positions)

	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
Code Compliance	41	49	52	56		
Building Division					25.5	18.5
Zoning Division					24.5	15.5
TOTAL CODE COMPLIANCE FUND	**41**	**49**	**52**	**56**	**50**	**34**

TRANSPORTATION FUND PERSONNEL SUMMARY

(Full-time positions)

	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
Transportation	2	2	3	3	3	3
TOTAL TRANSPORTATION FUND	**2**	**2**	**3**	**3**	**3**	**3**

CAPITAL PROJECTS FUND PERSONNEL SUMMARY

(Full-time positions)

	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
Capital Projects Management	0	0	4	4	4	3
TOTAL FUND	**0**	**0**	**4**	**4**	**4**	**3**

UTILITIES FUND PERSONNEL SUMMARY

(Full-time positions)

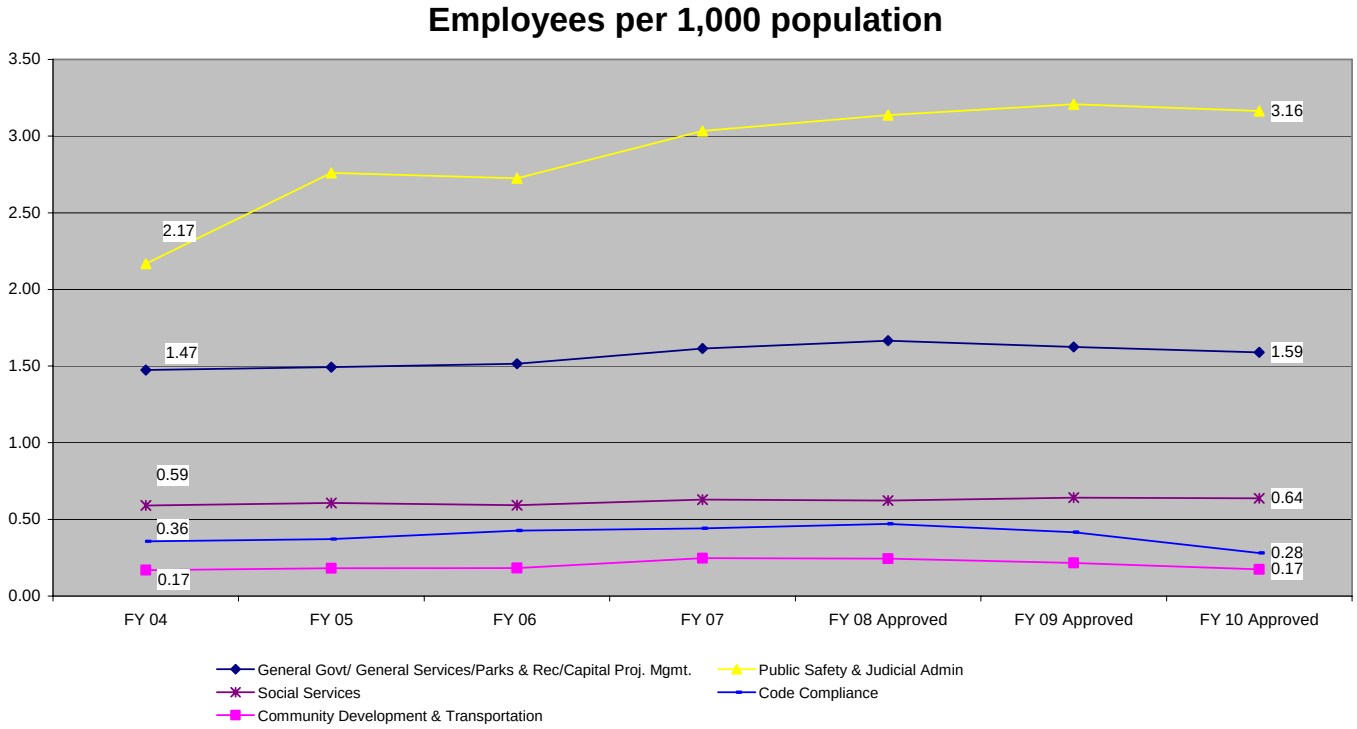
	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
Administration [1]	12	14	15	17	17	20
Solid Waste [2]						25
Composting						4
Garage Operations	3	3	3	3	1	1
Customer Service	10	10	10	10	10	10
Ni River Water Plant	12	12	13	13	13	13
Motts Run Water Plant	11	10	10	11	11	11
Massaponax Sewage Plant	16	17	17	17	17	17
FMC Sewage Plant	12	12	12	12	12	12
Thornburg Sewage Plant	5	5	5	5	5	5
Water/Sewer Transmissions	7	7	6	6	6	6
Line Location	2	2	3	3	3	3
Infiltration & Inflow	8	8	9	12	14	14
Pump Station Maintenance	2	2	2	2	2	2
TOTAL UTILITIES FUND	**100**	**102**	**105**	**111**	**111**	**143**

[1] Includes one position funded in the General Fund (Environmental Coordinator) and two positions funded in the Transportation Fund (two Maintenance Workers for the Litter Pick Up Crew).
[2] Indicates positions in this division are funded in the General Fund.

TOTAL PERSONNEL

(Full-time positions)

	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
Total General Fund	551	574	643	667	676	635
Total Code Compliance Fund	41	49	52	56	50	34
Total Transportation Fund	2	2	3	3	3	3
Total Capital Projects Fund	0	0	4	4	4	3
Total Utilities Fund	100	102	105	111	111	143
TOTAL PERSONNEL	**694**	**727**	**807**	**841**	**844**	**818**



PERSONNEL FUNDED BY STATE COMPENSATION BOARD

(Full-time positions)

	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
Clerk of Court (100% of approved salary amount)	12	12	16	16	16	16
Treasurer (50% of approved salary amount)	11	11	11	11	11	11
Commissioner of Revenue (50% of approved salary amount)	11	11	12	13	13	13
Sheriff (100% of approved salary amount)	86	89	92	95	95	95
Commonwealth Attorney (100% of approved salary amount)	8	10	14	16	16	16
TOTAL	**128**	**133**	**145**	**151**	**151**	**151**

VACANT POSITIONS

General Fund

13 full-time positions will be held vacant until January 1, 2010:

Commissioner of Revenue	Personal Property Clerk
Treasurer	Technical Assistant
Information Services	IT Application Analyst
	Application Development Manager
Fire, Rescue & Emergency Management	Firefighter
	Four Firefighter/Medics
15th District Court Services Unit	Court Services – CHINS
General Services – Maintenance	Maintenance Worker
Social Services	Aide II
	Eligibility Worker

One full-time position will be held vacant until April 1, 2010:

Information Services	Operations Manager

Five full-time positions will be held vacant for the entire fiscal year:

Purchasing	Contract Specialist
Information Services	GIS Manager
	GIS Technician
Refuse Disposal/Utilities	Solid Waste Equipment Operator I
Planning	Senior Planner

POSITIONS ADDED/DELETED FOR FY 2010

(Full-time positions)

General Fund

Fire, Rescue & Emergency Management	–1 Office Technician
General Services – Admin	–1 General Operations Manager (*transferred to Utilities Fund*)
General Services – Maintenance	–1 Sign/Operations Technician
Planning	–1 Planning Technician
Total net increase/(decrease) of General Fund full-time positions	**– 4**

Code Compliance Fund

Building	–2 Residential Combination Code Inspectors
Zoning/Erosion	–1 ESC Supervisor
	–1 ESC Inspector
	–1 Code Enforcement Officer
Building/Zoning shared positions	–1 Office Manager II
	–1 Permit Technician
Total net increase/(decrease) of Code Compliance Fund full-time positions	**– 7**

Capital Projects Fund

Capital Projects Management	–1 Project Engineer
Total net increase/(decrease) of Capital Projects Fund full-time positions	**– 1**

Utilities Fund

	+1 General Operations Manager (*transferred from General Fund*)
	–1 Safety Officer
Total net increase/(decrease) of Utilities Fund full-time positions	**0**

Listed below are the 3 full-time positions requested by General Fund departments but not approved for funding in the FY 2010 budget.

General Fund

Sheriff	+3 Detectives

GOVERNMENTAL

FUNDS

EXPENDITURE

AND

REVENUE

SUMMARIES

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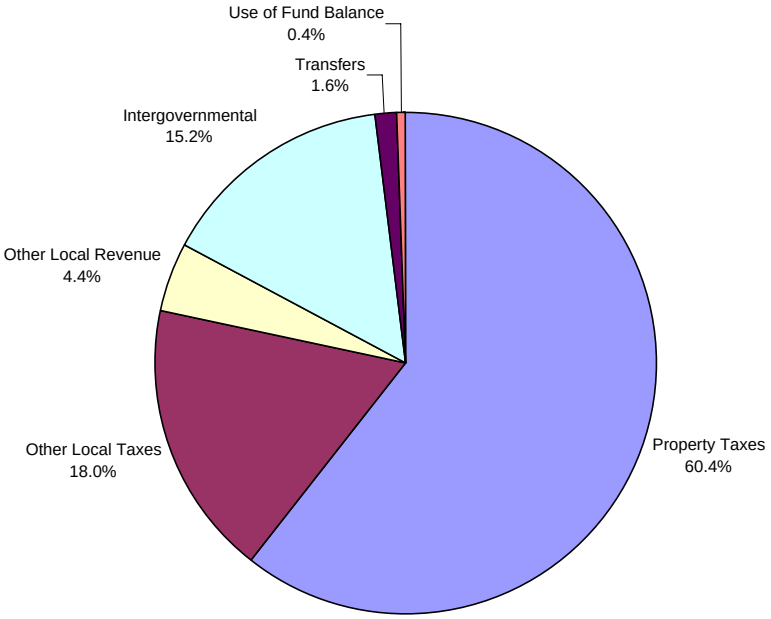
SPOTSYLVANIA COUNTY
APPROVED BUDGET FY 2010

	FY 2008 ACTUAL	FY 2009 APPROVED BUDGET	FY 2009 AMENDED BUDGET	FY 2010 APPROVED BUDGET	Percentage Inc/(Dec) over FY 2009 Adopted	Dollar Inc/(Dec) over FY 2009 Adopted
TOTAL REVENUES:						
PROPERTY TAXES	118,160,263	130,386,388	124,940,990	131,201,103	0.6%	814,715
OTHER LOCAL TAXES	41,099,409	45,592,458	39,378,838	39,090,250	(14.3%)	(6,502,208)
OTHER LOCAL REVENUE	30,844,650	36,093,622	36,310,572	28,846,839	(20.1%)	(7,246,783)
STATE	161,026,031	174,384,335	180,267,425	164,628,242	(5.6%)	(9,756,093)
FEDERAL	9,787,655	11,191,865	13,393,891	15,446,391	38.0%	4,254,526
Sub Total Local & Gov't Revenues	360,918,008	397,648,668	394,291,716	379,212,825	(4.6%)	(18,435,843)
DEBT PROCEEDS	1,659,936	36,297,935	559,973	0	(100.0%)	(36,297,935)
USE OF (ADDITION TO) INDIVIDUAL FUND BALANCES	74,163,833	660,810	71,028,091	5,711,033	764.2%	5,050,223
USE OF (ADDITION TO) UNDESIGNATED FUND BALANCE	3,175,829	985,281	7,168,380	972,446	(1.3%)	(12,835)
Sub Total Debt Proceeds & Use Fund Bal.	78,999,598	37,944,026	78,756,444	6,683,479	(82.4%)	(31,260,547)
GRAND TOTAL REVENUES	439,917,606	435,592,694	473,048,160	385,896,304	(11.4%)	(49,696,390)
TOTAL EXPENDITURES:						
GENERAL FUND	93,941,007	101,287,088	95,987,188	96,506,618	(4.7%)	(4,780,470)
ECONOMIC DEV OPPORTUNITIES FUND	241,375	312,942	612,942	317,794	1.6%	4,852
RESOURCE MGT & DEV FUND	0	0	0	0	N/A	0
CODE COMPLIANCE FUND	4,336,139	4,180,206	3,635,961	3,168,516	(24.2%)	(1,011,690)
TRANSPORTATION FUND	8,271,051	5,103,008	6,350,464	6,603,454	29.4%	1,500,446
JOINT FLEET MAINTENANCE FUND	0	2,110,041	2,107,068	2,107,068	(0.1%)	(2,973)
SCHOOL OPERATING FUND	253,290,806	265,666,949	265,682,020	259,842,837	(2.2%)	(5,824,112)
SCHOOL FOOD SERVICE FUND	8,677,427	9,274,411	9,584,411	9,676,642	4.3%	402,231
SCHOOL CARRYOVER FUND	269,720	0	423,840	0	N/A	0
TOTAL OPERATING EXPENDITURES	369,027,525	387,934,645	384,383,894	378,222,929	(2.5%)	(9,711,716)
CAPITAL PROJECTS FUND	27,249,099	41,455,292	52,444,333	7,430,096	(82.1%)	(34,025,196)
SCHOOL CAPITAL PROJECTS	43,640,982	6,202,757	36,219,933	243,279	(96.1%)	(5,959,478)
GRAND TOTAL EXPENDITURES	439,917,606	435,592,694	473,048,160	385,896,304	(11.4%)	(49,696,390)
ESTIMATED **BEGINNING** UNDESIGNATED FUND BALANCE - **JUNE 30, 2009**				33,580,114		
ESTIMATED **ENDING** UNDESIGNATED FUND BALANCE - **JUNE 30, 2010**				32,607,668	9.4% (of net operating revenues)	

Spotsylvania County
General Fund Summary
Fiscal Year 2010

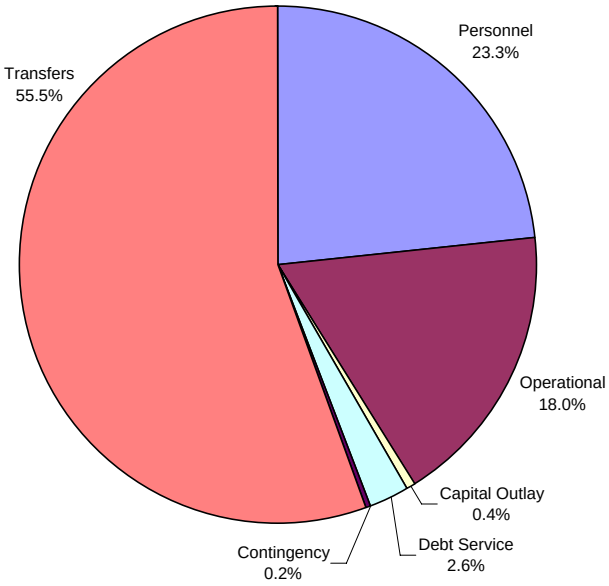
REVENUES:

Property Taxes	131,201,103
Other Local Taxes	39,090,250
Other Local Revenue	9,462,895
Intergovernmental	32,951,982
Transfers	3,391,079
Sub Total	216,097,309
Use of Fund Balance	972,446
TOTAL	217,069,755



EXPENDITURES:

Personnel	50,489,380
Operational	38,973,811
Capital Outlay	793,997
Debt Service	5,709,430
Contingency	540,000
Transfers	120,563,137
TOTAL	217,069,755



SPOTSYLVANIA COUNTY
APPROVED BUDGET FY 2010

	FY 2008 ACTUAL	FY 2009 APPROVED BUDGET	FY 2009 AMENDED BUDGET	FY 2010 APPROVED BUDGET	Percentage Inc/(Dec) over FY 2009 Adopted	Dollar Inc/(Dec) over FY 2009 Adopted
GENERAL FUND						
SOURCES:						
Property Taxes	118,160,263	130,386,388	124,940,990	131,201,103	0.6%	814,715
Other Local Taxes	41,099,409	45,592,458	39,378,838	39,090,250	(14.3%)	(6,502,208)
Other Local Revenue	10,297,245	13,209,694	9,912,441	9,462,895	(28.4%)	(3,746,799)
State	31,368,814	32,958,613	32,845,196	32,654,797	(0.9%)	(303,816)
Federal	726,887	446,152	748,818	297,185	(33.4%)	(148,967)
Transfer from Capital Projects Fund	4,972,140	145,536	2,395,752	442,292	203.9%	296,756
Transfer from Econ Dev Opportunities Fund	1,775,000	0	0	0	N/A	0
Transfer from School Operating Fund	0	0	0	0	N/A	0
Transfer from RMDI Fund	128,142	0	0	0	N/A	0
Transfer from Fire/EMS Service Fee Fund	1,818,031	2,361,200	2,361,200	2,225,142	(5.8%)	(136,058)
Transfer from Transportation Fund	0	0	318,085	0	N/A	0
Transfer from Utilities Fund	101,062	263,713	263,713	72,078	(72.7%)	(191,635)
Transfer from Code Compliance Fund	524,035	687,813	501,656	651,567	(5.3%)	(36,246)
Total Revenue	210,971,028	226,051,567	213,666,689	216,097,309	(4.4%)	(9,954,258)
Use of (Addition to) Fund Balance	3,175,829	985,281	7,168,380	972,446	(1.3%)	(12,835)
Total Sources	214,146,857	227,036,848	220,835,069	217,069,755	(4.4%)	(9,967,093)
USES:						
Gen Govt Admin	13,417,339	13,681,595	13,033,696	13,331,002	(2.6%)	(350,593)
Judicial Admin	3,477,359	3,554,044	3,519,169	3,476,857	(2.2%)	(77,187)
Public Safety	36,835,134	37,707,147	37,185,219	37,098,598	(1.6%)	(608,549)
General Services	7,725,125	7,769,186	7,393,753	7,866,688	1.3%	97,502
Health & Welfare	16,325,390	18,270,612	17,386,517	18,037,881	(1.3%)	(232,731)
Parks, Rec & Cultural	6,793,302	6,902,467	6,746,304	6,552,899	(5.1%)	(349,568)
Community Dev	3,094,668	3,281,238	2,965,211	2,677,812	(18.4%)	(603,426)
General Debt	5,946,685	8,254,265	5,957,389	5,709,430	(30.8%)	(2,544,835)
Non-departmental	326,005	1,866,534	1,799,930	1,755,451	(6.0%)	(111,083)
Subtotal	93,941,007	101,287,088	95,987,188	96,506,618	(4.7%)	(4,780,470)
Transfers to Other Funds	120,205,850	125,749,760	124,847,881	120,563,137	(4.1%)	(5,186,623)
Total Uses	214,146,857	227,036,848	220,835,069	217,069,755	(4.4%)	(9,967,093)
ESTIMATED FUND BALANCE, JUNE 30, 2009, UNDESIGNATED				33,580,114		
FY09 Budgeted addition to the Fiscal Stability Reserve		595,000				
ESTIMATED FUND BALANCE, JUNE 30, 2010, UNDESIGNATED				32,607,668	9.4%	
CAPITAL PROJECTS FUND						
SOURCES:						
Other Local Sources	1,295,718	1,904,621	7,492,490	434,323	(77.2%)	(1,470,298)
State	990,011	6,466,876	12,211,032	1,336,769	(79.3%)	(5,130,107)
Federal	125,000	0	604,184	0	N/A	0
Lease/Bond Proceeds	1,659,936	30,153,997	469,176	0	(100.0%)	(30,153,997)
Use of (Addition to) Fund Balance	20,613,221	(577,249)	29,906,115	2,086,940	(461.5%)	2,664,189
Transfer from Utilities Fund	25,181	120,060	459,735	172,183	43.4%	52,123
Transfer from Transportation Fund	757,904	758,280	758,280	661,402	(12.8%)	(96,878)
Transfer from General Fund	1,340,740	2,774,243	2,939,073	3,180,771	14.7%	406,528
Total Sources	32,332,884	41,600,828	54,840,085	7,872,388	(81.1%)	(33,728,440)
USES:						
Capital Projects Expenditures	27,249,099	41,455,292	52,444,333	7,430,096	(82.1%)	(34,025,196)
Subtotal	27,249,099	41,455,292	52,444,333	7,430,096	(82.1%)	(34,025,196)
Transfer to Code Compliance	111,645	0	0	0	N/A	0
Transfer to General Fund	4,972,140	145,536	2,395,752	442,292	203.9%	296,756
Total Uses	32,332,884	41,600,828	54,840,085	7,872,388	(81.1%)	(33,728,440)
ESTIMATED FUND BALANCE, JUNE 30, 2009				2,086,940		
ESTIMATED FUND BALANCE, JUNE 30, 2010				0		

SPOTSYLVANIA COUNTY
APPROVED BUDGET FY 2010

	FY 2008 ACTUAL	FY 2009 APPROVED BUDGET	FY 2009 AMENDED BUDGET	FY 2010 APPROVED BUDGET	Percentage Inc/(Dec) over FY 2009 Adopted	Dollar Inc/(Dec) over FY 2009 Adopted
ECONOMIC DEVELOPMENT OPPORTUNITIES FUND						
SOURCES:						
Local	272,882	261,500	261,500	168,000	(35.8%)	(93,500)
Use of (Addition to) Fund Balance	1,743,493	51,442	351,442	149,794	191.2%	98,352
Total Sources	2,016,375	312,942	612,942	317,794	1.6%	4,852
USES:						
Expenditures	241,375	312,942	612,942	317,794	1.6%	4,852
Subtotal	241,375	312,942	612,942	317,794	1.6%	4,852
Transfer to General Fund	1,775,000	0	0	0	N/A	0
Total Uses	2,016,375	312,942	612,942	317,794	1.6%	4,852
ESTIMATED FUND BALANCE, JUNE 30, 2009				181,830		
ESTIMATED FUND BALANCE, JUNE 30, 2010				32,036		
FIRE/EMS SERVICE FEE FUND						
SOURCES:						
Local Revenues	1,761,328	2,000,000	2,000,000	2,200,000	10.0%	200,000
Use of (Addition to) Fund Balance	56,703	361,200	361,200	25,142	(93.0%)	(336,058)
Total Sources	1,818,031	2,361,200	2,361,200	2,225,142	(5.8%)	(136,058)
USES:						
Transfer to General Fund	1,818,031	2,361,200	2,361,200	2,225,142	(5.8%)	(136,058)
Total Uses	1,818,031	2,361,200	2,361,200	2,225,142	(5.8%)	(136,058)
ESTIMATED FUND BALANCE, JUNE 30, 2009				28,259		
ESTIMATED FUND BALANCE, JUNE 30, 2010				3,117		
CODE COMPLIANCE FUND						
SOURCES:						
Local Revenues	3,221,813	5,815,073	3,322,213	3,168,630	(45.5%)	(2,646,443)
Transfer from General Fund	0	0	200,000	651,453	N/A	651,453
Transfer from Other Funds	111,645	0	400,000	0	N/A	0
Use of (Addition to) Fund Balance	1,526,716	(979,108)	215,404	0	(100.0%)	979,108
Total Sources	4,860,174	4,835,965	4,137,617	3,820,083	(21.0%)	(1,015,882)
USES:						
Code Compliance Expenditures	4,336,139	4,180,206	3,635,961	3,168,516	(24.2%)	(1,011,690)
Subtotal	4,336,139	4,180,206	3,635,961	3,168,516	(24.2%)	(1,011,690)
Transfer to General Fund	524,035	655,759	501,656	651,567	(0.6%)	(4,192)
Total Uses	4,860,174	4,835,965	4,137,617	3,820,083	(21.0%)	(1,015,882)
ESTIMATED FUND BALANCE, JUNE 30, 2009				0		
ESTIMATED FUND BALANCE, JUNE 30, 2010				0		

SPOTSYLVANIA COUNTY
APPROVED BUDGET FY 2010

	FY 2008 ACTUAL	FY 2009 APPROVED BUDGET	FY 2009 AMENDED BUDGET	FY 2010 APPROVED BUDGET	Percentage Inc/(Dec) over FY 2009 Adopted	Dollar Inc/(Dec) over FY 2009 Adopted
TRANSPORTATION FUND						
SOURCES:						
Local	891,299	1,124,684	933,470	1,158,404	3.0%	33,720
Transfer from General Fund	2,886,911	2,932,079	2,860,081	2,900,574	(1.1%)	(31,505)
Use of (Addition to) Fund Balance	5,250,745	1,804,525	4,033,278	3,205,878	77.7%	1,401,353
Total Sources	9,028,955	5,861,288	7,826,829	7,264,856	23.9%	1,403,568
USES:						
Transportation Expenditures	6,810,221	1,117,409	2,964,865	1,185,762	6.1%	68,353
Massaponax Special Tax District Reserve	0	1,087,103	1,087,103	1,629,767	49.9%	542,664
Massaponax Area Setaside	0	312,639	0	273,345	(12.6%)	(39,294)
Harrison Crossing Special Tax District Reserve	0	334,093	334,093	580,301	73.7%	246,208
Harrison Crossing Setaside	0	297,476	10,115	173,553	(41.7%)	(123,923)
Massaponax District Bonds	178,509	239,800	239,800	239,800	0.0%	0
Harrison Crossing District Bonds	124,009	130,800	130,800	130,800	0.0%	0
Debt Service	1,158,312	1,583,688	1,583,688	2,390,126	50.9%	806,438
Subtotal	8,271,051	5,103,008	6,350,464	6,603,454	29.4%	1,500,446
Transfer to General Fund	0	0	318,085	0		
Transfer to Code Compliance Fund	0	0	400,000	0		
Transfer to Capital Projects Fund	757,904	758,280	758,280	661,402	(12.8%)	(96,878)
Total Uses	9,028,955	5,861,288	7,826,829	7,264,856	23.9%	1,403,568
ESTIMATED FUND BALANCE, JUNE 30, 2009				3,588,808		
ESTIMATED FUND BALANCE, JUNE 30, 2010				382,930		
JOINT FLEET MAINTENANCE FUND						
SOURCES:						
Local	0	2,110,041	2,107,068	2,107,068	(0.1%)	(2,973)
Use of (Addition to) Fund Balance	0	0	0	0	N/A	0
Total Sources	0	2,110,041	2,107,068	2,107,068	(0.1%)	(2,973)
USES:						
Operation & Maint	0	2,110,041	2,107,068	2,107,068	(0.1%)	(2,973)
Total Uses	0	2,110,041	2,107,068	2,107,068	(0.1%)	(2,973)
ESTIMATED FUND BALANCE, JUNE 30, 2009				0		
ESTIMATED FUND BALANCE, JUNE 30, 2010				0		
SCHOOL OPERATING FUND						
SOURCES:						
Local	2,521,846	2,129,923	2,521,631	2,853,162	34.0%	723,239
State	126,642,537	134,812,986	135,065,337	130,473,585	(3.2%)	(4,339,401)
Federal	8,302,969	8,838,128	9,633,304	12,741,621	44.2%	3,903,493
Local - Required Local Effort		59,479,412	58,839,496	52,626,330	(11.5%)	(6,853,082)
Local - Required Match for Optional Programs		4,018,491	3,365,550	1,679,788	(58.2%)	(2,338,703)
Additional Local Transfer		56,443,879	56,197,400	59,524,221	5.5%	3,080,342
Total Local Transfer	115,675,422	119,941,782	118,402,446	113,830,339	(5.1%)	(6,111,443)
Local Transfer of Bridges Grant/Proffer	198,822	0	115,172	0	N/A	0
Total Sources	253,341,596	265,722,819	265,737,890	259,898,707	(2.2%)	(5,824,112)
USES:						
Operation & Maint	223,267,126	231,415,236	232,297,235	227,970,918	(1.5%)	(3,444,318)
Debt Service	30,023,680	34,251,713	33,384,785	31,871,919	(6.9%)	(2,379,794)
Subtotal	253,290,806	265,666,949	265,682,020	259,842,837	(2.2%)	(5,824,112)
Transfer to Food Service	50,790	55,870	55,870	55,870	0.0%	0
Reduction from Request					N/A	0
Total Uses	253,341,596	265,722,819	265,737,890	259,898,707	(2.2%)	(5,824,112)
ESTIMATED FUND BALANCE, JUNE 30, 2009				0		
ESTIMATED FUND BALANCE, JUNE 30, 2010				0		

SPOTSYLVANIA COUNTY
APPROVED BUDGET FY 2010

	FY 2008 ACTUAL	FY 2009 APPROVED BUDGET	FY 2009 AMENDED BUDGET	FY 2010 APPROVED BUDGET	Percentage Inc/(Dec) over FY 2009 Adopted	Dollar Inc/(Dec) over FY 2009 Adopted
SCHOOL FOOD SERVICE FUND						
SOURCES:						
Local	6,005,384	7,165,096	6,975,096	7,050,096	(1.6%)	(115,000)
State	2,024,669	145,860	145,860	163,091	11.8%	17,231
Federal	632,799	1,907,585	2,407,585	2,407,585	26.2%	500,000
Transfer from School Operating Fund	50,790	55,870	55,870	55,870	0.0%	0
Use of (Addition to) Fund Balance	(36,215)	0	0	0	N/A	0
Total Sources	8,677,427	9,274,411	9,584,411	9,676,642	4.3%	402,231
USES:						
Operation & Maint	8,677,427	9,274,411	9,584,411	9,676,642	4.3%	402,231
Total Uses	8,677,427	9,274,411	9,584,411	9,676,642	4.3%	402,231
ESTIMATED FUND BALANCE, JUNE 30, 2009				851,478		
ESTIMATED FUND BALANCE, JUNE 30, 2010				851,478		
SCHOOL CARRYOVER FUND						
SOURCES:						
Carryover of PY Surplus	103,955	0	333,505	0	N/A	0
Use of (Addition to) Fund Balance	165,765	0	90,335	0	N/A	0
Total Sources	269,720	0	423,840	0	N/A	0
USES:						
Operation & Maint	269,720	0	423,840	0	N/A	0
Subtotal	269,720	0	423,840	0	N/A	0
Transfer to General Fund	0		0		N/A	0
Total Uses	269,720	0	423,840	0	N/A	0
ESTIMATED FUND BALANCE, JUNE 30, 2009				0		
ESTIMATED FUND BALANCE, JUNE 30, 2010				0		
SCHOOL CAPITAL PROJECTS FUND						
SOURCES:						
Local	4,450,892	58,819	58,819	0	(100.0%)	(58,819)
Debt Proceeds	0	6,143,938	90,797	0	(100.0%)	(6,143,938)
Use of (Addition to) Fund Balance	44,715,263	0	36,070,317	243,279	N/A	243,279
Total Sources	49,166,155	6,202,757	36,219,933	243,279	(96.1%)	(5,959,478)
USES:						
Facilities	43,640,982	6,202,757	36,219,933	243,279	(96.1%)	(5,959,478)
Total Uses	43,640,982	6,202,757	36,219,933	243,279	(96.1%)	(5,959,478)
Transfer to General Capital Projects Fund	5,525,173		0		N/A	0
Total Uses	49,166,155	6,202,757	36,219,933	243,279	(96.1%)	(5,959,478)
ESTIMATED FUND BALANCE, JUNE 30, 2009				848,643		
ESTIMATED FUND BALANCE, JUNE 30, 2010				605,364		

SPOTSYLVANIA COUNTY
APPROVED BUDGET FY 2010

	FY 2008 ACTUAL	FY 2009 APPROVED BUDGET	FY 2009 AMENDED BUDGET	FY 2010 APPROVED BUDGET	Percentage Inc/(Dec) over FY 2009 Adopted	Dollar Inc/(Dec) over FY 2009 Adopted
GENERAL OPERATING						
GENERAL GOVERNMENT ADMINISTRATION						
BOARD OF SUPERVISORS	372,188	378,648	363,943	388,938	2.7%	10,290
COUNTY ADMINISTRATOR	1,125,270	1,086,524	1,040,572	1,018,744	(6.2%)	(67,780)
COUNTY ATTORNEY	740,768	708,975	749,066	694,379	(2.1%)	(14,596)
HUMAN RESOURCES	594,152	611,899	551,009	581,304	(5.0%)	(30,595)
INDEPENDENT AUDITOR	154,223	154,500	154,500	206,500	33.7%	52,000
COMMISSIONER OF REV	1,292,704	1,379,580	1,321,702	1,371,581	(0.6%)	(7,999)
ASSESSMENT	894,044	928,606	850,089	973,285	4.8%	44,679
TREASURER	1,518,941	1,590,942	1,558,242	1,552,929	(2.4%)	(38,013)
FINANCE	1,502,540	1,577,945	1,483,597	1,513,174	(4.1%)	(64,771)
INFORMATION SERVICES	4,816,916	4,843,519	4,550,655	4,603,934	(4.9%)	(239,585)
CENTRAL SUPPLIES	47,326	42,647	41,377	42,647	0.0%	0
RISK MANAGEMENT	71,618	88,832	86,185	116,638	31.3%	27,806
ELECTORAL BOARD	130,315	121,666	104,142	102,232	(16.0%)	(19,434)
REGISTRAR	156,334	167,312	178,617	164,717	(1.6%)	(2,595)
JUDICIAL ADMINISTRATION						
CIRCUIT COURT	144,145	137,838	180,655	181,954	32.0%	44,116
GENERAL DISTRICT CT	24,815	27,789	25,074	27,789	0.0%	0
MAGISTRATES	25,195	12,721	22,103	22,425	76.3%	9,704
JUVENILE COURT	47,683	40,731	39,518	40,231	(1.2%)	(500)
CLERK OF THE CIRCUIT CT	1,450,399	1,498,532	1,426,261	1,437,074	(4.1%)	(61,458)
COMMONWEALTH ATTY	1,785,122	1,836,433	1,825,558	1,767,384	(3.8%)	(69,049)
PUBLIC SAFETY						
SHERIFF	15,539,933	15,741,963	15,608,581	15,486,638	(1.6%)	(255,325)
COMMUNICATIONS	1,988,753	2,043,926	1,965,228	2,055,784	0.6%	11,858
ANIMAL CONTROL	1,127,199	1,089,586	959,148	971,307	(10.9%)	(118,279)
FIRE/RESCUE/EMER MANAGEMENT	12,792,066	12,738,090	12,570,441	12,352,597	(3.0%)	(385,493)
REGIONAL DETENTION FACILITIES	5,035,504	5,733,768	5,763,213	5,903,433	3.0%	169,665
COURT SERVICES UNIT	351,199	358,314	317,153	327,339	(8.6%)	(30,975)
MEDICAL EXAMINER	480	1,500	1,455	1,500	0.0%	0
PUBLIC WORKS						
GENERAL SERVICES						
ADMINISTRATION	622,106	529,219	516,566	429,734	(18.8%)	(99,485)
REFUSE COLLECTION	2,161,979	2,030,004	1,990,527	1,966,061	(3.1%)	(63,943)
REFUSE DISPOSAL	1,145,564	1,341,793	1,250,644	1,188,789	(11.4%)	(153,004)
RECYCL/LITTER CNTRL	434,427	417,027	388,118	410,602	(1.5%)	(6,425)
COMPOSTING	471,208	532,366	532,366	627,722	17.9%	95,356
MAINTENANCE	1,519,427	1,634,383	1,431,138	1,586,636	(2.9%)	(47,747)
GEN BLDGS/GROUNDS	1,370,414	1,284,394	1,284,394	1,657,144	29.0%	372,750
HEALTH & WELFARE						
LOCAL HEALTH DEPT	749,501	719,521	719,521	647,569	(10.0%)	(71,952)
RAPP AREA COMMUNITY SERVICES BD.	322,924	310,007	300,707	270,636	(12.7%)	(39,371)
SOCIAL SERVICES						
PUBLIC ASSISTANCE AND WELFARE	8,726,279	9,374,605	9,418,157	9,255,890	(1.3%)	(118,715)
CSA	6,495,139	7,836,194	6,918,750	7,836,530	0.0%	336
COMMUNITY COLLEGES	31,547	30,285	29,382	27,256	(10.0%)	(3,029)
PARKS, RECREATION & CULTURAL						
PARKS & RECREATION	2,744,582	2,957,323	2,819,029	2,865,939	(3.1%)	(91,384)
MUSEUM	19,009	19,022	18,455	19,022	0.0%	0
REGIONAL LIBRARY	4,029,711	3,926,122	3,908,820	3,667,938	(6.6%)	(258,184)
COMMUNITY DEVELOPMENT						
PLANNING	1,443,848	1,560,861	1,488,226	1,154,659	(26.0%)	(406,202)
ECONOMIC DEVELOPMENT	692,726	795,563	669,697	662,217	(16.8%)	(133,346)
TOURISM	486,390	339,796	378,263	307,696	(9.4%)	(32,100)
TOURISM COMMISSION	93,280	141,250	41,750	135,250	(4.2%)	(6,000)
VISITORS CENTER	255,713	307,012	258,512	284,609	(7.3%)	(22,403)
EXTENSION AGENTS	122,711	136,756	128,763	133,381	(2.5%)	(3,375)
GENERAL DEBT SERVICE	5,946,685	8,254,265	5,957,389	5,709,430	(30.8%)	(2,544,835)
NONDEPT EXPENSES	326,005	1,866,534	1,799,930	1,755,451	(6.0%)	(111,083)
TOTAL GENERAL OPERATING	93,941,007	101,287,088	95,987,188	96,506,618	(4.7%)	(4,780,470)
SCHOOL OPERATING						
INSTRUCTION	178,713,318	182,789,843	183,578,122	174,890,218	(4.3%)	(7,899,625)
ADMINISTRATION	9,230,108	10,282,855	10,332,855	8,498,553	(17.4%)	(1,784,302)
TRANSPORTATION	14,124,026	15,560,150	15,560,150	14,867,911	(4.4%)	(692,239)
MAINTENANCE	21,199,674	22,782,388	22,826,108	21,688,555	(4.8%)	(1,093,833)
DEBT SERVICE	30,023,680	34,251,713	33,384,785	31,871,919	(6.9%)	(2,379,794)
EDUCATIONAL TECHNOLOGY	0	0	0	8,025,681	N/A	8,025,681
TRANSFER TO SCHOOL FOOD SERVICE	50,790	55,870	55,870	55,870	0.0%	0
REDUCTION FROM REQUEST					N/A	0
TOTAL SCHOOL OPERATING	253,341,596	265,722,819	265,737,890	259,898,707	(2.2%)	(5,824,112)

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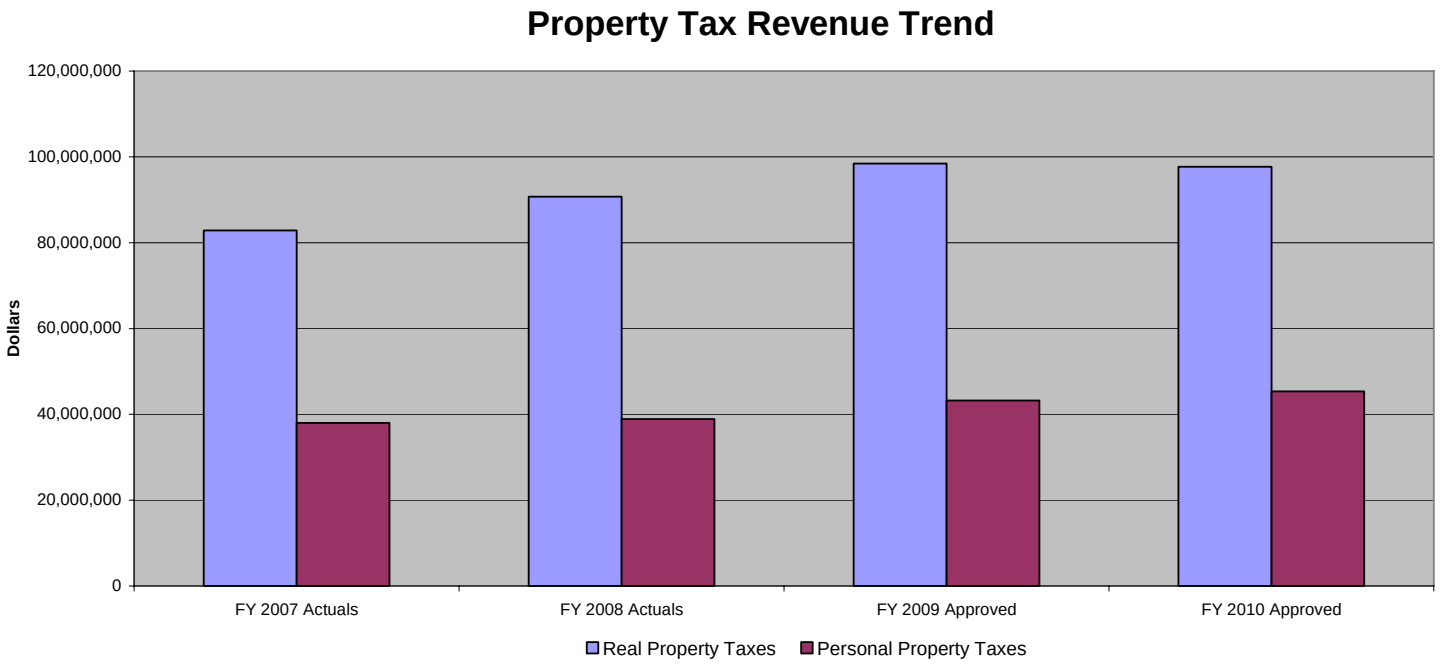
REVENUES



Note: Personal Property includes both local taxes and State PPTRA reimbursements.

General Fund Revenues

General Property Taxes FY 2010 Budget – $131,201,103

Real Property Tax

Every two years, the Office of Real Estate Assessments conducts a general reassessment of all real property to include agricultural, residential, and commercial land and improvements. Updated assessments take effect in January of every even numbered year. 2009 was not a reassessment year, therefore there were no assessment revisions. The FY 2010 Approved Budget includes no change in the real estate tax rate of $0.62 per $100 of assessed value and assumes the $0.62 rate will be equalized in Spring 2010 due to anticipated declining real estate values as part of the 2010 general reassessment.

The FY 2010 real property tax revenue projection, which includes one billing in tax year 2009 and one billing in tax year 2010, is based on a 2009 preliminary assessed taxable value of $15,591,821,611 and a 2010 projected assessed taxable value of $15,763,331,649 and is net of tax relief and deferred taxes. The 2009 preliminary land book value reflects an estimated 1.39 percent increase over the previous year's book value, all of which is attributable to new construction. The projected assessed value (tax base) growth for calendar year 2010 is estimated at 1.1 percent and is based solely upon completion of a new hospital, the construction of which is currently underway.

Given an adopted 2009 tax rate of $0.62, real property taxes are budgeted at $97,683,164; 45.9 percent of all General Fund revenues, excluding transfers from other funds.

Real Estate Tax Rate History

Calendar Year	Tax Rate	Equalized Tax Rate
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	

Personal Property Tax

Personal property tax encompasses all tangible property owned in the County, including automobiles, trucks, recreational vehicles and boats, business office furniture and equipment, and mobile homes. (While mobile homes are valued as personal property, State law requires that the rate for taxation not exceed that for real property, which is recommended at $0.62 per $100 of assessed value for 2009).

Changes in the National Automobile Dealers Association (NADA) guide values resulted in the 2009 assessed value of vehicles being 21 percent less than the 2008 assessed value of vehicles, on average, yielding an $8.8 million decrease in tax receipts from personal property in FY 2010. Likewise, FY 2009 estimated receipts (June 2009 collections) would be reduced by approximately $4 million. To offset these estimated declines in assessed value, the County Administrator recommended equalizing the current personal property tax rate of $5.00 per $100 at 50 percent of assessed value to $6.33 for vehicles (including planes, boats, campers, motor homes, motorcycles, pickups, trucks, and trailers), and $5.95 for business furniture and fixtures. At these recommended "equalized" rates, revenue in FY 2010 would have been equal to the revenue in FY 2010 at the existing $5.00 rate had property values not declined. The Board approved the personal property rate at $6.26 for vehicles and $5.95 for business furniture and fixtures. All other personal property tax rates remain at the 2008 approved level.

In FY 2010, personal property tax revenue (excluding State revenue from the Personal Property Tax Relief Act (PPTRA))is budgeted at $30,832,057, including public service corporation

payments and mobile home taxes; 14.5 percent of all General Fund revenues, excluding transfers from other funds.

Other Property Taxes

Heavy equipment and machinery and tools are taxed at the rates of $2.00 per $100 at 50 percent of assessed value and $2.50 per $100 at 50 percent of assessed value, respectively. These categories are budgeted at $1,085,882 in FY 2010 and reflect historical assessed value trends.

A complete listing of revenues in the General Property Taxes category, and the corresponding budgeted amounts, can be found in the General Revenue Detail section, beginning on page 67.

General Property Tax Rates

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**.

Calendar Year	Real Estate & Mobile Home	Personal Property*	Business Furniture & Fixtures	Machinery & Tools	Heavy Construction Equipment
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
2000	1.02	5.00	5.00	2.50	2.00
1999	1.02	5.00	5.00	2.50	2.00
1998	0.94	5.00	5.00	2.50	2.00

* Includes airplanes, automobiles, boats, campers, motor homes, motorcycles, pickups, trailers and trucks.

Principal Property Taxpayers
As of June 30, 2008

Name	Type of Business	Assessed Valuation (A.V.) [1]	Amount of Tax	Percent of Total Taxable A.V.
Spotsylvania Mall Company	Shopping Mall	$116,029,406	$730,696	0.69%
Virginia Electric & Power	Public Utility	71,445,556	442,962	0.43%
Rappahannock Electric Co-op	Public Utility	61,100,327	396,585	0.36%
Verizon VA	Public Utility	50,134,457	362,464	0.30%
NTS/Virginia Development	Developer	55,722,090	323,307	0.33%
Collegiate Funding Services	Financial Services	5,655,784	282,789	0.03%
General Motors	Manufacturing	15,246,578	243,843	0.09%
Southpoint II LLC	Developer	22,690,500	226,278	0.14%
Verizon South, Inc.	Public Utility	27,672,584	203,798	0.16%
Adelphia Communications	Public Utility	3,360,568	168,028	0.02%

[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.
Source: Treasurer, Spotsylvania County, Virginia

Real Estate Tax Rates per $100 of Assessed Value

County/City	2008 Rate	2009 Adopted Rate	% Change 2008 to 2009
King George	$0.450	$0.450	0.0%
Caroline	$0.530	$0.530	0.0%
Spotsylvania	**$0.620**	**$0.620**	**0.0%**
Culpeper	$0.610	$0.650	6.6%
City of Fredericksburg*	$0.560	$0.705	25.9%
Fauquier	$0.755	$0.765	1.3%
Hanover	$0.810	$0.810	0.0%
Stafford	$0.840	$0.840	0.0%
Arlington	$0.848	$0.865	2.0%
Henrico	$0.870	$0.870	0.0%
Alexandria	$0.845	$0.903	6.9%
Chesterfield	$0.950	$0.950	0.0%
Fairfax	$0.920	$1.040	13.0%
City of Richmond	$1.200	$1.200	0.0%
Prince William	$0.970	$1.212	24.9%
Loudoun	$1.140	$1.245	9.2%

* As of May 27, 2009, Fredericksburg has not yet adopted its FY 2010 budget and has not adopted its 2009 tax rate. However, the advertised tax rate is $0.705.

Other Local Taxes **FY 2010 Budget – $39,090,250**

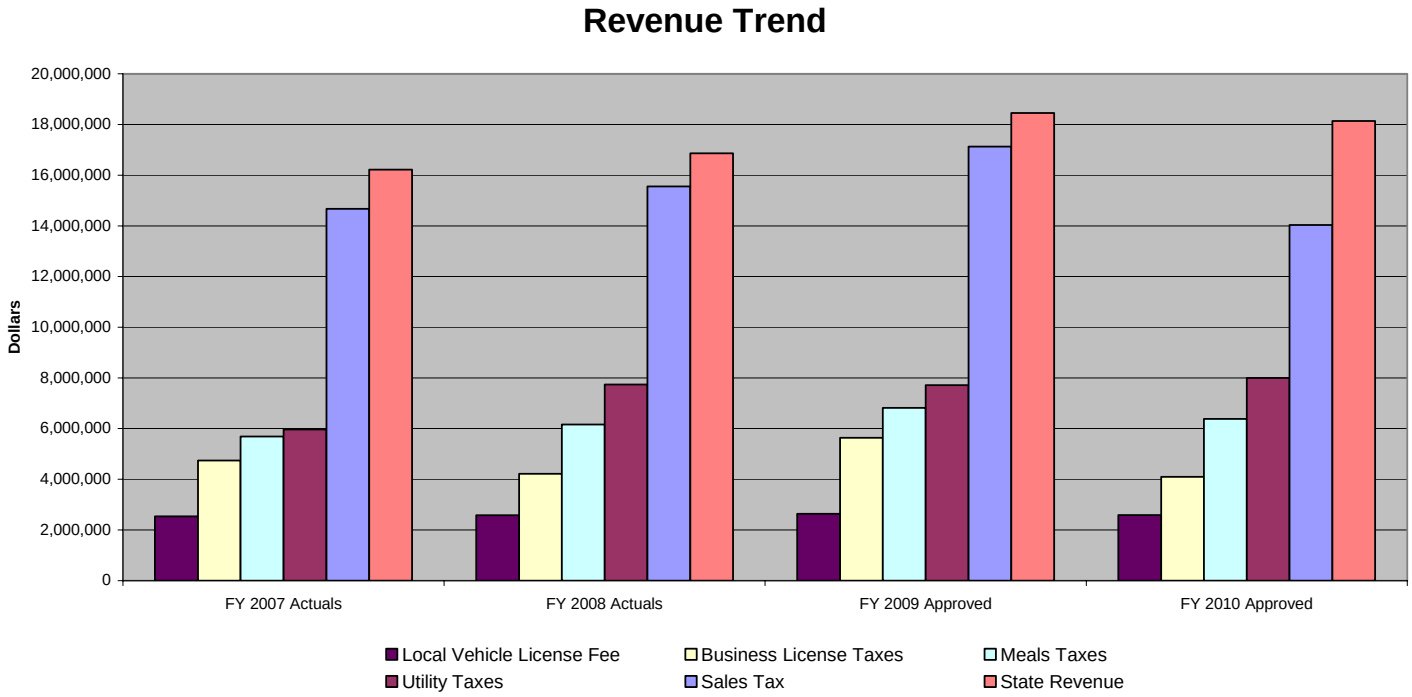
Categories within Other Local Taxes include locally based tax revenues such as local sales tax ($14,039,901), communications sales taxes ($5,280,000), consumer utility taxes ($2,720,000), business license taxes ($4,098,295), local vehicle license fee ($2,590,801), recordation taxes ($2,200,000), transient occupancy taxes ($800,000), and meals taxes ($6,386,000). Local sales tax of $14.0 million reflects an 18.0 percent decrease from the FY 2009 adopted budget, a 9.8 percent decrease from FY 2008 collections and a 1.5 percent decrease from the revised FY 2009 projection. This decrease is based on the assumption that the economy will not rebound fully in FY 2010, and factors in that the average change over the last three years is an annual decline of 1.5%. The FY 2010 Approved Budget includes a transfer of 10% of revenue from the Cosner's Corner and Harrison Crossing developments and 100% of the local vehicle license fee to the Transportation Fund as previously approved by the Board of Supervisors.

A complete listing of revenues in the Other Local Taxes category, and the corresponding budgeted amounts, can be found in the General Revenue Detail section, beginning on page 67.

Other Local Revenue **FY 2010 Budget – $9,462,895**

Categories within Other Local Revenue include permits and fees, regulatory licenses and charges for government services as appropriate, and miscellaneous revenues. County court fines ($762,909), interest earnings ($900,000), fire and safety inspection fees ($220,000), antenna tower rental fees ($245,781), refuse disposal fees ($275,000), composting and recycling revenues ($310,000), plat filing fees ($294,984), planning review fees ($377,235), GIS fees ($430,465), composting administrative fees ($627,722), water/sewer administrative fees ($1,860,573) and use of Health Insurance reserve ($800,000), comprise 75.1 percent of the revenue within the Other Local Revenue category. User fees such as planning review fees are periodically analyzed to ensure fees cover 100 percent of the County's cost of providing the service. Interest is earned on County general and bond funds, which are invested on a short-term basis until needed to pay for County expenditures. Interest earned varies due to changing balances and interest rates. Investment activities include a daily analysis of current and upcoming cash flow requirements with any available funds being placed in an interest bearing account. The FY 2010 projected interest earnings are based on the revised FY 2009 estimate, the possibility of lower interest rates in FY 2010, and the County's commitment to maintaining a healthy fund balance.

A complete listing of revenues in the Other Local Revenue category, and the corresponding budgeted amounts, can be found in the General Revenue Detail section, beginning on page 67.



Note: State Revenue does not include Personal Property Tax Relief.

State Revenues **FY 2010 Budget – $32,654,797**

State revenues fall within four main categories: non-categorical, shared expenses, Social Services and other categorical reimbursements.

Non-Categorical

Non-categorical revenues include state revenues that are generated within the boundaries of the locality and are not associated with a specific program or service, such as the DMV rental tax on rental vehicles. Budget estimates for these revenues are primarily based on historical and FY 2009 year-to-date receipts. Personal Property Tax Relief Act (PPTRA) revenues are budgeted under this category and are projected at $14.5 Million, the same level shown in the approved FY 2009 budget. No change is anticipated due to the Commonwealth of Virginia's cap of Personal Property Tax Relief Act (PPTRA) revenue in 2006, which increased the share of personal property taxes paid by the residents of Spotsylvania County.

Non-categorical revenue totals $15,460,730 and accounts for 47.3 percent of all State revenues. $14,509,422 or 93.8 percent of non-categorical revenue is designated for personal property tax relief.

Shared Expenses

Shared expenses are revenues for programs that are jointly funded by the State and the locality. Programs for which the costs are shared by the State include the offices of the Commonwealth's Attorney, Sheriff, Commissioner of Revenue, Treasurer, Clerk of the Circuit Court and the Registrar/Electoral Board. Budget estimates for revenues within the shared expenses category are based on State projections, which include no increases in FY 2009 salaries for Constitutional Officers and their staffs.

Revenue for shared expenses comprises $5,808,398, or 17.8 percent of all State revenues.

Social Services

Social Services revenues are a combination of State and Federal funds that pass through the State to the locality for Social Services programs, such as public assistance programs, adoption subsidies, foster care services and programs under the Comprehensive Services Act (CSA). The various programs administered by the Social Services Department have different levels of funding or "local match" requirements. A local match is the locality's required share of funding for a program. For example, a program may have an approved State budget of $100,000 with an 80/20 match. This means the State would fund 80 percent, or $80,000, of the program and the locality would be required to fund 20 percent, or $20,000, of the program. Local match requirements for the different Social Services programs range from zero percent to 50 percent of program costs.

FY 2010 budget estimates are based on expenditure trends for the programs and the application of the appropriate allocation formulas, and anticipated case loads in mandated sum sufficient programs. A sum sufficient program is one in which the State is required to fund 100 percent of its share of eligible cases regardless of the original funding allocation. A non-sum sufficient program can be suspended once the State allocation and any required local match have been fully expended.

Social Services revenue totals $10,922,202 and accounts for 33.4 percent of all State revenues.

Other Categorical Reimbursements

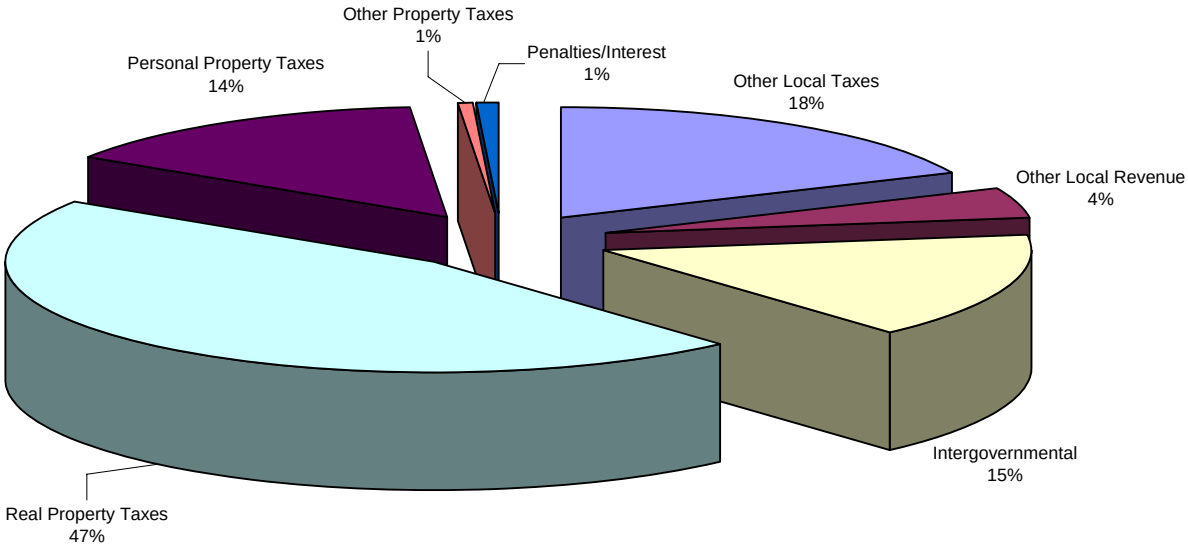
Other categorical reimbursement revenues are State revenues that are designated for a specific activity, such as the Victim Witness grant in the Commonwealth Attorney's Office. Budget estimates for these revenues reflect anticipated and actual grant awards, historical receipts or population estimates, depending upon the source and calculation methodology of the grant.

For the 2009 – 2010 biennium, the State has reduced aid to localities. The estimated reduction for Spotsylvania in FY 2010 is $400,000 based on data received from the State in July 2008. Since the State is permitting localities to choose from what sources the reduction is made, instead of lowering each State revenue line item, a $400,000 lump sum reduction is included in the budget.

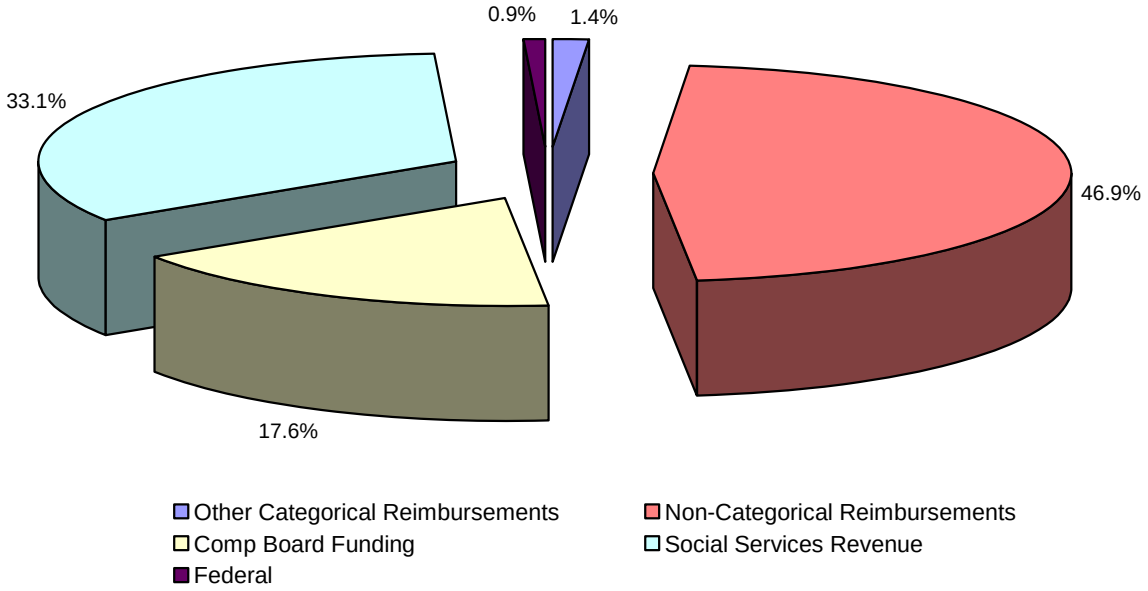
Other categorical reimbursements total $463,467 and account for 1.4 percent of all State revenues.

A complete listing of state revenues, and the corresponding budgeted amounts, can be found in the General Revenue Detail section, beginning on page 67.

FY 2010 General Fund Revenue Sources



Intergovernmental Revenues by Category



Use of (Addition to) Fund Balance **FY 2010 Budget – $972,446**

The County's General Fund Balance is an accumulation over time of revenues in excess of expenditures. The Fund Balance includes funds that are designated for anticipated expenditures, such as construction; a Fiscal Stability Reserve (included in the Fiscal Policy Guidelines adopted by the Board of Supervisors in December 2006); and undesignated funds. Undesignated funds are available to be expended as directed by the Board of Supervisors.

At June 30, 2009, the fund balance is projected to be $33,580,114. At the end of FY 2010, the fund balance is projected to be $32,607,668 or 9.4 percent of operating revenues.

In FY 2010 the fund balance will drop below the 10% guideline level because a portion of the fund balance is being used to address potential revenue shortfalls in the Code Compliance fund ($651,453) and the short range Planning budget ($138,862), both of which will be repaid in future fiscal year budgets. The balance of $182,131 is being used to address one time capital purchases in the General fund budget.

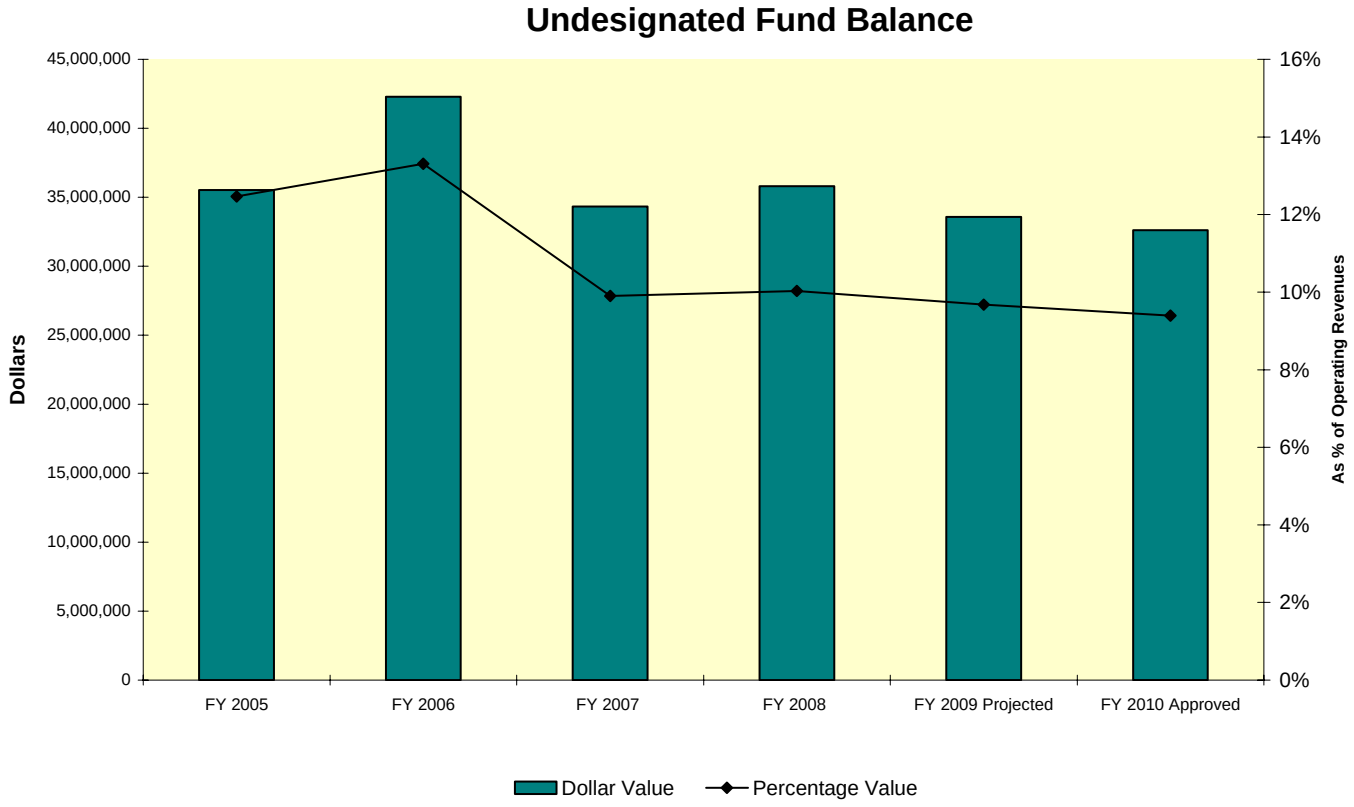


Chart includes both Fiscal Stability Reserve and Undesignated Fund Balance

Capital Projects Fund Revenues

Local Revenues **FY 2010 Budget – $434,323**

Local revenues include field rentals and concessions ($35,000), special assessments for Hunters Lodge ($9,000), and proffers ($390,323).

State Revenues **FY 2010 Budget – $1,336,769**

State revenue includes $1,336,769 for certain Phase I PPTA projects.

Debt Proceeds **FY 2010 Budget – $0**

It is anticipated that bonds will be issued in the Spring/Summer of 2009 to fund the campus master plan and transportation projects which were approved in the 2005 bond referendum. However, debt proceeds are not included in the Capital Projects Fund revenue for these projects, nor are the estimated FY 2010 project expenditures to be paid with bond proceeds included in the budgeted expenditures. Upon finalizing issuance of the bonds in Spring/Summer 2009, staff will request that the Board amend the budget to include revenues and expenditures associated with bond funded projects and to appropriate the expenditures.

Use of (Addition to) Fund Balance **FY 2010 Budget – $2,086,940**

The Capital Projects Fund Balance is an accumulation over time of revenues in excess of expenditures. The fund balance is made up of designated and undesignated funds. Designated funds are for specific anticipated funding requirements. Undesignated funds are available to be expended as directed by the Board of Supervisors for capital projects.

The FY 2010 budget includes the use of $2,086,940 from the Capital Projects fund balance, all of which is accumulated interest earnings on previously issued bond proceeds.

Economic Development Opportunities Fund Revenues

Local Revenues **FY 2010 Budget – $168,000**

Local revenues include Interest Earnings ($45,000) and Rental income ($123,000).

Use of (Addition To) Fund Balance **FY 2010 Budget – $149,794**

The Economic Development Opportunities (EDO) Fund Balance is an accumulation over time of revenues in excess of expenditures. For FY 2010, expenditures are expected to exceed revenues by $149,794, thereby decreasing the fund balance by that amount. At June 30, 2009, the EDO fund balance is projected to be $181,830. At the end of FY 2010, the EDO fund balance is projected to be $32,036.

Fire/EMS Service Fee Fund Revenues

Local Revenues **FY 2010 Budget – $2,200,000**

Local Revenues are the Emergency Rescue Service Fees collected through the Revenue Recovery program implemented by the Board in October 2005.

Use of (Addition To) Fund Balance **FY 2010 Budget – $25,142**

The Fire/EMS Service Fee Fund Balance is an accumulation over time of revenues in excess of expenditures. For FY 2009, expenses are expected to exceed revenues by $25,142, thereby decreasing the fund balance by that amount. At June 30, 2009, the Fire/EMS Service Fee fund balance is projected to be $28,259. At the end of FY 2010, the Fire/EMS Service Fee fund balance is projected to be $3,117.

Code Compliance Fund Revenues

Local Revenues **FY 2010 Budget – $3,168,630**

Local Revenues include the Development Review Fees ($2,920,132) and Administrative Charges ($248,498).

The Approved Budget revenue projections are based upon the building and zoning fees approved by the Board which were effective March 1, 2008.

Transportation Fund Revenues

Local Revenues **FY 2010 Budget – $1,158,404**

The majority of local revenues is attributable to $882,870 in Real Property revenues generated through two Special Tax districts: Massaponax and Harrison Crossing. These districts were established to provide transportation improvements in those areas. Bonds have been issued to make the improvements and the special assessments will be used to pay the debt service. The balance of the revenues is attributable to County court fines related to the photo red light program ($191,214), site impact fees ($33,720), and estimated interest earnings ($50,000).

Use of Fund Balance **FY 2010 Budget – $3,205,878**

The Transportation Fund Balance is an accumulation over time of revenues in excess of expenditures and reservations of special tax district and set aside funding. For FY 2010, we anticipate that expenditures will exceed revenues by $1,450,380 and that we will reserve $1,755,498 in prior year special tax district and set-aside collections. At June 30, 2009, the Transportation fund balance is projected to be $3,588,808. At the end of FY 2010, the Transportation fund balance is projected to be $382,930.

Joint Fleet Maintenance Fund Revenues

Local Revenues **FY 2010 Budget – $2,107,068**

Beginning in FY 2009, the County operates a joint fleet maintenance facility for servicing vehicles owned and operated by the County and Schools. The consolidated facility is expected to provide a net benefit to both the County and Schools through economies of scale on vehicle service items purchased. The local revenue budgeted in this fund consists of County and School reimbursements for services provided by the Fleet Facility.

School Operating Fund Revenues

Local Revenues Generated by School Board **FY 2010 Budget – $2,853,162**

This revenue is generated primarily from tuition charges for adult education and from other localities, rental fees, insurance adjustments, and payments from other agencies.

State Revenues **FY 2010 Budget – $130,473,585**

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

Many of the categorical funding formulas by which the State allocates revenue to school systems across the State are based upon average daily enrollment. Once actual enrollment figures are collected by the school system and reported to the State at the beginning of the school year, the State may adjust the revenue allocation based upon the actual student enrollment.

The State revenue is based on the General Assembly's adopted amendments to the Commonwealth's 2008 – 2010 Biennial Budget and includes $8.0 million from State and Federal funds authorized in the State Fiscal Stabilization Fund of the American Recovery and Reinvestment Act (ARRA) of 2009.

Federal Revenues **FY 2010 Budget – $12,741,621**

Federal Revenues include Federal funds for special education programs serving specific children (such as those children with emotional, behavioral or physical disabilities) within the school-aged population residing in Spotsylvania, and Adult Education. This revenue includes a total of $3.4 million from Federal funds for Title I and Individuals with Disabilities Education Act (IDEA) authorized in the American Recovery and Reinvestment Act (ARRA) of 2009.

School Food Service Fund Revenues

Locally Generated Revenues **FY 2010 Budget – $7,050,096**

This revenue is generated primarily from the sale of student lunches.

State Revenues **FY 2010 Budget – $163,091**

Federal Revenues **FY 2010 Budget – $2,407,585**

The State and Federal governments provide some financial assistance to meet State and Federal requirements for providing nutritionally sound student breakfasts and lunches.

School Capital Projects Fund Revenues

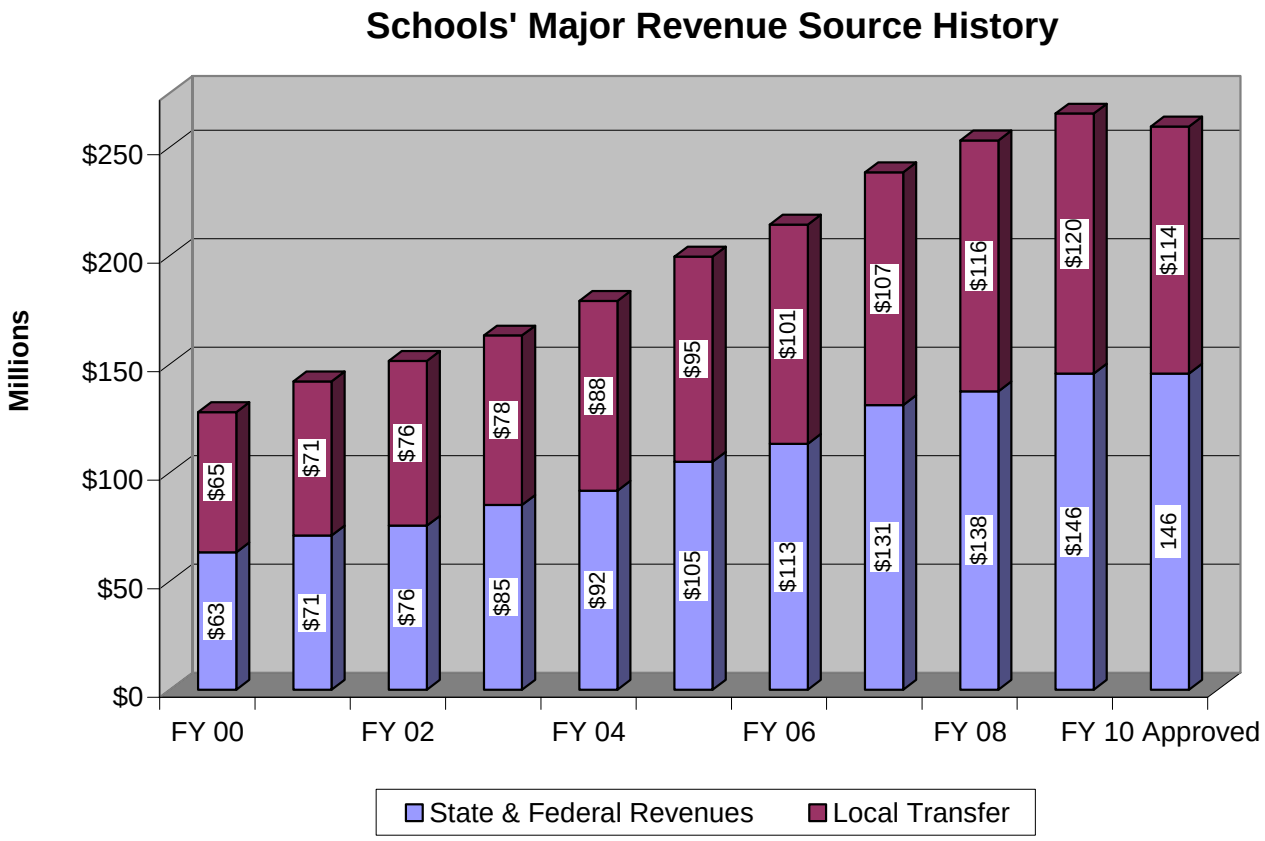
Local Revenues **FY 2010 Budget – $243,279**

Local revenues for the purpose of School capital projects are proffers that have been collected from developers, or interest earning on bonds issued for School capital projects. In FY 2010, $243,279 in interest earnings is budgeted for the Schools' use on capital projects.

Debt Proceeds **FY 2010 Budget – $0**

Debt proceeds fund the capital improvement activities of the school system. Possible sources of financing are the Virginia Public School Authority (VPSA), general obligation (GO) bonds, lease revenue bonds issued through the County's EDA, and literary loan funds from the State.

The Schools estimate that in addition to the $243,279 in interest earnings, capital projects revenue carried forward from FY 2009 into FY 2010 will fund anticipated School Capital Project Fund expenditures in FY 2010.


Schools' Major Revenue Source History
Millions
$250
$200
$150
$100
$50
$0
$65
$71
$76
$78
$88
$95
$101
$107
$116
$120
$114
$63
$71
$76
$85
$92
$105
$113
$131
$138
$146
146
FY 00
FY 02
FY 04
FY 06
FY 08
FY 10 Approved
State & Federal Revenues
Local Transfer

Revenue Detail

Object	Description	FY 2008 ACTUAL	FY 2009 APPROVED BUDGET	FY 2009 AMENDED BUDGET	FY 2010 APPROVED BUDGET	Percentage Inc/(Dec) over FY 2009	Dollar Inc/(Dec) over FY 2009
GENERAL FUND							
Real Property Taxes							
311.0101	Current Taxes Real Estate	87,632,222	94,605,542	92,931,680	94,090,544	(0.5%)	(514,998)
311.0102	Delinquent Taxes Real Estate	1,466,546	1,875,119	1,875,119	1,881,811	0.4%	6,692
311.0110	Deferred Taxes	95,804	258,390	258,390	258,390	0.0%	0
311.0201	Current Taxes Pub Svc Real Prop	1,521,061	1,731,143	1,456,011	1,452,419	(16.1%)	(278,724)
		90,715,633	98,470,194	96,521,200	97,683,164	(0.8%)	(787,030)
Personal Property Taxes							
311.0203	Current Taxes Pub Svc Personal Prop	103,687	100,109	80,000	80,000	(20.1%)	(20,109)
311.0301	Current Taxes Personal Property	22,444,718	25,771,268	23,360,974	28,926,534	12.2%	3,155,266
311.0302	Delinquent Taxes Personal Property	1,744,477	2,730,676	2,000,000	1,740,523	(36.3%)	(990,153)
311.0303	Current Taxes Mobile Home	66,324	65,000	95,000	65,000	0.0%	0
311.0304	Delinquent Taxes Mobile Home	15,480	20,000	20,000	20,000	0.0%	0
		24,374,686	28,687,053	25,555,974	30,832,057	7.5%	2,145,004
Other Property Taxes							
311.0306	Current Taxes Heavy Equipment	410,758	456,298	250,000	252,535	(44.7%)	(203,763)
311.0307	Delinquent Taxes Heavy Equipment	96,194	50,000	92,623	25,253	(49.5%)	(24,747)
311.0401	Current Taxes Machinery & Tools	1,013,397	1,021,000	817,825	780,767	(23.5%)	(240,233)
311.0402	Delinquent Taxes Machinery & Tools	28,946	32,427	32,427	27,327	(15.7%)	(5,100)
		1,549,295	1,559,725	1,192,875	1,085,882	(30.4%)	(473,843)
Penalties & Interest - Taxes							
311.0601	Penalties	1,022,768	1,169,416	1,170,077	1,100,000	(5.9%)	(69,416)
311.0602	Interest	497,881	500,000	500,864	500,000	0.0%	0
		1,520,649	1,669,416	1,670,941	1,600,000	(4.2%)	(69,416)
TOTAL GENERAL PROPERTY TAXES		118,160,263	130,386,388	124,940,990	131,201,103	0.6%	814,715
Sales Tax							
312.0101	Local Sales Tax	15,559,570	17,125,392	14,249,996	14,039,901	(18.0%)	(3,085,491)
312.0102	Communication Sales Tax	5,345,596	5,363,934	5,363,934	5,280,000	(1.6%)	(83,934)
		20,905,166	22,489,326	19,613,930	19,319,901	(14.1%)	(3,169,425)
Utility Taxes							
312.0201	Utility Tax Consumer Tax	2,396,448	2,353,957	2,736,066	2,720,000	15.6%	366,043
		2,396,448	2,353,957	2,736,066	2,720,000	15.55%	366,043
Other Taxes							
312.0301	Business License Taxes	4,209,172	5,633,806	4,300,000	4,098,295	(27.3%)	(1,535,511)
312.0310	Daily Rental Taxes	67,003	94,356	94,356	81,685	(13.4%)	(12,671)
312.0401	Utility Tax Gross Receipt	647,979	641,843	500,000	513,938	(19.9%)	(127,905)
312.0501	Local Vehicle License Fee	2,576,125	2,644,420	2,572,422	2,590,801	(2.0%)	(53,619)
312.0601	Bank Stock Taxes	275,175	362,065	362,065	379,630	4.9%	17,565
312.0701	Recordation Taxes	2,839,645	3,388,800	2,200,000	2,200,000	(35.1%)	(1,188,800)
312.1001	Transient Occupancy Taxes	1,023,464	1,165,941	800,000	800,000	(31.4%)	(365,941)
312.1101	Meals Taxes	6,159,232	6,817,944	6,199,999	6,386,000	(6.3%)	(431,944)
		17,797,795	20,749,175	17,028,842	17,050,349	(17.8%)	(3,698,826)
TOTAL OTHER LOCAL TAXES		41,099,409	45,592,458	39,378,838	39,090,250	(14.1%)	(6,418,274)

Revenue Detail

Object	Description	FY 2008 ACTUAL	FY 2009 APPROVED BUDGET	FY 2009 AMENDED BUDGET	FY 2010 APPROVED BUDGET	Percentage Inc/(Dec) over FY 2009	Dollar Inc/(Dec) over FY 2009
Permits/Fees/Regulatory Licenses							
313.0101	Dog Tag Licenses	75,275	55,000	55,000	47,000	(14.5%)	(8,000)
313.0304	Land Use Application Fees	1,778	2,500	2,500	2,500	0.0%	0
313.0305	Transfer Fees	5,339	6,000	6,000	5,527	(7.9%)	(473)
313.0318	Well/Septic Permit Fees Local	45,000	80,000	25,000	25,000	(68.8%)	(55,000)
313.0325	Commercial Vehicle Disposal License	14,200	15,000	15,000	15,000	0.0%	0
313.0327	Solicitor Permits	380	500	500	500	0.0%	0
313.0328	Gun Permits	35,252	16,000	16,000	16,000	0.0%	0
313.0331	Open Air Burning Permit	7,900	13,200	13,200	11,000	(16.7%)	(2,200)
313.0332	Fire & Safety Inspection Fee	174,660	264,516	200,000	220,000	(16.8%)	(44,516)
313.0333	Towing application/inspection fee	1,550	1,500	1,500	1,500	0.0%	0
313.0334	Massage Parlor Permits	1,475	1,400	1,400	1,400	0.0%	0
		362,809	455,616	336,100	345,427	(24.2%)	(110,189)
Other Local Revenues							
314.0101	County Court Fines	753,853	1,318,179	777,708	762,909	(42.1%)	(555,270)
314.0103	False Fire Alarms	15,125	12,000	12,000	12,000	0.0%	0
314.0104	DNA Local Fee (Clerk of Court)	2,205	3,000	3,000	3,000	0.0%	0
314.0105	Jail Adm Fee (Clerk of Court)	14,916	14,000	14,000	14,000	0.0%	0
314.0106	Courthouse Sec Fee (Clerk of Court)	187,859	212,000	212,000	212,000	0.0%	0
315.0101	Interest on Investments	2,336,246	2,832,473	975,000	900,000	(68.2%)	(1,932,473)
315.0106	Interest Trigon Stock	34,865	45,000	45,000	45,000	0.0%	0
315.0201	Rental of General Property	56,547	56,500	56,500	56,500	0.0%	0
315.0202	Use of Park Facilities	37,653	32,000	32,000	37,500	17.2%	5,500
315.0203	Loriella Park Concessions	13,474	14,750	14,750	14,275	(3.2%)	(475)
315.0206	Antenna Tower Rental	209,962	220,680	220,680	245,781	11.4%	25,101
		3,662,705	4,760,582	2,362,638	2,302,965	(51.6%)	(2,457,617)
Charges for Services							
316.0102	Excess Fees of Clerks	419,883	700,000	331,400	123,832	(82.3%)	(576,168)
316.0103	Sheriff's Fees	4,099	4,099	4,099	4,100	0.0%	1
316.0104	Clerk of Court Subscriptions	37,426	35,000	35,000	35,000	0.0%	0
316.0105	Courthouse Maintenance Fees	38,890	40,346	40,346	40,346	0.0%	0
316.0106	Copying fees	10,277	10,000	10,000	10,000	0.0%	0
316.0107	Circuit Court Judgeship	0	0	38,105	40,168	N/A	40,168
316.0201	Commonwealth Attorney's Fees	3,611	15,600	15,600	15,600	0.0%	0
316.0302	Other Sheriff fees (Chgs for Services)	96,587	86,478	86,478	90,000	4.1%	3,522
316.0501	Animal Shelter Fees	61,447	72,000	72,000	72,000	0.0%	0
316.0502	Rabies Vaccinations	7,848	8,000	8,000	7,800	(2.5%)	(200)
316.0701	Street Lights	6,188	6,092	6,092	6,100	0.1%	8
316.0802	Refuse Disposal Fees	325,046	405,000	275,000	275,000	(32.1%)	(130,000)
316.0803	Weed & Debris Fee	0	800	800	1,000	25.0%	200
316.0804	Boat Marina Trash Pickup	0	46,800	0	0	(100.0%)	(46,800)
316.0805	Recycling Revenues	195,924	165,000	165,000	165,000	0.0%	0
316.0806	Compost Sale Revenues	132,472	152,000	152,000	145,000	(4.6%)	(7,000)
316.1301	Recreation Registration Fees	326,174	373,000	373,000	348,400	(6.6%)	(24,600)
316.1302	Admission Loriella Park	48,731	54,865	54,865	54,495	(0.7%)	(370)
316.1304	Ni River Reservoir Fees	29,345	28,145	24,949	28,600	1.6%	455
316.1305	Hunting Run Reservoir Fees	23,000	30,545	27,004	31,050	1.7%	505
316.1306	Self-Supporting Activities	157,399	178,894	178,894	169,400	(5.3%)	(9,494)
316.1310	Tourism Event Admissions	24,437	60,000	0	0	(100.0%)	(60,000)
316.1311	Stonewall Jackson Run Fee	11,335	10,567	10,567	10,567	0.0%	0
316.1312	Tourism Event Vendor Revenue	1,345	0	0	0	N/A	0
316.1601	Planning Department Publications	3,090	4,000	4,000	2,500	(37.5%)	(1,500)
316.1602	Sale of Publications	80	350	350	350	0.0%	0
316.1603	Plat Filing Fees	536,702	184,000	184,000	294,984	60.3%	110,984
316.1607	Telecommunications Review Fee	0	22,500	22,500	30,000	33.3%	7,500
316.1608	Planning Review Fees	176,046	1,225,300	909,332	377,235	(69.2%)	(848,065)
316.1610	GIS Fees	365,597	478,295	478,295	430,465	(10.0%)	(47,830)
316.1611	Annual PEG Fee Grt	11,265	18,000	18,000	18,000	0.0%	0
		3,054,244	4,415,676	3,525,676	2,826,992	(36.0%)	(1,588,684)

Revenue Detail

Object	Description	FY 2008 ACTUAL	FY 2009 APPROVED BUDGET	FY 2009 AMENDED BUDGET	FY 2010 APPROVED BUDGET	Percentage Inc/(Dec) over FY 2009	Dollar Inc/(Dec) over FY 2009
Miscellaneous							
318.0303	VOPEX Exercises	50,000	25,000	25,000	25,000	0.0%	0
318.9904	Non-Taxable Tourism Misc	13	50	50	0	(100.0%)	(50)
318.9905	Taxable Tourism Misc	3,376	1,500	1,500	1,500	0.0%	0
318.9906	Sale of Surplus Property	53,924	60,800	60,800	52,000	(14.5%)	(8,800)
318.9907	P/R Sale Items	1,536	1,800	1,800	1,800	0.0%	0
318.9913	Administrative Collection Fee	322,288	223,000	223,000	225,000	0.9%	2,000
318.9915	Miscellaneous	120,333	27,400	43,494	118,716	333.3%	91,316
318.9917	W/S Administrative Fee	1,499,263	1,702,026	1,702,026	1,860,573	9.3%	158,547
318.9918	Other Local Rev Sources	58,045	62,000	57,250	12,000	(80.6%)	(50,000)
318.9919	Proffers	10,000	0	86,863	0	N/A	0
318.9920	Insurance Recovery Revenue	0	48,000	48,000	48,000	0.0%	0
318.9923	Donations	198,003	0	0	0	N/A	0
318.9924	Composting Admin Fee	471,208	532,366	532,366	627,722	17.9%	95,356
318.9926	PDR (Purch Dev Right) Revenue	8,000	0	0	0	N/A	0
318.9930	Tourism Comm Event Donations	74,320	40,200	40,200	40,200	0.0%	0
318.9932	Training Fees	14,396	10,000	10,000	0	(100.0%)	(10,000)
318.9941	DSS/CSA local revenue	332,782	0	0	0	N/A	0
318.9945	Sheriff Local Services	0	0	12,000	75,000	N/A	75,000
341.0201	Land sale surplus	0	0	0	100,000	N/A	100,000
341.0503	Benefit Reserve	0	843,678	843,678	800,000	(5.2%)	(43,678)
		3,217,487	3,577,820	3,688,027	3,987,511	11.5%	409,691
TOTAL OTHER LOCAL REVENUE		10,297,245	13,209,694	9,912,441	9,462,895	(28.4%)	(3,746,799)
Non-Categorical State Aid							
322.0100	ABC Profits	52,993	0	0	0	N/A	0
322.0200	Wine Taxes	55,547	0	0	0	N/A	0
322.0300	Motor Veh Carrier Taxes (Rolling Stock)	14,720	14,000	40,285	14,000	0.0%	0
322.0500	Mobile Home Titling Taxes	75,357	68,400	68,400	68,400	0.0%	0
322.0600	Grantor's Tax	524,770	534,886	534,886	534,886	0.0%	0
322.1000	DMV Rental Tax	285,773	334,022	334,022	334,022	0.0%	0
322.1100	Personal Property Tax Relief Act	14,509,422	14,509,422	14,509,422	14,509,422	0.0%	0
		15,518,582	15,460,730	15,487,015	15,460,730	0.0%	0
Shared Expenses							
323.0100	Commonwealth Attorney	771,612	807,926	807,926	801,524	(0.8%)	(6,402)
323.0200	Sheriff	3,509,299	3,566,840	3,566,840	3,549,536	(0.5%)	(17,304)
323.0300	Commissioner of Revenue	306,337	316,699	316,699	309,087	(2.4%)	(7,612)
323.0400	Treasurer	279,577	289,624	289,624	281,086	(2.9%)	(8,538)
323.0600	Registrar/Electoral Board	94,976	80,317	80,317	80,317	0.0%	0
323.0700	Clerk of Circuit Court	750,098	793,074	745,851	786,848	(0.8%)	(6,226)
		5,711,899	5,854,480	5,807,257	5,808,398	(0.8%)	(46,082)
Social Services Revenues							
324.0102	Public Assistance/Welfare Administration	5,725,322	6,828,308	6,925,284	6,662,033	(2.4%)	(166,275)
324.0105	Comprehensive Services Act	3,040,679	4,363,222	3,858,342	4,260,169	(2.4%)	(103,053)
		8,766,001	11,191,530	10,783,626	10,922,202	(2.4%)	(269,328)

Revenue Detail

Object	Description	FY 2008 ACTUAL	FY 2009 APPROVED BUDGET	FY 2009 AMENDED BUDGET	FY 2010 APPROVED BUDGET	Percentage Inc/(Dec) over FY 2009	Dollar Inc/(Dec) over FY 2009
Other Categorical Reimbursement							
324.0402	Emergency Services	0	31,650	31,650	18,000	(43.1%)	(13,650)
324.0407	Litter Control Grant	20,684	20,684	20,684	20,684	0.0%	0
324.0412	State Fire Program Fund (Ins)	238,290	219,257	245,994	219,257	0.0%	0
324.0413	Grant Revenues	198,631	136,939	286,839	71,525	(47.8%)	(65,414)
324.0415	Veh Reg Dog/Cat Sterilization	3,285	0	0	2,000	N/A	2,000
324.0416	Motor Vehicle Registration (EMS $)	181,235	106,441	106,441	95,000	(10.7%)	(11,441)
324.0422	VJCCCA Grant	186,684	211,927	211,927	186,684	(11.9%)	(25,243)
324.0425	Bluemont Grant	5,000	5,000	5,000	0	(100.0%)	(5,000)
324.0430	Reimb Extradition of Prisoners	61,145	55,000	55,000	55,000	0.0%	0
324.0451	Victim/Witness Grant	88,117	103,975	103,975	95,657	(8.0%)	(8,318)
324.0452	Forfeiture/Seizure	169,635	0	0	0	N/A	0
324.0460	Wireless E-911 Surcharge	165,227	156,000	156,000	99,660	(36.1%)	(56,340)
324.0498	Reduce aid to localities	0	(600,000)	(461,212)	(400,000)	(33.3%)	200,000
324.0499	Other Reimb Commonwealth	54,399	5,000	5,000	0	(100.0%)	(5,000)
		1,372,332	451,873	767,298	463,467	2.6%	11,594
TOTAL STATE REVENUES		31,368,814	32,958,613	32,845,196	32,654,797	(0.9%)	(303,816)
Federal Funds							
331.0100	Payments in Lieu of Taxes	11,227	33,500	33,500	11,500	(65.7%)	(22,000)
333.0108	Other Federal Grants	135,059	100,578	309,536	73,078	(27.3%)	(27,500)
333.0109	COPS Grant	48,524	0	0	0	N/A	0
333.0110	FEMA Emergency Fund	19,689	0	0	0	N/A	0
333.0114	Sheriff Overtime Grant	68,286	0	80,008	0	N/A	0
333.0115	Safer Grant	384,980	248,613	251,202	149,146	(40.0%)	(99,467)
333.0499	Other Federal Reimbursements	59,122	63,461	74,572	63,461	0.0%	0
		726,887	446,152	748,818	297,185	(33.4%)	(148,967)
TOTAL FEDERAL REVENUES		726,887	446,152	748,818	297,185	(33.4%)	(148,967)
TOTAL GENERAL FUND REVENUES		201,652,618	222,593,305	207,826,283	212,706,230	(4.4%)	(9,803,141)
CAPITAL PROJECTS FUND							
Local Revenues							
315.0205	Field Rental/Concessions	52,737	35,000	35,000	35,000	0.0%	0
318.9918	Other Local Revenue	51,341	1,584,000	1,584,000	9,000	(99.4%)	(1,575,000)
318.9919	Proffers	1,191,640	285,621	5,873,490	390,323	36.7%	104,702
		1,295,718	1,904,621	7,492,490	434,323	(77.2%)	(1,470,298)
State Revenues							
324.0413	Grant Revenues	312,767	0	253,470	0	N/A	0
324.0499	Other Reimb Commonwealth	677,244	6,466,876	11,957,562	1,336,769	(88.8%)	(10,620,793)
		990,011	6,466,876	12,211,032	1,336,769	(164.2%)	(10,620,793)
Federal Revenues							
333.0108	Other Federal Grants	125,000	0	604,184	0	N/A	0
		125,000	0	604,184	0	N/A	0
Debt Proceeds							
341.0401	Bond Proceeds	0	29,684,821	0	0	(100.0%)	(29,684,821)
341.0408	Interest on Bond/Lease Proceeds	1,659,936	469,176	469,176	0	(100.0%)	(469,176)
		1,659,936	30,153,997	469,176	0	(100.0%)	(30,153,997)
TOTAL CAPITAL PROJECTS FUND REVENUES		4,070,665	38,525,494	20,776,882	1,771,092	(109.7%)	(42,245,088)

Revenue Detail

Object	Description	FY 2008 ACTUAL	FY 2009 APPROVED BUDGET	FY 2009 AMENDED BUDGET	FY 2010 APPROVED BUDGET	Percentage Inc/(Dec) over FY 2009	Dollar Inc/(Dec) over FY 2009
ECONOMIC DEVELOPMENT OPPORTUNITIES FUND							
Local Revenues							
315.0101	Interest on Investments	145,093	140,000	140,000	45,000	(67.9%)	(95,000)
315.0201	Rental of General Property	111,257	113,000	113,000	123,000	8.8%	10,000
316.1604	EDA Administrative Fees	16,532	8,500	8,500	0	(100.0%)	(8,500)
		272,882	261,500	261,500	168,000	(35.8%)	(93,500)
TOTAL ECONOMIC DEV INCENTIVE FUND REVENUI		272,882	261,500	261,500	168,000	(35.8%)	(93,500)
FIRE/EMS SERVICE FEE FUND							
Local Revenues							
316.04-01	Em Rescue Svc Fees	1,761,328	2,000,000	2,000,000	2,200,000	10.0%	200,000
		1,761,328	2,000,000	2,000,000	2,200,000	10.0%	200,000
TOTAL FIRE/EMS SERVICE FEE FUND		1,761,328	2,000,000	2,000,000	2,200,000	10.0%	200,000
CODE COMPLIANCE FUND							
Local Revenues							
313.0307	Development Review Fees	3,049,847	5,730,073	3,187,213	2,920,132	(49.0%)	(2,809,941)
314.0101	County court fines	650	0	0	0	N/A	0
315.0101	Interest	87,036	75,000	75,000	0	(100.0%)	(75,000)
316.1609	Tier Drainage Cost Sharing	2,300	0	0	0	N/A	0
318.9914	Code Compliance Admin Charges	81,807	10,000	10,000	248,498	2385.0%	238,498
318.9918	Other Local Revenue sources	173	0	50,000	0	N/A	0
		3,221,813	5,815,073	3,322,213	3,168,630	(45.5%)	(2,646,443)
TOTAL CODE COMPLIANCE FUND		3,221,813	5,815,073	3,322,213	3,168,630	(45.5%)	(2,646,443)
TRANSPORTATION FUND							
Local Revenues							
311.0101	Curr Real Property Taxes	694,206	882,870	882,870	882,870	0.0%	0
311.0601	Penalties	2,074	600	600	600	0.0%	0
313.0335	Transportation Site Impact Fees	22,979	0	0	33,720	N/A	33,720
314.0101	County Court Fines	0	191,214	0	191,214	0.0%	0
315.0101	Interest on Investments	172,040	50,000	50,000	50,000	0.0%	0
318.9919	Proffers	0	0	0	0	N/A	0
		891,299	1,124,684	933,470	1,158,404	3%	33,720
TOTAL TRANSPORTATION FUND		891,299	1,124,684	933,470	1,158,404	3.0%	33,720
JOINT FLEET MAINTENANCE							
Local Revenues							
	Service Charges	0	2,110,041	2,107,068	2,107,068	(0.1%)	(2,973)
		0	2,110,041	2,107,068	2,107,068	(0)	(2,973)
TOTAL JOINT FLEET MAINTENANCE FUND		0	2,110,041	2,107,068	2,107,068	(0.1%)	(2,973)

Revenue Detail

Object	Description	FY 2008 ACTUAL	FY 2009 APPROVED BUDGET	FY 2009 AMENDED BUDGET	FY 2010 APPROVED BUDGET	Percentage Inc/(Dec) over FY 2009	Dollar Inc/(Dec) over FY 2009
SCHOOL OPERATING FUND							
Local Revenues		2,521,846	2,129,923	2,521,631	2,853,162	34.0%	723,239
State Revenues							
324.0201	State Sales Tax	21,921,234	23,319,373	23,319,373	22,599,977	(3.1%)	(719,396)
324.0203	Other State Funds	104,721,303	111,493,613	111,745,964	107,873,608	(3.2%)	(3,620,005)
		126,642,537	134,812,986	135,065,337	130,473,585	(3.2%)	(4,339,401)
Federal Revenues							
333.0210	School Federal Funds	8,302,969	8,838,128	9,633,304	12,741,621	44.2%	3,903,493
TOTAL SCHOOL OPERATING FUND REVENUES		137,467,352	145,781,037	147,220,272	146,068,368	0.2%	287,331

* School revenues do not include the Local Transfer from the General Fund.

SCHOOL FOOD SERVICE FUND							
Local Revenues		6,005,384	7,165,096	6,975,096	7,050,096	(1.6%)	(115,000)
State Revenues							
325.0203	Other State Funds	2,024,669	145,860	145,860	163,091	11.8%	17,231
Federal Revenues							
333.0210	School Federal Funds	632,799	1,907,585	2,407,585	2,407,585	26.2%	500,000
TOTAL SCHOOL FOOD SERVICE FUND REVENUES		8,662,852	9,218,541	9,528,541	9,620,772	4.4%	402,231

SCHOOL CAPITAL PROJECTS FUND							
Local Revenues							
	Proffer funding	1,400,000	58,819	58,819	0	(100.0%)	(58,819)
	Interest revenue	3,050,892	0	0	243,279	N/A	243,279
		4,450,892	58,819	58,819	243,279	313.6%	184,460
Debt Proceeds							
	Bonds	0	6,143,938	90,797	0	(100.0%)	(6,143,938)
		0	6,143,938	90,797	0	(100.0%)	(6,143,938)
TOTAL SCHOOL CAPITAL PROJECTS REVENUES		4,450,892	6,202,757	149,616	243,279	(3983.2%)	(5,959,478)

EXPENDITURES

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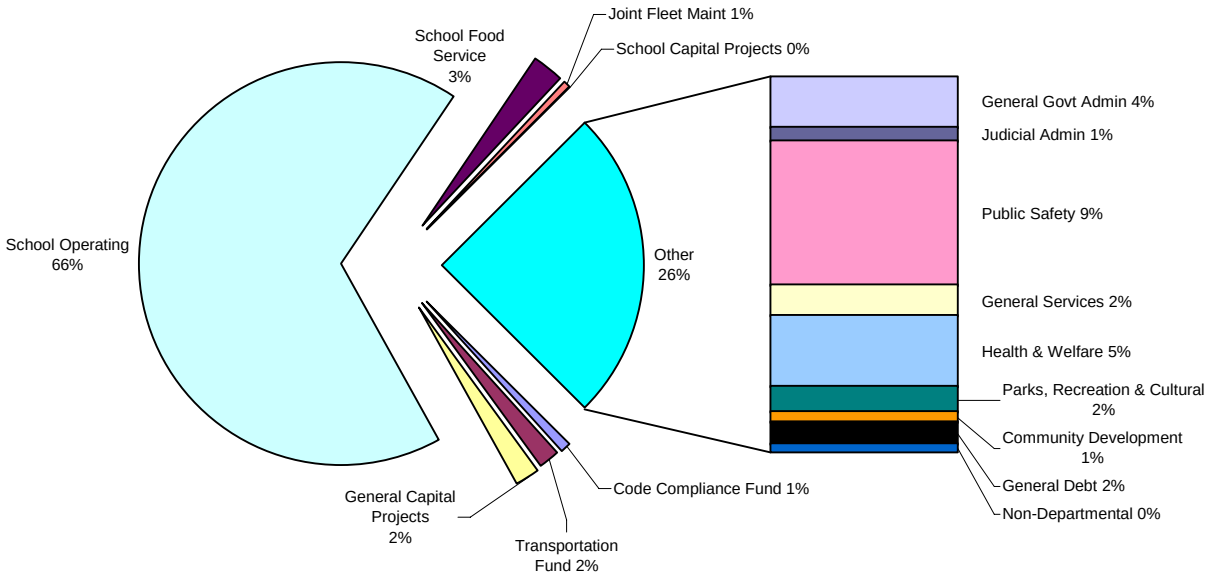
DEPARTMENT/AGENCY BUDGETS
TAX SUPPORTED EXPENDITURES
AS SHARE OF NON-DESIGNATED REVENUES

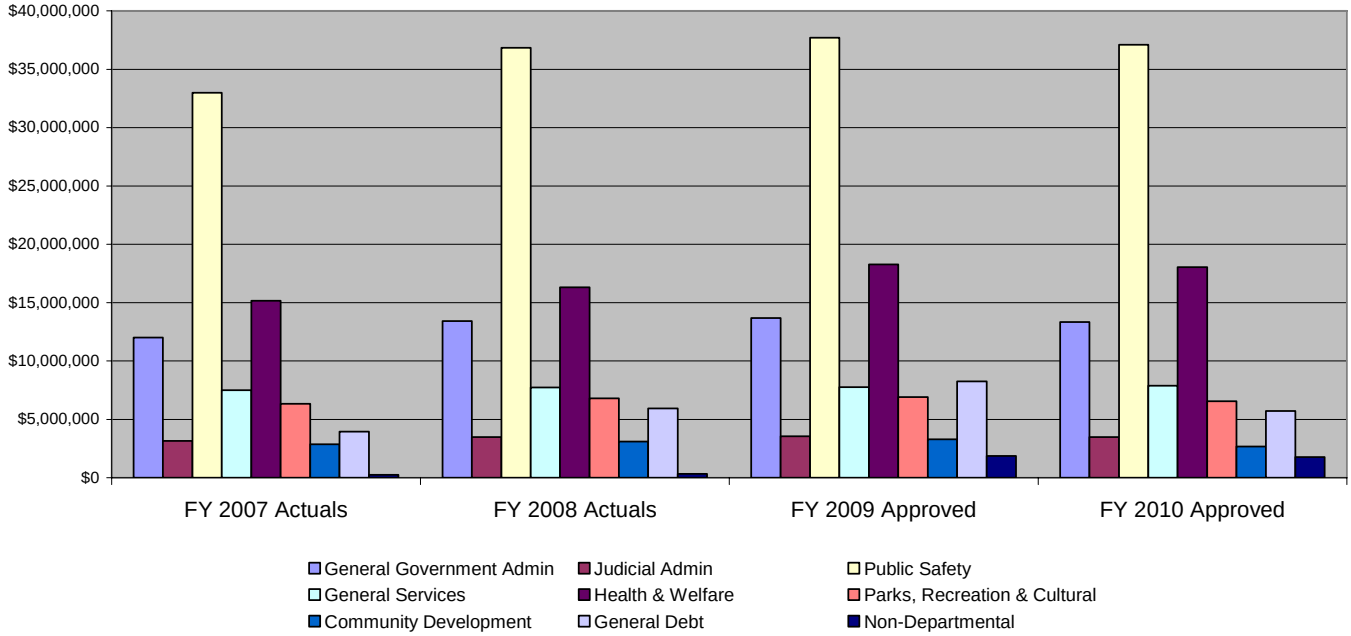
DEPARTMENT	FY 2008 Adopted	FY 2009 Adopted	FY 2010 Adopted	PERCENTAGE OF NON-DESIGNATED REVENUES
Transfer to Schools	117,941,782	119,941,782	113,830,339	66.35%
Sheriff	12,154,849	11,812,117	12,094,301	7.05%
Fire, Rescue, & Emergency Mgmt	9,450,990	9,434,838	9,388,052	5.47%
Social Services	5,771,109	5,811,733	6,024,682	3.51%
Regional Detention Facilities	5,103,863	5,692,530	5,862,195	3.42%
Debt Service	6,184,908	8,254,265	5,709,430	3.33%
General Services	5,252,402	5,084,794	4,896,290	2.85%
Information Services	4,476,306	3,778,781	3,938,050	2.30%
Regional Library	4,089,711	3,926,122	3,667,938	2.14%
Transfer to Capital Projects	2,072,451	2,774,243	3,180,771	1.85%
Transfer to Transportation	468,363	2,932,079	2,900,574	1.69%
Parks and Recreation	1,962,265	2,232,757	2,169,852	1.26%
Non-departmental	756,038	1,866,534	1,755,451	1.02%
General Bldgs and Grounds	1,137,260	1,221,802	1,594,544	0.93%
Finance	1,248,209	1,290,212	1,227,274	0.72%
Commissioner of Revenue	1,128,621	1,060,381	1,059,994	0.62%
County Administrator	1,158,165	1,086,524	1,018,744	0.59%
Assessment	937,652	928,606	973,285	0.57%
Treasurer	974,629	981,217	944,321	0.55%
Commonwealth's Attorney	844,762	868,932	814,603	0.47%
County Attorney	685,910	708,975	694,379	0.40%
Economic Development	825,881	795,563	662,217	0.39%
Transfer to Code Compliance	0	0	651,453	0.38%
Local Health Department	650,701	639,521	622,569	0.36%
Human Resources	700,674	611,899	581,304	0.34%
Clerk of Circuit Court	(540,251)	(39,542)	481,394	0.28%
Planning	195,627	147,561	398,940	0.23%
Board of Supervisors	382,996	378,648	388,938	0.23%
Rapp Area Community Svcs Board	322,924	310,007	270,636	0.16%
Independent Auditor	151,300	154,500	206,500	0.12%
Tourism	179,027	0	205,855	0.12%
Circuit Court	126,075	137,838	141,786	Less than 1/10 of 1%
Virginia Cooperative Extension	140,518	136,756	133,381	Less than 1/10 of 1%
Court Services Unit	71,516	105,125	126,893	Less than 1/10 of 1%
Risk Management	85,564	88,832	116,638	Less than 1/10 of 1%
Electoral Board	122,244	121,666	102,232	Less than 1/10 of 1%
Registrar	95,363	86,995	84,400	Less than 1/10 of 1%
Central Supply	42,647	42,647	42,647	Less than 1/10 of 1%
Juvenile & Domestic Relations Court	46,029	40,731	40,231	Less than 1/10 of 1%
General District Court	37,484	27,789	27,789	Less than 1/10 of 1%
Germanna Community College	31,547	30,285	27,256	Less than 1/10 of 1%
Museum	12,801	19,022	19,022	Less than 1/10 of 1%
Magistrates	10,849	7,315	12,894	Less than 1/10 of 1%
Medical Examiner	1,500	1,500	1,500	Less than 1/10 of 1%
Transfer to ED Opportunities Fund	7,990	0	0	
Sub Total	187,501,251	195,533,882	189,091,544	
Less use of designated revenues (Use of Fund Balance, Employee Benefit reserve, Transfers from other funds, etc) that are used specifically for General Fund expenditures.	(6,474,359)	(14,890,770)	(17,526,342)	
	181,026,892	180,643,112	171,565,202	

FY 2010 Approved County Expenditures



Note: Ec Dev Opp Fund and RMDI Fund not included; less than 1/2 of 1 percent of total.

General Fund Expenditures by Use



Regional Agencies

	FY 2009 Approved Funding	FY 2009 Revised Budget	FY 2010 Approved Budget		Dollar Inc/(Dec) over FY 2009 Revised Budget	Percentage Inc/(Dec) over FY 2009 Revised Budget
General Fund						
4-H Educational Center	3,360	3,040	0		(3,040)	-100.0%
CRRL - Regional Library	3,926,122	3,908,820	3,667,938		(240,882)	-6.2%
DisAbility Resource Center	30,240	29,333	29,333	*	0	0.0%
First Night Fredericksburg	2,880	2,880	2,592		(288)	-10.0%
Forest Fire Extension Service	6,375	6,311	10,758		4,447	70.5%
Fredericksburg Area Tourism	151,104	151,104	135,994		(15,110)	-10.0%
Fredericksburg Regional Alliance	155,251	150,593	59,597		(90,996)	-60.4%
Fredericksburg Regional Boys/Girls Club	16,800	16,296	14,666		(1,630)	-10.0%
George Washington Regional Commission	80,740	78,318	70,486		(7,832)	-10.0%
Germanna Community College	30,285	30,285	27,256		(3,029)	-10.0%
Group Home Commission	36,108	36,108	36,108		0	0.0%
Group Home Grant	118,803	118,803	111,046		(7,757)	-6.5%
Health Department	719,521	719,521	647,569		(71,952)	-10.0%
Lake Anna Civic Association	4,300	4,300	3,870		(430)	-10.0%
Mental Health Association of Fredericksburg	22,207	21,541	21,541	*	0	0.0%
MICAH Ministries	4,800	4,656	4,656	*	0	0.0%
Moss Free Clinic	63,156	61,261	17,240		(44,021)	-71.9%
RACSB	310,007	300,707	270,636		(30,071)	-10.0%
Rapp Area Council on Children and Parents	24,000	23,280	20,952		(2,328)	-10.0%
Rappahannock Area Agency on Aging	31,306	30,367	30,367	*	0	0.0%
Rappahannock Area Healthy Families	16,320	15,830	14,247		(1,583)	-10.0%
Rappahannock Area Youth Comm	35,854	98,239	95,829		(2,411)	-2.5%
Rappahannock Area Youth Comm - MOE - VJCCCA	3,547	3,547	3,547		0	0.0%
Rappahannock Big Brothers/Big Sisters	5,040	4,889	4,400		(489)	-10.0%
Rappahannock Council Against Sexual Assault	15,840	15,365	13,828		(1,536)	-10.0%
Rappahannock Council on Domestic Violence	37,572	36,445	36,445	*	0	0.0%
Rappahannock Court Appointed Special Advocates	28,800	27,936	25,142		(2,794)	-10.0%
Rappahannock Emergency Medical Services	31,181	30,869	26,504		(4,365)	-14.1%
Rappahannock Juvenile Detention Center	1,739,258	1,839,258	1,794,418		(44,840)	-2.4%
Rappahannock Legal Services	28,162	27,317	27,317	*	0	0.0%
Rappahannock Mediation Center	16,176	15,691	0		(15,691)	-100.0%
Rappahannock Refuge/Hope House	18,035	17,494	17,494	*	0	0.0%
Rappahannock Regional Disability Services Bd	922	894	805		(89)	-10.0%
Rappahannock Regional Jail	3,739,599	3,739,599	3,961,861		222,262	5.9%
Rappahannock United Way Vol/Info Prog	9,600	9,312	8,381		(931)	-10.0%
Rebuilding Together * Christmas in April	7,200	6,984	6,286		(698)	-10.0%
Regional Court Services Office	25,224	25,224	25,224		0	0.0%
SECA	7,680	7,450	7,450	*	0	0.0%
The ARC of Rappahannock	6,336	6,146	5,531		(615)	-10.0%
Thurman Brisben Center	43,200	41,904	37,714		(4,190)	-10.0%
TOTAL GENERAL FUND FUNDED AGENCIES	**11,552,911**	**11,667,916**	**11,295,027**		**(372,889)**	**-3.2%**

*** Funding restoration of 10% reduction is contingent upon sale of land.**

Economic Development Opportunities Fund						
Rent for Civil War Museum	59,103	59,103	61,995		2,892	4.9%
Code Compliance Fund						
Tri-County SWCD	30,800	22,792	22,792		0	0.0%
Transportation Fund						
FRED Bus System	539,863	539,863	512,942		(26,921)	-5.0%
Utilities Fund						
Rappahannock River Basin Commission	1,000	1,000	1,000		0	0.0%
TOTAL ALL AGENCIES FUNDED	**12,183,677**	**12,290,674**	**11,893,756**		**(396,918)**	**-3.2%**

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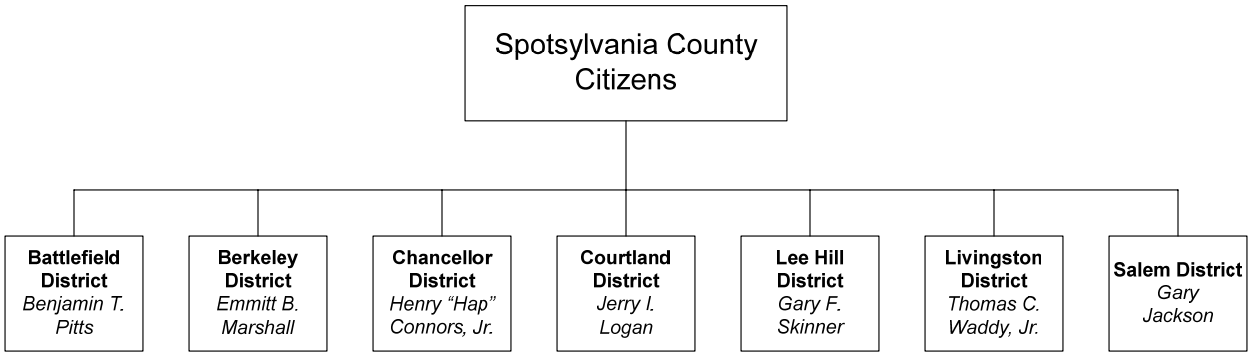
BOARD OF SUPERVISORS

Mission

The Spotsylvania County Board of Supervisors will provide excellent and efficient government services that promote a safe, healthy and prosperous community through responsiveness to all citizens.



Department Summary: The County of Spotsylvania operates under the traditional form of government utilizing an elected Board of Supervisors and County Administrator. The Board of Supervisors, consisting of seven members elected by district to serve staggered terms, exercises all legislative authority and responsibility granted to them by the Commonwealth of Virginia. The Chancellor, Courtland, Livingston and Salem District Supervisors currently serve four-year terms which expire on December 31, 2011 and the Battlefield, Berkeley and Lee Hill District Supervisors currently serve two-year terms, which expire on December 31, 2009. After the upcoming November 2009 election, the Battlefield, Berkeley and Lee Hill seats will serve four year terms, expiring initially on December 31, 2013. The chairman and vice-chairman of the Board are elected annually by the members of the Board.

Regular legislative meetings are held in the Board of Supervisors Room, located on the first floor of the Holbert Building, the second Tuesday of every month; Board work sessions are held on the fourth Tuesday of each month. All Board meetings are open to the public and are also televised by the local cable provider. Public hearings are scheduled as needed.

BUDGET SUMMARY:

	FY 2008 Actuals	FY 2009 Adopted	FY 2009 Amended	FY 2010 Requested	FY 2010 Approved
Costs					
Personnel	$206,449	$213,245	$213,245	$213,652	$213,652
Operating	$162,406	$165,403	$150,698	$209,857	$175,286
Capital	$3,333	$0	$0	$0	$0
Total Budget	**$372,188**	**$378,648**	**$363,943**	**$423,509**	**$388,938**
Total Associated Revenue	**$0**	**$0**	**$0**	**$0**	**$0**
Net Tax Supported	**$372,188**	**$378,648**	**$363,943**	**$423,509**	**$388,938**

Percent Change in Total Budget 2.7%
Percent Change in Net Tax Supported 2.7%
Percent of Services Mandated by State/Federal Government 0%

Budget Description

The approved FY 2010 Board of Supervisors budget of $388,938 represents an increase of $10,290, or 2.7 percent, as compared to the FY 2009 adopted budget.

The increase is attributable to the following:

- Inclusion of funding for the new County Administrator search.
- The increase is offset by reductions in mileage, subsistence & lodging, education & training, and meeting expenses.
- 10% reduction, as compared to the FY 09 adjusted budget, to the Lake Anna Civic Association and the George Washington Regional Commission (GWRC).

Board Appointed: Boards, Committees and Commissions

(Board of Supervisors Appoints Members Unless Otherwise Noted)

Agricultural/Forestal District Review Committee

Black History Commission [1]

Board of Building Code Appeals

Board of Equalization [2]

Board of Supervisors [3]

Board of Zoning Appeals [2]

Cable Television and Telecommunications Commission

Capital Construction Committee (Board Committee)

Central Rappahannock Regional Library Board

Chaplin Youth Center

Community Policy and Management Team (CPMT)

Economic Development Authority

Electoral Board (Political Parties recommend appointments to Circuit Court Judge)

Extension Leadership Council (Board Member Attends)

Fredericksburg Area Metropolitan Planning Organization (FAMPO) (Board Members Attend)

Finance Committee (Board Committee)

Fire and EMS Commission

First Impressions Committee

Fredericksburg Regional Alliance (Board Member Attends)

Fredericksburg Regional Council County (Staff Member Attends)

Germanna Community College Board Members

George Washington Regional Commission (GWRC)

Green Government Commission

High Growth Commission (Board Member Attends)

Historic Preservation Commission

Impact Fee Advisory Committee

Juvenile Group Home Commission (See Chaplin Youth Center)

Lake Anna Advisory Committee

Minority Affairs Committee [4]

NACo (National Association of Counties) [5]

Parks and Recreation Commission

Planning Commission

Rappahannock Area Agency on Aging Advisory Council

Rappahannock Area Agency on Aging Board of Directors

Rappahannock Area Alcohol Safety Action Program Policy Board

Rappahannock Area Community Criminal Justice Board (CCJB) (County Staff Members)

Rappahannock Area Community Services Board (RACSB)

Rappahannock Area Youth Commission

Rappahannock EMS Council

Rappahannock Juvenile Detention Commission

Rappahannock Regional Disability Services Board

Rappahannock Regional Jail Authority (Staff Members Attend)

Rappahannock Regional Library Board (See Central Rappahannock Regional Library Board)

Rappahannock River Basin Committee (Board Member /County Staff Attends)

Rappahannock Economic Development Corporation (REDCO) (Appointed by GWRC)

Social Services Advisory Board

Teen/Senior Citizen Center Board of Directors Fundraising Committee

Towing Advisory Board

Transportation Advisory Group

VACo (Virginia Association of Counties) [5]

Workforce Investment Board

YMCA Board of Directors (Board member attends)

[1] Historic Preservation Commission Appoints

[2] Board of Supervisors makes recommendation or nomination, Circuit Court Judge Appoints

[3] Elected

[4] County Administrator Appoints

[5] State or National Organization, Board does not appoint members

Boards, Committees and Commission Memberships

(Board Members either volunteer or are appointed by fellow Board Members)

Agricultural/Forestal District Review Committee*

Capital Construction Committee (Board Committee)**

Chamber of Commerce Military Affairs Council

Chaplin Youth Center (Juvenile Group Home Commission)*

Community Policy and Management Team*

Extension Leadership Council

Fredericksburg Area Metropolitan Planning Organization (FAMPO)

Finance Committee (Board Committee)**

Fredericksburg Regional Alliance

George Washington Regional Commission (Formerly RADCO)*

High Growth Coalition

Lake Anna Advisory Committee*

Minority Affairs Committee

Rappahannock Area Agency on Aging Board of Directors*

Rappahannock Area YMCA Board of Directors, Smith Station Road Facility

Rappahannock River Basin Committee

Social Services Advisory Board*

Teen/Senior Citizens Center Board of Directors*

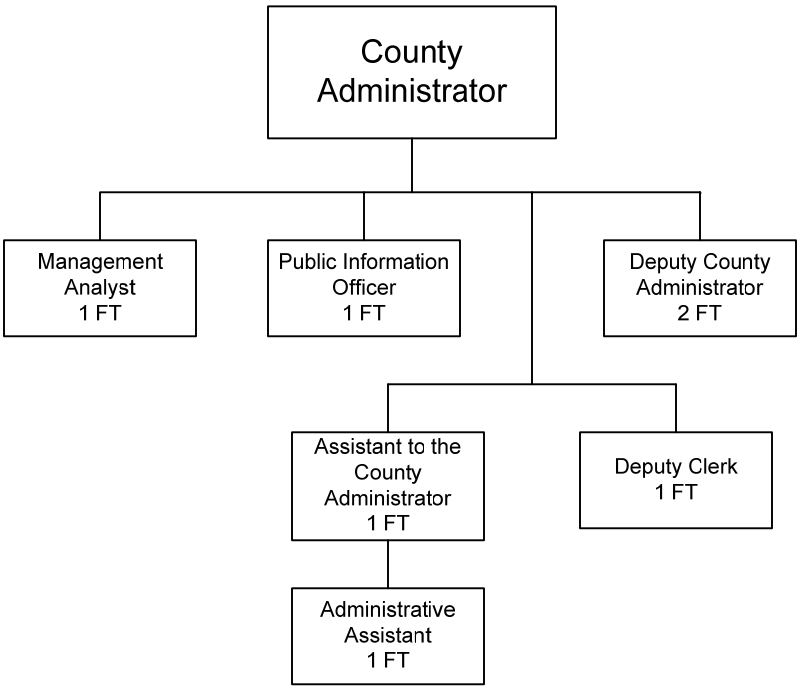
* Please note, some groups appear on both lists since there is a Board member and a Board appointed citizen member.

** Created by the Board of Supervisors in 2004. Board and staff members serve.

COUNTY ADMINISTRATION

Mission

To effectively serve the citizens of Spotsylvania County by guiding and directing the implementation of policies and procedures adopted by the Board of Supervisors and overseeing the operation and administration of all County departments and agencies.



Department Summary: In addition to overseeing the daily operations of the County, the County Administrator's office serves as the County representative on regional boards and commissions; prepares and distributes materials for Board of Supervisor meetings; conducts follow-up correspondence; and is the point of contact for the public and press, as well as directly managing the departments of Human Resources and General Services.

KEY MEASURES	CY 2004	CY 2005	CY 2006	CY 2007	CY 2008
Percent of citizens' satisfied/very satisfied with services provided by County government*	76.0%	72.7%	75.8%	78.0%	N/A
Percentage of employees' satisfied/ very satisfied with the current management (County Administration)**	70.9%	74.0%	85.0%	76.7%	N/A
Bond Rating:					
Moody's	Aa3	Aa3	Aa3	Aa3	Aa3
S & P	AA-	AA-	AA-	AA	AA
Fitch	AA-	AA-	AA-	AA-	AA-

*Data source for this measure is the annual Citizen Survey which was suspended for 2008.
**Data source for this measure is the annual Employee Survey which was suspended for 2008.

BUDGET SUMMARY:

	FY 2008 Actuals	FY 2009 Adopted	FY 2009 Amended	FY 2010 Requested	FY 2010 Approved
Costs					
Personnel	$979,767	$993,735	$981,150	$966,078	$955,139
Operating	$142,872	$92,789	$58,899	$68,805	$63,605
Capital	$2,627	$0	$523	$0	$0
Total Budget	**$1,125,266**	**$1,086,524**	**$1,040,572**	**$1,034,883**	**$1,018,744**
Total Associated Revenue	**$0**	**$0**	**$0**	**$0**	**$0**
Net Tax Supported	**$1,125,266**	**$1,086,524**	**$1,040,572**	**$1,034,883**	**$1,018,744**
Full-time Staff	8	8	8	8	8
Part-time Staff	0	0	0	0	0
Total Full-time Equivalents	**8**	**8**	**8**	**8**	**8**

Percent Change in Total Budget -6.2%
Percent Change in Net Tax Supported -6.2%
Percent of Services Mandated by State/Federal Government 5%

Budget Description

The approved FY 2010 County Administration budget of $1,018,744 represents a decrease of $67,780, or 6.2 percent, as compared to the FY 2009 adopted budget.

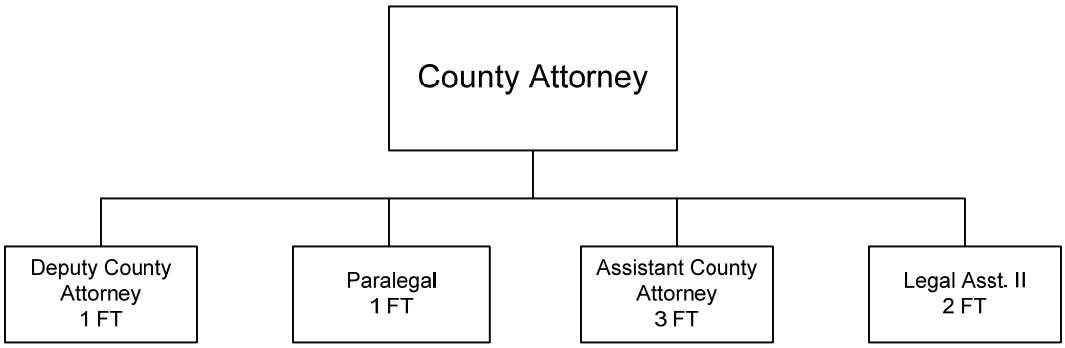
The decrease is attributable to the following:

- Elimination of overtime funding.
- Reduction in health insurance funding due to changes in employee coverage.
- Reductions in other professional services, postal services, telephone services, education & training, employee relations and books & subscriptions.

COUNTY ATTORNEY

Mission

To provide legal counsel to the Board of Supervisors, the County Administrator, and all County officers, departments, agencies, commissions and boards, and to represent the County in matters of litigation.



Department Summary: The County Attorney is responsible for contract review, drafting and approval; providing legal advice and representation to the Board of Supervisors, County agencies and officials; providing assistance and consultation on land use, planning, zoning and code compliance decisions and enforcement; reviewing and approving bonds, letters of credit and sureties; and providing construction management representation. The County Attorney also provides risk management/avoidance advice to all departments, boards and commissions.

BUDGET SUMMARY:

	FY 2008 Actuals	FY 2009 Adopted	FY 2009 Amended	FY 2010 Requested	FY 2010 Approved
Costs					
Personnel	$619,989	$637,533	$686,270	$633,579	$633,579
Operating	$115,806	$71,442	$62,796	$71,467	$60,800
Capital	$4,973	$0	$0	$0	$0
Total Budget	**$740,768**	**$708,975**	**$749,066**	**$705,046**	**$694,379**
Total Associated Revenue	**$45,442**	**$0**	**$43,920**	**$0**	**$0**
Net Tax Supported	**$695,326**	**$708,975**	**$705,146**	**$705,046**	**$694,379**
Full-time Staff	8	8	8	8	8
Part-time Staff	0	0	0	0	0
Total Full-time Equivalents	**8**	**8**	**8**	**8**	**8**

Percent Change in Total Budget -2.1%
Percent Change in Net Tax Supported -2.1%
Percent of Services Mandated by State/Federal Government 0%

Budget Description

The approved FY 2010 County Attorney budget of $694,379 represents a decrease of $14,596, or 2.1 percent, as compared to the FY 2009 adopted budget.

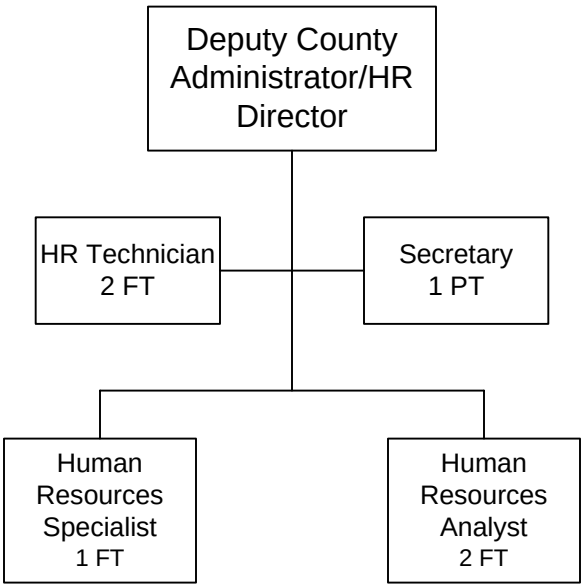
The decrease is attributable to the following:

- Reductions in other professional services, software applications, telephone services, subsistence & lodging, education & training, and books & subscriptions.

HUMAN RESOURCES

Mission

Serve as a strategic partner to the organization and our community through optimal development and management of human capital in an environment of continuous change.



Department Summary: The Department of Human Resources balances centralized human resource services and regulatory requirements for both internal and external customers. Traditional functions encompass classification and compensation, negotiations for and administration of benefits, recruitment/selection and retention, professional development and training, policy development and interpretation, unemployment compensation, worker's compensation, record management, grievance/investigative procedures, and administer/monitor recognition programs. In addition, the department confers with employees and management on specific employee/labor relation relations issues to ensure non-discriminatory practices and effective management of a diverse workforce.

KEY MEASURES	CY 2004	CY 2005	CY 2006	CY 2007	CY 2008
Recruitment Positions advertised Applications processed	N/A	143 3,047	161 5,144	143 5,432	37 3,960
County Attrition Rate	FY 2004 9.0%	FY 2005 8.8%	FY 2006 10.3%	FY 2007 8.1%	FY 2008 10.3%
Percentage of employees' satisfied/ very satisfied with Human Resources	N/A	N/A	85.0%	83.0%	83.0%
The recruitment of qualified/diversified applicants* Of applications indicating ethnic background (voluntary information) Amer. Indian/Alaskan Native Asian/Asian American Black/African American Hispanic or Latino Native Hawaiian/Pacific Islander Two or more races* White Other*	N/A	N/A	N/A	2% 2% 17% 5% 1% 2% 74% 1%	1% 1% 16% 4% 0% 2% 76% 0%
Percentage of vacancies filled by a person of an ethnic minority	N/A	6.9%	8.5%	15.8%	19.3%
Training Training opportunities Training attendees	N/A	June – Dec 2005 16 44	109 802	62 703	27 324

BUDGET SUMMARY:

	FY 2008 Actuals	FY 2009 Adopted	FY 2009 Amended	FY 2010 Requested	FY 2010 Approved
Costs					
Personnel	$436,286	$417,861	$413,417	$432,340	$413,340
Operating	$155,222	$194,038	$137,592	$169,255	$167,964
Capital	$2,644	$0	$0	$0	$0
Total Budget	**$594,152**	**$611,899**	**$551,009**	**$601,595**	**$581,304**
Total Associated Revenue	**$0**	**$0**	**$0**	**$0**	**$0**
Net Tax Supported	**$594,152**	**$611,899**	**$551,009**	**$601,595**	**$581,304**
Full-time Staff	6	5	5	5	5
Part-time Staff	0.75	0.75	0.75	0.75	0.75
Total Full-time Equivalents	**6.75**	**5.75**	**5.75**	**5.75**	**5.75**

Percent Change in Total Budget -5.0%
Percent Change in Net Tax Supported -5.0%
Percent of Services Mandated by State/Federal Government 36%

Budget Description

The approved FY 2010 Human Resources budget of $581,304 represents a decrease of $30,595, or 5.0 percent, as compared to the FY 2009 adopted budget.

The decrease is attributable to the following:

- Elimination of education tuition assistance funding.
- Reductions in management consulting services, advertising, dues & association memberships, pre-employment expenses, in-house training and books & subscriptions.

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INDEPENDENT AUDITOR

Department Summary: To provide for the annual audit of County expenditures and revenues, the preparation of the County's annual financial report, the performance of any special audits as required or directed by the Board of Supervisors or the County Administrator and financial advisory services.

The performance of the annual audit is contracted out to private firms through a competitive bidding process. The current contract with Miller Foley Group will expire after the FY 2009 audit.

BUDGET SUMMARY:

	FY 2008 Actuals	FY 2009 Adopted	FY 2009 Amended	FY 2010 Requested	FY 2010 Approved
Costs					
Personnel	$0	$0	$0	$0	$0
Operating	$154,223	$154,500	$154,500	$206,500	$206,500
Capital	$0	$0	$0	$0	$0
Total Budget	**$154,223**	**$154,500**	**$154,500**	**$206,500**	**$206,500**
Total Associated Revenue	**$0**	**$0**	**$0**	**$0**	**$0**
Net Tax Supported	**$154,223**	**$154,500**	**$154,500**	**$206,500**	**$206,500**

Percent Change in Total Budget	33.7%
Percent Change in Net Tax Supported	33.7%
Percent of Services Mandated by State/Federal Government	88%

Budget Description

The approved FY 2010 Independent Auditor budget of $206,500 represents an increase of $52,000, or 33.7 percent, as compared to the FY 2009 adopted budget. The increase is attributable to the new contract for financial advisory services which includes an annual retainer fee which was not previously required. In addition, new auditing standards are causing an increase in the cost of the audit for Spotsylvania Volunteer Fire Department.

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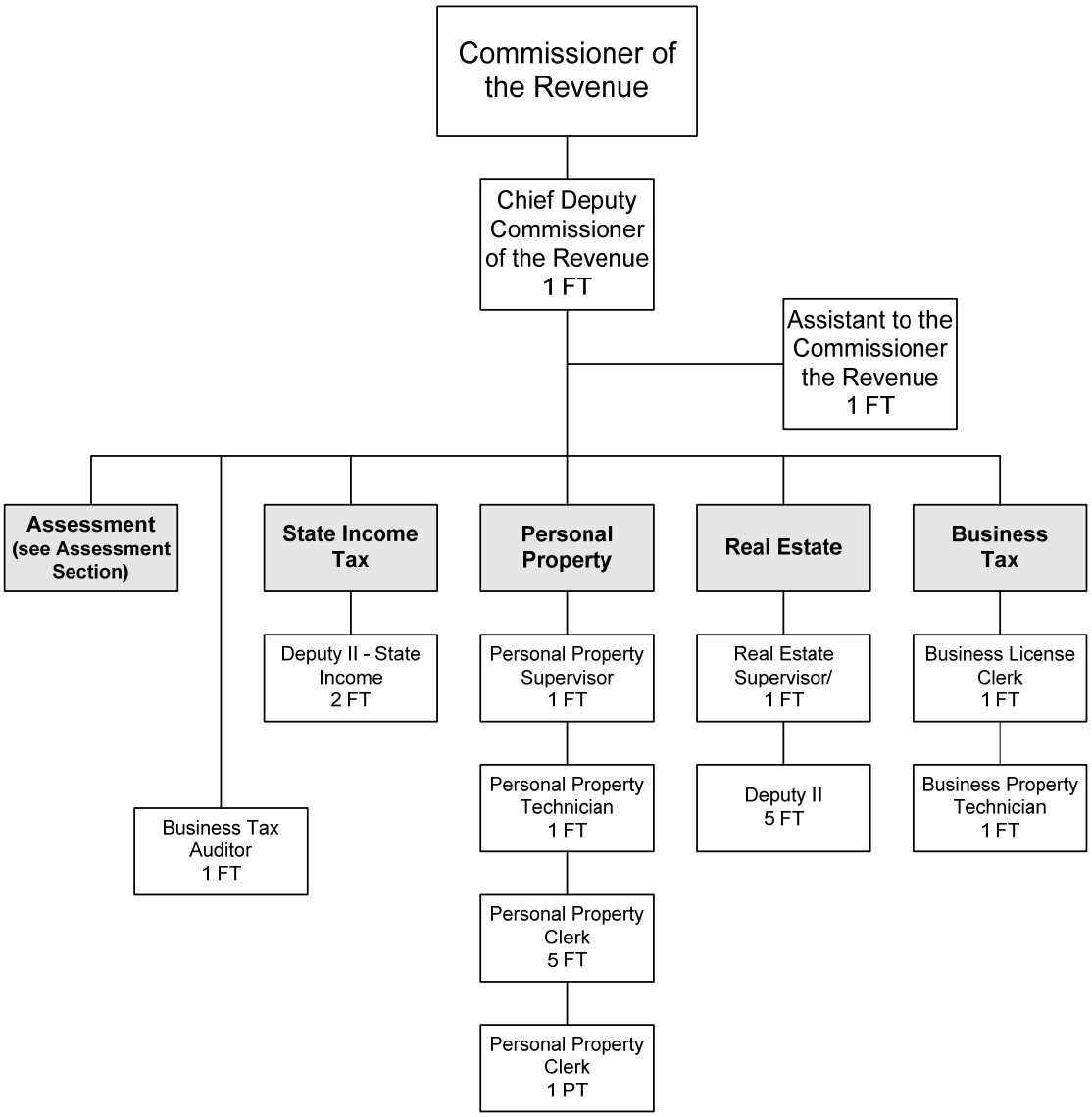
COMMISSIONER OF REVENUE

Mission

To perform all duties prescribed by the laws of the Commonwealth and Spotsylvania County by applying accuracy, fairness and integrity in the assessment of all property and taxes. Our goal is to constantly strive to improve our services and procedures, resulting in a positive experience for those we serve.



Department Summary: The Commissioner of Revenue is a constitutional officer elected for a four-year term by general election. The Commissioner of Revenue staff creates and maintains the County land book and records of personal property held in the County; accepts and reviews land use applications and applications for tax relief for the elderly and disabled; and provides business license and meals tax assessments. The Commissioner of Revenue also provides assistance to County citizens in the completion and filing of state income tax forms and payments, and oversees the Assessment office.

KEY MEASURES	8/1/04 – 12/31/04	CY 2005	CY 2006	CY 2007	CY 2008
Additional revenue generated through business tax auditor activities	$383,470	$738,439	$679,548	$1,453,174	$637,670
Percentage of filings deadlines of assessments met on all tax books	n/a	98.75%	100%	100%	100%

BUDGET SUMMARY:

	FY 2008 Actuals	FY 2009 Adopted	FY 2009 Amended	FY 2010 Requested	FY 2010 Approved
Costs					
Personnel	$1,223,068	$1,304,565	$1,247,218	$1,333,011	$1,288,745
Operating	$65,705	$75,015	$73,835	$83,434	$82,836
Capital	$3,931	$0	$649	$0	$0
Total Budget	**$1,292,704**	**$1,379,580**	**$1,321,702**	**$1,416,445**	**$1,371,581**
Associated Revenues					
State Compensation Board	$306,337	$316,699	$316,699	$309,087	$309,087
Land Use Application Fees	$1,778	$2,500	$2,500	$2,500	$2,500
Total Associated Revenues	**$308,115**	**$319,199**	**$319,199**	**$311,587**	**$311,587**
Net Tax Supported	**$984,589**	**$1,060,381**	**$1,002,503**	**$1,104,858**	**$1,059,994**
Full-time Staff	21	21	21	21	21
Part-time Staff	0.63	0.63	0.63	0.63	0.63
Total Full-time Equivalents	**21.63**	**21.63**	**21.63**	**21.63**	**21.63**

Percent Change in Total Budget -0.6%
Percent Change in Net Tax Supported 0.0%
Percent of Services Mandated by State/Federal Government 83%

Budget Description

The approved FY 2010 Commissioner of Revenue budget of $1,371,581 represents a decrease of $7,999, or less than one percent, as compared to the FY 2009 adopted budget.

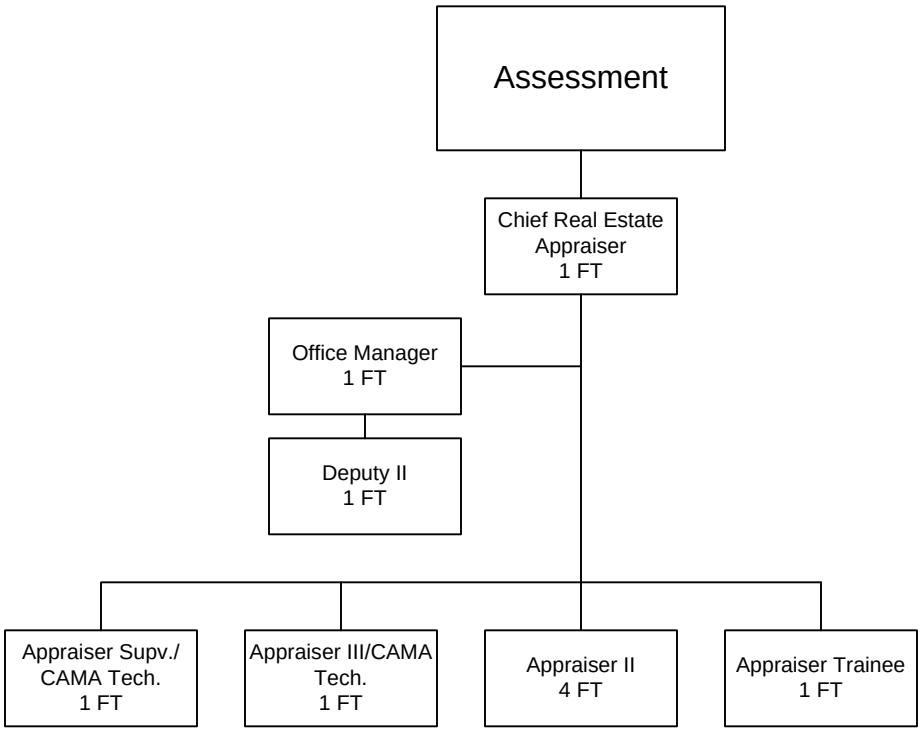
The decrease is attributable to the following:

- Vacant Personal Property Clerk position unfunded until January 1, 2010.
- Reductions in overtime and part-time funding, maintenance service contracts, advertising and telephone services.
- The decrease is offset by an increase in the NADA guide annual subscription.

ASSESSMENT

Mission

To perform all duties prescribed by the laws of the Commonwealth and Spotsylvania County by applying accuracy, fairness and integrity in the assessment of all property and taxes. Our goal is to constantly strive to improve our services and procedures, resulting in a positive experience for those we serve.



Department Summary: Existing properties are reassessed every two years and are re-inspected at least once every four to six years. The most recent reassessment was completed January 1, 2008. As of January 1, 2009, there are approximately 60,865 property parcels in the County. This includes 58,989 taxable parcels, 917 non-taxable parcels and 959 home owner association parcels. Assessments are also conducted on all properties with active building permits as of January 1 each year and when a property is issued an occupancy permit.

KEY MEASURES	CY 2004	CY 2005	CY 2006	CY 2007	CY 2008
Percentage of assessments adjusted upon appeal	1%	Non-assessment year	1.2%	Non-assessment year	1.4%
Assessment ratio* (Actual % to Fair Market Value)	68.0%	Non-assessment year	74.7%	Non-assessment year	97.7%

*Source: 2004 and 2006 Virginia Assessment/Sales Ratio Study (Va. Dept. of Taxation).
2008 data is per a sample performance audit conducted in the spring of 2008. The audit was conducted by the State in response to a request by the Commissioner of Revenue to ensure the validity of the 2008 reassessments. The 2008 Virginia Assessment/Sales Ratio study (Jan-Dec 2008 Sales) has not yet been released.

BUDGET SUMMARY:

	FY 2008 Actuals	FY 2009 Adopted	FY 2009 Amended	FY 2010 Requested	FY 2010 Approved
Costs					
Personnel	$816,011	$874,487	$799,470	$893,547	$893,547
Operating	$58,467	$54,119	$50,619	$80,988	$79,738
Capital	$19,566	$0	$0	$0	$0
Total Budget	**$894,044**	**$928,606**	**$850,089**	**$974,535**	**$973,285**
Total Associated Revenues	**$0**	**$0**	**$0**	**$0**	**$0**
Net Tax Supported	**$894,044**	**$928,606**	**$850,089**	**$974,535**	**$973,285**
Full-time Staff	10	10	10	10	10
Part-time Staff	0	0	0	0	0
Total Full-time Equivalents	**10**	**10**	**10**	**10**	**10**

Percent Change in Total Budget 4.8%
Percent Change in Net Tax Supported 4.8%
Percent of Services Mandated by State/Federal Government 100%

Budget Description

The approved FY 2010 Assessment budget of $973,285 represents an increase of $44,679, or 4.8 percent, as compared to the FY 2009 adopted budget.

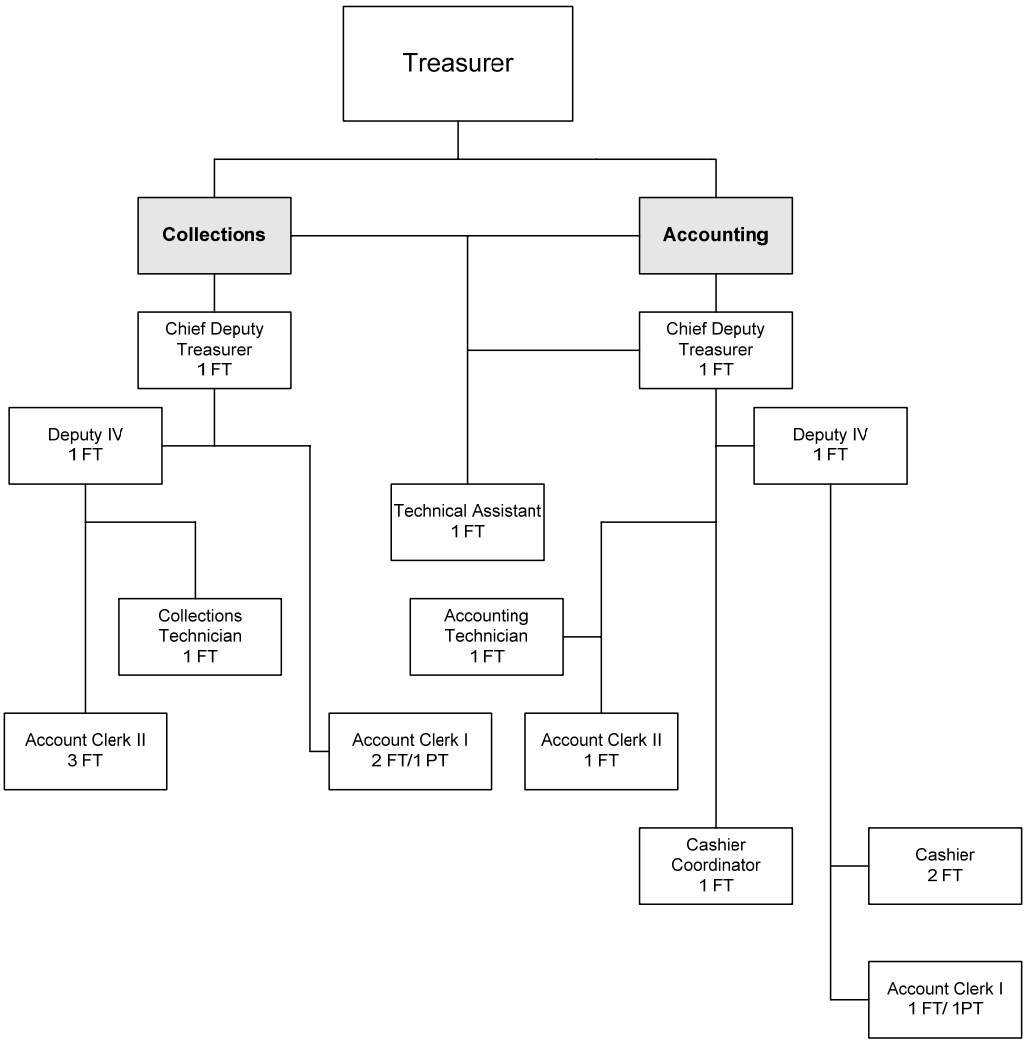
The increase is attributable to the following:

- An increase in part-time funding for Board of Equalization salaries and clerical staff; and increases in postage and office supplies for the 2010 general reassessment.
- The increase is offset by reductions in subsistence & lodging, education & training and uniforms.

TREASURER

Mission

Spotsylvania Treasurer's Office is dedicated to serving our citizens in a professional, efficient and courteous manner being responsive and sensitive to their needs. The office is committed to accounting for all County funds accurately and timely to ensure the best return for the County.

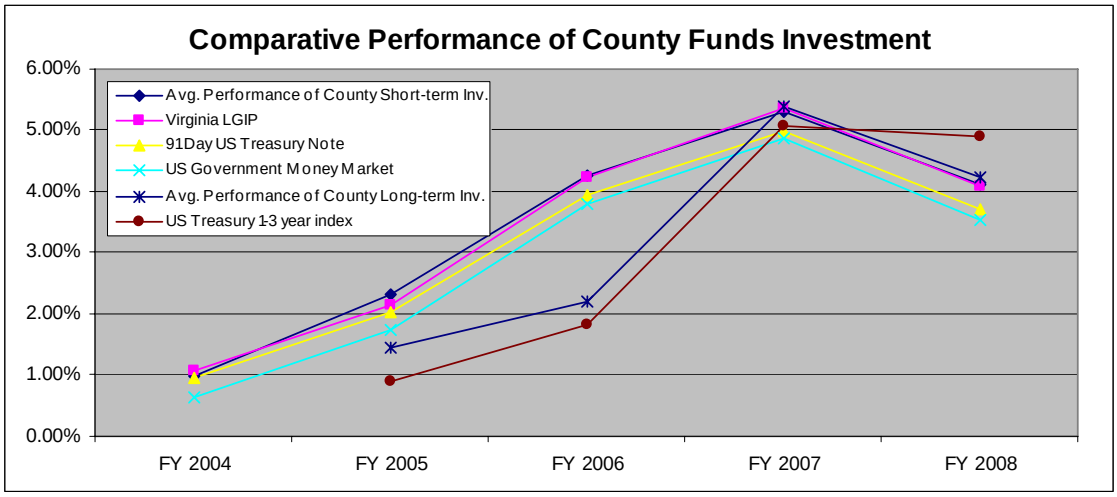


Department Summary: The Treasurer is a constitutional officer elected for a four-year term by general election. The Treasurer's office prepares, mails and collects all tax bills for real and personal property located in Spotsylvania County and serves as the collection point for the majority of fees and taxes generated by or within the County, including water and sewer charges, business licenses, meals tax, auto fees, etc. The Treasurer's office prepares a daily cash report and balances all cash, tax receivables and County bank accounts on a monthly basis, and is

responsible for all funds that are received, disbursed or invested. Staff members often act as a liaison between residents and other County departments.

KEY MEASURES	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008
Average response time to citizen inquiries received via Correspondence: E-Mail:	2.29 Days 1.38 Days	3.62 Days 1.57 Days	5.28 Days 1.60 Days	4.62 days 1.78 days	4.93 days 1.52 days
Percentage of citizenry satisfied with Treasurer's Office operations	n/a	90.6% County Citizen Survey	90.62% User Survey at Service Counter	100% User Survey at Service Counter	100% User Survey at Service Counter
Receipt of Accreditation from Treasurers Assoc of Virginia	Yes	Yes	Yes	Yes	Yes
Number of days original tax bills mailed prior to due date:	30 days	30 days	30 days	30 days	30 days
Number of days delinquent tax bills mailed after due date:	less than 45 days	less than 45 days	less than 45 days	less than 45 days	less than 45 days
Timeliness of deposit for all funds received[1]:	within 24 hours of receipt	within 24 hours of receipt	within 24 hours of receipt	within 24 hours of receipt	within 24 hours of receipt
Collection rate of current year tax levy	98.8%	98.6%	100%	99.10%	97.92%
Percentage of property tax assessments determined to be uncollectable[2]	0.58%	0.49%	0.41%	.51%	.49%

[1] Funds received during periods of peak tax activity are deposited within 48 hours of receipt.
[2] Taxes are determined to be uncollectible for a variety of reasons; business failures, death, unknown current address, etc.



Rate reductions taken by the Federal Reserve have had a significant impact in FY 2008 return on investments experienced by the County.

BUDGET SUMMARY:

	FY 2008 Actuals	FY 2009 Adopted	FY 2009 Amended	FY 2010 Requested	FY 2010 Approved
Costs					
Personnel	$1,279,547	$1,324,790	$1,280,076	$1,342,835	$1,274,434
Operating	$227,511	$266,152	$266,152	$267,660	$253,495
Capital	$11,883	$0	$12,014	$27,935	$25,000
Total Budget	**$1,518,941**	**$1,590,942**	**$1,558,242**	**$1,638,430**	**$1,552,929**
Associated Revenues					
State Compensation Board	$279,577	$289,624	$289,624	$281,086	$281,086
Administrative Collection Fee	$322,288	$223,000	$223,000	$225,000	$225,000
W/S Administrative Fee	$77,534	$75,101	$75,101	$80,522	$80,522
Transfer from Fire/EMS Svc Fee Fund	$22,000	$22,000	$22,000	$22,000	$22,000
Total Associated Revenues	**$701,399**	**$609,725**	**$609,725**	**$608,608**	**$608,608**
Net Tax Supported	**$817,542**	**$981,217**	**$948,517**	**$1,029,822**	**$944,321**
Full-time Staff	18	18	18	18	18
Part-time Staff	1.5	1.5	1.5	1.5	1.5
Total Full-time Equivalents	**19.5**	**19.5**	**19.5**	**19.5**	**19.5**

Percent Change in Total Budget	-2.4%
Percent Change in Net Tax Supported	-3.8%
Percent of Services Mandated by State/Federal Governmen	82%

Budget Description

The approved FY 2010 Treasurer budget of $1,552,929 represents a decrease of $38,013, or 2.4 percent, as compared to the FY 2009 adopted budget.

The decrease is attributable to the following:

- Vacant Technical Assistant position unfunded until January 1, 2010.
- Reductions in repairs & maintenance, maintenance service contracts, advertising, telephone services, lease/rental equipment, mileage, subsistence & lodging and training & education.
- Decrease is offset by inclusion of funding for a replacement payment processor and an increase in postal services due to postage rate increase.

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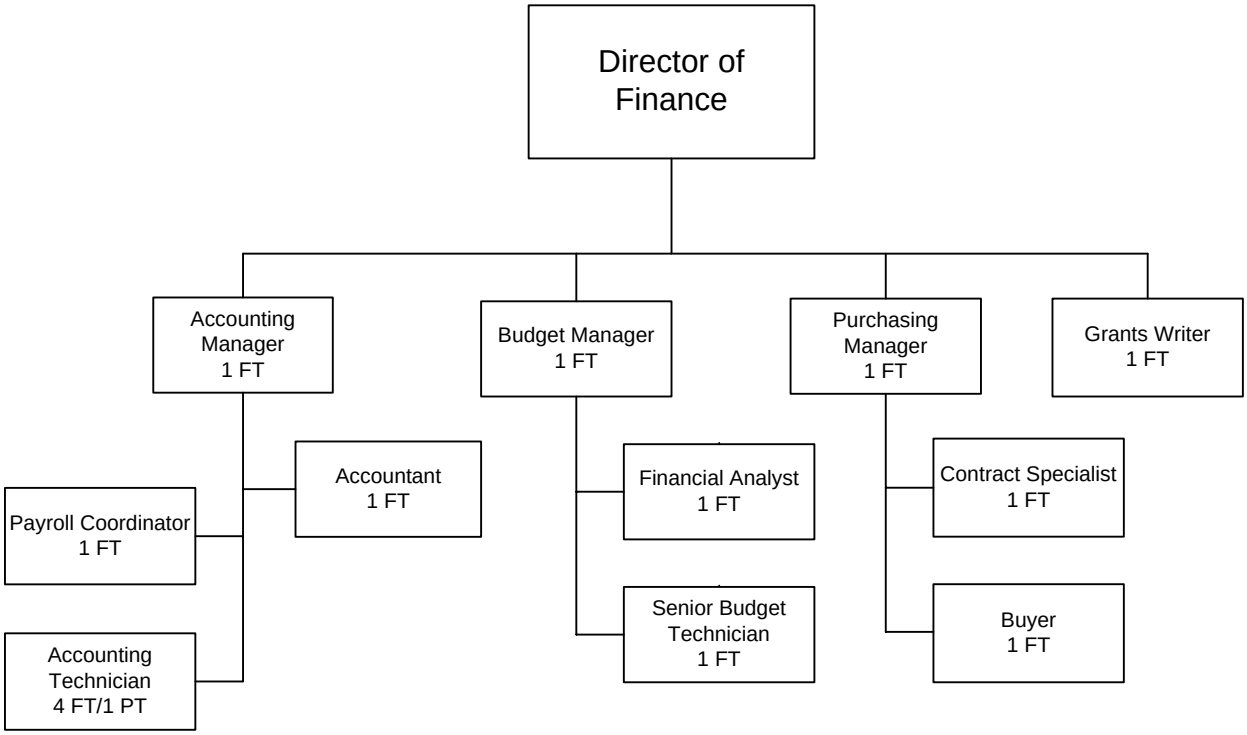
FINANCE

Mission

The Spotsylvania County Finance Department is dedicated to providing financial expertise and quality information to the Board of Supervisors, staff, and community in compliance with legal requirements and policies, while promoting efficiency and reflecting excellence in financial stewardship.



Department Summary: The Finance office operates in four functional areas with the following duties:

- *Accounting* – oversight of the County's financial management system; payment of invoices to suppliers of goods and services to the County; payroll for County employees, including Federal and State tax reporting; coordination of the annual County audit; management of the County's insurance programs; billing for water/sewer services, landfill services, other miscellaneous services, and monitoring of receivables; maintenance of the County's fixed asset system; Compensation Board reimbursement processing; reconciling Social Services and County financial systems; develop and coordinate Cost Allocation Program; and coordination, development and tracking of bond issuance packages, bond proceeds and debt payments.

- *Budget* - development of the County budget and the Capital Improvements Plan (CIP); preparation of various financial reports for distribution to staff, administration and the Board of Supervisors; monitoring of County expenditures and revenues; preparation and maintenance of County budget information on the County website.
- *Purchasing* - coordination, review and processing of County purchases of equipment and supplies; preparation, review and issuance of bid specifications for supply, equipment and professional service contracts; and coordination of the delivery of goods.
- *Grants Writing* – seek grant funding opportunities from federal, state, foundation and corporate giving programs; coordinate with County departments in the preparation, review and submission of grant applications; assist in the processing of grant award documentation; and monitoring of County compliance with financial and programmatic reporting requirements.

Finance is the lead staff for the Finance Committee, which is comprised of two Board members, Commissioner of Revenue, Treasurer and Deputy County Administrator. Meetings are held monthly to review items of a financial nature that require Board input or approval.

KEY MEASURES	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008
Annual audit with no County reportable conditions	Yes	No – DSS reportable condition	Yes	Yes	Yes
Percent of contracts with no successful bid protests	100%	100%	100%	100%	100%
Timeliness of reports	100%	100%	89%	90.5%	92%
Percent of reports with no valid findings of reportable conditions	100%	100%	100%	100%	100%
Receipt of Government Finance Officers Association (GFOA) certifications for the Budget document and the CAFR)	Yes/Yes	Yes/Yes	Yes/Yes	Yes/Yes	Yes/Yes
Ratio of items processed (RFP, IFB, misc. billings, 1099s, A/P, W/S bills, payroll cks & DD's, W-2's, etc) to employees in Accounting	76,859:1	81,035:1	80,844:1	80,237:1	91,964:1

BUDGET SUMMARY:

	FY 2008 Actuals	FY 2009 Adopted	FY 2009 Amended	FY 2010 Requested	FY 2010 Approved
Costs					
Personnel	$1,250,547	$1,309,015	$1,226,006	$1,306,038	$1,233,474
Operating	$249,948	$268,930	$257,591	$271,477	$279,700
Capital	$2,045	$0	$0	$0	$0
Total Budget	**$1,502,540**	**$1,577,945**	**$1,483,597**	**$1,577,515**	**$1,513,174**
Associated Revenues					
W/S Administrative Fee	$244,843	$240,093	$240,093	$233,900	$233,900
Sale of Gen Gov't Equip	$53,924	$60,800	$60,800	$52,000	$52,000
Total Associated Revenues	**$298,767**	**$300,893**	**$300,893**	**$285,900**	**$285,900**
Net Tax Supported	**$1,203,773**	**$1,277,052**	**$1,182,704**	**$1,291,615**	**$1,227,274**
Full-time Staff	15	15	15	15	15
Part-time Staff	0.75	0.75	0.75	0.75	0.75
Total Full-time Equivalents	**15.75**	**15.75**	**15.75**	**15.75**	**15.75**

Percent Change in Total Budget -4.1%
Percent Change in Net Tax Supported -3.9%
Percent of Services Mandated by State/Federal Government 90%

Budget Description

The approved FY 2010 Finance budget of $1,513,174 represents a decrease of $64,771, or 4.1 percent, as compared to the FY 2009 adopted budget.

The decrease is attributable to the following:

- Vacant Contract Specialist position unfunded for the entire fiscal year.
- Reductions in auction services, printing & binding, mileage, subsistence & lodging, education & training and books & subscriptions.
- Reductions are offset by an increase in postal services due to postage rate increase.

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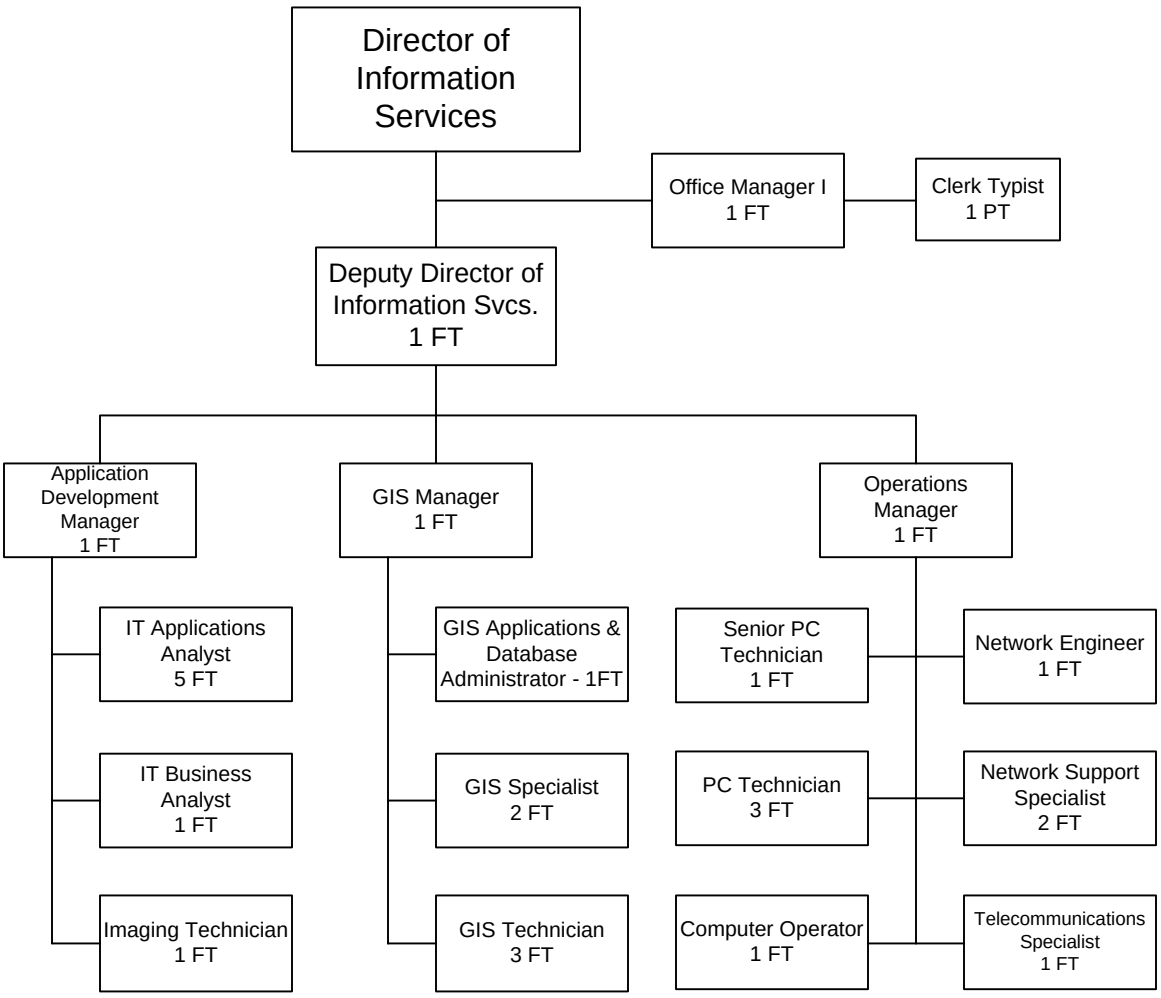
INFORMATION SERVICES

Mission

The Information Services mission is to support the County government in accomplishing its mission and goals by providing technological systems and services.



Department Summary: Information Services plans, procures, implements and supports approximately 60 application systems, 750 personal computers, 70 servers, more than 30 County sites, over 100 printers, 75 network devices, 135 mobile laptops/tablets, and 4 terabytes of production data with expansion capability to 6 terabytes.

Technical Support: responsible for managing, securing and supporting host computer systems, servers, security cameras, the local and wide-area enterprise network and wireless access serving the Courthouse area and remote facilities; manages firewall security and virus protection for all County systems.

Application Support: provides comprehensive services in the deployment of new application systems, support and enhancement of existing business systems, process re-engineering, systems acquisition support, project management and day-to-day problem identification and resolution.

eGovernment: researches and evaluates emerging technologies to develop a strategy for deployment of major information technology initiatives throughout the County; offers web page design and support services for all County departments and agencies; administers the Board Agenda Packet System and supports County staff in their use of the system; provides numerous methods of communication, such as feedback forms, polls, surveys, and automatic email notifications via the website for the public. Citizens can pay County bills on line and utilize 'My Spotsy' to design their own customized view of the County website.

Operations Support: responsible for the day-to-day operations of enterprise facilities, County network and telecommunications infrastructure, and disaster recovery and contingency planning. Operations Support is also responsible for capacity and availability planning, including project management of enterprise infrastructure development and enhancement.

Geographic Information Systems (GIS): provides geographic information to citizens and staff through the Internet, Intranet, desktop applications, direct system interfaces and traditional mapping products. GIS is being used to enhance existing public safety, land development and business systems by providing seamless access and an easy method to spatially view data according to geographic location. GIS is also responsible for site plan, survey review and E-911 addressing.

Training: provides support, research and IT training to departments by providing specialized in-house training programs. The Help Desk service provides departments with timely assistance when problems and questions arise.

Document Management: facilitates a paperless office through the collection, storage, retrieval, transmission (workflow) and security of documents, while ensuring data integrity and appropriate access. Numerous department documents have been incorporated into the system, resulting in additional cost savings and efficient operations.

Telecommunications: manages an enterprise-wide telephone system with approximately 1,000 telephones; responsible for managing, securing and supporting cell towers; supports the cable television broadcasting of Comcast, Verizon and Cox, to include Board of Supervisor and Planning Commission meetings.

Public Safety 800 MHz Radio: responsible for managing and supporting the public safety 800 MHz radio system throughout the County. Also responsible for providing project management

and technical expertise to adjoining and other jurisdictions for public safety radio interoperability and other joint initiatives.

KEY MEASURES	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008
Percent of projects completed on time*	n/a	11/04 -11/05 84.6%	11/05 – 11/06 70.0%	11/06 – 11/07 80.0%	Measure under review
Percent of projects completed within budget*	n/a	11/04 -11/05 96.0%	11/05 – 11/06 95.0%	11/06 – 11/07 95.0%	Measure under review
IS budget as a percentage of the County budget	3.8%	3.68%	3.92%	4.11%	4.2%
Backlog of enhancement and maintenance requests*	n/a	43 requests – Est. 11,832 hours	41 requests – Est. 10,602 hours	21 requests – Est. 4,672 hours	Measure under review
Amount budgeted in IS for training and staff development (Training $/IS employee)	$35,180 -*or*- $1,852 per IT employee	$30,587 -*or*- $1,359 per IT employee	$49,860 -*or*- $1,558 per IT employee	$50,000 -*or*- $1,563 per IT employee	$50,000 -*or*- $1,667 per IT employee

*Data collection/reporting has been suspended under these measures as they are under review for replacement with measures that better reflect the processes, outputs, and outcomes associated with this department.

BUDGET SUMMARY:

	FY 2008 Actuals	FY 2009 Adopted	FY 2009 Amended	FY 2010 Requested	FY 2010 Approved
Costs					
Personnel	$2,060,150	$2,199,615	$1,817,074	$2,236,449	$1,853,049
Operating	$2,406,489	$2,445,904	$2,535,581	$2,834,832	$2,552,885
Capital	$350,277	$198,000	$198,000	$198,000	$198,000
Total Budget	**$4,816,916**	**$4,843,519**	**$4,550,655**	**$5,269,281**	**$4,603,934**
Associated Revenues					
GIS Fees	$365,597	$478,295	$478,295	$430,465	$430,465
Antenna Tower Rental	$118,689	$150,219	$150,219	$154,228	$154,228
Transfer from Utilities Fund	$233,709	$241,711	$241,711	$33,027	$33,027
Annual PEG Fee Grant	$11,265	$18,000	$18,000	$18,000	$18,000
W/S Administrative Fee	$15,090	$15,392	$15,392	$16,164	$16,164
Transfer from Code Compliance Fund	$173,204	$160,002	$160,002	$14,000	$14,000
Total Associated Revenues	**$917,554**	**$1,063,619**	**$1,063,619**	**$665,884**	**$665,884**
Net Tax Supported	**$3,899,362**	**$3,779,900**	**$3,487,036**	**$4,603,397**	**$3,938,050**
Full-time Staff	29	28	28	28	28
Part-time Staff	0.5	0.5	0.5	0.5	0.5
Total Full-time Equivalents	**29.5**	**28.5**	**28.5**	**28.5**	**28.5**

Percent Change in Total Budget -4.9%
Percent Change in Net Tax Supported 4.2%
Percent of Services Mandated by State/Federal Government 0%

Budget Description

The approved FY 2010 Information Services budget of $4,603,934 represents a decrease of $239,585, or 4.9 percent, as compared to the FY 2009 adopted budget.

The decrease is attributable to the following:

- Vacant Application Development Manager and IT Applications Analyst positions unfunded until January 1, 2010.
- Vacant Operations Manager position unfunded until April 1, 2010.
- Vacant GIS Manager and GIS Technician positions unfunded for the entire fiscal year.
- Reduction in GIS Intern part-time funding.
- Reductions in management consulting and disaster recovery services, radio repairs, printing & binding, software applications, mileage, subsistence & lodging, education & training, dues & memberships and office supplies.
- The decrease is offset by an increase in maintenance service contracts.

CENTRAL SUPPLY

Department Summary: To maintain an inventory of office materials and supplies for use by County agencies. Departments are charged for the supplies utilized. The Central Supply budget also provides for materials for the central copiers in the Holbert Building and Marshall Center and the lease/rental of equipment shared by several offices in the Holbert Building and Marshall Center.

BUDGET SUMMARY:

	FY 2008 Actuals	FY 2009 Adopted	FY 2009 Amended	FY 2010 Requested	FY 2010 Approved
Costs					
Personnel	$0	$0	$0	$0	$0
Operating	$47,326	$42,647	$41,377	$42,647	$42,647
Capital	$0	$0	$0	$0	$0
Total Budget	**$47,326**	**$42,647**	**$41,377**	**$42,647**	**$42,647**
Total Associated Revenues	**$0**	**$0**	**$0**	**$0**	**$0**
Net Tax Supported	**$47,326**	**$42,647**	**$41,377**	**$42,647**	**$42,647**

Percent Change in Total Budget	0.0%
Percent Change in Net Tax Supported	0.0%

Budget Description

The approved FY 2010 Central Supply budget of $42,647 represents no change as compared to the FY 2009 adopted budget.

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RISK MANAGEMENT

Department Summary: To provide for the insurance needs of the County, including unemployment, general liability, and public officials' liability.

BUDGET SUMMARY:

	FY 2008 Actuals	FY 2009 Adopted	FY 2009 Amended	FY 2010 Requested	FY 2010 Approved
Costs					
Personnel	$8,338	$20,000	$20,000	$43,182	$43,182
Operating	$63,280	$68,832	$66,185	$73,456	$73,456
Capital		$0			
Total Budget	**$71,618**	**$88,832**	**$86,185**	**$116,638**	**$116,638**
Total Associated Revenues	**$0**	**$0**	**$0**	**$0**	**$0**
Net Tax Supported	**$71,618**	**$88,832**	**$86,185**	**$116,638**	**$116,638**

Percent Change in Total Budget	31.3%
Percent Change in Net Tax Supported	31.3%

Budget Description

The approved FY 2010 Risk Management budget of $116,638 represents an increase of $27,806, or 31.3 percent, as compared to the FY 2009 adopted budget. The increase is attributable to an increase in Unemployment Insurance due to recent reduction in force impacting County employees. In addition, estimated increases for general liability and public officials insurance are included.

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ELECTORAL BOARD

Mission

The Electoral Board will maintain an accurate list of registered voters and administer elections in compliance with State election regulations and laws

Department Summary: The Electoral Board consists of three members appointed by the Circuit Court Judge. Two members must be of the same political party of the Governor and one of the other major party. Members are appointed for staggered three-year terms and are responsible for protecting the integrity of the electoral process and efficiently conducting all elections under the provisions of the Title 24.2 of the Code of Virginia. The Electoral Board also maintains the voting equipment and canvasses the votes following an election to gather demographic data and other information pertinent to the election.

BUDGET SUMMARY:

	FY 2008 Actuals	FY 2009 Adopted	FY 2009 Amended	FY 2010 Requested	FY 2010 Approved
Costs					
Personnel	$12,489	$12,446	$12,446	$12,949	$12,949
Operating	$115,899	$109,220	$91,696	$98,811	$89,283
Capital	$1,927	$0	$0	$0	$0
Total Budget	**$130,315**	**$121,666**	**$104,142**	**$111,760**	**$102,232**
Total Associated Revenues	**$0**	**$0**	**$0**	**$0**	**$0**
Net Tax Supported	**$130,315**	**$121,666**	**$104,142**	**$111,760**	**$102,232**

Percent Change in Total Budget -16.0%
Percent Change in Net Tax Supported -16.0%
Percent of Services Mandated by State/Federal Government 100%

Budget Description

The approved FY 2010 Electoral Board budget of $102,232 represents a decrease of $19,434, or 16.0 percent, as compared to the FY 2009 adopted budget. The decrease is attributable to reductions in other professional services, repairs & maintenance, printing & binding, advertising, and election official stipends.

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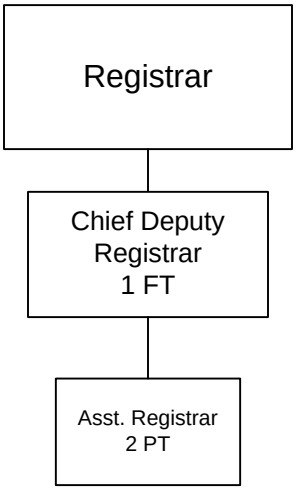
REGISTRAR

Mission

Voter Registration will maintain accurate registration and election records, while administering elections in compliance with State election regulations and laws.



Department Summary: The Registrar is appointed by the Electoral Board for a term of four years. As required by the Constitution, Code of Virginia and directives of the State Board of Elections, the Registrar provides registration services to all qualified citizens wishing to become a registered voter in the State of Virginia, maintains confidential voter records and promotes public awareness. The Registrar manages proficient elections and supervises primary, special and general election polling precincts for local, state and federal elections.

Number of registered voters as of November 4, 2008	74,826
Last General Election – November 4, 2008	
Votes cast	54,424
Percentage of registered voters voting	72.5%

BUDGET SUMMARY:

	FY 2008 Actuals	FY 2009 Adopted	FY 2009 Amended	FY 2010 Requested	FY 2010 Approved
Costs					
Personnel	$149,510	$157,667	$157,667	$155,072	$155,072
Operating	$6,824	$9,645	$20,950	$9,645	$9,645
Capital	$0	$0	$0	$0	$0
Total Budget	**$156,334**	**$167,312**	**$178,617**	**$164,717**	**$164,717**
Associated Revenue					
State Funding	$94,976	$80,317	$80,317	$80,317	$80,317
Total Associated Revenues	**$94,976**	**$80,317**	**$80,317**	**$80,317**	**$80,317**
Net Tax Supported	**$61,358**	**$86,995**	**$98,300**	**$84,400**	**$84,400**
Full-time Staff	2	2	2	2	2
Part-time Staff	0.5	0.5	0.5	0.5	0.5
Total Full-time Equivalents	**2.5**	**2.5**	**2.5**	**2.5**	**2.5**

Percent Change in Total Budget -1.6%
Percent Change in Net Tax Supported -3.0%
Percent of Services Mandated by State/Federal Government 100%

Budget Description

The approved FY 2010 Registrar budget of $164,717 represents a decrease of $2,595, or 1.6 percent, as compared to the FY 2009 adopted budget. The decrease is attributable to a reduction in health insurance funding due to a change in employee coverage.

CIRCUIT COURT

The Circuit Court is the highest trial court in the County, hearing major civil and criminal cases and conducting all jury trials. In civil cases, the court tries claims for money damages as well as equity matters such as divorce cases, disputes involving wills and estates, and controversies involving property. In criminal cases, the court hears all felony cases and some misdemeanor cases. The Circuit Court also exercises appellate jurisdiction over cases coming to it from General District Court, Juvenile and Domestic Relations Court, and certain state and local agencies, boards, and commissions.

The Circuit Court is in session every business day in the Judicial Center. In addition, a second court is in session for fourteen days a month in the old (restored) circuit courtroom. The Circuit Court schedule is determined by the presiding judge.

BUDGET SUMMARY:

	FY 2008 Actuals	FY 2009 Adopted	FY 2009 Amended	FY 2010 Requested	FY 2010 Approved
Costs					
Personnel	$60,363	$95,174	$161,376	$160,885	$160,885
Operating	$79,769	$42,664	$18,779	$21,069	$21,069
Capital	$4,075	$0	$500	$0	$0
Total Budget	**$144,207**	**$137,838**	**$180,655**	**$181,954**	**$181,954**
Associated Revenues					
Reimbursement from other localities	$0	$0	$38,105	$40,168	$40,168
Total Associated Revenues	**$0**	**$0**	**$38,105**	**$40,168**	**$40,168**
Net Tax Supported	**$144,207**	**$137,838**	**$142,550**	**$141,786**	**$141,786**

Percent Change in Total Budget 32.0%
Percent Change in Net Tax Supported 2.9%
Percent of Services Mandated by State/Federal Government 100%

Budget Description

The approved FY 2010 Circuit Court budget of $181,954 represents an increase of $44,116, or 32.0 percent, as compared to the FY 2009 adopted budget. This budget includes funding for legal assistant salaries and benefits and operational costs for two Circuit Court Judges.

The increase is attributable to the addition of a second Circuit Court Judge, after the adoption of the FY 2009 budget. The additional Judge presides in court cases in Spotsylvania, Hanover and Westmoreland Counties. Hanover and Westmoreland Counties are billed for their share of this cost, 30% and 20%, respectively. Previously Spotsylvania County's share of the Judge's legal assistant and operational costs were paid to Westmoreland County.

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GENERAL DISTRICT COURT

The General District Court processes dockets, and hears and follows through with any subsequent action on traffic infractions, misdemeanors, civil and mental hearings, and preliminary hearings of felony cases. The court has exclusive jurisdiction over traffic infractions, misdemeanors, and civil actions up to $15,000. Court staff responds to various inquiries from the public, attorneys, and other agencies in addition to performing duties related to processing case papers. The Clerk's office processes all new cases received by the court, prepares court dockets, and collects fines and costs. Court staff processes warrants for County ordinance violations and summonses for contested parking tickets.

The General District Court is in session every business day in the Judicial Center. Additional court sessions are held three days a week.

BUDGET SUMMARY:

	FY 2008 Actuals	FY 2009 Adopted	FY 2009 Amended	FY 2010 Requested	FY 2010 Approved
Costs					
Personnel	$0	$0	$0	$0	$0
Operating	$22,038	$27,789	$25,074	$27,789	$27,789
Capital	$2,777	$0	$0	$0	$0
Total Budget	**$24,815**	**$27,789**	**$25,074**	**$27,789**	**$27,789**
Total Associated Revenues	**$0**	**$0**	**$0**	**$0**	**$0**
Net Tax Supported	**$24,815**	**$27,789**	**$25,074**	**$27,789**	**$27,789**

Percent Change in Total Budget 0.0%
Percent Change in Net Tax Supported 0.0%
Percent of Services Mandated by State/Federal Government 100%

Budget Description

The approved FY 2010 General District Court budget of $27,789 represents no change as compared to the FY 2009 adopted budget.

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MAGISTRATES

The Magistrates Office, located at 2706 Lafayette Boulevard, serves the City of Fredericksburg and Spotsylvania County. The current site is under temporary lease arrangements while the City and the County explore the feasibility of relocating the office. The Magistrates issue search and arrest warrants and ensure the prompt release of persons entitled to bail once the proper bond has been posted. Personnel costs are funded by the State. Operational costs are shared by Spotsylvania (57.5%) and Fredericksburg (42.5%). All operational expenditures are paid through Spotsylvania County and then billed to Fredericksburg for reimbursement of their share. Along with our share of the operational costs, Spotsylvania's General Services Department provides maintenance services to the Magistrate's office.

BUDGET SUMMARY:

	FY 2008 Actuals	FY 2009 Adopted	FY 2009 Amended	FY 2010 Requested	FY 2010 Approved
Costs					
Personnel	$0	$0	$0	$0	$0
Operating	$21,452	$12,721	$21,474	$22,425	$22,425
Capital	$3,743	$0	$629	$2,800	$0
Total Budget	**$25,195**	**$12,721**	**$22,103**	**$25,225**	**$22,425**
Associated Revenue					
Reimbursement - Fredericksburg	$7,212	$5,406	$9,394	$10,721	$9,531
Total Associated Revenues	**$7,212**	**$5,406**	**$9,394**	**$10,721**	**$9,531**
Net Tax Supported	**$17,983**	**$7,315**	**$12,709**	**$14,504**	**$12,894**

Percent Change in Total Budget 76.3%
Percent Change in Net Tax Supported 76.3%
Percent of Services Mandated by State/Federal Government 100%

Budget Description

The approved FY 2010 Magistrates budget of $22,425 represents an increase of $9,704, or 76.3 percent, as compared to the FY 2009 adopted budget. The increase is attributable to an increase in the Magistrate's office rent.

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JUVENILE & DOMESTIC RELATIONS COURT

The Juvenile and Domestic Relations Court has jurisdiction in cases involving children and family members. These cases involve juvenile delinquency, juvenile traffic offenses, runaways and truants, child abuse or neglect, spousal abuse, support enforcement, visitation and custody of minor children, abandoned children, foster care, crimes committed by one family member against another, any crime where the victim is a minor, and crimes committed by a minor.

The Juvenile & Domestic Relations District Court consists of two courts that are in session every business day in the Judicial Center. In addition, a third court is in session every Wednesday in the old (restored) circuit courtroom. The Juvenile & Domestic Relations District Court schedule is decided by the presiding judges.

BUDGET SUMMARY:

	FY 2008 Actuals	FY 2009 Adopted	FY 2009 Amended	FY 2010 Requested	FY 2010 Approved
Costs					
Personnel	$0	$0	$0	$0	$0
Operating	$42,000	$40,731	$39,518	$40,731	$40,231
Capital	$5,683	$0	$0	$0	$0
Total Budget	**$47,683**	**$40,731**	**$39,518**	**$40,731**	**$40,231**
Total Associated Revenues	**$0**	**$0**	**$0**	**$0**	**$0**
Net Tax Supported	**$47,683**	**$40,731**	**$39,518**	**$40,731**	**$40,231**

Percent Change in Total Budget -1.2%
Percent Change in Net Tax Supporte -1.2%
Percent of Services Mandated by State/Federal Government 100%

Budget Description

The approved FY 2010 Juvenile & Domestic Relations Court budget of $40,231 represents a decrease of $500, or 1.2 percent, as compared to the FY 2009 adopted budget. The decrease is attributable to the reduction in telephone services due to the cancellation of a cell phone and air card for the JDR Clerk.

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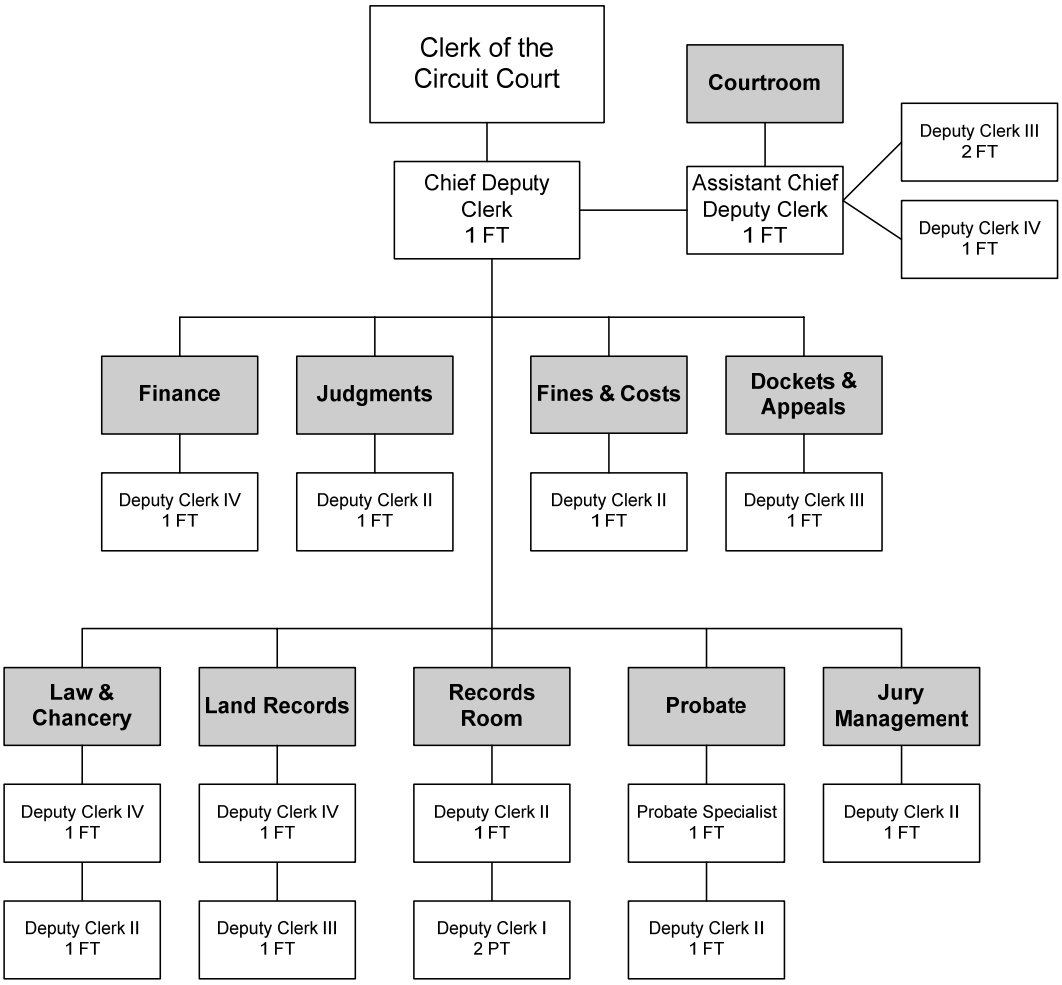
CLERK OF THE CIRCUIT COURT

Mission

To protect the property ownership rights of our citizens and uphold the criminal and civil justice systems by administering court and county records in an efficient, friendly, and courteous manner.



Department Summary: The Clerk of Circuit Court is a constitutional officer elected by the voters of Spotsylvania for a term of eight years. The Clerk performs four major functions: administrator of the court of record; registrar of deeds; probate official; and jury administrator. In addition, the Clerk issues licenses for marriage, concealed handgun permits and notaries.

The Clerk is mandated by the State to record all deeds, wills and other legal papers filed in the County. For criminal cases, the Clerk's office maintains all files, summons juries and witnesses, attends all hearings, and computes fines and costs. The office maintains files on all wills, judgments, deeds and financing statements filed in the County. All fines and fees originating in the Clerk's office are also collected and accounted for by the Clerk.

KEY MEASURES	CY 2004	CY 2005	CY 2006	CY 2007	CY 2008
Percent of statutory & legal requirements met for criminal, civil, & probate filings	100%	100%	100%	100%	100%
Percent of land recordings officially filed within one day of receipt	100%	100%	100%	100%	100%
Percent of employees who have received professional training	11%	10%	15%	15%	10%

BUDGET SUMMARY:

	FY 2008 Actuals	FY 2009 Adopted	FY 2009 Amended	FY 2010 Requested	FY 2010 Approved
Costs					
Personnel	$1,173,356	$1,218,469	$1,213,969	$1,198,466	$1,198,466
Operating	$199,767	$120,063	$194,456	$238,033	$238,608
Capital	$77,276	$160,000	$17,836	$0	$0
Total Budget	**$1,450,399**	**$1,498,532**	**$1,426,261**	**$1,436,499**	**$1,437,074**
Associated Revenues					
State Compensation Board	$750,098	$793,074	$745,851	$786,848	$786,848
Excess Fees of Clerks	$419,883	$700,000	$331,400	$123,832	$123,832
Subscription Fees	$37,426	$35,000	$35,000	$35,000	$35,000
Copying Fees	$10,277	$10,000	$10,000	$10,000	$10,000
Total Associated Revenues	**$1,217,684**	**$1,538,074**	**$1,122,251**	**$955,680**	**$955,680**
Net Tax Supported	**$232,715**	**($39,542)**	**$304,010**	**$480,819**	**$481,394**
Full-time Staff	18	18	18	18	18
Part-time Staff	1.75	1.25	1.25	1.25	1.25
Total Full-time Equivalents	**19.75**	**19.25**	**19.25**	**19.25**	**19.25**

Percent Change in Total Budget -4.1%
Percent Change in Net Tax Supported 1317.4%
Percent of Services Mandated by State/Federal Government 100%

Budget Description

The approved FY 2010 Clerk of the Circuit Court budget of $1,437,074 represents a decrease of $61,458, or 4.1 percent, as compared to the FY 2009 adopted budget.

The decrease is attributable to the following:

- Reduction in Technology Trust Fund funding received from the State.
- Reduction in health insurance funding due to changes in employee coverage.

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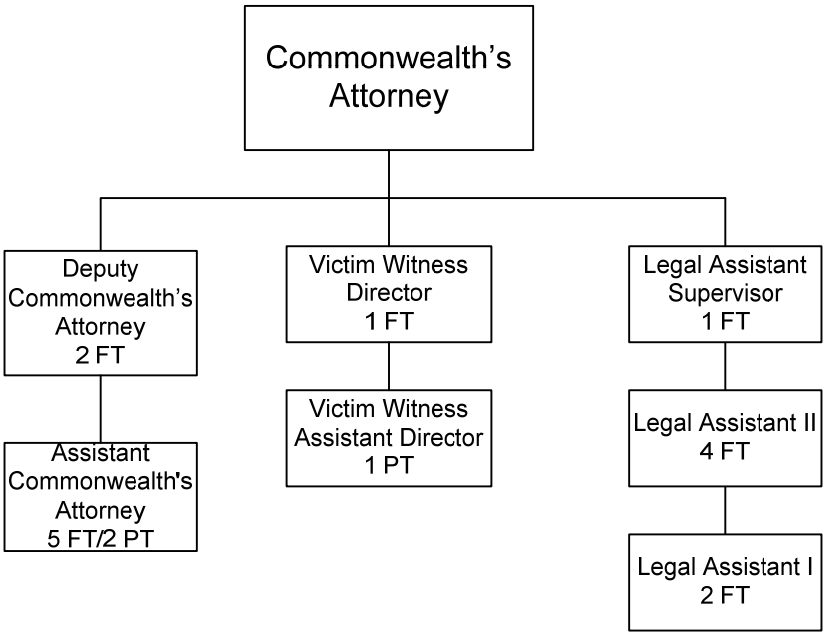
COMMONWEALTH'S ATTORNEY

Mission

The office of the Commonwealth's Attorney serves the public by fairly and diligently prosecuting all felony cases and all serious misdemeanor cases filed in Spotsylvania County. In so doing, this office, in conjunction with the police and the courts, helps control the crime rate in Spotsylvania. Further, the CA's office and its grant funded Victim/Witness Program strive to advocate justice for crime victims, to help reduce their trauma, and to encourage victims' and witnesses' full participation in the criminal justice system. The CA's office also serves as legal advisor to all local law enforcement agencies.



Department Summary: The Commonwealth's Attorney is a Constitutional, law-enforcement official, elected for a four-year term by general election, independent in his duties from the County and State. His duties, responsibilities, and privileges are set out in the State Constitution, the Code of Virginia, and supplemented by local ordinances.

The Commonwealth's Attorney is responsible for coordinating the criminal prosecution in the County's three courts, as well as appeals to the Court of Appeals. The office maintains a file system to track these cases. Additionally, the office is responsible for investigating criminal histories, driving records, and general background information of persons being prosecuted, and for maintaining those files. The office is also responsible for subpoenaing witnesses and for arranging payment/reimbursement for witness expenses. In preparing for the prosecution of criminal cases and appeals, the office is responsible for maintaining a comprehensive law library

with emphasis on criminal law procedure. The office is also responsible for preparing actions/suits against individuals who are required to come to court for probation violations. The office also maintains a program to assist the Sheriff and the State Police in enforcing criminal drug forfeiture of property seized in drug offenses. The office receives a large number of telephone inquiries for general information on criminal law and assists crime victims in applying for Crime Victim's Compensation and/or referring those victims to the various agencies that may assist them.

The office also administers the Victim-Witness Program, which is predominantly funded by the Department of Criminal Justice Services (DCJS). The Victim Witness Program provides assistance through the judicial process to individuals who are the victim of a crime and/or a witness to a crime. In FY 2008, the number of victims and/or witnesses served was 1,644, which included direct services such as face-to-face, continuous contact, as well as generic services such as providing general procedural information.

The Victim Witness office also coordinates monthly meetings with the Multi-disciplinary Team (MDT) for child abuse cases and the Sexual Assault Response Team (SART) for sexual assault cases. The office has cooperative agreements with Spotsylvania County Department of Social Services (Child Protective Services); Spotsylvania Juvenile Court Services, Adult Probation and Parole; the Magistrate's Office; Spotsylvania County Sheriff's Office; Rappahannock Regional Jail; Rappahannock Council on Domestic Violence (RCDV); Rappahannock Council Against Sexual Assault (RCASA); and Rappahannock Legal Services. The purpose of the teams and the agreements are to delineate the roles of the involved agencies, increase the program's network of referral sources, lessen likelihood for duplicated services, define gaps in existing services, and initiate, develop and expand collaboration.

KEY MEASURES	CY 2004	CY 2005	CY 2006	CY 2007	CY 2008
Annual crime rate	4%	4.8%	4.3%	4.5%	4.9%
Number of criminal cases prosecuted in all three courts	15,319	16,123	19,028	18,455	16,782
Ratio of prosecutors to Office of Sheriff's sworn officer positions	FY 2004 1 : 20.7	FY 2005 1 : 24.3	FY 2006 1 : 21.5	FY 2007 1 : 20.2	FY 2008 1:20.1
Annual caseload per prosecutor	FY 2004 2,429	FY 2005 2,553	FY 2006 1,983	FY 2007 1,897	FY 2008 1,864
Number of crime victims served by Victim/Witness	918	1,000	1,097	1,124	1,644

BUDGET SUMMARY:

	FY 2008 Actuals	FY 2009 Adopted	FY 2009 Amended	FY 2010 Requested	FY 2010 Approved
Costs					
Personnel	$1,628,833	$1,719,492	$1,666,956	$1,687,752	$1,677,268
Operating	$147,466	$116,941	$150,147	$116,980	$90,116
Capital	$8,823	$0	$8,455	$0	$0
Total Budget	**$1,785,122**	**$1,836,433**	**$1,825,558**	**$1,804,732**	**$1,767,384**
Associated Revenues					
State Compensation Board	$771,612	$807,926	$807,926	$801,524	$801,524
Victim/Witness Grant	$88,117	$103,975	$103,975	$95,657	$95,657
Va Domestic Violence Grant	$40,000	$40,000	$40,000	$40,000	$40,000
Commonwealth Attorney's Fees	$3,611	$15,600	$15,600	$15,600	$15,600
Forfeiture/Seizure	$6,395	$0	$0	$0	$0
Total Associated Revenues	**$909,735**	**$967,501**	**$967,501**	**$952,781**	**$952,781**
Net Tax Supported	**$875,387**	**$868,932**	**$858,057**	**$851,951**	**$814,603**
Full-time Staff	18	18	16	16	16
Part-time Staff	0.5	0.5	1.5	1.5	1.5
Total Full-time Equivalents	**18.5**	**18.5**	**17.5**	**17.5**	**17.5**

Percent Change in Total Budget -3.8%
Percent Change in Net Tax Supported -6.3%
Percent of Services Mandated by State/Federal Government 89%

Budget Description

The approved FY 2010 Commonwealth's Attorney budget of $1,767,384 represents a decrease of $69,049, or 3.8 percent, as compared to the FY 2009 adopted budget.

The decrease is attributable to the following:

- Reduction in full-time and VRS funding due to the conversion of a full-time Assistant Commonwealth's Attorney grant position to two part-time positions.
- Deletion of the County's share of health insurance and VRS funding for the Victim Witness Assistant Director position, which is now a part-time position.
- Reductions in the following line items: repairs & maintenance, maintenance service contracts, software applications, telephone services, mileage, subsistence & lodging, education & training, juror & witness expenses, dues & association memberships, office supplies and fuel.
- 10% reduction, as compared to the FY 09 adjusted budget, to the Rappahannock Council Against Sexual Assault.
- The 10% reduction recommended for Rappahannock Legal Services was restored in the approved budget, contingent upon the sale of property.

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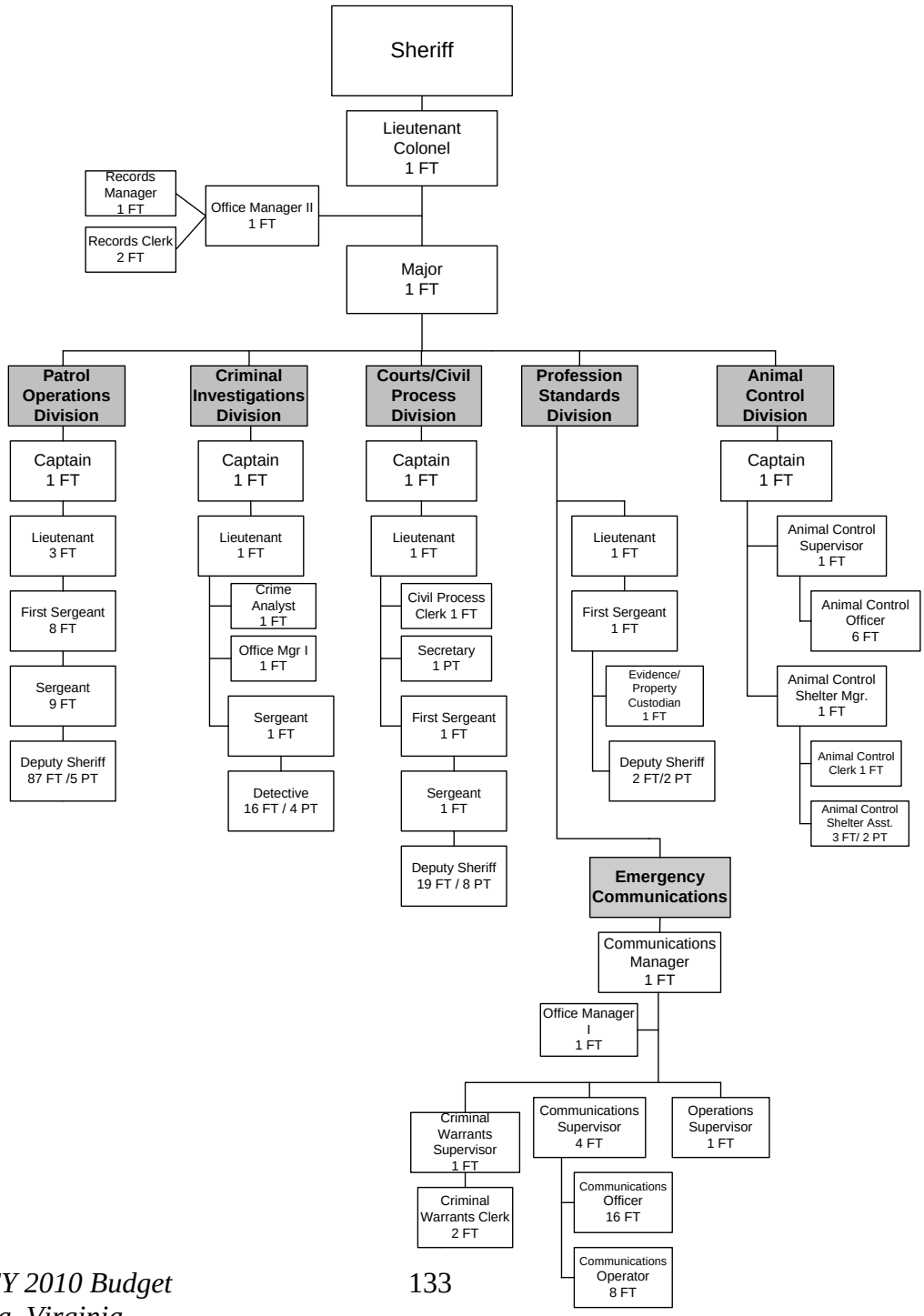
SHERIFF

Mission

The mission of the men and women of the Spotsylvania County Sheriff's Office is dedicated service to improving the quality of life through a partnership with our community. We are committed to protecting life, property, and reducing the fear of crime. With honor and integrity we uphold the laws of the Commonwealth of Virginia, and Constitution of the United States.



Department Summary: Provides law enforcement services to the citizens of the County, serves civil and criminal papers; provides for the enforcement of all State and County animal codes and supervises the operations of the County's animal shelter and protects and maintains the security of the courts operating within the County.

The Sheriff's office includes five main operations:

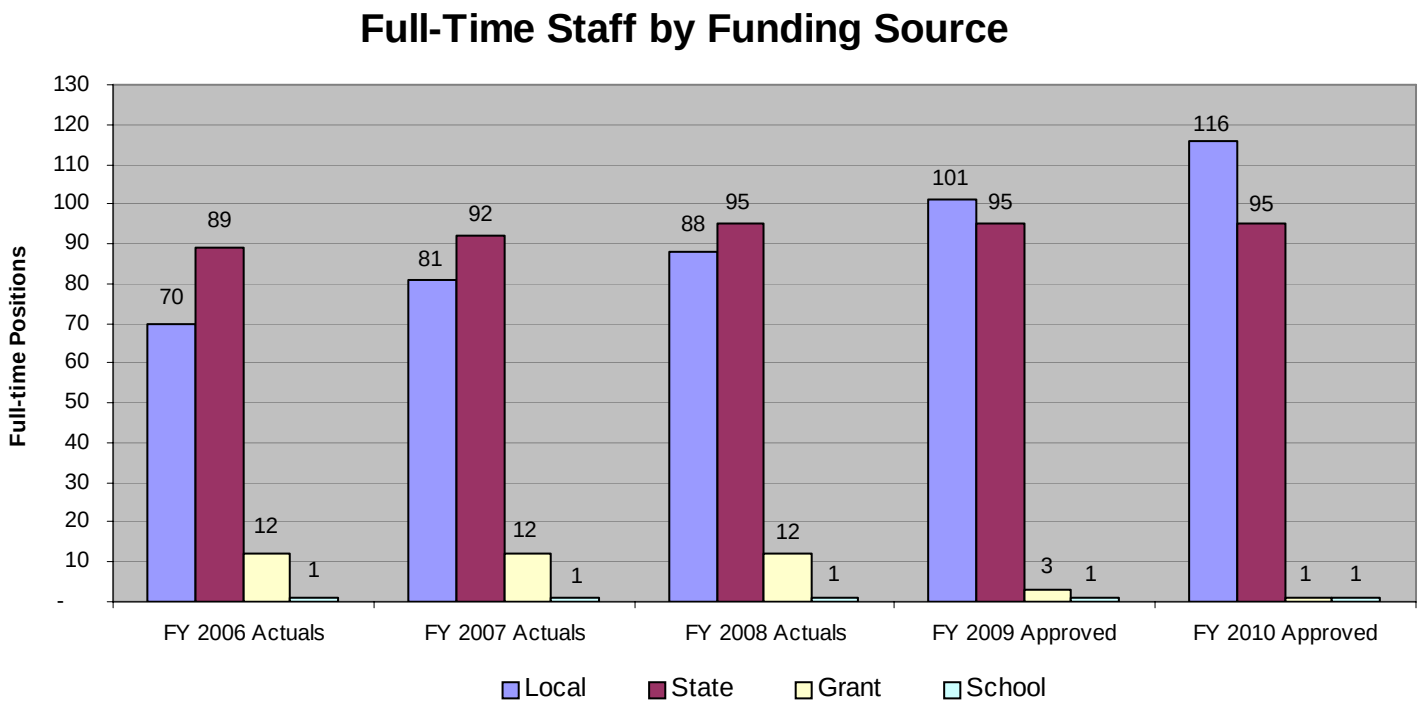
Patrol Operations Division: There are five divisions within the Sheriff's Office that together, serve all the law enforcement functions described above. The largest of the five, is the Patrol Operations Division. The primary function of this division is answering calls for service from citizens and businesses regarding criminal conduct or events, and providing random road patrols for the five different patrol zones within Spotsylvania County. Certain criminal cases are re-assigned to the members of this division for follow-up investigation. Another component of this division is the Street Crimes Unit. This unit's sole purpose is to wage war against street level narcotics sales while also focusing on gang interdiction efforts. Some of the specialty functions within this division are the Emergency Response Team, Bicycle Team, Canine Unit, Hostage Negotiation Team, Dive Team, Ground Search and Rescue Team, and Traffic Services Unit.

Criminal Investigations Division: This division conducts all follow-up investigations on major felony cases, certain other felonies, and certain misdemeanor crimes that occur within Spotsylvania County. This division also has a component within that conducts narcotics investigations and also has an attachment to a Regional Gang, Terrorism, Narcotics, Task Force. In addition, in FY 08 the Sheriff initiated a new program regarding the investigation of child abuse cases known as the Child Abuse Response Team (CART). This is made up of representatives from the Sheriff's office, Social Services and the Victim Witness program with the Commonwealth's Attorney's office. This division has a crime analysis unit that studies crime trends within the County to enable appropriate deployment of criminal investigative resources to adequately address any changing patterns or trends. Another specialty service within this division is the highly trained forensic investigators who are called upon to process major incident crime scenes.

Courts Security/Civil Process Division: This division provides the service of all civil process legal documents and any other court issued paperwork. In addition, this division provides security for the three types of courts that operate frequently five days a week. The division is also responsible for all court ordered transportation of prisoners and out-of-state extraditions that ultimately lead to a court appearance in Spotsylvania. Lastly, this division handles all mental patient transports that originate from residents of Spotsylvania County.

Professional Standards Division: This division encompasses the following responsibilities and duties: coordinating the agency's efforts to maintain Virginia Accreditation Certification through the Virginia Law Enforcement Professional Standards Commission; the Emergency Communications Center; Recruitment and Retention, to include all testing processes and background investigations of prospective applicants; Internal Investigations that stem from citizen complaints; Training; Evidence and Property Management; and the Crime Prevention Unit.

Animal Control Division: During FY 2009 Animal Control was moved under the Sheriff's supervision. This division, located on Hudgins Road, provides for the enforcement of all State and County animal codes and the operations of the County's animal shelter. The shelter houses all animals, as appropriate, that are collected by the animal control officers or turned in by citizens. Animals are held in accordance with State requirements, and are adopted out, released to the owner, or euthanized. The shelter also houses the Virginia Kincheloe Spay/Neuter Clinic. The spay/neuter program requires that citizens adopting an animal from the shelter have the animal spayed or neutered within six months of adoption. Animal Control also runs semi-annual rabies clinics provided at cost to pet owners, and public education programs, such as rabies awareness and proper animal care and treatment, in the public schools and at special events.



Note: FY 2010 Recommended includes Animal Control staff transferred to Sheriff.

Chart includes positions in Courts/Civil Process, Law Enforcement, Communications, and Animal Control.

Sheriff personnel are funded from several sources including local funding, School funding, State Compensation Board funding and grant funding, when available. The State Compensation Board partially funds law enforcement deputies on a one per 1,500-population formula developed by the State, using the most up-to-date population information provided by the Weldon Cooper Center. In FY 2009 the State funded 78 law enforcement deputies. The FY 2010 State Compensation Board budget does not include funding for any additional law enforcement deputies, even though the most recent Weldon Cooper Center population estimates should increase the reimbursement by an additional two deputies.

In addition to the law enforcement deputies, the State Compensation Board also partially funds nine court security deputies, two secretaries, five communications operators, and the Sheriff for a total of 95 positions. The formula used to determine the number of court security deputies funded by the State involves both population and the number of courtrooms. Based on the State formula, we should be receiving an additional four Court Deputies. The formula used to determine the number of administrative/clerical support positions funded by the State is based on the number of law enforcement deputies. Based on the State formula we should have received funding for one additional support position in FY 2007, yet there was no increase and we do not anticipate an increase in the number of support positions in FY 2010.

All funding received from the Compensation Board is based on State salary scales and does not include any reimbursement for health insurance costs.

KEY MEASURES	CY 2004	CY 2005	CY 2006	CY 2007	CY 2008
Avg. number of calls for service per deputy per quarter	Data tracking began July 2004	N/A	429	468	421[1]
Quarterly average response times for service calls Emergency: Non-Emergency:	Data tracking began July 2004	6.94 min 10.69 min	6.38 min 7.44 min	8.07 min 8.58 min	8.81 min[1] 8.72 min[1]
Quarterly average clearance rate of cases	Data tracking began July 2004	36.7%	42.8%	45.6%	36.6%[1]
Percentage of Emergency 9-1-1 calls answered within one ring (total calls)	Data tracking began July 2004	95.6%	95.7%	92.9%	94.5%[2]
Percentage of Non-Emergency 9-1-1 calls answered within three rings (total calls)	Data tracking began July 2004	98.4%	97.7%	98.2%	98.7%[2]
Number of deputy sheriff hours used for prisoner transports	Data tracking began July 2004	3,800	4,141	4,454	4,564
Number of prisoner transports	Data tracking began July 2004	547	567	553	512
Average response time Emergency calls: Non-Emergency calls: After-hours calls:	Introduced in 2005	19 minutes 29 minutes 21 minutes	27 minutes 34 minutes 24 minutes	26 minutes 34 minutes 27 minutes	26 minutes 29 minutes 21 minutes
Percent of customers satisfied with shelter services (from user survey)	96%	94%	97%	97%	97%
Number of enforcements on found violations	496	788	1,016	745	761
Adoption Rate	55%	49%	49%	52.5%	59.3%
Euthanasia Rate	43%	49%	50%	45.8%	40.3%
Compliance Rate of Spay/Neuter Program	99%	99%	99%	100%	100%

[1] CY 2008 reflects the average of three quarters of validated data. Data not available for all quarters of calendar year 2008 due to technical difficulties experienced during transition to new public safety system during the fall of that year.

[2] CY 2008 reflects the average of two quarters of validated data. Data not available for all quarters of calendar year 2008 due to technical difficulties experienced during transition to new public safety system during the fall of that year.

BUDGET SUMMARY:

	FY 2008 Actuals	FY 2009 Adopted	FY 2009 Amended	FY 2010 Requested	FY 2010 Approved
Costs					
Personnel	$15,175,345	$16,139,102	$15,815,798	$16,247,908	$15,798,280
Operating	$2,051,823	$2,224,859	$2,172,349	$2,687,225	$2,228,497
Capital	$1,428,717	$511,514	$544,810	$537,996	$486,952
Total Budget	**$18,655,885**	**$18,875,475**	**$18,532,957**	**$19,473,129**	**$18,513,729**
Associated Revenues					
State Compensation Board	$3,509,299	$3,566,840	$3,566,840	$3,549,536	$3,549,536
E-911 Taxes	$1,347,737	$1,347,737	$1,347,737	$1,347,737	$1,347,737
County Court Fines	$753,024	$1,316,729	$776,852	$762,070	$762,070
Courthouse Security Fees (Clk of Crt)	$187,859	$212,000	$212,000	$212,000	$212,000
Other Sheriff fees (Chgs for Svcs)	$96,587	$86,478	$98,478	$165,000	$165,000
Wireless E-911 Surcharge	$165,227	$156,000	$156,000	$99,660	$99,660
Animal Shelter Fees	$61,447	$72,000	$72,000	$72,000	$72,000
Reimb Extradition of Prisoners	$61,145	$55,000	$55,000	$55,000	$55,000
Insurance Claim Revenue	$0	$48,000	$48,000	$48,000	$48,000
Dog Tag Licenses	$75,275	$55,000	$55,000	$47,000	$47,000
Grant Revenues	$209,700	$96,939	$96,939	$31,525	$31,525
Gun Permits	$35,252	$16,000	$16,000	$16,000	$16,000
Rabies Vaccinations	$7,848	$8,000	$8,000	$7,800	$7,800
Sheriff's Fees	$4,099	$4,099	$4,099	$4,100	$4,100
Veh Reg Dog/Cat Sterilization	$3,285	$0	$0	$2,000	$2,000
COPS Grant	$48,524	$0	$0	$0	$0
Forfeiture/Seizure	$169,635	$0	$0	$0	$0
Total Associated Revenues	**$6,735,943**	**$7,040,822**	**$6,512,945**	**$6,419,428**	**$6,419,428**
Net Tax Supported	**$11,919,942**	**$11,834,653**	**$12,020,012**	**$13,053,701**	**$12,094,301**
Full-time Staff	209	213	213	216	213
Part-time Staff	10.28	10.28	10.28	10.28	10.28
Total Full-time Equivalents	**219.28**	**223.28**	**223.28**	**226.28**	**223.28**

Percent Change in Total Budget	-1.9%	
Percent Change in Net Tax Supported	2.2%	
Percent of Services Mandated by State/Fed Government		88%

Budget Description

The approved FY 2010 Sheriff budget of $18,513,729 represents a decrease of $361,746, or 1.9 percent, as compared to the FY 2009 adopted budget. This budget includes funding for Law Enforcement/Patrol, Courts/Civil Process, Emergency Communications and Animal Control.

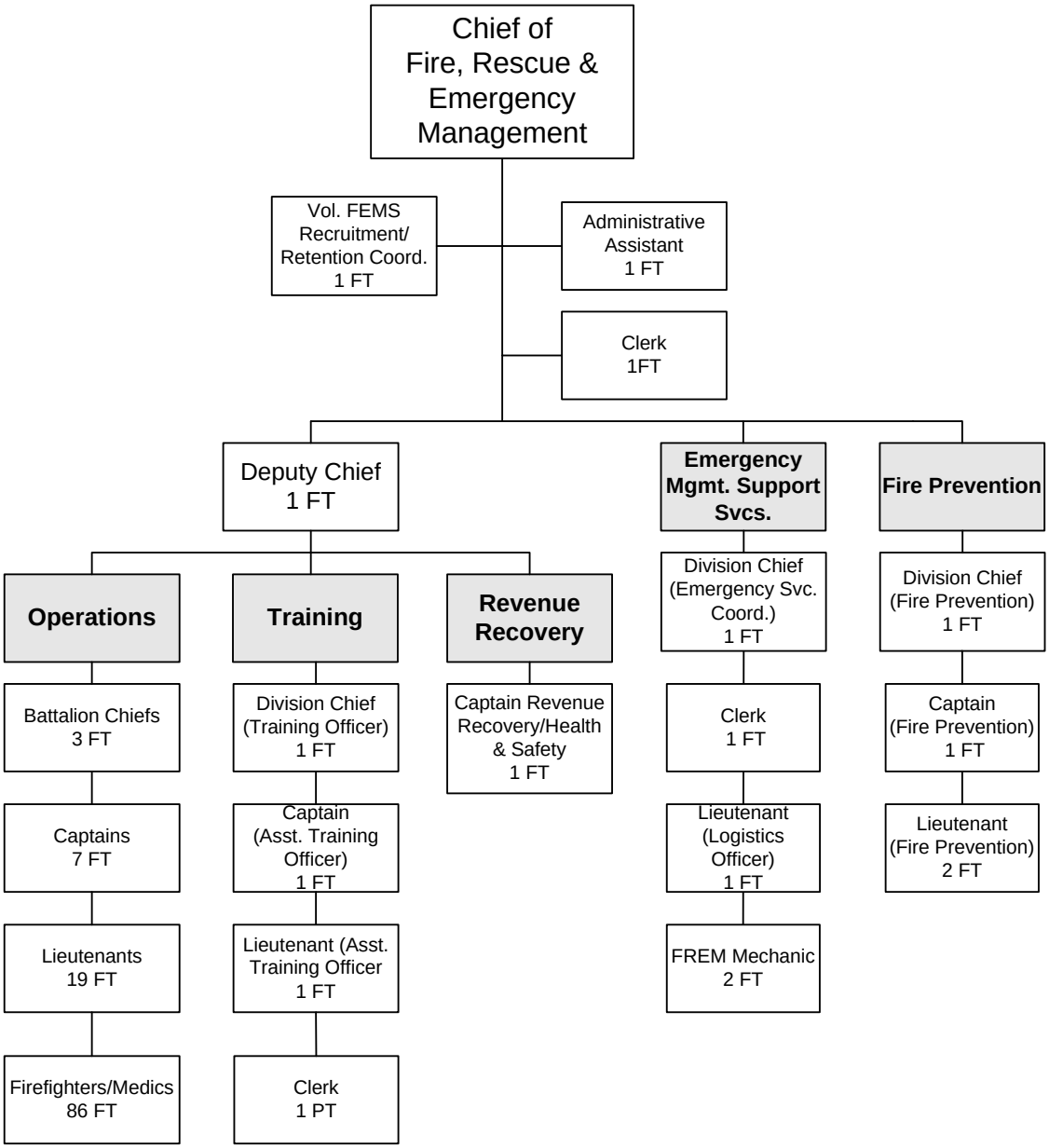
The decrease is attributable to the following:

- Reduction in health insurance funding due to changes in employee coverage.
- Reductions in the following line items: overtime funding (Sheriff and Animal Control), printing & binding, postal services, telephone services, mileage, police mall substation, marine patrol, neighborhood watch, bike patrol, dive team, public education, police operating supplies and uniforms.
- The inclusion of funding for capital items in the FY 09 budget, which are not included in the FY 10 budget.
- Decrease is offset by the inclusion of 15 replacement vehicles vs. 10 in FY 2009 (six replacements and four for new personnel).

FIRE, RESCUE & EMERGENCY MANAGEMENT

Mission

The Spotsylvania County Department of Fire, Rescue and Emergency Management is committed to protecting the people, property, and the environment of our community through the combined resources of career and volunteer agencies providing prevention and emergency response and management services.



Department Summary:

Fire and EMS services are provided to Spotsylvania County residents and visitors through a system comprised of volunteer and career personnel, from ten fire and EMS stations located strategically throughout the County. The new Salem Fields Fire and EMS Station (FC/RS 10) opened in July 2008. The opening of FC/RS 10 enhances the overall services in this area and the overall County. Additionally, two replacement Fire/EMS Stations (FC/RS 1 and FC/RS 4) also become operational in August 2008 and July 2008, respectively.

Working in concert with the City of Fredericksburg, King George County and the Virginia Department of Fire Programs, the first phase of the Regional Training Center was completed and opened in November 2008. This facility provides County Fire/Rescue personnel with the training grounds and a burn building necessary to conduct live fire training and other training activities related to fire and EMS. The partner jurisdictions are working to identify potential phase II additions to the facility.

Fire, Rescue, and Emergency Management staff conducts fire inspections, prevention and educational activities; investigates and determines the cause and origin of suspicious fires; and, manages the County's smoke detector, child safety seat, and school educational programs. In cooperation with Spotsylvania County Schools, FREM also manages and delivers state certified fire and EMS curriculums to high school students enrolled at the Spotsylvania Career and Technical Center. In coordination with Dominion/Virginia Power and the North Anna Nuclear Power Station, the Emergency Management staff of FREM participates in annual emergency preparedness drills to develop and maintain the skills necessary to minimize the impact of natural and/or manmade disasters on the County. Response to hazardous material incidents is also a primary function of the department. Personnel always strive to ensure that hazardous materials and emergency management incidents are effectively and legally mitigated.

Progress continues toward achieving 24/7 coverage at all Fire/EMS stations. Coverage enhancements continue to occur with the assistance of the County's EMS Revenue Recovery Program and a Federal SAFER (Staffing for Adequate Fire and Emergency Response) Grant. The County's Revenue Recovery Program has provided monetary incentives for volunteer personnel and additional career staffing for daytime coverage. SAFER was created to provide direct funding to fire organizations in order to increase the number of trained, "front-line" firefighters.

KEY MEASURES	3RD QTR 2004	CY 2005	CY 2006	CY 2007	CY 2008
Training hours of career EMS Providers and Firefighters	n/a	10,167	12,404	18,345	20,005
Number of fire safety inspections conducted on existing businesses[1]	12	77	38	378	1,257
Number of fire safety inspections conducted on existing commercial (high occupancy) buildings[1]	126	131	100	205	315
Number of fire safety inspections conducted on new business construction[1 2]	17	497	680	852	778
Number of fire safety inspections conducted on new commercial (high occupancy) construction[1 2]	44	215	157	128	113
Station staffing (% of stations staffed 24/7)					
Fire:	63.5%	65.5%	74.0%	77.3%	80.6%
EMS:	65.0%	72.5%	80.0%	86.1%	86.3%
ALS[3] as a % of EMS staffing:	48.5%	54.1%	54.4%	52.5%	54.8%
Average Response time for rural areas	12.37 min.	11.36 min.	11.03 min.	10.22 min.	10.69 min.
Average Response time for urban areas	9.19 min.	8.11 min.	7.9 min.	8.72 min.	7.8 min.

[1] Increase in 2007 numbers reflects the full staffing of the Fire Building Inspection function as of August 2007.
[2] Multiple fire safety inspections are conducted on new construction projects as appropriate to the size and nature of the building being constructed.
[3] ALS = Advanced Life Support

BUDGET SUMMARY:

	FY 2008 Actuals	FY 2009 Adopted	FY 2009 Amended	FY 2010 Requested	FY 2010 Approved
Costs					
Personnel	$8,673,353	$9,409,538	$9,242,355	$9,688,332	$9,230,119
Operating	$3,516,222	$3,295,152	$3,296,936	$3,435,012	$3,070,478
Capital	$602,491	$33,400	$31,150	$182,425	$52,000
Total Budget	**$12,792,066**	**$12,738,090**	**$12,570,441**	**$13,305,769**	**$12,352,597**
Associated Revenues					
Transfer from Fire/EMS Svc Fee Fund	$1,796,031	$2,339,200	$2,339,200	$2,203,142	$2,203,142
Fire & Safety Inspection Fee	$174,660	$264,516	$200,000	$225,000	$220,000
State Fire Program Fund (Ins)	$238,290	$219,257	$245,994	$219,257	$219,257
Grants	$384,980	$248,613	$251,202	$149,146	$149,146
Motor Vehicle Registration (EMS $)	$181,235	$106,441	$106,441	$95,000	$95,000
VOPEX Exercises	$50,000	$25,000	$25,000	$25,000	$25,000
Emergency Services	$0	$31,650	$31,650	$18,000	$18,000
Local Funding	$0	$20,000	$20,000	$20,000	$12,000
False Fire Alarms	$15,125	$12,000	$12,000	$12,000	$12,000
Open Air Burning Permit	$7,900	$13,200	$13,200	$11,000	$11,000
Total Associated Revenues	**$2,848,221**	**$3,279,877**	**$3,244,687**	**$2,977,545**	**$2,964,545**
Net Tax Supported	**$9,943,845**	**$9,458,213**	**$9,325,754**	**$10,328,224**	**$9,388,052**
Full-time Staff	126	134	134	134	133
Part-time Staff	0.88	0.88	0.88	0.88	0.88
Total Full-time Equivalents	**126.88**	**134.88**	**134.88**	**134.88**	**133.88**

Percent Change in Total Budget	-3.0%
Percent Change in Net Tax Supported	-0.7%
Percent of Services Mandated by State/Federal Government	1%

Budget Description

The approved FY 2010 Fire, Rescue & Emergency Management budget of $12,352,597 represents a decrease of $385,493, or 3.0 percent, as compared to the FY 2009 adopted budget.

The decrease is attributable to the following:

- The following vacant positions are unfunded until January 1, 2010: one Firefighter and four Firefighter/Medics.
- Elimination of the Office Technician position.
- Reduction in health insurance funding due to changes in employee coverage.
- Reductions in health services, repairs & maintenance, printing & binding, subsistence & lodging, pre-employment expenses, public education, office supplies, vehicle & equipment supplies, uniforms, operating supplies and instructional materials.
- The inclusion of funding for capital items in the FY 09 budget, which are not included in the FY 10 budget.
- Reduction in funding for Rappahannock Emergency Medical Services.
- Reductions in volunteer allocations for Chancellor Volunteer Fire, Spotsylvania Volunteer Fire and Spotsylvania Volunteer Rescue.
- Reductions in the following consolidated line items: auto repairs & maintenance, electrical services, heating services, telephone services, training for volunteers, medical & lab supplies, uniforms and operating supplies.
- Reductions are offset by an increase in funding for the Forest Fire Extension Service due to an increase in the fee assessed to Counties by the Commonwealth.

Fire & Rescue Allocation & Consolidated Budgets

	FY 2008 Actuals	FY 2009 Approved	FY 2009 Amended	FY 2010 Request	FY 10 Approved Budget	Dollar Inc/(Dec) from FY 2009 Approved	Percentage Inc/(Dec) from FY 2009 Approved
CHANCELLOR VOLUNTEER FIRE							
ALLOCATION	35,292	25,063	23,731	25,063	20,063	(5,000)	-19.9%
OTHER PROFESSIONAL SERVICES	20,344	2,284	7,284	8,284	2,284	0	0.0%
AUTO REPAIRS & MAINT	116,167	107,433	102,061	107,433	102,433	(5,000)	-4.7%
PER DIEMS	195,000	195,000	195,000	195,000	195,000		
TRASH	279	270	270	270	270	0	0.0%
ELECTRIC	7,825	8,435	8,435	8,435	8,435	(0)	0.0%
HEATING	1,242	7,650	7,650	7,650	7,650		
TELEPHONE SERVICES	12,991	16,320	16,320	16,320	15,320	(1,000)	-6.1%
TRAINING	59,927	50,000	50,000	50,000	42,594	(7,406)	-14.8%
STATE FIRE PROGRAMS	155,947		75,000				n/a
OFFICE SUPPLIES	2,457						n/a
REPAIR & MAINT SUPPLIES	5,091						n/a
VEHICLE & EQUIPMENT FUELS	68,618	51,334	51,334	51,334	51,334	(0)	0.0%
UNIFORMS	79,944	64,546	57,833	64,546	51,546	(13,000)	-20.1%
OPERATING SUPPLIES	34,046	33,150	24,835	33,150	28,150	(5,000)	-15.1%
MACHINERY AND EQUIPMENT	49,423						n/a
FURNITURE & FIXTURES	13,638						n/a
COMMUNICATION EQUIPMENT	203,646			5,000			n/a
TOTAL	**1,061,877**	**561,485**	**619,753**	**572,485**	**525,079**	**(36,406)**	**-6%**
SPOTSYLVANIA VOLUNTEER FIRE							
ALLOCATION	150,000	137,500	132,598	137,500	124,300	(13,200)	-9.6%
OTHER PROFESSIONAL SERVICES	10,695	3,392	5,892	6,000	6,392	3,000	88.5%
AUTO REPAIRS & MAINT	208,351	288,440	259,018	288,440	250,000	(38,440)	-13.3%
PER DIEMS	195,000	132,500	132,500	195,000	132,500		
ELECTRIC	24,715	24,615	24,615	24,615	7,800	(16,815)	-68.3%
HEATING	9,202	8,231	8,231	9,000	9,000	769	9.3%
TELEPHONE	13,052	14,692	14,692	14,692	12,000	(2,692)	-18.3%
TRAINING	15,807	15,000	5,000	15,000	10,000	(5,000)	-33.3%
STATE FIRE PROGRAMS	113,711		110,000				n/a
VEHICLE & EQUIPMENT FUELS	105,518	86,327	86,327	86,327	82,500	(3,827)	-4.4%
UNIFORMS	30,483	25,000	22,400	25,000	25,000		
OPERATING SUPPLIES	27,141						n/a
MACHINERY & EQUIPMENT	68,250						n/a
COMMUNICATION EQUIPMENT	13,044			12,000			n/a
TOTAL	**984,969**	**735,696**	**801,273**	**813,574**	**659,492**	**(76,204)**	**-10%**
SPOTSYLVANIA VOLUNTEER RESCUE							
ALLOCATION	55,000	55,000	54,450	55,000	49,180	(5,820)	-10.6%
OTHER PROFESSIONAL SERVICES	8,363	1,431	6,793	1,431	1,431	0	0.0%
AUTO REPAIRS & MAINT	6,077	22,491	10,004	22,491	16,491	(6,000)	-26.7%
PER DIEMS	132,500	132,500	132,500	132,500	132,500		
ELECTRIC	12,219	16,879	14,879	16,879	14,879	(2,000)	-11.8%
HEATING	6,752	8,822	6,822	8,822	6,822	(2,000)	-22.7%
TELEPHONE	8,478	9,871	9,371	9,871	9,371	(500)	-5.1%
TRAINING	28,945	47,000	39,500	47,000	38,500	(8,500)	-18.1%
VEHICLE & EQUIPMENT FUELS	51,045	36,257	36,257	36,257	36,257	0	0.0%
UNIFORMS	18,503	19,278	15,273	19,278	17,278	(2,000)	-10.4%
OPERATING SUPPLIES	75,851	112,076	102,000	112,076	112,076	0	0.0%
COMMUNICATION EQUIPMENT	6,890						n/a
TOTAL	**410,623**	**461,604**	**427,849**	**461,605**	**434,785**	**(26,819)**	**-6%**

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REGIONAL DETENTION FACILITIES

Regional Detention Facilities provides for the County share of local funding for the Rappahannock Regional Jail, Rappahannock Juvenile Detention Center, and Chaplin Youth Center. Also, included is a portion of the Virginia Juvenile Community Crime Control Act (VJCCCA), a State-funded program explained in more detail in the Court Services Unit section of this budget. Funding is pass-through from the State to the Chaplin Youth Center, with the County acting as fiscal agent.

BUDGET SUMMARY:

	FY 2008 Actuals	FY 2009 Adopted	FY 2009 Amended	FY 2010 Requested	FY 2010 Approved
Costs					
Operating					
Rappahannock Regional Jail	$3,329,162	$3,739,599	$3,669,897	$3,961,861	$3,961,861
Rappahannock Juvenile Detention Ctr	$1,561,328	$1,839,258	$1,938,405	$1,744,418	$1,794,418
Group Home Commission	$36,108	$36,108	$36,108	$36,108	$36,108
Group Home Grant	$108,906	$118,803	$118,803	$118,803	$111,046
Total Budget	**$5,035,504**	**$5,733,768**	**$5,763,213**	**$5,861,190**	**$5,903,433**
Associated Revenues					
VJCCCA Grant	$41,238	$41,238	$41,238	$41,238	$41,238
Total Associated Revenues	**$41,238**	**$41,238**	**$41,238**	**$41,238**	**$41,238**
Net Tax Supported	**$4,994,266**	**$5,692,530**	**$5,721,975**	**$5,819,952**	**$5,862,195**

Percent Change in Total Budget 3.0%
Percent Change in Net Tax Supported 3.0%
Percent of Services Mandated by State/Federal Government 100%

Budget Description

The approved FY 2010 Regional Detention Facilities budget of $5,903,433 represents an increase of $169,665, or 3.0 percent, as compared to the FY 2009 adopted budget.

The increase is attributable to the following:

- An increase of $222,262 in Rappahannock Regional Jail funding due to a $402,000 increase in debt service, the increase is offset by a reduction in operational funding.
- Increase is offset by a decrease of $44,840 in Rappahannock Juvenile Detention Center funding to due decrease in operational funding. Debt service funding remained the same as FY 09.
- The increase is also offset by a 10% reduction, as compared to the FY 09 adjusted budget, to the Chaplin Youth Center (local share only).

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COURT SERVICES UNIT

The 15th District Court Services Unit (CSU) provides services to the clients of Spotsylvania County including intake services, family counseling, probation and parole services, and other auxiliary services deemed appropriate by the Juvenile Court Judge or the Court Service Unit Director.

The goals of this department are to ensure public safety while holding juveniles accountable for their actions and to build competencies in juveniles, to help them become productive citizens. In FY 08, CSU processed 5,006 citizen/police intake complaints and used 8,388 local detention childcare days. The CSU office has an Outreach/Electronic Incarceration Program, and a CHINS Program that is run by the Office on Youth. The CHINS program handles referrals from CSU on juveniles who are truant, runaways, or beyond parental control, and coordinates with CSU to provide appropriate services to divert juveniles from the court system. CSU has one intake officer; six probation officers (two of which are school based); one parole officer; one and a half intensive probation officers; and two secretaries. There is also one intensive parole officer that covers five jurisdictions, which includes Spotsylvania. Along with funding a portion of the expenses related to those employees that are housed in Spotsylvania County offices, the County is also responsible for a percentage of the operational expenses related to the Regional Court Services Office, which is located in the City of Fredericksburg.

BUDGET SUMMARY:

	FY 2008 Actuals	FY 2009 Adopted	FY 2009 Amended	FY 2010 Requested	FY 2010 Approved
Costs					
Personnel	$142,753	$148,830	$106,992	$156,470	$131,294
Operating	$208,446	$209,484	$210,161	$196,045	$196,045
Capital	$0	$0	$0	$0	$0
Total Budget	**$351,199**	**$358,314**	**$317,153**	**$352,515**	**$327,339**
Associated Revenues					
VJCCCA Grant	$145,446	$170,689	$170,689	$145,446	$145,446
School Based Probation Off Grt	$100,271	$82,500	$82,500	$55,000	$55,000
Total Associated Revenues	**$245,717**	**$253,189**	**$253,189**	**$200,446**	**$200,446**
Net Tax Supported	**$105,482**	**$105,125**	**$63,964**	**$152,069**	**$126,893**
Full-time Staff	2	2	2	2	2
Part-time Staff					
Total Full-time Equivalents	**2**	**2**	**2**	**2**	**2**

Percent Change in Total Budget -8.6%
Percent Change in Net Tax Supported 20.7%
Percent of Services Mandated by State/Federal Government 100%

Budget Description

The approved FY 2010 Court Services Unit budget of $327,339 represents a decrease of $30,975, or 8.6 percent, as compared to the FY 2009 adopted budget.

The decrease is attributable to the following:

- Vacant CHINS position unfunded until January 1, 2010.
- Reduction in other professional services (VJCCCA Crime Control Programs).

MEDICAL EXAMINER

Function: To provide examination services in cases of accidental or unattended deaths.

BUDGET SUMMARY:

	FY 2008 Actuals	FY 2009 Adopted	FY 2009 Amended	FY 2010 Requested	FY 2010 Approved
Costs					
Personnel	$0	$0	$0	$0	$0
Operating	$480	$1,500	$1,455	$1,500	$1,500
Capital	$0	$0	$0	$0	$0
Total Budget	**$480**	**$1,500**	**$1,455**	**$1,500**	**$1,500**
Total Associated Revenues	$0	$0	$0	$0	$0
Net Tax Supported	**$480**	**$1,500**	**$1,455**	**$1,500**	**$1,500**

Percent Change in Total Budget 0.0%
Percent Change in Net Tax Supported 0.0%
Percent of Services Mandated by State/Federal Government 100%

Budget Description

The approved FY 2010 Medical Examiner budget of $1,500 represents no change as compared to the FY 2009 adopted budget.

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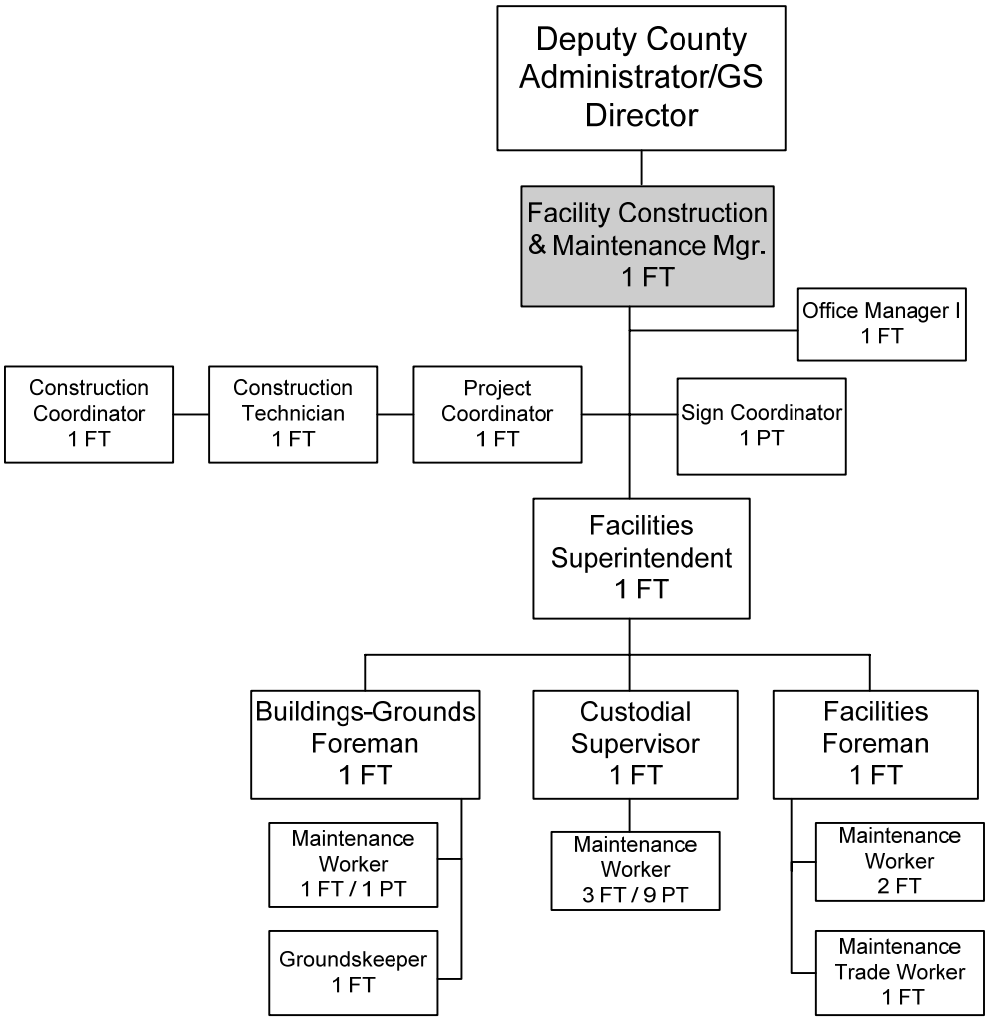
Mission

To maintain and support public facilities and provide community beautification services while maintaining dedication to efficiency and customer service in serving the departments and citizenry of Spotsylvania County.



Department Summary: To provide for and/or coordinate the cleaning and maintenance of County buildings.

On January 27, 2009, the Board of Supervisors approved the reorganization of several General Services divisions. Refuse Collection, Refuse Disposal, Recycling/Litter Control and Composting now fall under the supervision of the Utilities Director. Funding for these functions is still budgeted in the General Fund.

General Services provides two main operations:

Administration - responsible for the coordination of various departmental support tasks including: Construction and Project Management on a limited number of CIP projects, departmental and office relocations/renovations; processing of departmental work order and signage requests; working with the Capital Projects Management Division for project cost estimation; and facility asset management.

Maintenance - Provides cleaning, maintenance and other support services for the following locations and departments: Animal Control, Capital One, Chancellor Public Use Area, County Attorney, Holbert Building, Judicial Center, Juvenile and Domestic Relations Courtroom (old Courthouse), Livingston Landfill, Magistrate Office, Marshall Center (including the C. Melvin Snow Library), Museum, Parks and Recreation, Salem Church Library, Sheriff's Department, Spotsylvania Industrial Park, Tourism, Utilities, and Voter Registration. Maintenance and repairs are provided to all Fire and Rescue Stations. Provides grounds maintenance for the following: Chancellor Radio Tower, Courthouse Water Tower, Guinea Station Road Civil War Site, Marshall Park Convenience Site, Maupin House, Ni River Water Plant, Todds Tavern Civil War Site, as well as, services for Weed and Debris property violations.

KEY MEASURES	CY 2004	CY 2005	CY 2006	CY 2007	CY 2008
Average Facility Condition Index (FCI)* of County-owned Facilities	FCI – 0.133	FCI – 0.133	FCI – 0.049	FCI – 0.049	FCI – 0.054

* Facility Condition Index (FCI) - The most common benchmark used to rate the overall condition of a building. The FCI is developed by comparing the cost of deferred maintenance requirements for a building to the current replacement cost of the building. An FCI of 0.05 (5%) reflects that the deferred maintenance for that facility is equal to 5% of the replacement cost of that facility. An FCI range of 0.05 or less is considered good; an FCI of 0.05-0.10 is considered fair; and FCI greater than 0.10 are considered poor. A facility with an FCI of 0.05 is recognized as being in a state where depreciation is not occurring. Facility assessments are conducted approximately every 24 months.

BUDGET SUMMARY:

	FY 2008 Actuals	FY 2009 Adopted	FY 2009 Amended	FY 2010 Requested	FY 2010 Approved
Costs					
Personnel	$4,120,330	$4,165,775	$4,044,524	$4,191,728	$3,870,730
Operating	$2,117,345	$2,303,166	$2,048,984	$2,513,233	$2,314,769
Capital	$117,036	$15,851	$15,851	$272,251	$24,045
Total Budget	**$6,354,711**	**$6,484,792**	**$6,109,359**	**$6,977,212**	**$6,209,544**
Associated Revenues					
Composting Admin Fee	$471,208	$532,366	$532,366	$627,722	$627,722
Refuse Disposal Fee	$325,046	$405,000	$275,000	$275,000	$275,000
Recycling Revenues	$195,924	$165,000	$165,000	$165,000	$165,000
Composting Revenue	$132,472	$152,000	$152,000	$145,000	$145,000
Courthouse Maintenance Fees	$38,890	$40,346	$40,346	$40,346	$40,346
Commercial Refuse Hauler Fees	$14,200	$15,000	$15,000	$15,000	$15,000
Transfer from Utility Fund	$79,152	$22,002	$22,002	$22,002	$22,002
Litter Control Grant	$20,684	$20,684	$20,684	$20,684	$20,684
Towing Application/Inspection Fee	$1,550	$1,500	$1,500	$1,500	$1,500
Weed and Debris	$0	$800	$800	$1,000	$1,000
Boat Marina Trash Pickup	$0	$46,800	$0	$0	$0
Total Associated Revenues	**$1,279,126**	**$1,401,498**	**$1,224,698**	**$1,313,254**	**$1,313,254**
Net Tax Supported	**$5,075,585**	**$5,083,294**	**$4,884,661**	**$5,663,958**	**$4,896,290**
Full-time Staff	53	52	52	18	18
Part-time Staff	35.45	35.45	35.45	6.02	6.02
Total Full-time Equivalents	**88**	**87**	**87**	**24**	**24**

Percent Change in Total Budget -4.2%
Percent Change in Net Tax Supported -3.7%
Percent of Services Mandated by State/Federal Government 5%

FY 10 note: 32 General Fund budgeted positions now fall under the supervision of the Utilities Director.

Budget Description

The approved FY 2010 General Services budget of $6,209,544 represents a decrease of $275,248, or 4.2 percent, as compared to the FY 2009 adopted budget.

The decrease is attributable to the following:

- Vacant Maintenance Worker position unfunded until January 1, 2010.
- Vacant Solid Waste Equipment Operator I position unfunded for the entire fiscal year.
- Elimination of vacant Sign/Operations Technician position.
- Transfer of General Operations Manager position to Utilities Fund.
- Reductions in other professional services/litter control program, subsistence & lodging and dues & association memberships.
- Inclusion of funding for a replacement water system in FY 2009.
- Elimination of coffee supplies and water service.
- Elimination of one Household Hazardous Waste Event.
- Elimination of treatment for historic ash tree and contract mulching.
- Reduction of part-time funding in Refuse Collection due to reduction in convenience site hours from 10.5 to 10 hours.

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GENERAL BUILDINGS & GROUNDS

Department Summary: To provide electrical, heating, water & sewer, telephone and property insurance for most County facilities.

BUDGET SUMMARY:

	FY 2008 Actuals	FY 2009 Adopted	FY 2009 Amended	FY 2010 Requested	FY 2010 Approved
Costs					
Personnel	$0	$0	$0	$0	$0
Operating	$1,370,414	$1,284,394	$1,284,394	$1,803,844	$1,657,144
Capital	$0	$0	$0	$0	$0
Total Budget	**$1,370,414**	**$1,284,394**	**$1,284,394**	**$1,803,844**	**$1,657,144**
Associated Revenues					
Rental of General Property	$56,547	$56,500	$56,500	$56,500	$56,500
Street Lights	$6,188	$6,092	$6,092	$6,100	$6,100
Total Associated Revenues	**$62,735**	**$62,592**	**$62,592**	**$62,600**	**$62,600**
Net Tax Supported	**$1,307,679**	**$1,221,802**	**$1,221,802**	**$1,741,244**	**$1,594,544**

Percent Change in Total Budget 29.0%
Percent Change in Net Tax Supported 30.5%
Percent of Services Mandated by State/Federal Government 0%

Budget Description

The approved FY 2010 General Buildings & Grounds budget of $1,657,144 represents an increase of $372,750, or 29.0 percent, as compared to the FY 2009 adopted budget. The increase is attributable to increases in the cost of electricity, heating and telephone services.

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RAPPAHANNOCK AREA HEALTH DISTRICT

To provide preventative, protective and environmental health services in the counties of Caroline, King George, Spotsylvania and Stafford and in the City of Fredericksburg.

The Rappahannock Area Health District is a cooperative effort between the State and the member localities, providing medical care services (including communicable disease, child health, maternal health, family planning and dental health services), public health services (including Medicaid nursing home screenings, vital records, community education, lead testing, etc.), and environmental health services (including health inspections of daycare centers, summer camps, restaurants, sanitary surveys, sewage treatment plants, and investigation of communicable diseases).

BUDGET SUMMARY:

	FY 2008 Actuals	FY 2009 Adopted	FY 2009 Amended	FY 2010 Requested	FY 2010 Approved
Costs					
Personnel	$0	$0	$0	$0	$0
Operating	$749,501	$719,521	$719,521	$719,521	$647,569
Capital	$0	$0	$0	$0	$0
Total Budget	**$749,501**	**$719,521**	**$719,521**	**$719,521**	**$647,569**
Associated Revenues					
Well/Septic Permit Fees Local	$45,000	$80,000	$25,000	$25,000	$25,000
Total Associated Revenues	**$45,000**	**$80,000**	**$25,000**	**$25,000**	**$25,000**
Net Tax Supported	**$704,501**	**$639,521**	**$694,521**	**$694,521**	**$622,569**

Percent Change in Total Budget -10.0%
Percent Change in Net Tax Supported -2.7%
Percent of Services Mandated by State/Federal Government 100%

Budget Description

The approved FY 2010 Health Department budget of $647,569 represents a decrease of $71,952, or 10.0 percent, as compared to the FY 2009 adopted budget.

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RAPPAHANNOCK AREA COMMUNITY SERVICES BOARD

The Rappahannock Area Community Services Board (RACSB) provides public mental health, mental retardation and substance abuse services in the counties of Caroline, King George, Spotsylvania and Stafford and in the City of Fredericksburg.

The RACSB offers services in the areas of crisis intervention; outpatient/case management services through five clinics located throughout the region; day support services, such as vocational training for the mentally retarded and day treatment programs for the chemically dependent; housing and residential services, including group homes, supervised apartments, halfway houses, respite care, specialized foster care and supported living arrangements; and transportation for the mentally disabled.

The RACSB works closely with the judicial system and the County's Social Services department, not only as a service provider, but also as a partner in the management of the Comprehensive Services Act (CSA) in the determination of appropriate treatment plans for CSA clients.

BUDGET SUMMARY:

	FY 2008 Actuals	FY 2009 Adopted	FY 2009 Amended	FY 2010 Requested	FY 2010 Approved
Costs					
Personnel	$0	$0	$0	$0	$0
Operating	$322,924	$310,007	$300,707	$310,007	$270,636
Capital	$0	$0	$0	$0	$0
Total Budget	**$322,924**	**$310,007**	**$300,707**	**$310,007**	**$270,636**
Total Associated Revenues	**$0**	**$0**	**$0**	**$0**	**$0**
Net Tax Supported	**$322,924**	**$310,007**	**$300,707**	**$310,007**	**$270,636**

Percent Change in Total Budget -12.7%
Percent Change in Net Tax Supported -12.7%
Percent of Services Mandated by State/Federal Government 100%

Budget Description

The approved FY 2010 RACSB budget of $270,636 represents a decrease of $39,371, or 12.7 percent, as compared to the FY 2009 adopted budget. The decrease represents a 10% reduction from the FY 2009 Amended budget.

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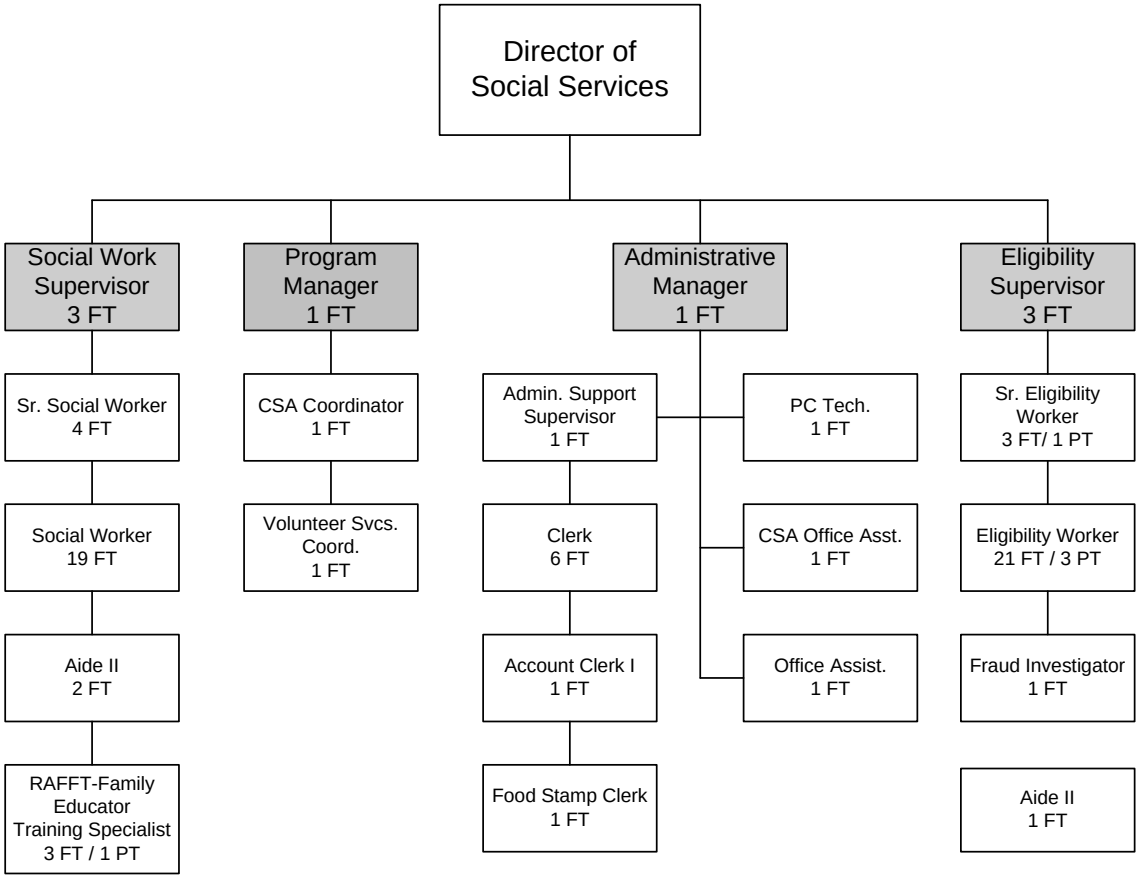
SOCIAL SERVICES

Mission

People helping people triumph over poverty, abuse and neglect to shape strong futures for themselves, their families, and communities. We acknowledge that our clients are part of a family system; that our services must build upon the strengths of the individuals and families we serve; and that the active involvement and focus of our community on prevention and early intervention is essential to our success.



Department Summary: The Department of Social Services (DSS) administers, coordinates and provides direct or indirect service delivery for several state and federally mandated public assistance programs including: Temporary Assistance to Needy Families (TANF), Virginia Initiative for Employment Not Welfare (VIEW), Supplemental Nutrition Assistance Program (formerly the Food Stamp Program), Medicaid and FAMIS programs, Energy Assistance and Cooling Programs, Auxiliary Grant Program for Elderly, Blind and Disabled, Child Protective Services, Foster Care Services, Adoptions, Family Preservation Services, Adult Protective Services, Adult Services, Child Care Services, Home Based-Companion Services, court ordered home studies and evaluations for guardianship, and Fraud Free Program. In addition, the department administers the Rappahannock Area Foster Families Team (RAFFT), Family Educator Program, Employment Advancement for TANF Participants (Bridge to the Future Grant). DSS is also a regional partner in Healthy Families, the Hospital Based Eligibility Program at Mary Washington Hospital and maintains representation on the Thurman Brisben Center Board and Rappahannock Area Agency on Aging Board. DSS administers the Comprehensive Services Act (CSA) program, and serves as a partner in the Spotsylvania Dental Health Project, the Boys and Girls Club Spotsylvania Pilot and regional Family Strengthening Initiatives Grant.

DSS continues to serve as a Virginia Department of Social Services (VDSS) Video Conferencing Site for training purposes. The Department Director serves on the VDSS Classification and Compensation Workgroup, Comprehensive Services Act Committee, FEMA Board, Community Policy Management Team, and the Safe Harbor Child Advocacy Board. The department receives input and guidance from the Social Services Advisory Board.

KEY MEASURES	CY 2004	CY 2005	CY 2006	CY 2007	CY 2008
Average monthly caseload and compliance rate of clients who receive timely and accurate benefits					
Food Stamps:					
Expedited	57 / 99.9%	53 / 99.5%	60 / 100%	64 / 100%	81 / 100%
Non-Expedited	116 / 98.2%	112 / 99%	116 / 99%	124 / 98%	156 / 99%
Medicaid:	189/71.0%	187/78%	195 / 87%	217 / 91%	205 / 89%
TANF[1]	39/N/A	36 / 97%	40 / 98%	44 / 98%	55 / 99%
Average monthly caseload of Day Care benefit recipients	291	285	303	264	287
Number of cases/children reported to be abused, neglected or exploited	537/871	484/777	493/827	623/1,095	37/1,120
Number of subsequent incidents	N/A	48	49	54	88
Average monthly number of children/youth in foster care system	102	96	96	100	118
Number of elderly or disabled adults reported to be abused, neglected or exploited	72	94	92	64	102
Number involved in subsequent incidents	N/A	4	2	1	5
Average monthly number of VIEW[2] clients employed	57	54	55	74	84
Average monthly number of VIEW[2] clients in training to enhance employability	N/A	25	9	8	8

[1] TANF = Temporary Assistance to Needy Families
[2] VIEW = Virginia Initiative for Employment not Welfare

BUDGET SUMMARY:

	FY 2008 Actuals	FY 2009 Adopted	FY 2009 Amended	FY 2010 Requested	FY 2010 Approved
Costs					
Personnel	$4,534,859	$4,990,963	$4,908,208	$4,826,942	$4,761,460
Operating	$10,680,733	$12,203,982	$11,412,309	$12,446,880	$12,326,960
Capital	$5,826	$15,854	$16,390	$4,139	$4,000
Total Budget	**$15,221,418**	**$17,210,799**	**$16,336,907**	**$17,277,961**	**$17,092,420**
Associated Revenues					
Public Assistance/Welfare Admin	$5,725,322	$6,828,308	$6,925,284	$6,662,033	$6,662,033
Comprehensive Services Act	$3,040,679	$4,363,222	$3,858,342	$4,260,169	$4,260,169
Transfer from Capital Projects Fund	$145,536	$145,536	$145,536	$145,536	$145,536
Local Grants/donations	$42,000	$62,000	$62,000	$0	$0
DSS/CSA Local Revenue	$332,782	$0	$0	$0	$0
Total Associated Revenues	**$9,286,319**	**$11,399,066**	**$10,991,162**	**$11,067,738**	**$11,067,738**
Net Tax Supported	**$5,935,099**	**$5,811,733**	**$5,345,745**	**$6,210,223**	**$6,024,682**
Full-time Staff	74	77	77	77	77
Part-time Staff	2.76	2.76	2.76	2.76	2.76
Total Full-time Equivalents	**76.76**	**79.76**	**79.76**	**79.76**	**79.76**

Percent Change in Total Budget -0.7%
Percent Change in Net Tax Supported 3.7%
Percent of Services Mandated by State/Federal Government 95%

Budget Description

The approved FY 2010 Social Services budget of $17,092,420 represents a decrease of $118,379, or less than one percent, as compared to the FY 2009 adopted budget.

The decrease is attributable to the following:

- Vacant Aide II and Eligibility Worker positions unfunded until January 1, 2010.
- Reductions in several State programs: Aid to Dependent Children, Head Start and Fuel Administration.
- Suspend Moss Free Clinic Capital Campaign contribution (3rd year of 5 years) for FY 10, contributions to resume in FY 11.
- Elimination of funding for Rappahannock Mediation Center, which closed in FY 09.
- 10% reduction, as compared to the FY 09 adjusted budget, to the following regional agencies:
  - *Fredericksburg Regional Boys and Girls Club*
  - *Lloyd F. Moss Free Clinic*
  - *Rappahannock Area Council on Child and Parents*
  - *Rappahannock Area Court Appointed Special Advocates*
  - *Rappahannock Area Healthy Families*
  - *Rappahannock Area Office on Youth*
  - *Rappahannock Big Brothers/Big Sister*
  - *Rappahannock Regional Disability Services Board*
  - *Rebuilding Together with Christmas in April * Fredericksburg*
  - *The Arc of Rappahannock*
  - *Thurman Brisben Center*
  - *Volunteer and Information Services of the Rappahannock United Way, Inc.*

- 10% reduction is restored to the following regional agencies, however, this is contingent upon the sale of property:
  - *disAbility Resource Center*
  - *Mental Health Association of Fredericksburg*
  - *Micah Ministries*
  - *Rappahannock Area Agency on Aging*
  - *Rappahannock Council on Domestic Violence*
  - *Rappahannock Refuge Hope House*
  - *Spotsylvania Emergency Concerns Association (SECA)*
- Reduction is offset by increases in several State programs: Adoptions, Auxiliary Grants for Disabled and Day Care.

Brief summary of regional agencies funded in FY 2010:

- *disAbility Resource Center* – to assist people with disabilities to achieve the highest potential and benefit of independent living, through information, education and resources.
- *Fredericksburg Regional Boys and Girls Club* – serving Battlefield Elementary and Battlefield Middle Schools by providing transportation, tutorial support, character building activities, recreational and sport outlets, and a parental computer literacy program.
- *Lloyd F. Moss Free Clinic* – provide free medical and dental care to the low-income and uninsured residents of Planning District 16.
- *Mental Health Association of Fredericksburg* – to address all aspects of mental health and mental illness through advocacy, education and service.
- *Micah Ministries* – to provide cold-night shelter and services to the chronic homeless, those who don't qualify for the Thurman Brisben Center, the region's homeless shelter.
- *Rappahannock Area Agency on Aging* – to provide information and referral services for older citizens.
- *Rappahannock Area Council on Child and Parents (previously known as Rappahannock Area Council on Child Abuse Prevention)* – to promote positive parenting in order to prevent child abuse and neglect.
- *Rappahannock Area Court Appointed Special Advocates* – to provide competent, trained volunteer advocates for abused and neglected children in need of services who are under the jurisdiction of the Juvenile and Domestic Relations Court of the 15th Judicial District.
- *Rappahannock Area Healthy Families* – to promote the physical and emotional health of children and families.
- *Rappahannock Area Office on Youth* – to decrease the instances of delinquency by promoting and providing positive youth development opportunities for court-involved youth and their families in Planning District 16.

Brief summary of regional agencies funded in FY 2010: *(continued)*

- *Rappahannock Big Brothers/Big Sisters* – to provide and support one-on-one mentoring relationships between qualified adult volunteers and children from single-parent homes who could benefit from the attention of a caring role model.
- *Rappahannock Council on Domestic Violence* – committed to preventing and eliminating all types of domestic violence within Planning District 16 through community outreach, advocacy, and education.
- *Rappahannock Refuge Hope House* – to provide homeless women and children residency and the services necessary to transition them into independent living in the community.
- *Rappahannock Regional Disability Services Board* – to increase access and develop consumer-oriented, community-based services for persons with physical and sensory disabilities.
- *Rebuilding Together with Christmas in April * Fredericksburg* – to preserve and revitalize houses and communities, assuring that low-income homeowners live in warmth, safety, and independence.
- *Spotsylvania Emergency Concerns Association (S.E.C.A.)* – to provide emergency relief for the citizens of Spotsylvania County and to provide assistance for victims of natural disaster or fire.
- *The Arc of Rappahannock* – advocates for and supports people with mental retardation and developmental disabilities to allow them to achieve their goals and enhance their lives within their home community.
- *Thurman Brisben Center* – to provide emergency shelter, food, self-help, and referral services to homeless families and individuals in Planning District 16.
- *Volunteer and Information Services of the Rappahannock United Way, Inc.* – to mobilize people and resources to meet the critical needs of the community.

For a complete list of regional agency FY 10 funding requests and the FY 10 approved funding, please see page 77.

GERMANNA COMMUNITY COLLEGE

Germanna Community College provides post-secondary educational opportunities in the Rappahannock regional area. The College's funding formula is based on the full-time equivalent student enrollment average for the past three years.

BUDGET SUMMARY:

	FY 2008 Actuals	FY 2009 Adopted	FY 2009 Amended	FY 2010 Requested	FY 2010 Approved
Costs					
Personnel	$0	$0	$0	$0	$0
Operating	$31,547	$30,285	$29,382	$30,285	$27,256
Capital	$0	$0	$0	$0	$0
Total Budget	**$31,547**	**$30,285**	**$29,382**	**$30,285**	**$27,256**
Total Associated Revenues	**$0**	**$0**	**$0**	**$0**	**$0**
Net Tax Supported	**$31,547**	**$30,285**	**$29,382**	**$30,285**	**$27,256**

Percent Change in Total Budget -10.0%
Percent Change in Net Tax Supportec -10.0%
Percent of Services Mandated by State/Federal Government 0%

Budget Description

The approved FY 2010 Germanna budget of $27,256 represents a decrease of $3,029, or 10.0 percent, as compared to the FY 2009 adopted budget.

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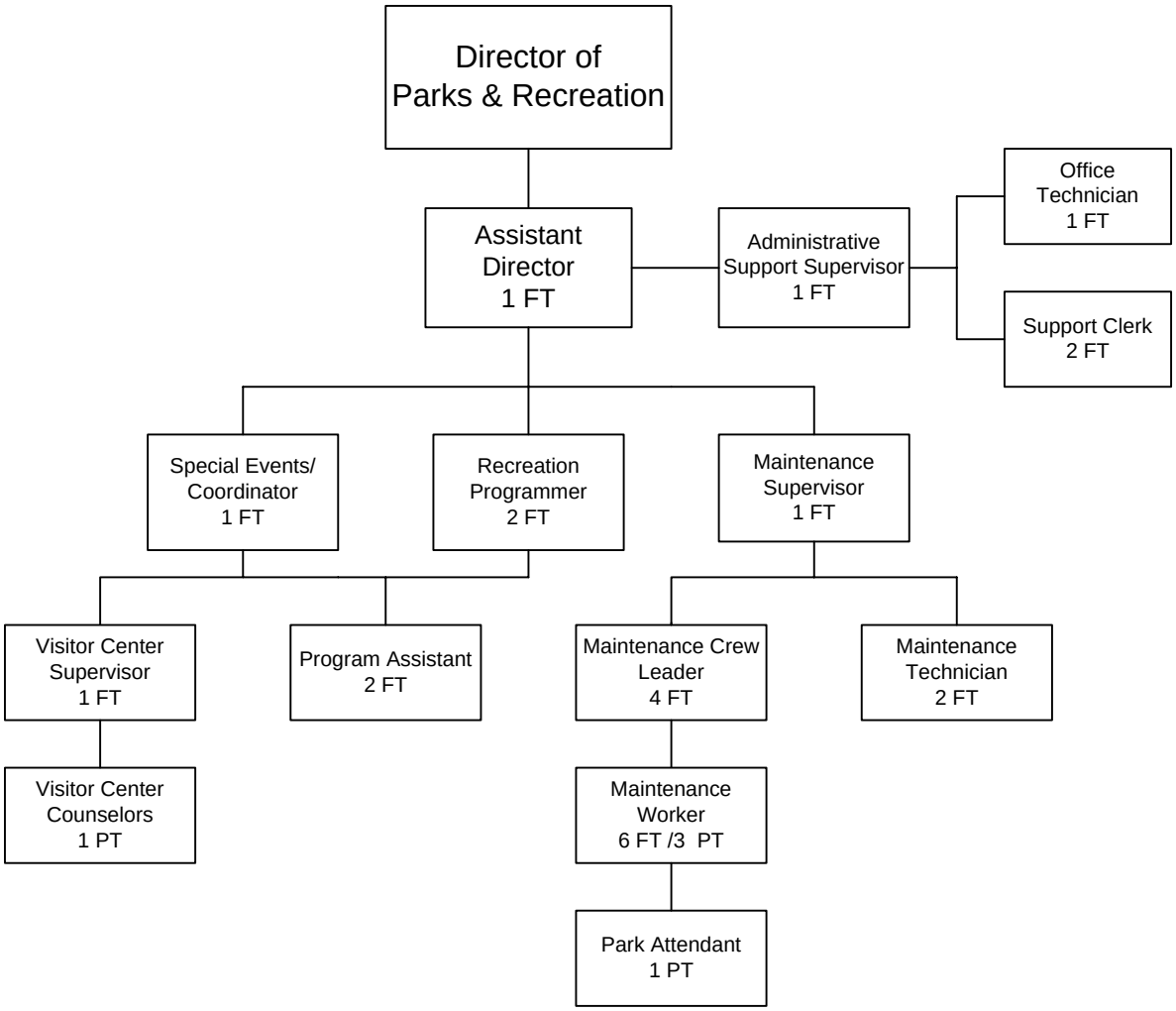
PARKS & RECREATION

Mission

The Spotsylvania County Parks and Recreation Department's mission is to provide and manage a variety of leisure activities and facilities that will promote personal growth, physical fitness, and recreational needs to fulfill the desires of Spotsylvania County residents.



Department Summary: The Parks and Recreation Department is responsible for the maintenance of eleven park facilities: Arritt, Chewning, Cosner, Harrison Road, Hunting Run, Lee Hill, Loriella, Marshall, Mary Lee Carter, Ni River, and Patriot; and six community centers: Berkeley, Chancellor, Harrison Road, Lee Hill, Rt. 3 West, and Todds Tavern. Parks and Recreation also provides field maintenance support to playing fields at 28 school sites and lawn maintenance/care to five fire/rescue stations. The department provides an extensive and very popular youth sports league program that includes baseball, basketball, cheerleading, football, softball, and fall and spring soccer programs. Over the playing seasons, Parks and Recreation staff trains, directs and supervises approximately 175 full-time, part-time and seasonal staff and over 2,400 volunteers.

In addition, over 300 special interest classes, ranging from karate, gymnastics, and fitness to line dancing and art are offered throughout the year for children and adults, as well as a number of day camp opportunities and summer play groups. The classes, day camps and playgroups are all self-supporting through user fees.

Parks and Recreation conducts a number of special events each year, including the All-American Concert Series, Family Movie Night, Kid's Fishing Derby, Easter Bunny Breakfast, Hershey Track and Field, Doggone Pool Party, Stonewall Jackson Run, Fall Festival and the Holiday Parade. The department also provides support for a number of additional special events (African American History Celebration Day, Governor Spotswood Award, Memorial Day, Stars and Stripes Spectacular, and Courthouse Christmas Luminary) in the community as well.

Parks and Recreation operates the Senior Center located in the Marshall Center. The Center is open for senior citizens Monday and Wednesday, 9:30 a.m. to 1:30 p.m. and Tuesday from 9:30 a.m. to 2:30 p.m. Activities include crafts, movies, line and ballroom dancing, monthly birthday party, bingo, canasta and pinochle, and fitness class. The Center also has billiards and a wide screen TV, DVD or VCR available.

Parks and Recreation also operates the visitor information center, located in the Massaponax area. The Visitor Center provides visitors and residents to the County with an overview of the history of the County and information on attractions, recreation, shopping opportunities, restaurants, events and other items of interest. The Visitor Center personnel and operational budgets are in a separate division under Tourism.

KEY MEASURES	CY 2004*	CY 2005	CY 2006	CY 2007	CY 2008
Percent of participants satisfied with provided programs (In-house Survey)	83.9%	87.1%	94.7%	91.3%	92.6%
Percent of direct program cost recovered via participation fees:					
Basketball	n/a	78%	79%	78%	77%
Cheerleading	100%	100%	100%	100%	100%
Football	58%	62%	59%	64%	64%
Fall Soccer	100%	100%	100%	100%	100%
Spring Soccer	n/a	100%	100%	100%	100%
Baseball	n/a	91%	91%	90%	85%
Softball	n/a	76%	76%	76%	73%
Percent of surveyed participants satisfied with their interaction with department staff (In-house Survey)	91.0%	93.8%	96.8%	93.8%	94.8%
Percent of programs having all information available to public at least 21 days prior to program start date	96.0%	100%	100%	100%	100%
Percent of athletic fields that receive scheduled maintenance service	100%	100%	100%	100%	100%
Number of program participants	**	**	**	44,033	42,147
Number of online registrations received	52	676	1,186	1,321	1,247

*Collection of data began in November 2004 therefore CY 2004 data is for November and December of 2004 only.
**Numbers not confirmed prior to CY 2007.

BUDGET SUMMARY:

	FY 2008 Actuals	FY 2009 Adopted	FY 2009 Amended	FY 2010 Requested	FY 2010 Approved
Costs					
Personnel	$1,899,502	$1,958,303	$1,931,109	$1,959,845	$1,959,845
Operating	$692,632	$918,920	$883,920	$906,094	$906,094
Capital	$152,448	$80,100	$4,000	$5,400	$0
Total Budget	**$2,744,582**	**$2,957,323**	**$2,819,029**	**$2,871,339**	**$2,865,939**
Associated Revenues					
Rec Registration Fees	$326,174	$373,000	$373,000	$348,400	$348,400
Self-Supporting Activities	$157,399	$178,894	$178,894	$169,400	$169,400
Admission Loreilla Park	$48,731	$54,865	$54,865	$54,495	$54,495
Use of Park Facilities	$37,653	$32,000	$32,000	$37,500	$37,500
Hunting Run Reservior Fees	$23,000	$30,545	$27,004	$31,050	$31,050
Ni River Reservior Fees	$29,345	$28,145	$24,949	$28,600	$28,600
Loriella Park Concessions	$13,474	$14,750	$14,750	$14,275	$14,275
Stonewall Jackson Run Fees	$11,335	$10,567	$10,567	$10,567	$10,567
P&R Sale Items	$1,536	$1,800	$1,800	$1,800	$1,800
Total Associated Revenues	**$648,647**	**$724,566**	**$717,829**	**$696,087**	**$696,087**
Net Tax Supported	**$2,095,935**	**$2,232,757**	**$2,101,200**	**$2,175,252**	**$2,169,852**
Full-time Staff	24	24	24	24	24
Part-time Staff	3.01	3.01	3.01	3.01	3.01
Total Full-time Equivalents	**27.01**	**27.01**	**27.01**	**27.01**	**27.01**

Percent Change in Total Budget -3.1%
Percent Change in Net Tax Supported -2.8%
Percent of Services Mandated by State/Federal Government 0%

Budget Description

The approved FY 2010 Parks & Recreation budget of $2,865,939 represents a decrease of $91,384, or 3.1 percent, as compared to the FY 2009 adopted budget.

The decrease is attributable to the following:

- Reduction in Stonewall Jackson Run expenses.
- Reduction in repairs & maintenance supplies and uniforms.
- The inclusion of funding for capital items in the FY 09 budget, which are not included in the FY 10 budget.

MUSEUM

Department Summary: To house and maintain County artifacts and memorabilia and to serve as a source of information on the history of Spotsylvania to citizens and visitors to the County.

The Spotsylvania Museum, located at 8956 Courthouse Road, is operated and staffed by the Spotsylvania Historical Society. During FY 2006, the County signed a Memorandum of Understanding with the Spotsylvania Historical Association, which allowed the County to partner with the Association to continue the operation of the museum. The museum, in addition to articles of historical interest and information, also houses the Frances Waller Research Library. The museum is open to the public from 10 a.m. to 5 p.m., Monday through Saturday (closing only on New Year's Day, Thanksgiving, Christmas Eve and Christmas). The County provides a direct contribution to the museum for funding of museum staff; funding of telephone services; and an in kind contribution of basic building repairs.

BUDGET SUMMARY:

	FY 2008 Actuals	FY 2009 Adopted	FY 2009 Amended	FY 2010 Requested	FY 2010 Approved
Costs					
Personnel	$0	$0	$0	$0	$0
Operating	$19,009	$19,022	$18,455	$19,022	$19,022
Capital	$0	$0	$0	$0	$0
Total Budget	**$19,009**	**$19,022**	**$18,455**	**$19,022**	**$19,022**
Total Associated Revenues	**$0**	**$0**	**$0**	**$0**	**$0**
Net Tax Supported	**$19,009**	**$19,022**	**$18,455**	**$19,022**	**$19,022**

Percent Change in Total Budget 0.0%
Percent Change in Net Tax Supported 0.0%
Percent of Services Mandated by State/Federal Government 0%

Budget Description

The approved FY 2010 Museum budget of $19,022 represents no change as compared to the FY 2009 adopted budget.

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REGIONAL LIBRARY

Agency Summary: Spotsylvania County participates in the Central Rappahannock Regional Library (CRRL) system, which has branches in Stafford County, Spotsylvania County, Westmoreland County and the City of Fredericksburg. Spotsylvania County branches include Salem Church Road Branch and the C. Melvin Snow Branch, located on Courthouse Road. Both County branches are owned and maintained by Spotsylvania County and the CRRL is responsible for the library operations including personnel and furnishings.

BUDGET SUMMARY:

	FY 2008 Actuals	FY 2009 Adopted	FY 2009 Amended	FY 2010 Requested	FY 2010 Approved
Costs					
Personnel	$0	$0	$0	$0	$0
Operating	$4,029,711	$3,926,122	$3,908,820	$4,029,711	$3,667,938
Capital	$0	$0	$0	$0	$0
Total Budget	**$4,029,711**	**$3,926,122**	**$3,908,820**	**$4,029,711**	**$3,667,938**
Total Associated Revenues	**$0**	**$0**	**$0**	**$0**	**$0**
Net Tax Supported	**$4,029,711**	**$3,926,122**	**$3,908,820**	**$4,029,711**	**$3,667,938**

Percent Change in Total Budget -6.6%
Percent Change in Net Tax Supported -6.6%
Percent of Services Mandated by State/Federal Government 0%

Budget Description

The approved FY 2010 Library budget of $3,667,938 represents a decrease of $258,184, or 6.6 percent, as compared to the FY 2009 adopted budget.

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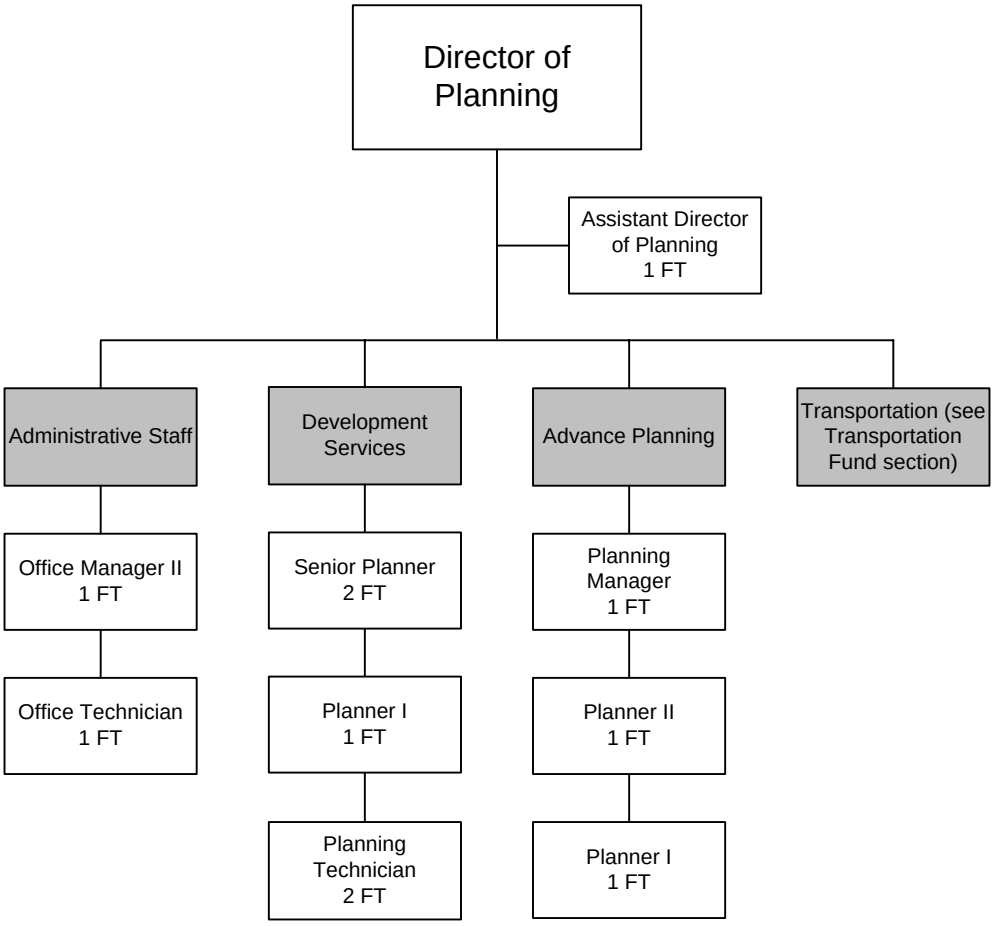
PLANNING

Mission

To serve the citizens and development community by providing timely, courteous and professional Comprehensive Planning and Development Services that results in an improvement in our community's quality of life through advocating progressive planning practices and smart growth initiatives. We will provide a positive and satisfying work environment geared toward maintaining a qualified and productive staff committed to our customers' needs.



Department Summary: The Planning Department is responsible for updating the Comprehensive Plan, preparing sector plans, and amending codes to ensure that plan policies are advanced and consistently applied. The department is also responsible for the following: review and approval of site plans and subdivision plats; review and make recommendations on rezonings, special use, and certificate of appropriateness permit applications; providing census and demographic information to the public; educating and partnering with the citizens of the County and development community on transportation and specific area-wide plans; identifying transportation needs and recommending improvements; administering the Rural Addition and Rustic Programs; monitoring and enforcing the subdivision performance bond program; providing information, recommendations, and staff support to the Agricultural and Forestal Committee, Historic Preservation Commission, Planning Commission, Board of Supervisors, and any other departments requiring specialized expertise in the areas of project management, program design, and data support.

These measures were initiated at the start of CY 2008 therefore the quarterly information is provided along with the annualized data so performance trends can be reviewed.

KEY MEASURES	1ST QTR CY 2008	2ND QTR CY 2008	3RD QTR CY 2008	4TH QTR CY 2008	CY 2008
Percent of exempt and adjustment plats approved by the County Attorney on first review	37%	50%	59%	53%	49.8%
Average number of days for major site plan review	32	32	33	31	32
Number of community outreach efforts	2	3	7	4	16
Percent of Planners with AICP* certification	30%	30%	37%	37%	33.5%
Percentage of Comprehensive Plan implementation updates initiated in accordance with the Implementation Plan**	To be initiated in CY 2009				

*American Institute of Certified Planners

**The Comprehensive Plan was adopted November 12, 2008. Implementation schedule begins with 2009 target dates.

BUDGET SUMMARY:

	FY 2008 Actuals	FY 2009 Adopted	FY 2009 Amended	FY 2010 Requested	FY 2010 Approved
Costs					
Personnel	$1,239,334	$1,254,434	$1,136,783	$1,122,233	$966,703
Operating	$202,571	$302,427	$255,643	$182,042	$183,956
Capital	$1,943	$4,000	$95,800	$4,000	$4,000
Total Budget	**$1,443,848**	**$1,560,861**	**$1,488,226**	**$1,308,275**	**$1,154,659**
Associated Revenues					
Planning Review Fees	$176,046	$1,225,300	$909,332	$377,235	$377,235
Plat Filing Fees	$536,702	$184,000	$184,000	$294,984	$294,984
Administration Fees		$49,377	$49,377	$51,000	$51,000
Telecommunications Review Fee	$0	$22,500	$22,500	$30,000	$30,000
Planning Department Publications	$3,090	$4,000	$4,000	$2,500	$2,500
Total Associated Revenues	**$715,838**	**$1,485,177**	**$1,169,209**	**$755,719**	**$755,719**
Net Tax Supported	**$728,010**	**$75,684**	**$319,017**	**$552,556**	**$398,940**
Full-time Staff	18	16	13	13	12
Part-time Staff	0	0	0	0	0
Total Full-time Equivalents	**18**	**16**	**13**	**13**	**12**

Percent Change in Total Budget -26.0%
Percent Change in Net Tax Supported 427.1%
Percent of Services Mandated by State/Federal Government 96%

Budget Description

The approved FY 2010 Planning budget of $1,154,659 represents a decrease of $406,202, or 26.0 percent, as compared to the FY 2009 adopted budget.

The decrease is attributable to the following:

- Elimination of three positions during FY 09: Office Technician, Planner I (short range) and Planner I (long range).
- Elimination of Planning Technician position in FY 10.
- Senior Planner position unfunded for the entire fiscal year.
- Reductions in printing & binding, advertising, janitorial services, and education & training.

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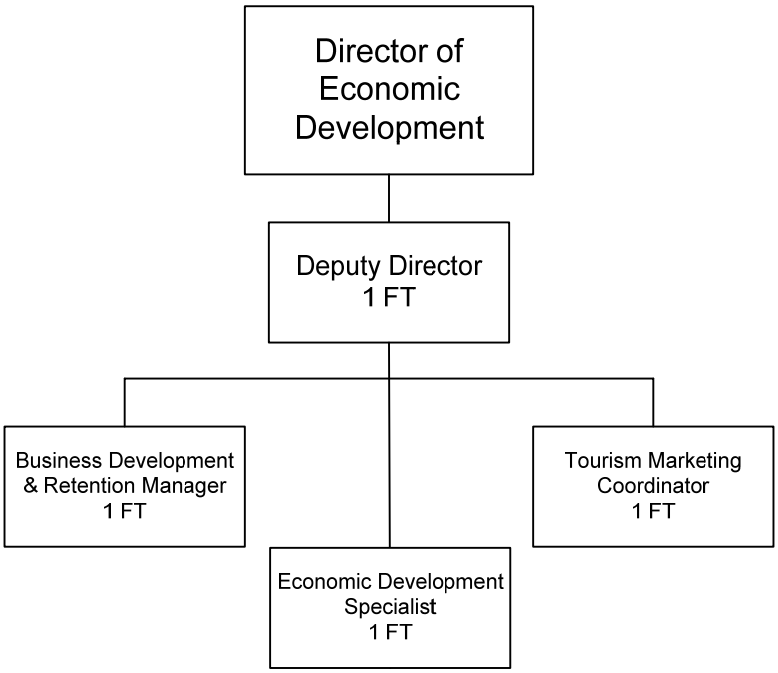
ECONOMIC DEVELOPMENT

Mission

The economic development mission of Spotsylvania County is to attract and retain diversified business and industrial investment, to provide a broad spectrum of employment opportunities for our residents, while maintaining the unique historic and natural resources of our community.



Department Summary: The Department of Economic Development focuses its efforts into two main areas of interest. First, the Department works to market Spotsylvania County to businesses around the world, positioning the County as a desirable business location. Second, the Department works closely with the County's existing businesses, promoting and assisting their operations to help ensure their continued success in the County. The Department's primary goals are to implement strategies based upon the County's adopted Economic Development Plan, to employ local residents, broaden the local tax base and assist in creating a high quality of life for all local residents.

The Department of Economic Development offers a comprehensive range of services and information, including: demographic and economic data; community tours; site and building information, labor analysis and workforce information. The Department also provides staff support and direction to the Economic Development Authority (EDA).

KEY MEASURES	CY 2004	CY 2005	CY 2006	CY 2007	CY 2008
Average annual wages paid by industries/businesses located in the County*	$31,772	$33,696	$34,840	$33,852	3rd Qtr. 2008 $33,384
Employment within the County*	27,514	28,506	29,768	29,817	3rd Qtr 2008 28,759
Percentage of County Workforce commuting outside the County**	65.1%	67.2%	68.5%	68.6%	N/A

* Source: Virginia Employment Commission most recent figures
** Source: Annual Citizen Survey – the Citizen Survey was suspended for 2008.

BUDGET SUMMARY:

	FY 2008 Actuals	FY 2009 Adopted	FY 2009 Amended	FY 2010 Requested	FY 2010 Approved
Costs					
Personnel	$405,276	$385,917	$385,917	$396,579	$396,579
Operating	$287,372	$409,646	$283,466	$414,621	$265,638
Capital	$78	$0	$314	$0	$0
Total Budget	**$692,726**	**$795,563**	**$669,697**	**$811,200**	**$662,217**
Total Associated Revenues	**$0**	**$0**	**$0**	**$0**	**$0**
Net Tax Supported	**$692,726**	**$795,563**	**$669,697**	**$811,200**	**$662,217**
Full-time Staff	5	4	4	4	4
Part-time Staff	0	0	0	0	0
Total Full-time Equivalents	**5**	**4**	**4**	**4**	**4**

Percent Change in Total Budget -16.8%
Percent Change in Net Tax Supported -16.8%
Percent of Services Mandated by State/Federal Government 0%

Budget Description

The approved FY 2010 Economic Development budget of $662,217 represents a decrease of $133,346, or 16.8 percent, as compared to the FY 2009 adopted budget.

The decrease is attributable to the following:

- Reduction in regional marketing funding.
- Reduction in funding to the Fredericksburg Regional Alliance due to revised funding formula.

TOURISM

Mission

To promote Spotsylvania County as a desirable tourist destination, create a tourist environment to deliver a memorable visitor experience, and increase travel related sales.

Department Summary: The Tourism includes three main operations Tourism, Spotsylvania County Sesquicentennial of the Civil War Committee and the Visitor Center:

Tourism

The Tourism Marketing Coordinator works under the direction of the Economic Development Director and is tasked with initiating and coordinating promotional and tourism activities with civic, business, corporate, historical and cultural groups. The Tourism Marketing Coordinator also works with the tourism staff of the City of Fredericksburg and Stafford County to develop and implement regional advertising efforts to maximize tourist activity in the area, and with the Spotsylvania County Sesquicentennial of the Civil War Committee to promote historical, cultural and physical assets of the Spotsylvania Courthouse area.

Spotsylvania County Sesquicentennial of the Civil War Committee

The Spotsylvania County Sesquicentennial of the Civil War Committee is involved with commemorating the 150th anniversary of the American Civil War. A number of events are being planned including a three day Civil War Film Festival, special battlefield tours, reenactments, and a Historic County Fair, which will be held annually in September.

Visitor Center

The Visitor Center provide visitors to the County with an overview of the history of the entire region and information on attractions, recreation, shopping opportunities, restaurants, events and other items of interest. The center is located at 4704 Southpoint Parkway and is under the supervision of Parks and Recreation.

BUDGET SUMMARY:

	FY 2008 Actuals	FY 2009 Adopted	FY 2009 Amended	FY 2010 Requested	FY 2010 Approved
Costs					
Personnel	$234,572	$266,311	$240,311	$267,558	$267,558
Operating	$598,939	$521,747	$438,214	$492,658	$459,997
Capital	$1,872	$0	$0	$0	$0
Total Budget	**$835,383**	**$788,058**	**$678,525**	**$760,216**	**$727,555**
Associated Revenues					
Transient Occupancy Taxes	$614,078	$681,308	$480,000	$480,000	$480,000
Tourism Event Donations	$74,320	$40,200	$40,200	$40,200	$40,200
Tourism Miscellaneous Items	$3,389	$1,550	$1,550	$1,500	$1,500
Tourism Event Admissions	$25,782	$60,000	$0	$0	$0
Bluemont Concert Series Grant	$5,000	$5,000	$5,000	$0	$0
Total Associated Revenues	**$722,569**	**$788,058**	**$526,750**	**$521,700**	**$521,700**
Net Tax Supported	**$112,814**	**$0**	**$151,775**	**$238,516**	**$205,855**
Full-time Staff	2	2	2	2	2
Part-time Staff	0.63	0.63	0.63	0.63	0.63
Total Full-time Equivalents	**2.63**	**2.63**	**2.63**	**2.63**	**2.63**

Percent Change in Total Budget -7.7%
Percent Change in Net Tax Supported #DIV/0!
Percent of Services Mandated by State/Federal Government 0%

Budget Description

The approved FY 2010 Tourism budget of $727,555 represents a decrease of $60,503, or 7.7 percent, as compared to the FY 2009 adopted budget. This budget consists of the Tourism division of Economic Development Department, the Sesquicentennial of the Civil War Committee and Visitor Center budgets.

The decrease is attributable to the following:

- Reductions in printing & binding, advertising, maintenance contracts, subsistence & lodging, training & education, tourism heritage projects and the Bluemont Concert series,
- 10% reduction, as compared to the FY 09 adjusted budget to the Greater Fredericksburg Tourism Partnership (previously known as Fredericksburg Area Tourism) and First Night Fredericksburg.

VIRGINIA COOPERATIVE EXTENSION

Mission

Virginia Cooperative Extension enables people to improve their lives through an educational process that uses scientific knowledge focused on issues and needs. Virginia Cooperative Extension responds to the needs of individuals, families, groups and organizations with educational programs in the four broad areas of agriculture and natural resources, family and consumer sciences, food, nutrition, and health, and 4-H youth development. Citizens of Spotsylvania can participate in our programs through Spotsylvania County Extension office.

Department Summary: Virginia Cooperative Extension is a local, state and federal partnership, whose resources are used to develop and provide educational information and programs to the public in areas of Agriculture, Horticulture, Home Economics, and 4-H Youth. These programs assist in the resolution of community issues and concerns identified through input from citizen advisory committees.

Currently the Spotsylvania Extension staff consists of: Agriculture and Natural Resources Agent (ANR), 4-H Agent, Family and Consumer Sciences Agent (FCS), Family Nutrition Program (FNP) Program Assistant, Unit Administrative Assistant and Secretary. Additionally, the County is served by five other ANR Agents and one Family and Consumer Science Agent. These other Agents have offices in Stafford, King George, Caroline, Madison (Forestry) and Culpeper Counties (Farm Management). The localities within the Planning District receive and pay for Extension Agent services based on the estimated utilization of that service by the locality. The estimates are based on historical usage and relevant measurable indicators within the locality. Along with funding part of the operational costs and providing the office space, the County funds one full-time secretary position. The Unit Administrative Assistant, Forestry Agent, Farm Management Agent, and FNP Program Assistant positions are State funded positions

In 2008, 21,800 citizens (adults and youth) participated in Extension programs or were provided research based information by the Spotsylvania Virginia Cooperative Extension Office. There were 1,830 youth participating in one or more 4-H clubs, programs, camps, or activities. The Extension Service conducted a variety of classes and activities that benefited Spotsylvania citizens including: pesticides safety, forestry and wildlife management, pastures management for horses and cattle, farmers' market, food safety, nutrition, family financial management, and Master Gardener training. The delivery of Extension programs is highly dependent on volunteers. During CY 2008, 187 citizens volunteered 5,209 hours or the equivalent of two and one half full-time positions.

KEY MEASURES	CY 2004	CY 2005	CY 2006	CY 2007	CY 2008
Number of educational contacts made with citizens.	***	***	14,427*	18,290	21,808
Number of extension program volunteers	668	609	415	129	187
Number of extension program volunteer hours	19,635	8,598	5,381	1,987	5,209

*CY 2006 information does not include requests for educational information received and processed by the 4-H Extension Agent.
***Numbers not confirmed prior to CY 2006.

BUDGET SUMMARY:

	FY 2008 Actuals	FY 2009 Adopted	FY 2009 Amended	FY 2010 Requested	FY 2010 Approved
Costs					
Personnel	$45,033	$45,659	$45,659	$45,940	$45,940
Operating	$77,678	$91,097	$83,104	$95,107	$87,441
Capital	$0	$0	$0	$0	$0
Total Budget	**$122,711**	**$136,756**	**$128,763**	**$141,047**	**$133,381**
Total Associated Revenues	**$0**	**$0**	**$0**	**$0**	**$0**
Net Tax Supported	**$122,711**	**$136,756**	**$128,763**	**$141,047**	**$133,381**
Full-time Staff	1	1	1	1	1
Part-time Staff	0	0	0	0	0
Total Full-time Equivalents	**1**	**1**	**1**	**1**	**1**

Percent Change in Total Budget -2.5%
Percent Change in Net Tax Supported -2.5%
Percent of Services Mandated by State/Federal Government 0%

Budget Description

The approved FY 2010 Virginia Cooperative Extension budget of $133,381 represents a decrease of $3,375, or 2.5 percent, as compared to the FY 2009 adopted budget.

The decrease is attributable to the following:

- Reductions in other professional services, education & training, office supplies and dues & association memberships.
- Funding for the 4-H Educational Center will be held at least until the mid year review of revenues is complete.

GENERAL COUNTY DEBT

General County Debt includes debt service for existing County debt borrowed for general governmental purposes. Total general debt outstanding as of June 30, 2008 was $65 million and includes:

Issue	Issue/Maturity Dates	Purpose	Balance Outstanding In Thousands
Refunding Bonds	May 1, 1998 / July 2014	Refinance previous debt for fire stations, parks and library construction	$1,985
Refunding Bonds	April 1, 2003 / March 1, 2011	Refinance previous debt for regional jail, Judicial Center and landfill operations	1,617
Public Improvement Bonds	December 23, 2003 / January 15, 2024	Fire/rescue buildings and equipment	8,300
Public Improvement Bonds	June 20, 2006/ July 15, 2027	Fire/Rescue and General Government buildings, park, library and Transportation.	51,365
Lease-purchase	April 1, 2005 / January 2010	Purchase of new telephone system	519
Lease-purchase	January 29, 1999 / July 2009	800 MHz radio system	990
Lease-purchase	June 11, 1999 / July 2009	Purchase and renovation of Social Services Community Building	140

The County plans to borrow up to $30.0 million in General Obligation and lease-purchase debt in Spring 2009 for general County projects. The proceeds from the 2009 issuance will fund a portion of a new circuit court building, a portion of a new public safety building, Massaponax Church Road floodplain work, paving of six unpaved roads identified as being in poor condition and transportation projects needed for the Spotsylvania Regional medical center. The debt service associated with the transportation projects needed for the medical center will be funded with a Special Tax district in the Transportation Fund.

Following is the bond amortization schedule for County debt related to the Approved FY 2010 Budget.

TOTAL GENERAL DEBT - SPOTSYLVANIA COUNTY						
	Existing Debt[1]		New Debt[2]		Total Debt	
	Principal	Interest	Principal	Interest	Principal	Interest
2009	4,083,888	3,086,771	0	0	4,083,888	3,086,771
2010	3,869,862	2,908,184	363,262	322,981	4,233,124	3,231,165
2011	3,350,970	2,752,646	963,921	930,690	4,314,891	3,683,336
2012	2,935,632	2,605,645	963,921	877,674	3,899,553	3,483,320
2013	3,067,987	2,458,828	963,921	824,659	4,031,908	3,283,487
2014	2,855,712	2,315,736	963,921	771,643	3,819,633	3,087,379
2015	2,871,392	2,176,932	963,921	718,627	3,835,313	2,895,560
2016	2,937,701	2,037,031	963,921	665,612	3,901,622	2,702,643
2017	3,083,499	1,892,309	856,778	612,596	3,940,277	2,504,905
2018	3,235,492	1,740,379	856,778	565,473	4,092,270	2,305,853
2019	3,378,741	1,594,034	856,778	518,351	4,235,519	2,112,385
2020	3,357,378	1,429,532	856,778	471,228	4,214,156	1,900,760
2021	3,525,062	1,264,089	856,778	424,105	4,381,840	1,688,194
2022	3,636,108	1,104,625	856,778	376,982	4,492,886	1,481,607
2023	3,802,017	933,379	856,778	329,859	4,658,795	1,263,238
2024	3,983,852	746,042	856,778	282,737	4,840,630	1,028,779
2025	3,650,000	555,563	856,778	235,614	4,506,778	791,176
2026	3,825,000	382,188	856,778	188,491	4,681,778	570,679
2027	4,010,000	200,500	856,778	141,368	4,866,778	341,868
2028	0	0	856,778	94,246	856,778	94,246
2029	0	0	856,778	47,123	856,778	47,123
2030	0	0	0	0	0	0
2031	0	0	0	0	0	0
2032	0	0	0	0	0	0
2033	0	0	0	0	0	0
2034	0	0	0	0	0	0
	65,460,293	32,184,415	17,284,897	9,400,059	82,745,190	41,584,474

[1] Excludes Schools' debt, revenue bonds for Utilities projects, and Community Development Authority (CDA) bonds issued for certain roadway improvements. Includes debt service associated with general transportation projects for which the debt service is budgeted in the Transportation Fund and debt service associated with the purchase of the Southpoint office building for which the debt service is budgeted in the Economic Development Opportunities Fund. The amortization schedule for Utilities debt is located in the Utilities Fund section of the budget. The amortization of Schools' debt is shown in the Schools section of the budget.

[2] Although the principal amount of non-service district bonds issued will be $16.7million, a portion of bonds will be issued on a capitalized interest term in which we will make no interest payment in the first year, but instead will add the first year's interest to the principal payment over the next 19 years.

BUDGET SUMMARY:

	FY 2008 Actuals	FY 2009 Adopted	FY 2009 Amended	FY 2010 Requested	FY 2010 Approved
Costs					
Personnel	$0	$0	$0	$0	$0
Operating	$5,946,685	$8,254,265	$5,957,389	$5,561,037	$5,709,430
Capital	$0	$0	$0	$0	$0
Total Budget	**$5,946,685**	**$8,254,265**	**$5,957,389**	**$5,561,037**	**$5,709,430**
Total Associated Revenues	**$0**	**$0**	**$0**	**$0**	**$0**
Net Tax Supported	**$5,946,685**	**$8,254,265**	**$5,957,389**	**$5,561,037**	**$5,709,430**

Percent Change in Total Budget	-30.8%
Percent Change in Net Tax Supported	-30.8%

Budget Description

The approved FY 2010 General County Debt budget of $5,709,430 represents a decrease of $2,544,835, or 30.8 percent, as compared to the FY 2009 adopted budget.

The decrease is attributable to the following:

In November 2001, a $30 million Fire/Rescue Bond Referendum was approved. The initial $10 million of bonds was issued in 2003 and an additional $12.8 million was issued in 2006.

In November 2005, the voters approved several bond referenda questions giving the Board the authority to issue $236 million in general obligation debt for several new general government and court buildings, completion of the Patriot Park (formerly Smith Station Road Park), expansion of the Salem Church Road library, and transportation projects. The initial $40.2 million was issued in 2006 for the completion of Patriot Park; the expansion of Salem Church Library; new general government and court buildings and transportation projects. Debt service for Transportation projects is included in the Transportation Fund budget.

The decrease in the FY 2010 Approved Budget is associated with the removal of additional debt service included in the FY 2009 adopted budget for the second issue of the 05 referendum bonds. This new debt was planned for construction of a new Public Safety Building, New Circuit Court Building and the renovation to the Judicial Center; new capital leases for installation of enterprise-wide fiber network, and replacement of the Real Estate and assessment software, as well as the remaining 2001 Fire/Rescue referendum bonds for the replacement of Fire/Rescue Station #5. These projects were put on hold and the debt was not issued as planned in FY 2009 due to economic conditions and related revenue shortfalls experienced by the County during FY 2009.

Note: Counties in Virginia are not subject to legal debt limits. In accordance with the County's referendum policy, with the exception of revenue and refunding bonds, and bonds issued through the Virginia Public School Authority (VPSA), all County bonds must be approved by voter referendum.

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NON-DEPARTMENTAL

Department Summary: The Non-Departmental budget includes personnel funding for retiree health insurance premiums and operational funding for bank service charges, a contingency and operational reserves. In FY 2010 the personnel total also includes supplemental funding for a potential increase in the County's self-funded health insurance plan as estimated by our insurance consultant. This is not typical of the historical expenditure trends seen by the County over the past few years.

BUDGET SUMMARY:

	FY 2008 Actuals	FY 2009 Adopted	FY 2009 Amended	FY 2010 Requested	FY 2010 Approved
Costs					
Personnel	$197,749	$227,957	$227,957	$1,054,091	$1,054,091
Operating	$128,256	$1,638,577	$1,571,973	$638,000	$701,360
Capital	$0	$0	$0	$0	$0
Total Budget	**$326,005**	**$1,866,534**	**$1,799,930**	**$1,692,091**	**$1,755,451**
Total Associated Revenues	**$0**	**$0**	**$0**	**$0**	**$0**
Net Tax Supported	**$326,005**	**$1,866,534**	**$1,799,930**	**$1,692,091**	**$1,755,451**

Percent Change in Total Budget	-6.0%
Percent Change in Net Tax Supportec	-6.0%

Budget Description

The approved FY 2010 Non-Departmental budget of $1,755,451 represents a decrease of $111,083, or 6.0 percent, as compared to the FY 2009 adopted budget.

The decrease is attributable to the following:

- Elimination of Operating Reserve included in FY 2009 adopted budget.
- Reduction in Contingency Fund.

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CAPITAL PROJECTS FUND

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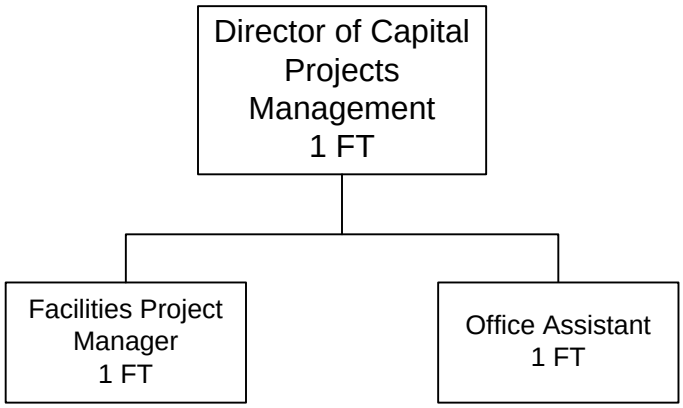
CAPITAL PROJECTS FUND

The Capital Projects Fund includes funding for Capital Projects and for personnel in the Capital Projects Management Department. The projects included in the capital projects budget are intended to improve or expand the County infrastructure, provide for significant maintenance requirements (e.g., a new roof), or provide for the acquisition of large pieces of equipment (e.g., a front-end loader).

CAPITAL PROJECTS MANAGEMENT

Mission

To provide responsible oversight to the County's capital improvement projects associated with major facilities, including parks, and roads, through the use of best management practices and expert and motivated staff; to provide timely and accurate project information to the Board of Supervisors, staff and citizens; and to serve as the County liaison with the Virginia Department of Transportation.



Department Summary: In FY 2007, the County added a Capital Projects Management Department to oversee Spotsylvania's capital improvement projects, including new construction, expansion, or renovation of all major County facilities and roads. Department staff develops cost and schedule estimates for projects, identifies and accesses funding opportunities, coordinates County resources, and provides all contract development and management for project related

services, including architectural, engineering and construction. The department is also responsible for ensuring full compliance by the County with all local, state, and federal requirements related to the project and in the project construction process.

In addition to providing oversight and support to capital improvement projects, department staff also develops and maintains relationships with local, state and federal agencies, facilitating productive two-way communication between these agencies and the County to encourage cooperation and create an awareness of needs and opportunities within the County and the region.

The department serves as the primary contact point for citizens and businesses with regard to major facility and road projects through the timely dissemination of information to citizens and businesses in immediate and adjacent impact areas, presentations in public forums, creation and maintenance of a capital projects website, and in individual contact initiated by either a citizen or staff member.

BUDGET SUMMARY:

	FY 2008 Actuals	FY 2009 Adopted	FY 2009 Amended	FY 2010 Requested	FY 2010 Approved
Uses					
Personnel	$333,642	$363,495	$267,698	$272,815	$272,815
Operating	$403,140	$3,697,859	$10,272,630	$1,197,214	$1,047,214
Capital	$26,512,317	$37,393,938	$41,904,005	$6,256,823	$6,110,067
Transfer to General Fund	$4,972,140	$145,536	$2,395,752	$145,536	$442,292
Transfer to Code Compliance Fund	$111,645	$0	$0	$0	$0
Total Uses	**$32,332,884**	**$41,600,828**	**$54,840,085**	**$7,872,388**	**$7,872,388**
Sources					
Transfer from Other Funds	$7,648,998	$3,652,583	$4,157,088	$4,014,356	$4,014,356
Use of (Addition to) Fund Balance	$20,613,221	($577,249)	$29,906,115	$2,086,940	$2,086,940
State Revenue	$990,011	$6,466,876	$12,211,032	$1,336,769	$1,336,769
Proffers	$1,191,640	$285,621	$0	$390,323	$390,323
Local Revenue	$104,078	$1,619,000	$7,492,490	$44,000	$44,000
Lease/Bond Proceeds	$1,659,936	$29,684,821	$469,176	$0	$0
Interest	$0	$469,176	$0	$0	$0
Federal Revenue	$0	$0	$604,184	$0	$0
Grants	$125,000	$0	$0	$0	$0
Total Sources	**$32,332,884**	**$41,600,828**	**$54,840,085**	**$7,872,388**	**$7,872,388**
Full-time Staff	4	4	4	3	3
Part-time Staff	0	0	0	0	0
Total Full-time Equivalents	**4**	**4**	**4**	**3**	**3**

Percent Change in Total Budget -81.1%
Percent of Services Mandated by State/Federal Government 100%

Budget Description

The approved FY 2010 Capital Projects Fund budget of $7,872,388 represents a decrease of $33,728,440, or 81.1 percent, as compared to the FY 2009 adopted budget.

The decrease is attributable to the following:

- Elimination of Project Engineer position.
- Removal of the one-time FY 2009 expense associated with purchasing a compact pick-up truck.
- It is anticipated that bonds will be issued in the Spring/Summer of 2009 to fund a portion of the Campus Master Plan and transportation projects which were approved in the 2005 bond referendum. However, debt proceeds are not included in the Capital Projects Fund revenue for these projects, nor are the estimated FY 2010 project expenditures included in the budgeted expenditures. Upon finalizing issuance of the bonds in Spring/Summer 2009, staff will request the Board to amend the budget to include revenues and expenditures associated with bond funded projects and to appropriate the expenditures. Since bond proceeds and expenditures were included in the FY 2009 Adopted Budget, this revised process of not budgeting the proceeds and expenditures until the bonds are actually issued causes there to appear to be a significant decrease in the Capital Projects Fund in FY 2010.

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CAPITAL PROJECTS FUND

Budget Description

The Capital Projects Fund budget consists of projects in the first year of the approved Capital Improvement Plan (CIP). The FY 2010 – FY 2014 CIP was adopted by the Board on April 28, 2009. The cash and non-bond funded projects in the first year of that five-year CIP correspond with the FY 2010 budget. The cash and non-bond funded projects approved as part of the CIP and comprising the FY 2010 Capital Projects Fund budget are as follows:

Construction Management Team	$287,461
Lease of the Capital One Building	$145,536
Personal Property System	$450,000
Treasurer's Legacy System	$300,000
Patriot Park Storage Building	$86,940
Facility Asset Management	$1,500,000
Campus Master Plan	$1,000,000
Refuse Disposal Equipment	$350,750
Refuse Collection Equipment	$111,911
Rural Additions Transportation Projects	$25,000
Phase I Transportation Projects	$3,182,222*
Capital Reserve	$432,568*
Total	**$7,872,388**

It is anticipated that bonds will be issued in the Spring/Summer of 2009 to fund the FY 2010 non-cash funded portions of the Campus Master Plan and transportation projects which were approved in the 2005 bond referendum. However, debt proceeds are not included in the Capital Projects Fund revenue for these projects, nor are the estimated FY 2010 project expenditures included in the budgeted expenditures. Upon finalizing issuance of the bonds in Spring/Summer 2009, staff will request the Board to amend the budget to include revenues and expenditures associated with bond funded projects and to appropriate the expenditures. Since bond proceeds and expenditures were included in the FY 2009 Adopted Budget, this revised process of not budgeting the proceeds and expenditures until the bonds are actually issued causes there to appear to be a significant decrease in the Capital Projects Fund in FY 2010.

*Additionally, staff will request that adjustments be made to the FY 2010 budget to account for changes made to the cash funding of the Phase I Transportation project and to the Capital Reserve as part of the Adopted FY 2010 – FY 2014 CIP, which was adopted after the FY 2010 Budget was approved.

General Projects

Campus Master Plan Implementation (*FY 10 costs = $11,817,548*)
These projects include funding for the construction of the following Campus Master Plan projects: New Circuit Court Building (60,000 sq ft); and the Public Safety Building (58,000 sq ft). These projects were approved for funding in the November 2005 bond referendum.

Facility Asset Management Program (*FY 10 costs = $1,500,000*)
This program is designed to remedy and prevent any deterioration of County owned buildings. The needs are determined through regular assessments of County properties. Projects include but are not limited to exterior building repairs, interior finish replacements, electrical repairs and upgrades, HVAC system replacements, and plumbing

Personal Property System Upgrade (*FY 10 costs = $450,000*)
Information Services has determined, based on industry trends, that the existing system will have reached its end of life cycle and is due for replacement to maintain and continue efficiencies in the Treaurer's Office.

Replace CAMA and Real Estate Systems (*FY 10 costs = $750,000*)
The Assessment Office has a computer-aided mass appraisal (CAMA) system in place that streamlines and automates the real estate assessment process to allow for mass appraisal of County properties. The Real Estate Office is currently utilizing a system that is over a decade old and no longer adequately serves the needs of that office. (There are many manual processes being utilized to supplement business needs). Information Services has determined, based on industry trends, that the existing assessment system will have reached its end of life cycle and will be due for replacement. If the system is not upgraded, there is a possibility the existing system will not be able to maintain adequate service levels and additional staff will need to be hired to offset service level degradations. Currently, the Real Estate Office and the Assessment Office are not integrated and duplicate data entry is necessary to keep both systems current. This funding will allow integration of the two systems, which will enable the Commissioner of Revenue to meet the changing demands of a growing citizenry.

Replace Treasurer's Legacy System (*FY 10 costs = $300,000*)
The tax billing and collections system currently used by the Treasurer needs to be replaced since it is not meeting the needs of the Treasurer's office, and current file structures and program enhancements are no longer easily implemented. With many other departments moving to the new Land Records Information System, replacing the Treasurer's system will maintain the current integration between departments.

Solid Waste Projects

Refuse Disposal Equipment Replacement (*FY 10 costs = $350,750*)
In order to comply with State and Federal regulations, it is essential to have all equipment operational. Older equipment is less reliable and more expensive to operate, due to expensive replacement parts and unscheduled down time. Based on historical operations, it is necessary for replacement of heavy equipment/machinery once it has reached approximately 20,000 work hours. The funding for this project will be used to purchase a used articulated dump truck; and to rebuilding a compactor, two undercarriages and a transmission.

Refuse Collection Equipment Replacement (*FY 10 costs = $111,911*)
Funding for this project will replace one 1999 Mack truck. General Services has determined that because of trade in values, it is more cost effective to replace trucks with no more than seven years of service and mileage of approximately 250,000 miles.

Parks & Recreation Projects

Patriot Park Storage Building (*FY 10 costs = $86,940*)
The Parks & Recreation Department is in need of a storage building in order to maintain the County's Parks & Recreation facilities. This project consists of a storage building at Patriot Park to include outside hazardous materials storage and an open storage space.

Transportation Projects

Transportation – Rural Additions (*FY 10 costs = $25,000*)
This project provides $25,000 annually for preliminary survey work and related fees on road projects being considered for inclusion in the state road system and to meet immediate improvement needs as designated. Funding for this project is provided from the Transportation Fund.

Transportation – Phase I PPTA Projects (*FY 10 costs = $2,722,384*)
Funding for these projects was approved by the voters in the November 2005 referenda and will address the transportation projects approved by the Board of Supervisors in October 2007 to be implemented during FY 2010 and FY 2012, through a Comprehensive Agreement with Spotsylvania County Infrastructure, LLC.

Phase I projects funded in this CIP are:

- Harrison Road West intersection construction
- Harrison Road West widening from Leavells/Salem Church intersection to connector road
- Massaponax Church Road improved 2-lane from Rt. 17 to Hickory Hill Drive

Unpaved Roads (*FY 10 costs = $2,900,000*)
Funding for this project will address the "poor" and "fair" unpaved road projects approved by the voters in the November 2005 Bond Referendum. Costs in the Capital Improvement Program for unpaved roads have been developed using updated costs through VDOT's Pave in Place program, and the Project Cost Estimating System. Eligible Pave in Place projects have been determined through field screening by VDOT.

Currently unpaved roads ranked "poor" on the Unpaved Road inventory are Ham's Ford Road, Sunnybrooke Farm Road, Tribble Road, Pepper Tree Road, Glady Fork Road and Stewart Road. Those ranked "fair" on the same inventory are Belfonte Road, Williams Lane, Spotswood Furnace Road, Woolfolk Road, Twilight Lane/Blaydes Corner, Sullivan Road, Mastin Lane, Parker Lane, Mallard Point Lane, Ryland Payne Road, Wigglesworth Road, and White Shop Lane. (**Note**: The through-unpaved roads of Towles Mill Road, Lanes Corner Road and Grand Brooks Road will be hard-surfaced through a combination of prior year's funding and future VDOT Secondary Road 6-year plan funds.)

ECONOMIC DEVELOPMENT OPPORTUNITIES FUND

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ECONOMIC DEVELOPMENT OPPORTUNITIES FUND

The Economic Development Opportunities (EDO) Fund was established by the Board of Supervisors during FY 1995, to provide incentive loans to new or expanding businesses in the County.

In FY 2001, the Economic Development Authority (EDA) purchased the office building at Southpoint, which houses one of the County's Visitor Centers, as well as commercial tenants. Expenses related to the operation and maintenance of this building are also included in this fund.

BUDGET SUMMARY:

	FY 2008 Actuals	FY 2009 Adopted	FY 2009 Amended	FY 2010 Requested	FY 2010 Approved
Costs					
Personnel	$0	$0	$0	$0	$0
Operating	$179,627	$248,263	$548,263	$507,947	$257,947
Debt Service	$61,748	$59,960	$59,960	$59,847	$59,847
Capital	$0	$4,719	$4,719	$0	$0
Transfer to General Fund	$1,775,000	$0	$0	$0	$0
Total Budget	**$2,016,375**	**$312,942**	**$612,942**	**$567,794**	**$317,794**
Associated Revenues					
Use of (addition to) Fund Balance	$1,743,493	$51,442	$351,442	$399,794	$149,794
Rental of General Property	$111,257	$113,000	$113,000	$123,000	$123,000
Interest on Investments	$145,093	$140,000	$140,000	$45,000	$45,000
EDA Administrative Fees	$16,532	$8,500	$8,500	$0	$0
Total Associated Revenues	**$2,016,375**	**$312,942**	**$612,942**	**$567,794**	**$317,794**
Net Tax Supported	**$0**	**$0**	**$0**	**$0**	**$0**

Percent Change in Total Budget 1.6%

Budget Description

The approved FY 2010 EDO Fund budget of $317,794 represents an increase of $4,852, or 1.6 percent, as compared to the FY 2009 adopted budget.

The increase is attributable to the following:

- Increase in Civil War Museum rent.
- Increase in Economic Development Initiative funding related to an obligation made in FY 2009 that will be required through FY 2014.
- Increase is offset by the removal of the FY 2009 one-time expense of replacing the carpeting at the Southpoint Visitors' Center.

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FIRE/EMS SERVICE FEE FUND

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FIRE/EMS SERVICE FEE FUND

The Fire/EMS Service Fee Fund was established in FY 2006 to track the receipts of Fire/EMS Revenue Recovery Fees. Revenue Recovery is the process of obtaining financial reimbursement for the cost of providing medically necessary ambulance transportation. Medicaid, Medicare, and most other private insurance policies (health, auto, and/or homeowners) allow for reimbursement for this service. Spotsylvania County implemented this program in October 2005 to seek reimbursement of those funds. Proceeds are reinvested in our fire and rescue services to address the growing needs of our combined system.

BUDGET SUMMARY:

	FY 2008 Actuals	FY 2009 Adopted	FY 2009 Amended	FY 2010 Requested	FY 2010 Approved
Uses					
Personnel	$0	$0	$0	$0	$0
Operating	$0	$0	$0	$0	$0
Capital	$0	$0	$0	$0	$0
Transfer to General Fund	$1,818,031	$2,361,200	$2,361,200	$2,225,142	$2,225,142
Total Uses	**$1,818,031**	**$2,361,200**	**$2,361,200**	**$2,225,142**	**$2,225,142**
Sources					
Emergency Rescue Service Fees	$1,761,328	$2,000,000	$2,000,000	$2,200,000	$2,200,000
Use of (Addition to) Fire/EMS Service Fee Fund Balance	$56,703	$361,200	$361,200	$25,142	$25,142
Total Sources	**$1,818,031**	**$2,361,200**	**$2,361,200**	**$2,225,142**	**$2,225,142**

Percent Change in Total Budget -5.8%
Percent of Services Mandated by State/Federal Government 0%

Budget Description

The approved FY 2010 Fire/EMS Service Fee Fund budget of $2,225,142 represents a decrease of $136,058, or 5.8 percent, as compared to the FY 2009 adopted budget. The decrease is attributable to the inclusion of the use of Fire/EMS Service Fee fund balance reserves in the FY 2009 adopted budget.

The revenue collected in this account is transferred to the General Fund to offset the costs of the positions and volunteer funding approved with the Revenue Recovery Spending plan as follows:

Additional Personnel:

- Revenue Recovery Coordinator
- Part-time Administrative Assistant
- Ambulance Mechanic
- Training Officer
- Four FF/medics at Company 2
- Four FF/medics at Company 8
- Four FF/medics at Company 7

Additional Personnel: *(continued)*

- Local share of four full-time FF/medics at Co 9 (SAFER Grant)
- Local share of four full-time FF/medics at Co 3 (SAFER Grant)
- Recruitment/Retention position
- Conversion of a part-time Treasurer Cashier to full-time

Operational /Program Costs:

- DAB Administrative costs (provides billing and collection services)
- Volunteer Per Diem Program
- Volunteer Training
- Volunteer - Third party clerical support
- Increases in medical supplies due to MWH restocking fees

CODE COMPLIANCE FUND

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CODE COMPLIANCE FUND

Mission

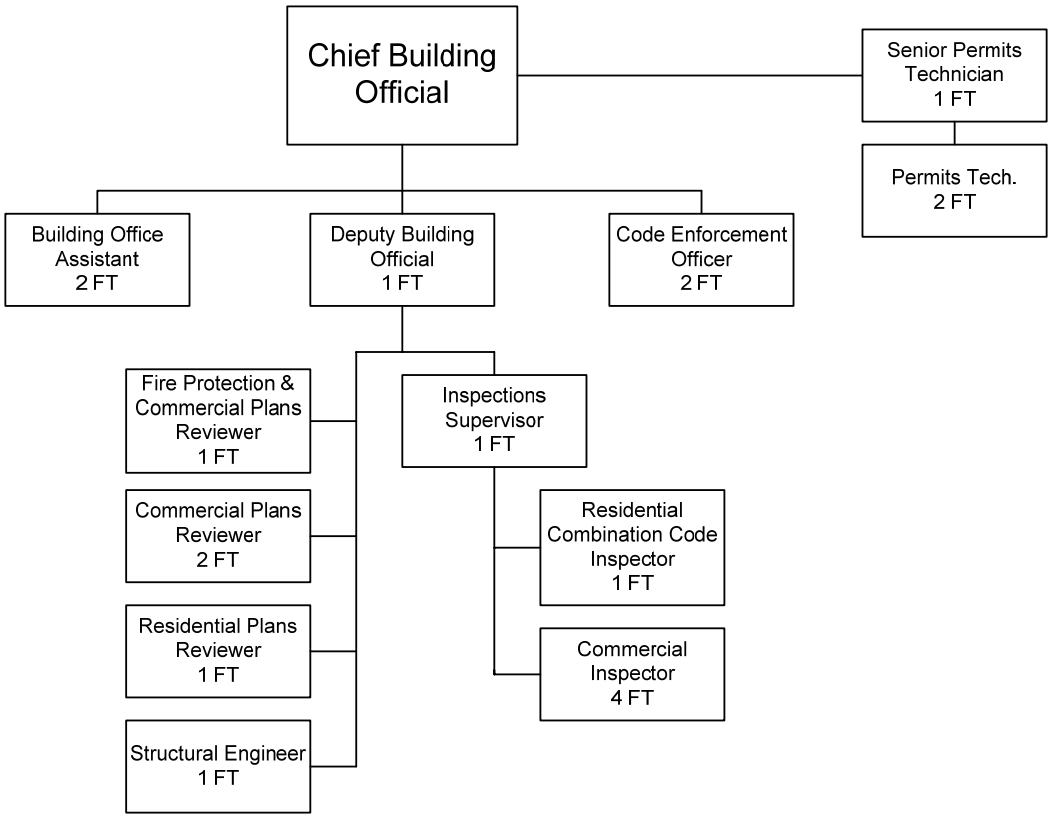
The Spotsylvania Code Compliance Department strives to provide excellent customer service through timely permit service and inspections and effective codes enforcement to ensure public safety and quality of life to the citizens of Spotsylvania.

Department Summary: The Code Compliance Department consists of two divisions, Building and Zoning.

KEY MEASURES	CY 2004	CY 2005	CY 2006	CY 2007	CY 2008
Percent of Building inspections completed within 24-hours of requested inspection time	Data collection began Jan. 2005	99.3%	100%	99.9%	100%
Average maximum time between building plan submittal and initial Building review (in working days): Residential SFH Commercial	Data collection began Jan. 2005	23.7 18.4	22.6 23.1	13.8 19.4	11.2 22.7
Average Number of Days Before Initial Review Complete Erosion (working days) Zoning (working days)	Data collection began Jan. 2005	10.0 12.2	10.0 10.6	8.5 8.5	6.3 4.3
Percentage change in total building permits issued*	12.0%	6.5%	-10.1%	-11.6%	-1.0%
Percentage of investigations resolved in 30 days: Building Zoning	Data collection began Jan. 2005	77.3% 52.0%	74.0% 51.4%	83.0% 55.0%	81.8% 71.3%
Percentage of Erosion violations requiring bond utilization	Data collection began Jan. 2005	1.8%	0%	0%	0%

* Percentage change reported on a fiscal year basis.

Building Safety Division



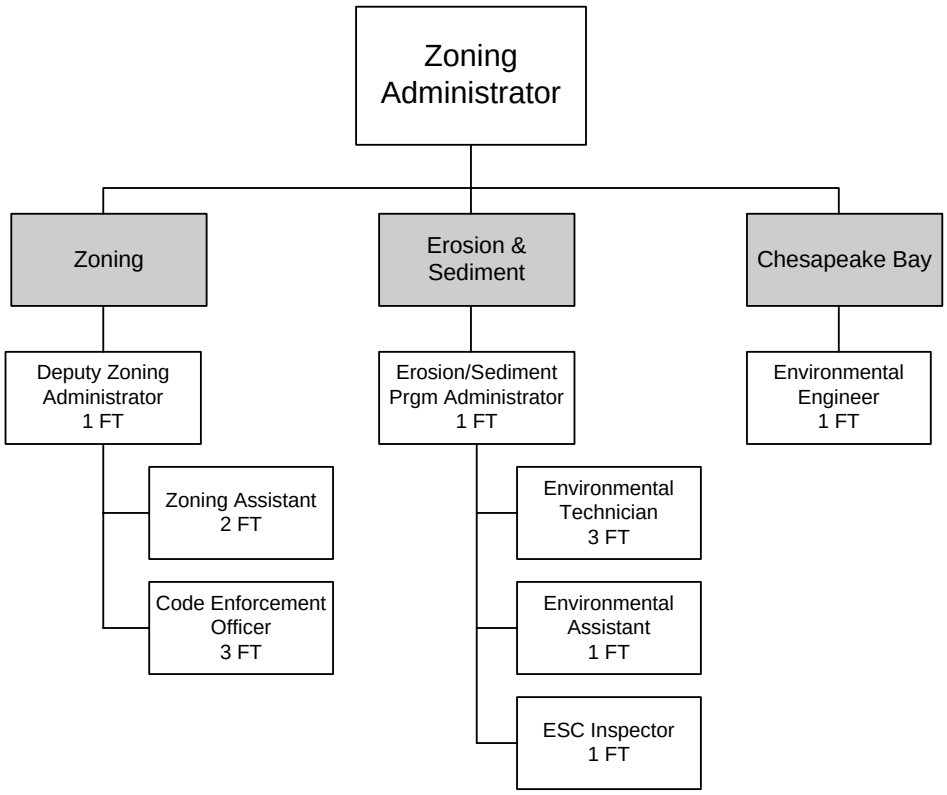
The Building Safety Division is funded with Development Review Fees. The Division is tasked with enforcing the State mandated Virginia Uniform Building Code, which provides building regulations for construction and local option building regulations for maintenance of structures. The purpose of these regulations is to ensure safety to life and property from all hazards incident to structure design, construction, occupancy, repair, maintenance, renovation, removal or demolition. The Division responds to complaints such as unsafe structures, overcrowding, rental property concerns, work performed without permits, and citizen complaints regarding construction issues performed by their contractor. The Division performs all plan reviews and inspections on buildings constructed in Spotsylvania County; including all schools, fire stations, hospital, retail spaces, single family homes, swimming pool installation, decks, elevators, renovations, and fire protection plan review on commercial structures.

The Building Safety Division also includes the permit intake center. The permit center processes all construction permit applications along with the associated construction documents and plans. The permit center verifies all contractors and tradesmen's licenses and collects mechanic's lien information; all of which is required in order to issue a building permit.

The Building Safety Division offers code workshops for customers and communicates with the local building association through bi–monthly meetings. The Division is active in code officials' professional organizations both on the state and regional level.

For a ten-year history of building permits issued, please refer to page 9.

Zoning Division



The Zoning Division includes Environmental Engineering; Chesapeake Bay Preservation Divisions; and a percentage of the Permit Center Division. Zoning is the center hub of administration, enforcement, and plan review, for Zoning/Flood Plain; Erosion Control; Chesapeake Bay Preservation Act; and Storm Water Management and is the liaison to multiple State and Federal oversight agencies, including Army Corps of Engineers, Department of Conservation and Recreation, and Department of Environmental Quality.

As of 2008, both Federal and State agencies have deemed the Zoning Division compliant with all agency reviews, as promulgated by the Chesapeake Bay Local Board. The Zoning Division protects public safety via on-site inspections, plan review, code enforcement, and response to complaints from citizens; including all land disturbance activities and all Chesapeake Bay Preservation Act interpretation and enforcement. The Zoning Division serves as staff to the local Board of Zoning Appeals which reviews all zoning administrative decisions upon appeal and hears all requests for zoning variances under the County Code.

The Zoning Division serves as liaison to the local Tri-County City Soil Water Conservation Board and is responsible for the County's enforcement of the Virginia Pollutant Discharge, MS-4 Permit, Chesapeake Bay Preservation Act and Elimination System permits, and all enforcement of the Federal Emergency Management Association and Flood Insurance Rate Map programs.

As public awareness of environmental codes has heightened, the Zoning Division has received additional responsibility from the local Board of Supervisors and Department of Conservation

and Recreation for new programs such as Best Management Practice(s) inspection and maintenance program and private septic system 5-year pump out programs affecting 16,000 County residents. The Zoning Division is reviewed and given oversight on such environmental mandated programs from the Department of Conservation and Recreation.

BUDGET SUMMARY:

	FY 2008 Actuals	FY 2009 Adopted	FY 2009 Amended	FY 2010 Requested	FY 2010 Approved
Uses					
Personnel	$3,738,591	$3,629,333	$3,134,987	$2,700,852	$2,700,852
Operating	$554,648	$550,173	$500,274	$467,664	$467,664
Capital	$42,900	$700	$700	$0	$0
Transfer to General Fund	$524,035	$655,759	$501,656	$651,567	$651,567
Total Uses	**$4,860,174**	**$4,835,965**	**$4,137,617**	**$3,820,083**	**$3,820,083**
Sources					
Development Review Fees	$3,050,020	$5,730,073	$3,187,213	$2,920,132	$2,920,132
Transfer from General Fund	$0	$0	$200,000	$651,453	$651,453
Code Comp Adm Charges	$81,807	$10,000	$10,000	$248,498	$248,498
Interest	$87,036	$75,000	$75,000	$0	$0
Use of (Addition to) Code Compliance Fund Balance	$1,526,716	($979,108)	$215,404	$0	$0
Other Local Revenue Sources	$0	$0	$50,000	$0	$0
Tier Drainage Cost Sharing	$2,300	$0	$0	$0	$0
County Court Fines	$650	$0	$0	$0	$0
Transfer from Transportation Fund	$0	$0	$400,000	$0	$0
Transfer from Capital Projects Fund	$111,645	$0	$0	$0	$0
Total Sources	**$4,860,174**	**$4,835,965**	**$4,137,617**	**$3,820,083**	**$3,820,083**
Full-time Staff	56	50	41	34	34
Part-time Staff	0	0	0	0	0
Total Full-time Equivalents	**56**	**50**	**41**	**34**	**34**

Percent Change in Total Budget -21.0%
Percent of Services Mandated by State/Federal Government 100%

Budget Description

The approved FY 2010 Code Compliance Fund budget of $3,820,083 represents a decrease of $1,015,882, or 21.0 percent, as compared to the FY 2009 adopted budget.

The decrease is attributable to the following:

- Elimination of nine positions during FY 09:
  - Building: *three Residential Combination Code Inspectors, and one Residential Plan Reviewer*
  - Zoning/Erosion: *one Zoning Assistant, one Environmental Engineer, and three ESC Inspectors*
- Elimination of seven positions in FY 10:
  - Building: *two Residential Combination Code Inspectors,*
  - Zoning/Erosion: *one ESC Supervisor, one ESC Inspector and one Code Enforcement Officer*
  - Building and Zoning/Erosion shared positions: *one Office Manager II and one Permits Technician.*
- Reductions in overtime.
- Reductions in advertising, subsistence & lodging, dues & association fees, janitorial services and books & subscriptions.

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TRANSPORTATION FUND

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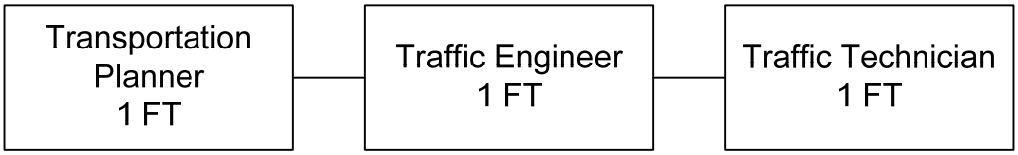
TRANSPORTATION FUND



In FY 2005, the Board of Supervisors approved the addition of a Transportation Fund to address the growing transportation concerns in Spotsylvania County. In that year, revenue for this fund came from a transfer of 50 percent of the local vehicle license fee revenue collected in the General Fund. In FY 2006, the Board of Supervisors approved the annual transfer of 100 percent of the local vehicle license fee revenue to this fund. In addition, in FY 2006, the Board approved a "set-aside" of 10 percent of new revenues generated by two new commercial developments, Cosner's Corner and Harrison Crossing to this fund.

BUDGET SUMMARY:

	FY 2008 Actuals	FY 2009 Adopted	FY 2009 Amended	FY 2010 Requested	FY 2010 Approved
Uses					
Personnel	$304,401	$381,634	$323,298	$385,228	$385,228
Operating	$513,112	$735,775	$532,076	$735,454	$735,454
Capital	$5,992,708	$0	$2,000,050	$65,080	$65,080
Debt Service	$1,460,830	$1,954,288	$1,954,288	$2,760,726	$2,760,726
Reserves	$0	$2,031,311	$1,740,752	$2,656,966	$2,656,966
Transfer to Other Funds	$757,904	$758,280	$1,276,365	$661,402	$661,402
Total Uses	**$9,028,955**	**$5,861,288**	**$7,826,829**	**$7,264,856**	**$7,264,856**
Sources					
Use of (Addition to) Transportation Fund Balance	$5,250,745	$1,804,525	$4,033,278	$3,205,878	$3,205,878
Transfer from General Fund	$2,886,911	$2,932,079	$2,860,081	$2,900,574	$2,900,574
Local	$891,299	$1,124,684	$933,470	$1,158,404	$1,158,404
Total Sources	**$9,028,955**	**$5,861,288**	**$7,826,829**	**$7,264,856**	**$7,264,856**
Full-time Staff	3	3	3	3	3
Part-time Staff	0	0	0	0	0
Total Full-time Equivalents	**3**	**3**	**3**	**3**	**3**

Percent Change in Total Budget 23.9%
Percent of Services Mandated by State/Federal Government 0%

Budget Description

The approved FY 2010 Transportation Fund budget of $7,264,856 represents an increase of $1,403,568, or 23.9 percent, as compared to the FY 2009 adopted budget.

The increase is attributable to the following:

- An increase in debt service related to the issuance of bonds in Spring/Summer 2009 for Phase I PPTA projects and "poor" unpaved roads.
- Increases in reserves for special tax districts.
- Increase is offset by a decrease in funding for FRED bus system.

JOINT FLEET MAINTENANCE FUND

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JOINT FLEET MAINTENANCE FUND

In 2006, the Board of Supervisors approved the creation of a Joint Fleet Maintenance Facility to service all County and School fleet vehicles. The facility was funded with general obligation bonds issued by the County, with the debt service being paid from the County's General Fund. The facility will be operated by School staff, with oversight and management governed by a joint committee made up of representatives from the Board of Supervisors and the School Board, as well as County and School staff. The facility opened in July 2008. The Joint Fleet Maintenance Fund is used to account for the expenditures and revenues of the facility. Revenues will consist of charge backs to the users of the facility.

BUDGET SUMMARY:

	FY 2008 Actuals	FY 2009 Adopted	FY 2009 Amended	FY 2010 Requested	FY 2010 Approved
Uses					
Joint Fleet Maintenance Facility	$0	$2,110,041	$2,107,068	$2,107,068	$2,107,068
Total Uses	**$0**	**$2,110,041**	**$2,107,068**	**$2,107,068**	**$2,107,068**
Sources					
Local		$2,110,041	$2,107,068	$2,107,068	$2,107,068
Use of (Addition to) Fund Balance	$0	$0	$0	$0	$0
Total Sources	**$0**	**$2,110,041**	**$2,107,068**	**$2,107,068**	**$2,107,068**

Percent Change in Total Budget -0.1%

Budget Description

The approved FY 2010 Joint Fleet Maintenance Fund budget of $2,107,068 represents a decrease of $2,973, or 0.1 percent, as compared to the FY 2009 adopted budget. The decrease is attributable to a revision in estimated expenditures.

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SCHOOL FUNDS

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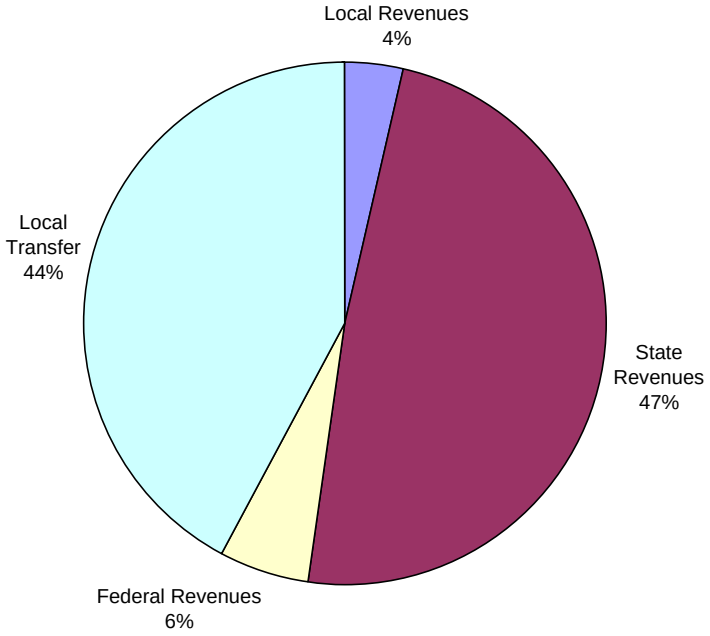
Spotsylvania County
School Funds Summary
Fiscal Year 2010

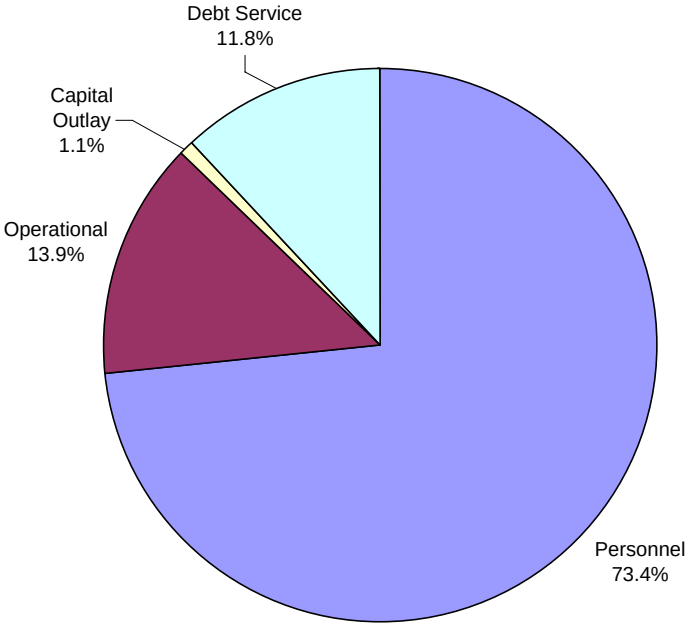
REVENUES:

Local Revenues	9,903,258
State Revenues	130,636,676
Federal Revenues	15,149,206
Local Transfer	113,830,339
Transfers	55,870
Sub Total	269,575,349
Use of Fund Balance	243,279
TOTAL	269,818,628



EXPENDITURES:

Personnel	197,765,727
Operational	37,455,586
Capital Outlay	2,426,247
Debt Service	31,871,919
Facilities	243,279
Transfers	55,870
TOTAL	269,818,628



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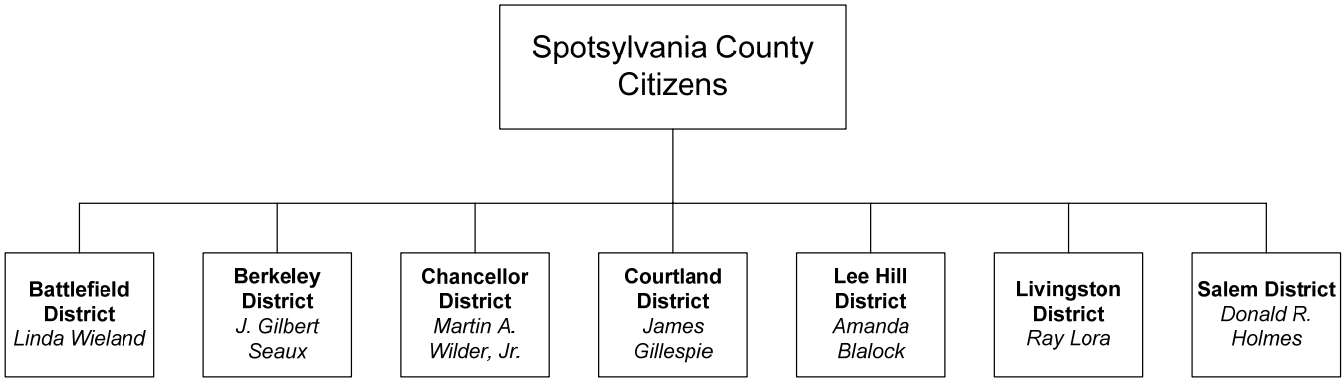
SCHOOL FUNDS

Mission

It is the mission of the Spotsylvania County Public Schools to increase the student success rate through continuous improvement. The central focus of our schools is to serve students in order that they may develop specific skills, competencies and understandings necessary for success in a changing world.



Spotsylvania County Public Schools are governed by the Spotsylvania County School Board, which formulates, adopts, reviews and revises policies essential to school operations and long-range planning. The School Board consists of seven members, elected by district, serving staggered terms. The Chancellor, Courtland, Livingston and Salem District members serve four-year terms (current term expires on December 31, 2011) and the Battlefield, Berkeley and Lee Hill District members serve two-year terms (current term expires on December 31, 2009). After the November 2009 election, the Battlefield, Berkeley and Lee Hill District members will serve four-year terms which will expire initially on December 31, 2013.

The FY 2010 budget provides for the operation of seventeen existing elementary schools, seven middle schools, five high schools, the Career & Technical Program and John J. Wright Educational and Cultural Center. School staff estimates a student enrollment of 24,060 for the 2009-2010 school year, a decrease of 137 students, or less than one percent, over the September 2008 enrollment of 24,197 students.

School Operating Fund

BUDGET SUMMARY:

	FY 2008 Actuals	FY 2009 Adopted	FY 2009 Amended	FY 2010 Requested	FY 2010 Approved
Uses					
Instruction	$178,713,319	$182,789,843	$183,578,122	$167,912,129	$174,890,218
Administration/Health	$9,230,108	$10,282,855	$10,332,855	$8,458,153	$8,498,553
Transportation	$14,124,026	$15,560,150	$15,560,150	$14,839,231	$14,867,911
Maintenance	$21,199,674	$22,782,388	$22,826,108	$21,677,415	$21,688,555
Debt Service	$30,023,680	$34,251,713	$33,384,785	$32,318,420	$31,871,919
Technology	$0	$0	$0	$7,901,381	$8,025,681
Transfer to School Food Service Fund	$50,790	$55,870	$55,870	$55,870	$55,870
Total Uses	**$253,341,597**	**$265,722,819**	**$265,737,890**	**$253,162,599**	**$259,898,707**
Grand Total Uses	**$253,341,597**	**$265,722,819**	**$265,737,890**	**$253,162,599**	**$259,898,707**
Sources					
Local	$2,521,847	$2,129,923	$2,521,631	$2,853,162	$2,853,162
State & Federal	$134,945,506	$143,651,114	$144,698,641	$131,906,991	$143,215,206
Transfer of prior year Federal funds	$0	$0	$0	$0	$0
Total Sources	**$137,467,353**	**$145,781,037**	**$147,220,272**	**$134,760,153**	**$146,068,368**
Local Transfer	**$115,874,244**	**$119,941,782**	**$118,517,618**	**$118,402,446**	**$113,830,339**
Grand Total Sources	**$253,341,597**	**$265,722,819**	**$265,737,890**	**$253,162,599**	**$259,898,707**
Total Full-time Equivalents		**3,329.3**		**3,170.3**	

Percent Change in Total Budget -2.2%
Percent Change in Local Transfer -5.1%

* Employees contracted for less than 6 hours per day.

School Food Service Fund

BUDGET SUMMARY:

	FY 2008 Actuals	FY 2009 Adopted	FY 2009 Amended	FY 2010 Requested	FY 2010 Approved
Uses					
Food Service	$8,677,428	$9,274,411	$9,584,411	$9,676,642	$9,676,642
Total Uses	**$8,677,428**	**$9,274,411**	**$9,584,411**	**$9,676,642**	**$9,676,642**
Sources					
Local	$6,005,384	$7,165,096	$6,975,096	$7,050,096	$7,050,096
State & Federal	$2,657,468	$2,053,445	$2,553,445	$2,570,676	$2,570,676
Transfer from School Operating Fund	$50,790	$55,870	$55,870	$55,870	$55,870
Transfer from General Fund	$0	$0	$0	$0	$0
Use of (Addition to) Fund Balance	($36,214)	$0	$0	$0	$0
Total Sources	**$8,677,428**	**$9,274,411**	**$9,584,411**	**$9,676,642**	**$9,676,642**

Percent Change in Total Budget 4.3%

School Carryover Fund

BUDGET SUMMARY:

	FY 2008 Actuals	FY 2009 Adopted	FY 2009 Amended	FY 2010 Requested	FY 2010 Approved
Uses					
Operation & Maintenance	$269,720	$0	$423,840	$0	$0
Total Uses	**$269,720**	**$0**	**$423,840**	**$0**	**$0**
Transfer to General Fund	**$0**	**$0**	**$0**	**$0**	**$0**
Total Uses	**$269,720**	**$0**	**$423,840**	**$0**	**$0**
Sources					
Carryover of Prior Year Surplus	$103,955	$0	$423,840	$0	$0
Use of (Addition to) Fund Balance	$165,765	$0	$0	$0	$0
Total Sources	**$269,720**	**$0**	**$423,840**	**$0**	**$0**

School Capital Projects Fund

BUDGET SUMMARY:

	FY 2008 Actuals	FY 2009 Adopted	FY 2009 Amended	FY 2010 Requested	FY 2010 Approved
Uses					
Facilities	$49,166,155	$6,202,757	$36,219,933	$15,043,000	$243,279
Total Uses	**$49,166,155**	**$6,202,757**	**$36,219,933**	**$15,043,000**	**$243,279**
Sources					
Local	$4,450,892	$58,819	$58,819	$243,279	$0
Debt Proceeds	$0	$6,143,938	$90,797	$14,799,721	$0
Use of (Addition to) Fund Balance	$44,715,263	$0	$36,070,317	$0	$243,279
Total Sources	**$49,166,155**	**$6,202,757**	**$36,219,933**	**$15,043,000**	**$243,279**

Percent Change in Total Budget -96.1%

Budget Description

The approved FY 2010 General Fund transfer to the Schools of $113,830,339 represents a decrease of $6,111,443, or 5.1 percent, from the FY 2009 Approved Budget transfer. The transfer includes funding for both operations and debt service and is calculated using the prior year's transfer (less any one-time funding) plus 67% of the change in undesignated revenues.

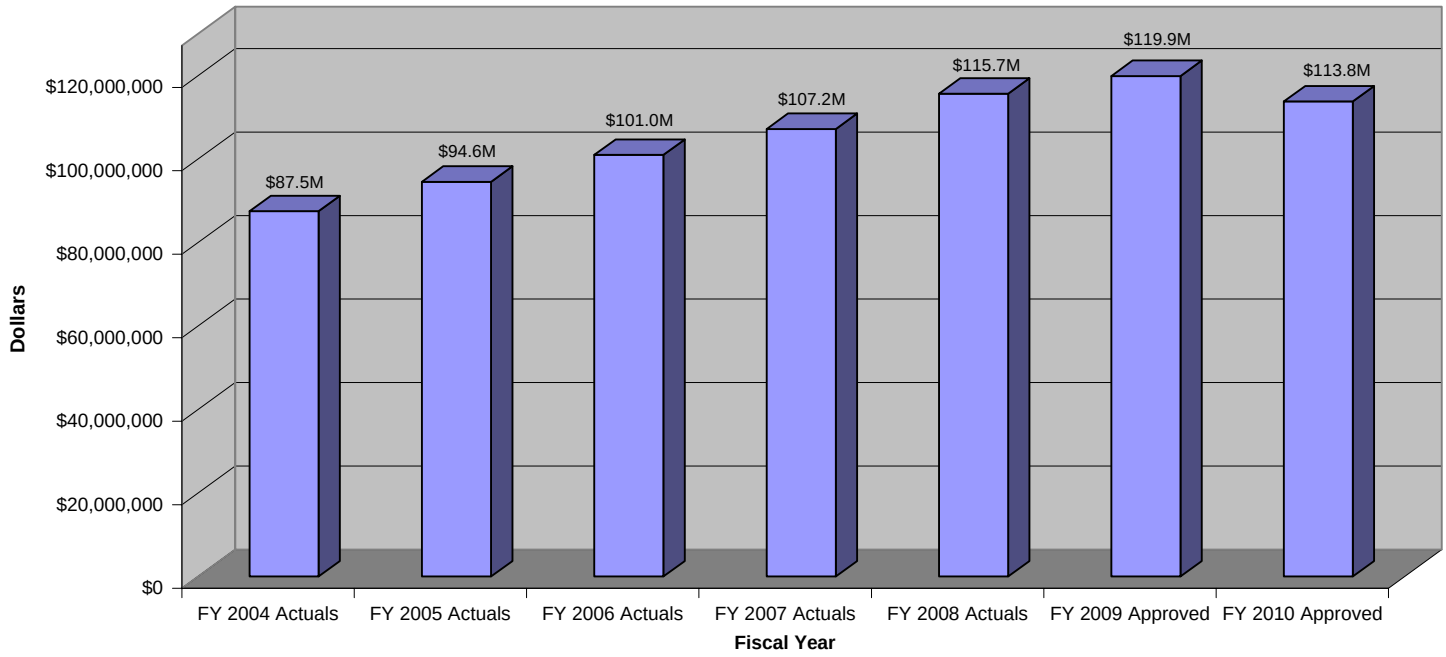
The School Operating Budget decreases by $5.8 million or 2.2 percent over the FY 2009 Approved Budget. State revenues are projected to decrease by $4.3 million, or 3.2 percent, as compared to the FY 2009 Approved Budget. The School Food Service budget increases by $402,231 or 4.3 percent. The School Capital Projects budget decreases by $6.0 million, or 96.1 percent.

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

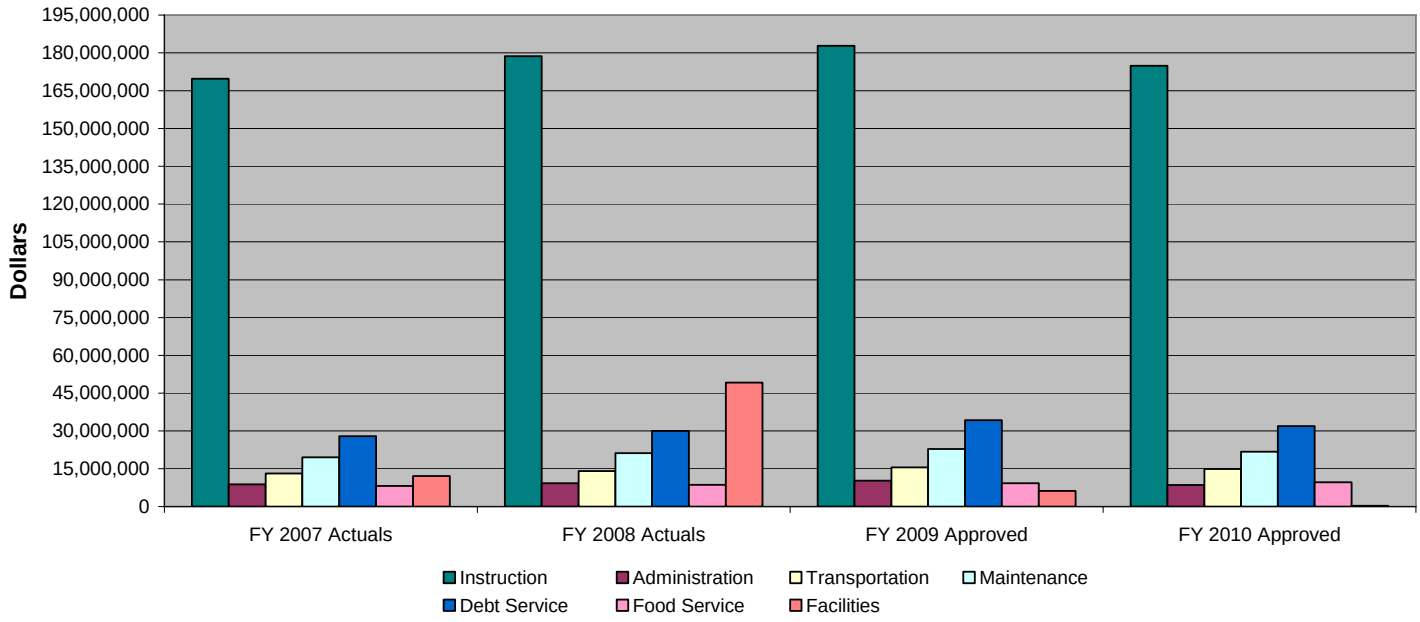
	FY 2009 Approved Budget	FY 2010 Approved Budget
Required Local Effort	$59,479,412	$52,626,330
Required Local Match for Optional Programs	$4,018,491	$1,679,788
Additional Local Transfer	$56,443,879	$59,524,221
Total Local Transfer	$119,941,782	$113,830,339

More detailed information on the School budget is available through the School Administrative Office at (540) 834-2500 or at www.spotsylvania.k12.va.us.

Local Transfers to Schools



School Funds Expenditures by Use



Data on Existing Public Schools

School	Building Capacity	2006-2007 Enrollment	2007-2008 Enrollment	2008-2009 Enrollment	2009 – 2010 Projected Enrollment
Elementary (grades preK-5):					
Battlefield	833	700	679	676	658
Berkeley	353	364	363	329	334
Brock Road	907	785	820	774	746
Cedar Forest	936	-	-	664	718
Chancellor	455	372	367	371	374
Courthouse Road	907	863	916	877	893
Courtland	789	659	631	608	566
Harrison Road	936	819	839	791	751
Lee Hill	807	841	783	576	573
Livingston	504	478	498	481	461
Parkside	936	809	889	905	878
Riverview	907	795	789	623	642
Robert E. Lee	585	487	527	511	463
Salem	815	658	676	689	694
Smith Station	986	790	812	808	798
Spotswood	641	619	639	403	392
Wilderness	936	826	793	772	756
	13,233	10,865	11,021	10,858	10,697
Middle (grades 6-8):					
Battlefield	807	807	808	760	719
Chancellor	857	851	853	852	852
Freedom	948	898	862	886	892
Ni River	774	784	700	737	763
Post Oak	948	819	782	765	758
Spotsylvania	907	750	777	775	779
Thornburg	790	735	707	715	691
	6,031	5,644	5,489	5,490	5,454
Secondary (grades 9-12):					
Chancellor	1,427	1,374	1,383	1,388	1,402
Courtland	1,265	1,265	1,316	1,268	1,274
Massaponax	1,830	1,808	1,949	1,917	1,929
Riverbend	1,995	1,909	2,003	1,950	1,965
Spotsylvania	1,611	1,239	1,229	1,253	1,264
John J. Wright Educational & Cultural Center (preK-12) Preschool	(1)	(1)	(1)	(1)	(1)
Alt Education	90	82	-	73	75
	8,218	7,677	7,880	7,849	7,909
TOTAL	**27,482**	**24,186**	**24,390**	**24,197**	**24,060**

Source: Spotsylvania County Public Schools, Spotsylvania County, Virginia
September 30th enrollment figures from the Schools' FY 2010 – FY 2014 Adopted CIP
(1) Pre-K enrollment is counted at the home elementary schools above. However, the 10/1/2008 enrollment was 241 for the 2008 – 2009 school year.

SCHOOL DEBT

School Debt includes debt service for existing debt borrowed for school construction and technology purposes. Total debt outstanding as of June 30, 2008 was $266.8 million. Following is the bond amortization schedule for Schools debt. No new issuance is planned for Spring 2009.

TOTAL SCHOOLS DEBT - SPOTSYLVANIA COUNTY

	Existing Debt		New Debt		Total Debt	
	Principal	Interest	Principal	Interest	Principal	Interest
2009	21,332,530	12,124,089	0	0	21,332,530	12,124,089
2010	21,110,493	11,176,187	0	0	21,110,493	11,176,187
2011	21,121,650	10,225,927	0	0	21,121,650	10,225,927
2012	20,476,127	9,244,850	0	0	20,476,127	9,244,850
2013	19,399,831	8,313,978	0	0	19,399,831	8,313,978
2014	16,527,399	7,483,375	0	0	16,527,399	7,483,375
2015	13,671,940	6,739,151	0	0	13,671,940	6,739,151
2016	13,337,150	6,107,811	0	0	13,337,150	6,107,811
2017	13,577,140	5,480,335	0	0	13,577,140	5,480,335
2018	11,702,450	4,853,724	0	0	11,702,450	4,853,724
2019	10,992,862	4,330,192	0	0	10,992,862	4,330,192
2020	9,585,422	3,845,138	0	0	9,585,422	3,845,138
2021	9,715,422	3,413,821	0	0	9,715,422	3,413,821
2022	9,555,422	2,978,762	0	0	9,555,422	2,978,762
2023	8,929,022	2,556,300	0	0	8,929,022	2,556,300
2024	7,155,000	2,160,395	0	0	7,155,000	2,160,395
2025	7,440,000	1,811,939	0	0	7,440,000	1,811,939
2026	7,710,000	1,452,900	0	0	7,710,000	1,452,900
2027	8,000,000	1,093,536	0	0	8,000,000	1,093,536
2028	5,630,000	715,655	0	0	5,630,000	715,655
2029	4,560,000	451,750	0	0	4,560,000	451,750
2030	3,070,000	264,500	0	0	3,070,000	264,500
2031	2,220,000	111,000	0	0	2,220,000	111,000
2032	0	0	0	0	0	0
2033	0	0	0	0	0	0
2034	0	0	0	0	0	0
	266,819,860	106,935,315	0	0	266,819,860	106,935,315

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UTILITIES FUND

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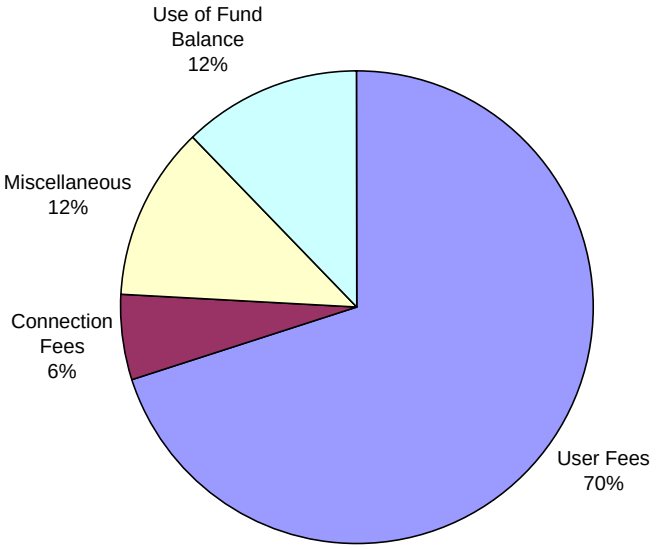
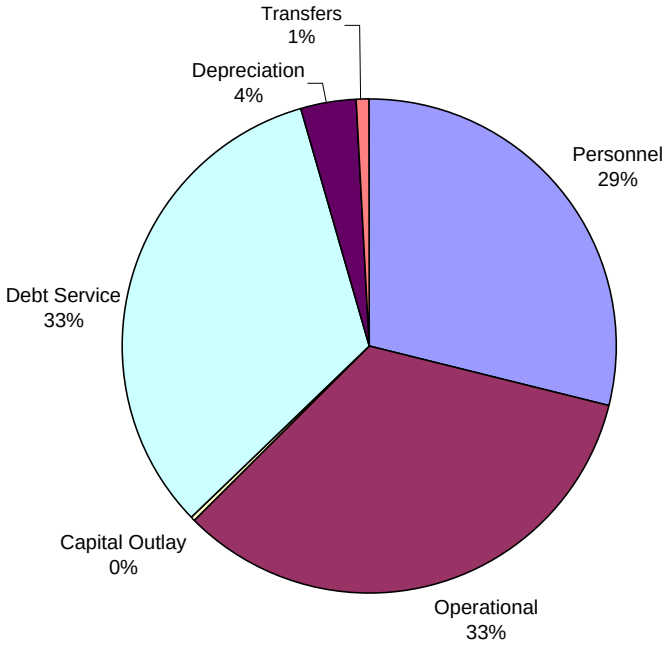
Spotsylvania County
Utilities Funds Summary
Fiscal Year 2010

REVENUES:	
User Fees	25,432,463
Connection Fees	2,197,660
Miscellaneous	4,299,882
Use of Fund Balance	(4,453,743)
TOTAL	27,476,262



EXPENDITURES:	
Personnel	7,955,878
Operational	9,212,419
Capital Outlay	70,340
Debt Service	8,993,364
Depreciation	1,000,000
Transfers	244,261
TOTAL	27,476,262



SPOTSYLVANIA COUNTY
APPROVED UTILITIES BUDGET FY 2010

	FY 2008 ACTUAL	FY 2009 APPROVED BUDGET	FY 2009 AMENDED BUDGET	FY 2010 APPROVED BUDGET	Percentage Inc/(Dec) over FY 2009 Approved Budget	Dollar Inc/(Dec) over FY 2009 Approved Budget
UTILITIES OPERATING FUND						
SOURCES:						
User Fees	22,181,953	25,180,926	25,180,926	25,432,463	1.0%	251,537
Miscellaneous	2,123,284	2,245,800	2,245,800	1,799,882	(19.9%)	(445,918)
Use of (Addition to) Fund Balance	3,852,280	2,065,197	3,084,060	243,917	(88.2%)	(1,821,280)
Total Sources	28,157,517	29,491,923	30,510,786	27,476,262	(6.8%)	(2,015,661)
USES:						
Operations	15,598,059	18,105,357	18,784,545	17,238,637	(4.8%)	(866,720)
Debt Service	5,662,391	10,082,783	10,082,783	8,993,364	(10.8%)	(1,089,419)
Depreciation	6,770,824	1,000,000	1,000,000	1,000,000	0.0%	0
Subtotal	28,031,274	29,188,140	29,867,328	27,232,001	(6.7%)	(1,956,139)
Transfer to General Fund	101,062	183,723	183,723	72,078	(60.8%)	(111,645)
Transfer to Other Funds	25,181	120,060	459,735	172,183	43.4%	52,123
Total Uses	28,157,517	29,491,923	30,510,786	27,476,262	(6.8%)	(2,015,661)
ESTIMATED FUND BALANCE, JUNE 30, 2009				25,717,094		
ESTIMATED FUND BALANCE, JUNE 30, 2010				25,473,177		
DEPARTMENTAL SUMMARY						
ADMINISTRATION	2,896,554	3,739,847	3,959,606	3,839,730	2.7%	99,883
GARAGE OPERATIONS	266,611	283,504	151,762	139,764	(50.7%)	(143,740)
CUSTOMER SERVICE	949,730	1,006,390	1,006,390	1,024,703	1.8%	18,313
NI RIVER WATER PLANT	2,430,656	2,309,041	2,334,041	2,351,965	1.9%	42,924
MOTTS RUN WATER PLANT	2,006,149	1,958,883	1,958,883	2,305,069	17.7%	346,186
WATER CONSERVATION	5,329	100,000	100,000	50,000	(50.0%)	(50,000)
MASSAPONAX WWTP	2,520,648	2,691,812	2,739,309	2,669,105	(0.8%)	(22,707)
FMC WWTP	1,138,274	1,146,779	1,171,786	1,191,096	3.9%	44,317
THORNBURG WWTP	409,766	461,756	461,756	415,492	(10.0%)	(46,264)
W/S TRANSMISSIONS	997,998	2,221,680	2,471,680	1,104,601	(50.3%)	(1,117,079)
INFILTRATION & INFLOW	1,191,658	982,714	1,142,591	992,574	1.0%	9,860
LINE LOCATION SERVICES	211,439	270,704	270,704	268,165	(0.9%)	(2,539)
PUMP STN MAINTENANCE	573,247	620,226	684,816	589,758	(4.9%)	(30,468)
LABORATORY SERVICES	0	312,021	331,221	296,615	(4.9%)	(15,406)
UTILITIES DEBT SERVICE	5,662,391	10,082,783	10,082,783	8,993,364	(10.8%)	(1,089,419)
DEPRECIATION	6,770,824	1,000,000	1,000,000	1,000,000	0.0%	0
TOTAL UTILITIES	28,031,274	29,188,140	29,867,328	27,232,001	(6.7%)	(1,956,139)
Transfer to General Fund *	101,062	183,723	183,723	72,078	(60.8%)	(111,645)
Transfer to Capital Projs. Fund	25,181	120,060	459,735	172,183	43.4%	52,123
Total Uses	28,157,517	29,491,923	30,510,786	27,476,262	(6.8%)	(2,015,661)

* includes funding for Utility costs that are included in the General Operating Budget (PC & Radio replacements and document management) . Other indirect costs are funded within Utility Admin and Utility Customer Service budgets.

SPOTSYLVANIA COUNTY
APPROVED UTILITIES BUDGET FY 2010

	FY 2008 ACTUAL	FY 2009 APPROVED BUDGET	FY 2009 AMENDED BUDGET	FY 2010 APPROVED BUDGET	Percentage Inc/(Dec) over FY 2009 Approved Budget	Dollar Inc/(Dec) over FY 2009 Approved Budget
UTILITIES CAPITAL FUND						
SOURCES:						
Connection Fees	4,450,412	4,494,000	4,494,000	2,197,660	(51.1%)	(2,296,340)
Miscellaneous	2,766,975	2,798,817	2,798,817	2,500,000	(10.7%)	(298,817)
Bond Proceeds	0	16,941,326	16,941,326	0	(100.0%)	(16,941,326)
Transfer from Ut Operating	0	0	773,000		N/A	0
Use of (Addition to) Fund Balance	14,822,283	6,677,476	49,933,566	(4,697,660)	(170.4%)	(11,375,136)
Total Sources	22,039,670	30,911,619	74,940,709	0	(100.0%)	(30,911,619)
USES:						
Capital Projects	22,039,670	30,911,619	74,940,709	0	(100.0%)	(30,911,619)
Total Uses	22,039,670	30,911,619	74,940,709	0	(100.0%)	(30,911,619)
ESTIMATED FUND BALANCE, JUNE 30, 2009				14,471,242		
ESTIMATED FUND BALANCE, JUNE 30, 2010				19,168,902		

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Utilities Operating Fund Revenues

User Fees **FY 2010 Budget – $25,432,463**

User fee revenues consist of water/sewer user fees paid by residential and commercial customers, fees paid by the City of Fredericksburg for sewage treatment services and water services provided by the new Motts Run Water Plant. There are approximately 27,851 water customers in the County and 27,000 sewer customers (as of April 27, 2009).

Interest **FY 2010 Budget – $1,107,057**

This category consists of interest earned on the Utilities fund balance.

Miscellaneous Revenue **FY 2010 Budget – $692,825**

This category consists primarily of connection fees associated with radio-read meter devices that are paid from operating funds ($145,000), reconnection fees collected for disconnection of service for delinquent accounts ($100,000), account transaction fees ($80,300), compost sale revenues ($145,000), disposal tickets ($64,575) and inspection fees ($32,000) transferred from the Code Compliance Fund for fees paid through the building permit process for water/sewer related inspections. A complete listing of Miscellaneous Revenues and their budgeted amounts can be found in the Utilities Operating Fund Revenue Detail section of the budget document.

Use of (Addition to) Fund Balance **FY 2010 Budget – $243,917**

The fund balance for Utilities reflects cash and investment balances available to fund expenditures. For FY 2010, anticipated operating expenditures exceed budgeted operating revenues by $243,917.

Utilities Capital Projects Fund Revenues

Connection Fees **FY 2010 Budget – $2,197,660**

Connection Fees are one-time charges for the initial service hook-up to County water and/or sewer lines. The charge is based on availability and connection costs, dependent upon County or user installation of connection pipes and fittings. The FY 2010 budget estimate assumes 159 new water and sewer connections.

Interest Earned **FY 2010 Budget – $1,000,000**

This category consists of interest earned on the fund balance and unspent Bond proceeds.

Bond Proceeds **FY 2010 Budget – $0**

Based on the FY 2010 – FY 2014 Adopted CIP, the County will use funding available within existing Utilities projects to fund the Utility capital projects expenditures planned for FY 2010. As such, the County will not issue Utilities bonds in the spring of 2009.

Use of (Addition to) Fund Balance **FY 2010 Budget – ($4,697,660)**

Fund balance for Utilities reflects cash balances available to fund expenditures. For FY 2010, anticipated capital revenues exceed budgeted capital expenditures by $4,697,660.

The fiscal policies adopted by the Board stipulate that the total undesignated Utilities Fund Balance (Operating and Capital), at the close of the fiscal year, be at least 100 percent of the average of the last three years of total revenues (including revenues in both the Operating and Capital Project Funds). We project to close with a reserve balance of $40.2 million in FY 2009 and $44.6 million FY 2010. Each of these projections exceed the guideline.

SPOTSYLVANIA COUNTY
APPROVED UTILITIES BUDGET FY 2010

Revenue Detail

Description	FY 2008 ACTUAL	FY 2009 APPROVED BUDGET	FY 2009 AMENDED BUDGET	FY 2010 APPROVED BUDGET	Percentage Inc/(Dec) over FY 2009	Dollar Inc/(Dec) over FY 2009
User Fees						
316.2001 Water User Fees	12,113,677	13,138,605	13,138,605	13,308,755	1.3%	170,150
316.2002 Sewer User Fees	8,172,871	9,820,421	9,820,421	9,928,058	1.1%	107,637
316.2003 Fredericksburg User Fees - FMC	332,214	440,000	440,000	400,000	(9.1%)	(40,000)
316.2004 Fredericksburg User Fees Motts Run	1,072,457	1,236,000	1,236,000	1,214,730	(1.7%)	(21,270)
316.2005 Penalties	490,734	545,900	545,900	580,920	6.4%	35,020
	22,181,953	25,180,926	25,180,926	25,432,463	1.0%	251,537
Miscellaneous						
315.0102 Interest	1,318,162	1,500,000	1,500,000	1,107,057	(26.2%)	(392,943)
316.0806 Compost Sale Revenues	0	0	0	145,000	N/A	145,000
316.2008 Spotsy Sch Bd O & M Sewer Sys	75,043	83,200	83,200	83,200	0.0%	0
316.2010 Account Transaction Fee	83,954	80,300	80,300	80,300	0.0%	0
316.2101 Water Connections	124,626	37,000	37,000	25,000	(32.4%)	(12,000)
316.2102 Sewer Connections	104,143	84,600	84,600	30,000	(64.5%)	(54,600)
316.2103 Meter/Other Connections	173,720	218,000	218,000	90,000	(58.7%)	(128,000)
318.2001 Disposal Tickets	52,519	40,000	40,000	64,575	61.4%	24,575
318.2002 Utility Inspection Fees	30,995	106,600	106,600	32,000	(70.0%)	(74,600)
318.2004 Reconnection Fees	104,711	90,000	90,000	100,000	11.1%	10,000
318.2005 Meter Application Fee	0	500	500	0	(100.0%)	(500)
318.2007 Multi-Visit Meter set fee	3,300	5,000	5,000	1,000	(80.0%)	(4,000)
318.2009 City W/S Plant Assistance	46,961	0	0	0	N/A	0
318.9906 Sale of Surplus Property	0	0	0	500	N/A	500
318.9915 Miscellaneous	5,150	600	600	41,250	6775.0%	40,650
	2,123,284	2,245,800	2,245,800	1,799,882	(19.9%)	(445,918)
TOTAL UTILITIES OP FUND REVENUES	24,305,237	27,426,726	27,426,726	27,232,345	(0.7%)	(194,381)
UTILITIES CAPITAL PROJECTS FUND						
Connection Fees						
316.2104 Sewer Availability Fees	2,036,701	2,207,000	2,207,000	1,068,250	(51.6%)	(1,138,750)
316.2105 Water Availability Fees	2,413,711	2,287,000	2,287,000	1,129,410	(50.6%)	(1,157,590)
316.2103 Additional Cost - Connection	0	0	0	0	N/A	0
	4,450,412	4,494,000	4,494,000	2,197,660	(51.1%)	(2,296,340)
Miscellaneous						
315.0101 Interest	2,282,550	1,000,000	1,000,000	1,000,000	0.0%	0
315.0102 Interest on Revenue Bond Proceeds	120,988	1,000,000	1,000,000	0	(100.0%)	(1,000,000)
324.0413 Grant revenues	194,294	0	0	0	N/A	0
341.0701 Fredericksburg Contr Capital Projects	169,143	798,817	798,817	1,500,000	87.8%	701,183
	2,766,975	2,798,817	2,798,817	2,500,000	(10.7%)	(298,817)
341.0401 Bond Proceeds	0	16,941,326	16,941,326	0	(100.0%)	(16,941,326)
TOTAL UTILITIES CAP FUND REVENUES	7,217,387	24,234,143	24,234,143	4,697,660	(80.6%)	(19,536,483)

UTILITIES FUND
FISCAL POLICY GUIDELINES

Independent from the General Fund, the Utilities fund is a Proprietary fund, where all associated costs are funded through user charges. Utility user rates and fees are analyzed on a regular basis to ensure that system needs are met with reasonable user fees. Utilities must ensure that current operational needs are met and prepare for long term capital needs. Many of the capital needs will require debt financing. Since dedicated revenues support the debt service, revenue bonds versus general obligation bonds are issued. In order to finance that debt at the lowest possible cost, we must work aggressively to maintain a favorable bond rating, which will ensure minimal interest rates. Revenue bonds are typically rated a notch below the general obligation bond rating. The County's current Utility bond ratings are as follows:

Standard and Poor's: AA (maximum rating: AAA)
Moody's Investors Service: A2 (maximum rating: Aaa)
Fitch ratings: A (maximum rating: AAA)

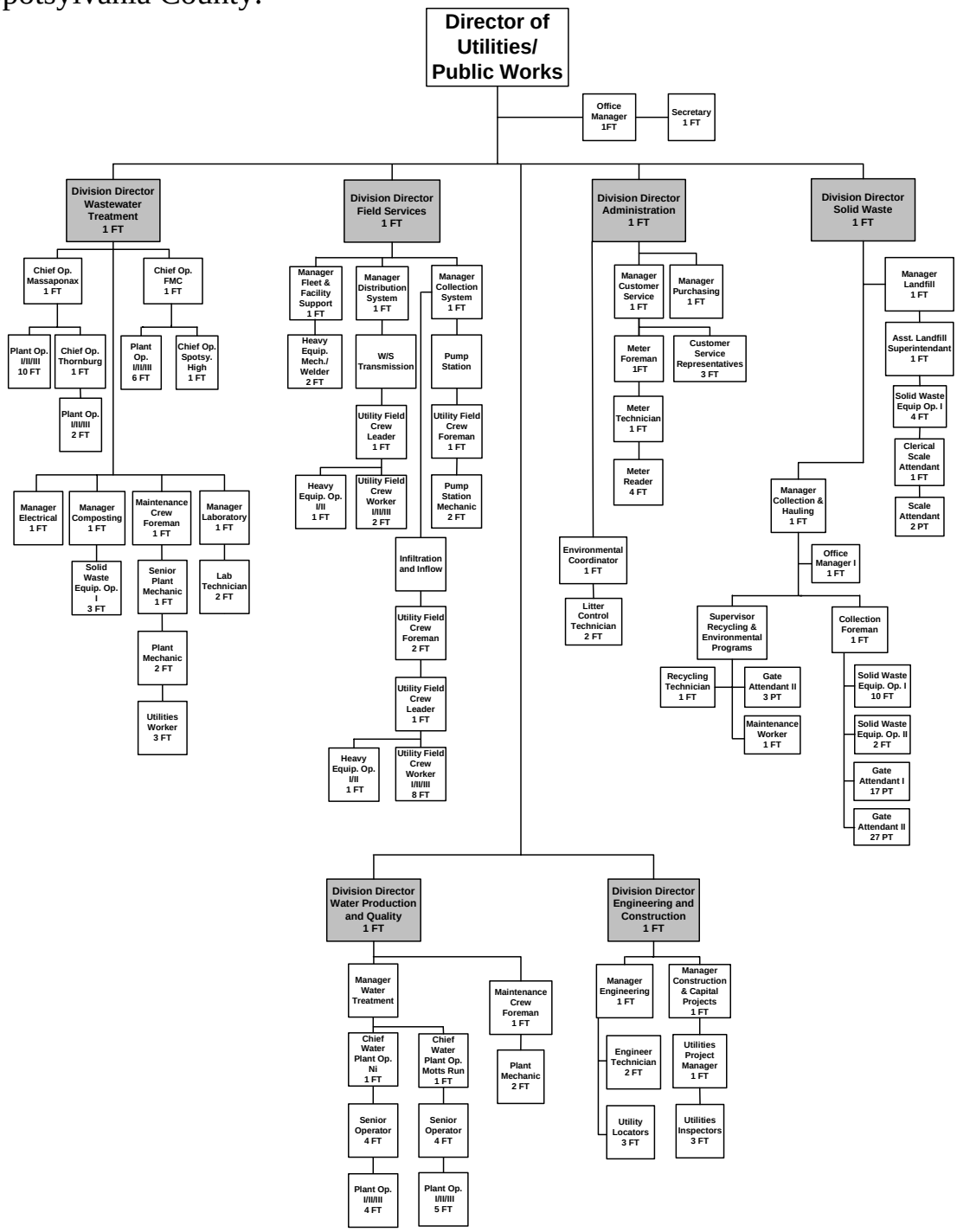
The County has developed Fiscal Policy Guidelines to maintain a sound fiscal footing. The following is an overview of the quantifiable Utility policies based on the County's estimated financial position at the close of FY 2007. The FY 2010 Approved Budget was developed with these policies in mind in order to maintain the financial strength of the County.

The County will maintain a Utilities Fund Balance of at least 100% of the average of the last three years of total revenues. Total revenues are defined as all revenues including user fees and availability fees and excluding the use of fund balance.	Utilities Estimated FY 09 Fund balance - $40.2 Million Average total revenues - $29 Million (FY 08, FY 07, FY 06)
The County will work toward reducing the reliance on availability fees revenue for operations and debt service by increasing total operating revenues for the Utility Fund over the next five years (FY 2005 – FY 2010) to a level that will support 100% of operational expenditures and 75% of debt service costs for the Utility Fund.	On December 13, 2005 the Board of Supervisors approved a 3-year program of Utility rate and fee increases. The final phase of increases was effective July 1, 2008.

UTILITIES/PUBLIC WORKS

Mission

To provide safe and affordable water, wastewater services, solid waste management, and community beautification services while maintaining dedication to efficiency, customer service and regulatory compliance in serving the citizens of Spotsylvania County.



Department Summary: The Utilities/Public Works Department is a self-supporting enterprise fund, meaning the financial requirements of the department are met through user fees, connection fees, payments from outside entities and other self-generated revenues, rather than local tax revenue. On January 27, 2009, the Board of Supervisors approved the reorganization of several General Services divisions. Refuse Collection, Refuse Disposal, Recycling/Litter Control and Composting now fall under the supervision of the Utilities Director. Funding for these functions remains in the General Fund (except for Composting, which has always been funded by the Utilities Fund). The department operates six separate divisions to accommodate the water, sewer and solid waste needs of the County.

Administration Division

This division based at the Hudgins Road office carries out all administrative tasks. Functions include Customer Service, oversight of all departmental activities, capital projects management, environmental management system implementation, a safety program, regulatory compliance, records and reporting, engineering, clerical, and file storage.

This division is also responsible for meter reading, placing meters for new connections, meter maintenance, handling customer questions and complaints, and account maintenance for more than 27,000 water and/or wastewater accounts.

Solid Waste Division

Funding for the Solid Waste division is budgeted in the General Fund. This division consists of three main areas of operation including:

Refuse Collection – provides collection and hauling of refuse, sludge, and recyclables from the County's 13 convenience sites, schools, and waste water plants; performs maintenance on refuse and recycling vehicles and equipment; performs illegal dump cleanups; prepares recyclables for market and transport through sorting, separating, and baling; conducts general operations of the Mulching Program; and, enforces the County's Weed and Debris Ordinance.

Refuse Disposal – operates the County's only sanitary landfill in an efficient manner, and ensures that it meets and complies with all County, State and Federal guidelines and regulations; maintains the County's four closed landfills in regard to post-closure care/maintenance, groundwater monitoring, and methane gas monitoring. Other duties include monitoring of access roads, operating scales, recording billing data, repair and maintenance of heavy equipment and necessary grounds maintenance/site work.

Recycling and Litter Control – provides residents the opportunity and means to protect and enhance their natural environment. Responsible for educating and encouraging residents to conserve natural resources and divert waste by implementing the following guidelines: source reduction, recycling, pollution control and energy/water conservation. Educates the public in areas of source reduction, reuse, recycling, conservation, and waste-to-landfill diversion through recycling. Markets recyclable commodities, track/report environmental program results, coordinates Household Hazardous Waste (HHW) Collection events, as well as, the tracking and removal of chlorofluorocarbons (CFCs). Markets compost sales and tracks progress.

Coordinates the clean up of litter within the County and provides environmental education in the school system. Responsible for scheduling and tracking results of road cleanups with County personnel, Juvenile Community Service Program, Rappahannock Regional Jail, Adopt-A-Highway, Assign-A-Highway, community volunteers, Adult Services Program, and VDOT.

Wastewater Treatment Division

The Wastewater Treatment division is funded through the Utilities Enterprise Fund. This division includes operation of the County's three wastewater treatment facilities, three wastewater facilities for the Spotsylvania County School Board, composting operations and laboratory services:

Composting – Composting operations provide an economically feasible outlet for disposal of biosolids generated within the County and to produce a Class A product that is easily marketable in the region, providing an additional revenue source. The composting operation, located at the Livingston Landfill, is used to stabilize the biosolids transported from the Massaponax WWTP (8 MGD). The composting operation is incorporated into our County-wide wood-mulching program where mulch is mixed with the biosolids and placed in aerated static piles.

Massaponax Wastewater Treatment Plant – The wastewater division operates and maintains the County's expanded and upgraded 8 million gallons per day (MGD) Wastewater Treatment Plant. This facility is a state-of-the-art biological nutrient removal facility. The plant is staffed 24-hours a day, 365 days a year.

FMC Wastewater Treatment Plant – The wastewater division operates and maintains the County's 4 MGD Wastewater Treatment Plant. The plant is staffed 24-hours a day, 365 days a year. Of the 4 MGD capacity, the City of Fredericksburg has a 1.5 MGD reserve. Operations costs are allocated to the City based upon the City's proportion of sewage flow to the facility. This division also operates and maintains three wastewater facilities for the Spotsylvania County School Board (John J. Wright Educational and Cultural Center, Berkeley Elementary, and Spotsylvania High School). These facility costs are billed directly to the School Board.

Thornburg Wastewater Treatment Plant – the wastewater division operates and maintains 345,000 gallons per day (GPD) Wastewater Treatment Plant. The plant is staffed 12 hours each weekday and 10 hours each weekend day.

Laboratory Services – The division supplies laboratory support for the water, wastewater and field divisions. The laboratory performs bacteriological and chemical analysis to ensure compliance with regulatory agencies and to help the operations staff make informed decisions in optimizing the water and wastewater treatment processes. The laboratory also provides timely data to help optimize drinking water quality in the distribution system.

Water Production and Quality Division

The Water Production and Quality Division is funded through the Utilities Enterprise Fund. This division includes operation of the County's two water treatment facilities and oversight the Water Demand Management Program:

Water Demand Management Program – The Water Demand Management Program was adopted by the Board of Supervisors to reduce water demand in order to extend the useful lives of existing and proposed water sources and to defer and minimize capital expenditures for water supply developments. The Program consists of demand management, education, and plumbing retrofits. Since the Board's adoption, the program has been enhanced to include the sale of County bottled water. Spotsylvania County's bottled water serves as a tool for public outreach, while also promoting the County. The Program also includes future planning of water sources and water demand projections to determine the timing and placement of future capacity. The Program also includes the operation of the County's raw water sources and the optimization of the use of the County's raw water resources.

Ni River Water Treatment Plant – The Water Production and Quality Division performs the overall operation and maintenance of the County's two water treatment plants and for the Ni River Reservoir. It is staffed 24-hours a day, 365 days a year, and requiring two persons per shift.

Motts Run Water Treatment Plant – The Motts Run Water Treatment Plant is the larger of the two County water plants. It supplies water to the County and to the City of Fredericksburg. Divisional responsibilities extend to the operation and maintenance of two river intakes, full responsibility for the Hunting Run Reservoir, and water supply responsibilities for the Motts Run Reservoir. The plant is staffed 24-hours a day, 365 days a year, and requiring two persons per shift.

Engineering and Construction Division

This division includes three main areas of operation:

Engineering – The engineering staff reviews all plats and plans for projects. The group designs projects for system improvements in the distribution and collection systems. Staff provides engineering solutions for treatment plant expansions and operations. Engineering staff are also responsible for the development and planning of the Water/Sewer Master Plan to support the County's Comprehensive Plan.

Line Locations – This group works directly with "Miss Utility", a single source notification agency operating under government sanctions. All owners of underground utilities (gas, water, sewer, electrical, phone, etc.) must respond when advised by Miss Utility in the area requested. Upon notification, locators are given 48 hours to mark the location of the County's buried facilities.

Construction and Capital Projects – The Water/Sewer Master Plan is used to plan for future infrastructure and capacity needs. The Capital Project construction group oversees the design and

construction of new construction and rehabilitation projects. In addition to the Water/Sewer Master Plan the department has a five year CIP plan used to align funding for necessary capital projects. Utilities inspectors are also part of the construction and Capital projects group.

Field Services Division

This division operates and maintains the County's water and sewage transmission system:

Water and Sewer Transmissions – The system consists of more than 800 miles of water and sewer mains, laterals, and appurtenances. Activities include: installing water and sewer connections; emergency and routine repairs to water/sewer pipes, mains, and manholes; setting of water meters, water valves, and fire hydrants; and maintenance of flow meters and control valves.

Pump Station Maintenance – The division maintains 56 sewage pump stations. Work includes preventative maintenance, station monitoring, and repairs. They are also responsible for monitoring and maintaining the Odor Control Program for the department.

Infiltration and Inflow (I&I) – Field Services Division maintains the I&I Abatement Program. The staff identifies and corrects defects and other conditions that allow extraneous water to enter the sewerage system. Procedures include inspecting sewer lines via closed-circuit TV, cleaning lines, inspecting and repairing manholes, repairing cracked/broken lines, maintaining flow, responding to sewer blockages and sewage overflows and backups, and maintaining easements.

Garage Operations – This division provides routine, preventative, and breakdown maintenance for Utilities vehicles and equipment.

Water and Sewer provided by the County

Statistics as of April 27, 2009

Water		
Rated Plant capacity (2 plants)	21.0	million gallons per day (mgd)
Average daily metered consumption	9.3	mgd
Average daily plant production	9.6	mgd
Water storage	7.75	million gallons
Reservoirs	3	Ni, Hunting Run and Motts Run
Customers	27,851	
Sewer		
Plant capacity (3 plants)	12.6	mgd
Average effluent flows	7.9	mgd
Pumping stations	56	
Customers	27,000	

Source: Spotsylvania County Utilities/Public Works Department

KEY MEASURES	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008
Percent of days in full compliance with maximum contaminant levels and treatment techniques for water	100%	100%	100%	100%	100%
Compliance with quality standards for wastewater	99.9%	100%	100%	100%	100%
Planned disruptions of water service per thousand customers: 0-4 Hours 4-12 Hours Greater than 12 Hours	 0.25 2.3 0	 3.75 0.38 0	 0 1.6 0	 0.53 0.5 0	 .51 0 0
Unplanned disruptions of water service per thousand customers: 0-4 Hours 4-12 Hours Greater than 12 Hours	 4.2 2.6 0	 19.5 7.8 0	 5.0 2.6 0	 14.2 1.7 0	 7.0 2.5 1.8
Sewer Overflow Rate: Number of overflows per 100 miles of pipe	3.8	3	2.3	4.4	2.5
Water Distribution System Integrity: Number of leaks/breaks per 100 miles of pipe	5.4	3.5	2	2.4	3.8
Sewage Collection System Integrity: Number of system failures per 100 miles of pipe	1.8	2.8	1.5	0.9	1.9
Organizational Best Practices: Aggregate index (7 to 35) of the implementation of seven management programs important to water and wastewater utilities. Average index per program (range of 1 to 5)	Not Available	25 3.6	22.3 3.2	25 3.6	25.1 3.6
Customer service cost per active account	$8	$8	$8	$7.75	$7.98
Operations and Maintenance Cost Ratios: Water O&M – per account Water O&M – per vol. water treated (MG) Sewage O&M – per account Sewage O&M– per vol. water treated(MG)	 $41.75 $449.75 $54.75 $494.25	 $45.75 $480 $59.25 $572.5	 $44.25 $454 $55.50 $577.25	 $57.75 $488.25 $62 $602.25	Data Under Review
Distribution System Water Loss: percentage of water that is both unbilled and unauthorized	6.4%	5.2%	7.7%	9.8%	5.4%
Percent of Satisfactory Health Inspection Reports	100%	100%	100%	100%	100%
Percent of Waste Recycled	33.9%	31.93%	31%	32%	41%
Percent of Biosolids Composted	62.8%	67%	67%	69%	72%

*Data is average per quarter with the exception of Distribution System Water Loss which is an annualized number.

Utilities/Public Works Operating Fund

BUDGET SUMMARY:

	FY 2008 Actuals	FY 2009 Adopted	FY 2009 Amended	FY 2010 Requested	FY 2010 Approved
Expenses					
Personnel	$7,504,140	$7,954,712	$7,868,602	$7,946,146	$7,955,878
Operating	$7,767,702	$9,588,639	$9,406,248	$9,366,325	$9,212,419
Capital	$326,216	$562,006	$736,695	$70,340	$70,340
Debt Service	$5,624,281	$10,082,783	$10,082,783	$8,988,159	$8,993,364
Depreciation	$6,808,935	$1,000,000	$1,000,000	$1,000,000	$1,000,000
Transfer to General/ General Capital Projects Funds	$126,243	$303,783	$1,416,458	$244,261	$244,261
Total Expenses	**$28,157,517**	**$29,491,923**	**$30,510,786**	**$27,615,231**	**$27,476,262**
Revenues					
User Fees	$22,181,953	$25,180,926	$25,180,926	$25,432,463	$25,432,463
Interest	$1,318,162	$1,500,000	$1,500,000	$1,107,057	$1,107,057
Miscellaneous	$805,122	$745,800	$745,800	$692,825	$692,825
Use of (Addition to) Fund Balance	$3,852,280	$2,065,197	$3,084,060	$382,886	$243,917
Total Revenues	**$28,157,517**	**$29,491,923**	**$30,510,786**	**$27,615,231**	**$27,476,262**
Full-time Staff	111	111	111	143	143
Part-time Staff	0	0	0	29.43	29.43
Total Full-time Equivalents	**111**	**111**	**111**	**172.43**	**172.43**

Percent Change in Total Budget -6.8%
Percent of Services Mandated by State/Federal Government 0%

FY 10 note: 32 General Fund budgeted positions now fall under the supervision of the Utilities Director.

Budget Description

The approved FY 2010 Utilities/Public Works Operating Fund budget of $27,476,262 represents a decrease of $2,015,661, or 6.8 percent, as compared to the FY 2009 adopted budget.

The decrease is attributable to the following:

- Decreased debt service in FY 2010.
- The tank maintenance program was transferred from the Utilities Operating Budget to the Utilities Capital Budget.

Utilities debt includes debt service for existing debt borrowed for utilities purposes. Total debt outstanding as of June 30, 2008 was $125,485,000. The following is the bond amortization schedule for Utilities debt:

TOTAL UTILITIES DEBT - SPOTSYLVANIA COUNTY						
	Existing Debt		New Debt		Total Debt	
	Principal	Interest	Principal	Interest	Principal	Interest
2009	3,155,000	5,814,138	0	0	3,155,000	5,814,138
2010	3,265,000	5,706,363	0	0	3,265,000	5,706,363
2011	3,395,000	5,586,982	0	0	3,395,000	5,586,982
2012	3,515,000	5,461,957	0	0	3,515,000	5,461,957
2013	3,645,000	5,327,819	0	0	3,645,000	5,327,819
2014	3,785,000	5,188,694	0	0	3,785,000	5,188,694
2015	3,955,000	5,019,344	0	0	3,955,000	5,019,344
2016	4,145,000	4,825,719	0	0	4,145,000	4,825,719
2017	4,345,000	4,628,329	0	0	4,345,000	4,628,329
2018	4,575,000	4,417,729	0	0	4,575,000	4,417,729
2019	4,775,000	4,195,929	0	0	4,775,000	4,195,929
2020	5,010,000	3,964,379	0	0	5,010,000	3,964,379
2021	5,235,000	3,721,379	0	0	5,235,000	3,721,379
2022	5,495,000	3,467,429	0	0	5,495,000	3,467,429
2023	5,760,000	3,200,779	0	0	5,760,000	3,200,779
2024	6,045,000	2,912,779	0	0	6,045,000	2,912,779
2025	6,355,000	2,610,529	0	0	6,355,000	2,610,529
2026	6,660,000	2,292,779	0	0	6,660,000	2,292,779
2027	4,020,000	1,959,779	0	0	4,020,000	1,959,779
2028	4,215,000	1,765,185	0	0	4,215,000	1,765,185
2029	4,415,000	1,567,785	0	0	4,415,000	1,567,785
2030	4,620,000	1,361,010	0	0	4,620,000	1,361,010
2031	4,835,000	1,144,611	0	0	4,835,000	1,144,611
2032	5,060,000	896,906	0	0	5,060,000	896,906
2033	3,335,000	658,144	0	0	3,335,000	658,144
2034	3,495,000	496,381	0	0	3,495,000	496,381
2035	3,670,000	402,961	0	0	3,670,000	402,961
2036	2,295,000	224,936	0	0	2,295,000	224,936
2037	2,410,000	110,187	0	0	2,410,000	110,187
	125,485,000	88,930,947	0	0	125,485,000	88,930,947

Utilities Capital Projects Fund

BUDGET SUMMARY:

	FY 2008 Actuals	FY 2009 Adopted	FY 2009 Amended	FY 2010 Requested	FY 2010 Approved
Expenses					
Capital Projects	$22,039,670	$30,911,619	$74,167,709	$10,110,000	$0
Total	**$22,039,670**	**$30,911,619**	**$74,167,709**	**$10,110,000**	**$0**
Revenues					
Use of (Addition to) Fund Balance	$14,822,283	$6,677,476	$49,160,566	$5,412,340	($4,697,660)
Miscellaneous	$2,766,975	$2,798,817	$2,798,817	$2,500,000	$2,500,000
Connection Fees	$4,450,412	$4,494,000	$4,494,000	$2,197,660	$2,197,660
Bond Proceeds	$0	$16,941,326	$16,941,326	$0	$0
Transfer from Utility Operation			$773,000		
Total Revenues	**$22,039,670**	**$30,911,619**	**$74,167,709**	**$10,110,000**	**$0**

Percent Change in Total Budget -100.0%

Budget Description

The approved FY 2010 Utilities Capital Projects Fund budget of $0 represents a decrease of $30,911,619, or 100.0 percent, as compared to the FY 2009 adopted budget. The decrease is attributable to a reduction in capital project expenditures in FY 2010 because sufficient funding exists within current projects to address Utility capital needs through FY 2010.

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FY 2010 – FY 2014

Capital Improvement Plan

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CAPITAL IMPROVEMENT PLAN
FY 2010 – FY 2014

Introduction

The Capital Improvement Plan (CIP) is a significant tool to assist in long range planning for municipal capital needs. Each year the CIP is reviewed and priorities reassessed.

Funding for Capital projects may come from operating revenues or, as is often the case, from the sale of General Obligation Bonds, which pledges the full faith and credit of the municipality toward the bonds' retirement. In March 2005, the Board of Supervisors (BOS) approved a Debt Referendum Policy to encourage enhanced public participation in the decision making process related to major new construction projects in the County. The policy requires that all new facility construction projects or acquisitions that exceed available budgeted funds be subject to voter referendum approval, unless financed through a revenue supported mechanism. The first year of the CIP becomes the Capital Improvement Budget and is reflected under the Capital Projects Fund, School Capital Projects Fund and Utilities Capital Projects Fund in the Approved Budget Summaries section of this document. The remaining years of the CIP provide an estimated cost of the proposed projects and reflect their anticipated funding sources. The CIP is not an absolute; it may need to be revised and changed according to conditions and requirements of the community. Except for the first year of the CIP which becomes the adopted capital budget, the CIP is always subject to change. At a minimum, the plan should be reviewed annually prior to budget preparation. It represents a coordinated effort at meeting the identified needs and priorities of the community.

Initially, the respective Department Director submits a Project Request Form; an Evaluation Criteria Form; and a Cost Detail Form for each proposed project. Construction requests are reviewed by Capital Projects Management staff and non-construction projects are reviewed by Finance staff. Construction projects are then submitted to the Planning Department for review and discussion with the Planning Commission to ensure that all projects are in compliance with the County's Comprehensive Plan. Finance then reviews, critiques and places each project in the appropriate category in the recommended CIP and works with County Administration and the County's Financial Advisors to ensure that the CIP is within the County's approved Fiscal Policy Guidelines. The BOS holds work sessions in February or March to discuss the draft CIP. A public hearing is held in March or April and the CIP is typically approved in April.

As Spotsylvania County maintains its facilities and other capital resources, we will continue to face additional capital needs along with increasing operational costs. In an effort to ensure that the County remains in a healthy financial position and maintains or improves its credit rating, the Board of Supervisors adopted revised Fiscal Policy Guidelines in April 2007.

The CIP is a planning guide for development, modernization and/or replacement of County facilities. Programming capital facilities over time facilitates better use of the County's financial resources and assists in the coordination of public and private development. In addition, the programming process is valuable as a means of coordinating among various County agencies and departments to avoid duplication of effort on projects and to take advantage of joint planning and

development of facilities where possible. The CIP should enable us to maintain an effective level of service for citizens of our County, now and into the future.

Benefits of a Capital Improvement Plan

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

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

2. **Focus Attention on Community Goals and Needs**
   Capital projects can be brought into line with community objectives, anticipated growth and our County's ability to pay. By planning ahead for those projects that are needed or desired the most, we can adopt financing alternatives for the more important projects. The CIP also keeps the public informed about future capital investment plans of our County and provides a process for adopting construction priorities.

3. **Encourages More Efficient Government Administration**
   The CIP promotes coordination among government agencies and provides a check for potential overlapping, duplicated or conflicting projects. Coordination of the CIP by County agencies can reduce scheduling problems and provide effective utilization of available personnel and equipment.

   The program can also guide the Board of Supervisors in making sound annual budget decisions consistent with approved Fiscal Policy Guidelines.

4. **Fosters a Sound and Stable Financial Program**
   Through the CIP, required bond issues or the need for other revenue production measures can be foreseen and action taken before the need becomes so critical as to require expensive financing measures and/or difficult borrowing/loan situations. In addition, sharp changes in the tax rate will be avoided by scheduling projects and required indebtedness over several years.

Assumptions

Prior to the consideration of capital needs and requests, it is useful to consider the assumptions on which the plan is developed. Assumptions include:

1. **Federal/State/County Influences**
No new laws will impose significant financial requirements for local expenditures. Federal categorical grants will continue in the various areas to localities. State funding for transportation projects included within the FY 2010 – FY 2014 CIP is based on the 2009 update of Virginia's Secondary Road Six-Year Plan.

2. **Others**
Bonds will be sold on an annual basis based upon cash-flow needs projected for the proposed projects.

Interest rates on bonded indebtedness will be 5.5 percent.

Consistent with the approved Fiscal Policy Guidelines, cash available for General Fund projects is at 1.50 percent of General Fund revenues (less obligated transfers) in FY 2010 and increases by 0.25 percent each year thereafter, until it reaches the 5% goal.

No major catastrophes, i.e., floods, hurricanes, fires, etc., will occur which would have a significant economic impact on the County.

Operating Expenditure versus Capital Expenditures

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

1. **Cost**
Generally, a project is considered capital if the cost is greater than $50,000.

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

Alternative Financing Methods

A range of alternative financing methods exists. Some of those that are commonly used are:

1. **Current Revenue Financing**
Current revenue financing is often referred to as "pay as you go" financing. It is a fiscally conservative method of paying for capital improvements out of current taxes, fees, charges or special assessments. The County's adopted Fiscal Policy Guidelines address this approach by transferring an annual percentage of General Fund Revenues (less obligated transfers) to the Capital Projects Fund. The revised guidelines establish a goal of 5% annually (with a minimum level of 3%). In an effort to achieve this goal the County's FY 2010 transfer is 1.50% of General Fund Revenues (less obligated transfers). Future annual transfers will increase by an additional one-quarter percent annually until the goal is met.

2. **Reserve Funds**

Reserve funds are a variation of "pay as you go" financing. Funds are accumulated in advance for the purchase or construction of capital items. Reserve funds may come from a number of sources such as unexpected surplus in the general fund, money specifically earmarked for future capital needs, or the selling of capital assets. At the close of FY 2009, the County's Undesignated Fund Balance is not expected to exceed the 10% of General Fund revenues guideline. As such, the FY 2010 – FY 2014 Capital Improvement Plan does not assume a transfer from the reserve to the Capital Projects Fund.

3. **General Obligation Bonds**

These long-term bonds are backed by the full faith and credit of our local government. Principal and interest is paid from the General Fund using annually budget current revenues. General Obligation bonds are issued for specific capital improvements, which have useful life expectancies similar in length to the repayment schedule of the bonds issued for the projects.

4. **Revenue Bonds**

This type of bond is issued to pay for revenue producing project facilities such as convention centers, parking decks, golf courses, parking facilities and utilities. Revenue bonds are a form of user charge because the debt is paid from revenues of the particular enterprise rather than from regular taxation.

5. **Special Assessments**

This method of financing is commonly applied to public works improvements that provide benefits to specific property owners but may not to others. Street, drainage and utility projects, for example, which benefit a particular area.

6. **State and Federal Aid**

In this CIP, State and Federal funds apply primarily to transportation capital projects.

7. **Other**

Other financing methods used include the joint financing between the County and the Federal and State governments, such as assumed for the Human Services portion of the Community Development Building project.

Basis for Project Cost Estimates

The cost estimation model below was used to develop estimates for the projects in the FY 2010 – FY 2014 CIP. The example shown on the following page assumes a 15,000 sq ft building that would not require land acquisition.

	2009	2010	2011	2012	2013	2014
Building Size sq. ft.	**15,000**					
Site Size acres	**2**					
Land Acquisition (3%/yr)						
Project Design (14%/yr inflation)	$629,123	$673,161	$720,282	$770,702	$824,651	$882,377
Site Development (7%/yr inflation)	$801,430	$857,530	$917,557	$981,786	$1,050,511	$1,124,047
Building Construction (7%/yr inflation)	$3,692,303	$3,950,764	$4,227,317	$4,523,229	$4,839,855	$5,178,645
Construction Admin & Testing (3% of Site Development & Construction)	$134,812	$144,249	$154,346	$165,150	$176,711	$189,081
Utilities water elec. (7%/yr inflation)	$85,868	$91,878	$98,310	$105,191	$112,555	$120,434
Data	$257,603	$275,635	$294,929	$315,574	$337,664	$361,301
Furniture Fixtures and Equipment (6% of Site Development & Construction)	$269,624	$288,498	$308,692	$330,301	$353,422	$378,162
Subtotal	$5,870,761	$6,281,714	$6,721,434	$7,191,935	$7,695,370	$8,234,046
Contingency (15% of Subtotal Costs)	$880,614	$942,257	$1,008,215	$1,078,790	$1,154,306	$1,235,107
Total Cost	**$6,751,375**	**$7,223,971**	**$7,729,649**	**$8,270,725**	**$8,849,676**	**$9,469,153**

Assessed value of land was queried, averaged and inflated for land purchases for projects where market real estate prices are not currently known.

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% - 4%

- The ratio of debt service expenditures as a percent of governmental fund expenditures should not exceed 10% - 12%

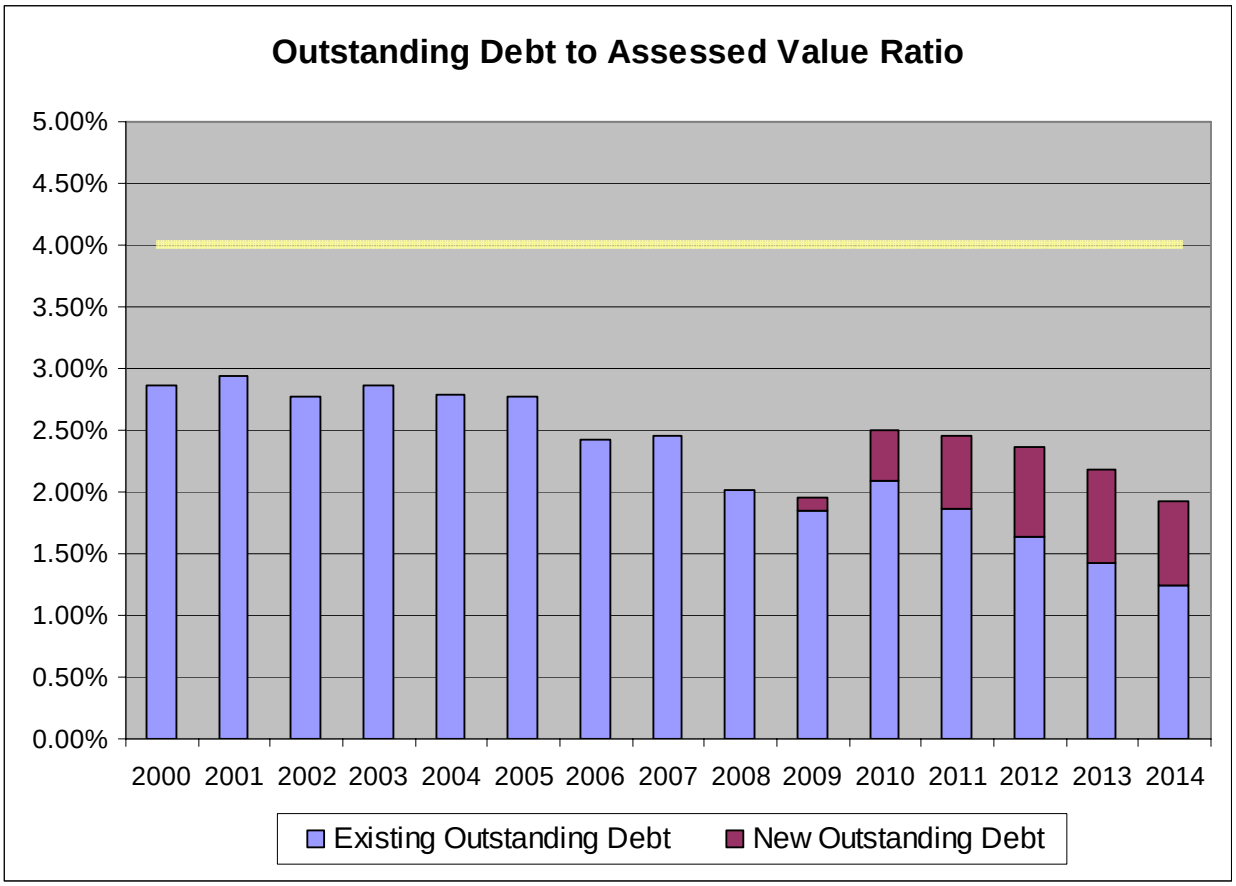
- The County intends to maintain its 10 year tax-supported debt and lease payout ratio at or above 60% at the end of each adopted CIP. The payout ratio shall be no less than 55% in any one year during that period.

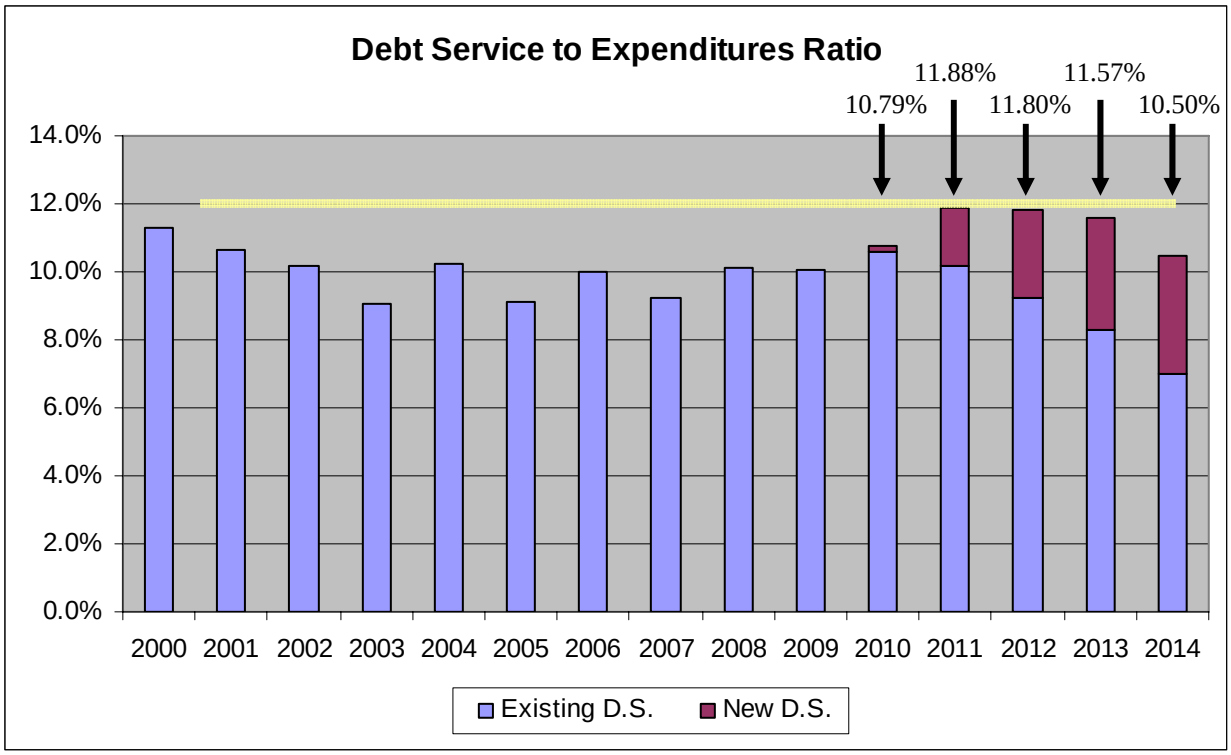
As staff prepared the CIP financial analysis to assess the ratios noted above, the following ***assumptions*** were in place:

- Bonds are sold on an annual basis.
- The structure of the 2009 bond sale is level principal for the issuance of a software lease, one-year capitalized interest for the campus master plan issuance, and level principal for the transportation issuance. Level principal is assumed for all subsequent sales.
- 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.
- Growth rates for real property is assumed at 1.1% for 2009. 2010 is a reassessment year, and, given the declining housing market, this model assumes a 20% decrease in existing home values for 2010. Out-year growth is then assumed at between 2.5% and 4.0%.
- Estimated expenditures growth is based on the Budget Plus Five model assuming an equalized tax rate.
- The interest rate paid on borrowed funds is fixed at 5.5%.

The following displays indicate that the FY 2010 – FY 2014 Adopted CIP is in compliance with the Board's adopted fiscal policy guidelines. The yellow horizontal lines represent the upper limit of the fiscal policy guidelines 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 2010, including the bonds to be issued in Spring 2009, total general debt outstanding is estimated at $324.1 million. At the end of FY 2019, ten fiscal years beyond FY 2010 (including FY 2010), the County will have repaid $202.2 million, or 62.39% of the debt outstanding at the beginning of FY 2010.

10-Yr Payout Ratio (must be > 55%)	
FY	**Payout Ratio**
FY 2010	62.39%
FY 2011	62.80%
FY 2012	64.60%
FY 2013	67.01%
FY 2014	69.28%

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 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 2010, the transfer from the General Fund to the Capital Projects Fund is budgeted at 1.50% of General Fund revenues.

While the majority of the $3.18 million transfer from the General Fund in FY 2010 funds capital equipment and software typically funded with the cash transfer, $397,568 is budgeted as a reserve within the Capital Projects Fund to provide some flexibility given the uncertain economy. If the economy stabilizes and this reserve is not needed to balance the General Fund in FY 2010, a recommendation may be made to the Board to allocate all or a portion of this reserve to additional capital projects.

Operating Impact

The following table shows the potential impact that implementation of the FY 2010 – FY 2014 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 $0.62 per $100 of assessed value in FY 2010 and an equalized rate in the out-years. The "Additional D.S. Budget Needed" column represents the debt service that is over and above the debt service budgeted in FY 2010. The Incremental Tax Rate Impact" shows the tax rate increase necessary each year to fund the approved CIP.

FY 2010 – FY 2014 CIP's Potential Impact on Tax Rate

		Debt Service Impact			Operational Impact			Total	
FY	Value of $0.01	Additional 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
2010	1,517,589	$0	$0.000	$0.000	$0	$0.000	$0.000	$0.000	$0.000
2011	1,544,964	3,858,928	0.025	0.025	202,850	$0.001	0.001	$0.026	$0.026
2012	1,591,408	5,425,801	0.034	0.009	1,607,486	$0.010	0.009	$0.044	$0.018
2013	1,647,108	6,540,875	0.040	0.006	1,898,411	$0.012	0.001	$0.051	$0.007
2014	1,708,945	4,064,707	0.024	0.000	2,146,974	$0.013	0.001	$0.036	$0.001

Given the projected CIP expenditures for the next five years and assuming no available use of fund balances to pay the added debt service, the tax rate would need to increase by a total of 5.2 cents by FY 2014. Of this amount, 4.0 cents is associated with debt service while the remaining 1.2 cents is associated with on-going operating costs related to the projects.

Additionally, estimated annual operating costs including the debt service associated with each project are displayed beginning on page 285.

Spotsylvania County
FY 2010 - FY 2014
Capital Improvements Plan Calendar

September 17, 2008	CIP instructions/forms to departments for request of construction and non-construction projects
October 8, 2008	Departments submit construction project requests/revisions to Capital Projects Management Department; non-construction project requests/revisions to Finance Department
November 3, 2008	Capital Construction Department submits construction project summary sheets, detail project forms, and anticipated project schedules to Finance
November 3, 2008	Zoning forwards updated proffers listing to Finance for review of available proffer funding
November 5, 2008	Schools submits CIP to Finance & Capital Projects Management Departments
December/January	Planning Department reviews draft CIP to ensure projects conform with Comprehensive Plan
January 2, 2009	Planning Commission reviews CIP
March 24, 2009	Board of Supervisors work session to discuss **draft** CIP
April 9, 2009	Tax Rate, Budget and CIP Public Hearings
April 28, 2009	CIP Work Session/Adopt FY 2010 – FY 2014 CIP

CIP Summary

Following is a summary of the projects included in the FY 2010 – FY 2014 CIP. The summary shows the anticipated funding by fiscal year for each project. Funding sources are identified by the following codes within the summary sheets.

C = Cash
L = Lease bonds
F = Fire bonds
P = Proffer
IE = Interest earnings
B = Approved bonds
T = Transportation Fund
FB = Future bonds
S = State
TB = Transportation bonds
DSS = Social Services State funds
PPP = Public-Private Partnership
OJ = Other jurisdictions
SD = Special service district

Class of need is identified as:

1 – mandated or required
2 – addresses current space needs, maintenance of existing buildings and software, public safety needs
3 – addresses upgrades to existing computer systems, Comprehensive Plan requirements, cost effectiveness, and/or efficiency of current operations.

Additionally, estimated annual operating costs including the debt service associated with each project are displayed beginning on page 285.

Project Descriptions

Descriptions of each of the projects and the costs of those projects within the FY 2010 - FY 2014 CIP may be found beginning on page 289.

Spotsylvania County, Virginia
FY 2010 - FY 2014 Capital Improvement Plan
Project Summary By Fund

	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2010 - FY 2014 Total
General Government Projects:						
General Government and Judicial Facilities	14,817,548	23,388,846	3,493,602	12,421,919	10,005,452	64,127,367
Solid Waste	462,661	207,031	2,634,260	3,219,717	2,217,157	8,740,826
Parks and Recreation	86,940	1,294,296	300,000	565,872	361,405	2,608,513
Fire and Rescue Services	0	1,877,655	9,863,270	1,781,095	2,659,899	16,181,919
General Government Total	**15,367,149**	**26,767,828**	**16,291,132**	**17,988,603**	**15,243,913**	**91,658,625**
Transportation Total	**5,647,384**	**9,176,246**	**10,846,708**	**11,739,422**	**7,840,659**	**45,250,419**
School Total *	**243,279**	**7,551,048**	**8,219,893**	**9,113,402**	**8,144,356**	**33,271,978**

* School projects are from the version of the School Board's CIP approved by consensus April 20, 2009.

Utility Projects:						
General Utility Projects	0	300,000	300,000	300,000	911,111	1,811,111
Water Projects	0	5,400,000	14,350,000	17,900,000	7,850,000	45,500,000
Sewer Projects	0	13,200,000	8,850,000	3,000,000	0	25,050,000
Utilities Total	**0**	**18,900,000**	**23,500,000**	**21,200,000**	**8,761,111**	**72,361,111**
CIP Total, All Funds	**21,257,812**	**62,395,122**	**58,857,733**	**60,041,427**	**39,990,039**	**242,542,133**

SPOTSYLVANIA COUNTY
CAPITAL IMPROVEMENT PLAN
FY 2010 - FY 2014

GENERAL GOV'T EXPENDITURES

	Total Budget through FY 2009	Funding Source	Class. of Need	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	Total FY 10- FY 14	Costs beyond FY 2014
General Government and Judicial Facilities - Campus Master Plan										
New Circuit Court Bldg.	1,902,100	B, IE	1	$6,160,553	$10,580,180	$0	$0	$0	**$16,740,733**	$0
Judicial Center Renovation	373,750	B	1	$0	$0	$0	$0	$0	**$0**	$3,859,745
Judicial Center Addition	782,000	B	1	$0	$0	$0	$0	$0	**$0**	$10,847,927
Renovate Current Sheriff's Office	41,860	B	1	$0	$0	$0	$1,425,150	$0	**$1,425,150**	$0
Public Safety Building	1,674,400	B, IE	2	$5,656,995	$9,883,467	$0	$0	$0	**$15,540,462**	$0
Community Dev. Portion of Shared Bldg	-	PPP	2	$0	$0	$0	$1,478,380	$4,292,193	**$5,770,573**	$6,741,583
Human Services Bldg Portion of Shared Bldg	-	PPP, DSS	2	$0	$0	$0	$1,478,380	$4,292,193	**$5,770,573**	$6,741,583
Capital Project Design Funding	63,442	C, P	2	$0	$170,000	$0	$0	$0	**$170,000**	$0
Subtotal - Campus Master Plan	***4,837,552***			***$11,817,548***	***$20,633,647***	***$0***	***$4,381,910***	***$8,584,386***	**$45,417,491**	***$28,190,838***
Other General Government Facilities										
Facility Asset Management Program	1,816,077	C, P	2	$1,500,000	$820,199	$564,645	$872,796	$896,066	**$4,653,706**	$0
Spotsylvania/Fredericksburg Magistrate Facility	-	C, OJ	2	$0	$150,000	$0	$0	$0	**$150,000**	$0
Spotsylvania Courthouse Museum Floor Replacement	-	C	2	$0	$0	$0	$0	$350,000	**$350,000**	$0
Livingston Animal Shelter	-	FB	2	$0	$0	$508,957	$4,967,213	$0	**$5,476,170**	$0
Subtotal - Other General Gov't Facilities	***1,816,077***			***$1,500,000***	***$970,199***	***$1,073,602***	***$5,840,009***	***$1,246,066***	***$10,629,876***	***$0***

SPOTSYLVANIA COUNTY
CAPITAL IMPROVEMENT PLAN
FY 2010 - FY 2014

GENERAL GOV'T EXPENDITURES (continued)

	Total Budget through FY 2009	Funding Source	Class. of Need	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	Total FY 10- FY 14	Costs beyond FY 2014
Information Technology non-IS Steering Committee projects										
Replace Public Safety Server	50,000	L	2	$0	$0	$75,000	$0	$0	**$75,000**	$0
Installation of an Enterprise-wide Fiber Network	26,305	L	3	$0	$0	$350,000	$375,000	$0	**$725,000**	$0
AS400 Refresh Upgrade	-	L	3	$0	$0	$250,000	$0	$0	**$250,000**	$0
Network Operations Center A/C Replacement	-	C	2	$0	$150,000	$0	$0	$0	**$150,000**	$0
Disk Space Expansion	-	C	3	$0	$0	$200,000	$0	$0	**$200,000**	$0
County Website Upgrade	108,488	C	3	$0	$350,000	$0	$0	$0	**$350,000**	$0
Network Conversion to Microsoft	-	L	3	$0	$0	$250,000	$150,000	$100,000	**$500,000**	$0
UPS Upgrades	-	C	3	$0	$150,000	$75,000	$75,000	$75,000	**$375,000**	$0
Public Safety Radio System Enhancements	-	C	2	$0	$250,000	$250,000	$0	$0	**$500,000**	$0
Thornburg multi-site Radio System	-	C	2	$0	$475,000	$0	$0	$0	**$475,000**	$0
Belmont Tower	-	L	2	$0	$0	$0	$1,100,000	$0	**$1,100,000**	$0
Subtotal - IS Non- ISSC projects	***184,793***			***$0***	***$1,375,000***	***$1,450,000***	***$1,700,000***	***$175,000***	***$4,700,000***	***$0***
Information Technology IS Steering Comm. projects										
Personal Property System Upgrade	-	C	3	$450,000	$0	$0	$0	$0	**$450,000**	$0
Replace CAMA (Computer Aided Mass Appraisal) & Real Estate	222,490	L	2	$750,000	$0	$0	$0	$0	**$750,000**	$0
Financial System Upgrade - H.T.E.	-	L	3	$0	$0	$400,000	$250,000	$0	**$650,000**	$0
Replace Treasurer's Legacy System	574,364	C	3	$300,000	$150,000	$0	$0	$0	**$450,000**	$0
Land Info System Upgrade - Clerk of Court	-	L	3	$0	$0	$500,000	$250,000	$0	**$750,000**	$0
MSAG Eagle Upgrade	-	L	2	$0	$55,000	$0	$0	$0	**$55,000**	$0
Parks and Recreation System Upgrade	-	C	3	$0	$115,000	$0	$0	$0	**$115,000**	$0
Jury System Upgrade	-	C	3	$0	$40,000	$20,000	$0	$0	**$60,000**	$0
LRIS (Land Records Information System)	734,434	C	3	$0	$50,000	$50,000	$0	$0	**$100,000**	$0
Subtotal - IT ISSC Projects	***1,531,288***			***$1,500,000***	***$410,000***	***$970,000***	***$500,000***	***$0***	***$3,380,000***	***$0***
TOTAL GENERAL GOV'T EXPENDITURES	**8,369,710**			**$14,817,548**	**$23,388,846**	**$3,493,602**	**$12,421,919**	**$10,005,452**	**$64,127,367**	**$28,190,838**

SPOTSYLVANIA COUNTY
CAPITAL IMPROVEMENT PLAN
FY 2010 - FY 2014

GENERAL GOV'T REVENUES

	Total Budget through FY 2009	Funding Source	Class. of Need	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	Total FY 10- FY 14	Costs beyond FY 2014
Cash		C		$2,205,130	$2,726,434	$1,139,674	$939,712	$1,314,411	**$8,325,361**	$0
Interest Earnings		IE		$1,000,000	$0	$0	$0	$0	**$1,000,000**	$0
Proffers		P		$44,870	$68,765	$19,971	$8,084	$6,655	**$148,345**	$0
Nov 2005 Bond Referenda		B		$10,817,548	$20,463,647	$0	$1,425,150	$0	**$32,706,345**	$14,707,672
Public Private Partnership		PPP		$0	$0	$0	$2,365,408	$6,867,509	**$9,232,917**	$10,786,533
Lease - Purchase		L		$750,000	$55,000	$1,825,000	$2,125,000	$100,000	**$4,855,000**	$0
Dept. of Social Services State funds		DSS		$0	$0	$0	$591,352	$1,716,877	**$2,308,229**	$2,696,633
Other Jurisdictions		OJ		$0	$75,000	$0	$0	$0	**$75,000**	$0
Future Bonds		FB		$0	$0	$508,957	$4,967,213	$0	**$5,476,170**	$0
TOTAL GENERAL GOV'T REVENUES				**$14,817,548**	**$23,388,846**	**$3,493,602**	**$12,421,919**	**$10,005,452**	**$64,127,367**	**$28,190,838**

SPOTSYLVANIA COUNTY
CAPITAL IMPROVEMENT PLAN
FY 2010 - FY 2014

SOLID WASTE EXPENDITURES

	Total Budget through FY 2009	Funding Source	Class. of Need	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	Total FY 10- FY 14	Costs beyond FY 2014
SOLID WASTE - Construction/Closing of Landfill Cells & Facilities										
Construction of Cell 5 at Livingston Landfill	-	C	1	$0	$0	$963,000	$963,000	$0	**$1,926,000**	$0
Partial Closure Cells 3 & 4	-	C	1	$0	$0	$0	$564,000	$564,000	**$1,128,000**	$0
Benchmark Road Consolidated Solid Waste Convenience Center	-	FB	3	$0	$0	$0	$0	$737,500	**$737,500**	$1,410,000
Chancellor Solid Waste Convenience Center Access Improvements	28,700	FB, P	2	$0	$0	$391,300	$1,230,000	$0	**$1,621,300**	$0
Wood Waste collection/Mulching Operation	-	C	3	$0	$0	$577,320	$0	$0	**$577,320**	$0
Subtotal - Construction/Closing Cells & Facilities	***28,700***			***$0***	***$0***	***$1,931,620***	***$2,757,000***	***$1,301,500***	***$5,990,120***	***$1,410,000***
SOLID WASTE - Equipment Replacement										
Refuse Disposal Equip Replacement	-	C	2	$350,750	$87,500	$0	$330,625	$734,715	**$1,503,590**	$0
Refuse Collection Equip Replacement	-	C	2	$111,911	$119,531	$702,640	$132,092	$97,775	**$1,163,949**	$133,250
Replace Chancellor Trash Compactor	-	C	2	$0	$0	$0	$0	$83,167	**$83,167**	$0
Subtotal - Solid Waste Equipment Replacement	***-***			***$462,661***	***$207,031***	***$702,640***	***$462,717***	***$915,657***	***$2,750,706***	***$133,250***
TOTAL SOLID WASTE EXPENDITURES	**28,700**			**$462,661**	**$207,031**	**$2,634,260**	**$3,219,717**	**$2,217,157**	**$8,740,826**	**$1,543,250**

SOLID WASTE REVENUES

	Total Budget through FY 2009	Funding Source	Class. of Need	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	Total FY 10- FY 14	Costs beyond FY 2014
Cash		C		$462,661	$207,031	$2,241,050	$1,989,717	$1,479,657	**$6,380,116**	$133,250
Proffers		P		$0	$0	$1,910	$0	$0	**$1,910**	$0
Future Bonds		FB		$0	$0	$391,300	$1,230,000	$737,500	**$2,358,800**	$1,410,000
TOTAL SOLID WASTE REVENUES				**$462,661**	**$207,031**	**$2,634,260**	**$3,219,717**	**$2,217,157**	**$8,740,826**	**$1,543,250**

SPOTSYLVANIA COUNTY
CAPITAL IMPROVEMENT PLAN
FY 2010 - FY 2014

PARKS & RECREATION EXPENDITURES

	Total Budget through FY 2009	Funding Source	Class. of Need	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	Total FY 10- FY 14	Costs beyond FY 2014
PARKS AND RECREATION - Construction of Facilities and Parks										
Patriot Park Storage Building	-	IE	3	$86,940	$411,060	$0	$0	$0	**$498,000**	$0
Hunting Run Park, Phase II	-	C	3	$0	$0	$300,000	$0	$0	**$300,000**	$0
Belmont Park	52,987	C	3	$0	$300,000	$0	$0	$0	**$300,000**	$0
Subtotal - P/R construction of facilities and parks	***52,987***			***$86,940***	***$711,060***	***$300,000***	***$0***	***$0***	***$1,098,000***	***$0***
PARKS AND RECREATION - Maintenance of existing Facilities and Parks										
Patriot Park Field Lighting	170,000	C	3	$0	$583,236	$0	$565,872	$0	**$1,149,108**	$0
Spotsylvania Middle School Field Upgrades	-	C	3	$0	$0	$0	$0	$361,405	**$361,405**	$0
Subtotal - P/R maintenance of existing facilities and parks	***170,000***			***$0***	***$583,236***	***$0***	***$565,872***	***$361,405***	***$1,510,513***	***$0***
TOTAL PARKS & REC EXPENDITURES	**222,987**			**$86,940**	**$1,294,296**	**$300,000**	**$565,872**	**$361,405**	**$2,608,513**	**$0**

PARKS & RECREATION REVENUES

	Total Budget through FY 2009	Funding Source	Class. of Need	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	Total FY 10- FY 14	Costs beyond FY 2014
Cash		C		$0	$883,236	$300,000	$565,872	$361,405	**$2,110,513**	$0
Interest Earnings		IE		$86,940	$411,060	$0	$0	$0	**$498,000**	$0
Proffers		P		$0	$0	$0	$0	$0	**$0**	$0
TOTAL PARKS & REC REVENUES				**$86,940**	**$1,294,296**	**$300,000**	**$565,872**	**$361,405**	**$2,608,513**	**$0**

SPOTSYLVANIA COUNTY
CAPITAL IMPROVEMENT PLAN
FY 2010 - FY 2014

FIRE & RESCUE SERVICES EXPENDITURES

	Total Budget through FY 2009	Funding Source	Class. of Need	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	Total FY 10- FY 14	Costs beyond FY 2014
FIRE/RESCUE SERVICES - Construction Projects										
New Fire/Rescue Station	-	F	2	$0	$0	$7,175,000	$0	$0	**$7,175,000**	$0
Regional Fire Training Center	-	OJ, C, P	3	$0	$250,000	$0	$0	$1,000,000	**$1,250,000**	$0
Subtotal Fire/Rescue constructon projects	**-**			***$0***	***$250,000***	***$7,175,000***	***$0***	***$1,000,000***	***$8,425,000***	***$0***
FIRE/RESCUE SERVICES - Equipment										
Replacement Fire Equipment	-	L, FB	2	$0	$1,041,862	$1,167,956	$1,225,000	$1,076,000	**$4,510,818**	$0
Replacement EMS Equipment	-	L, FB	2	$0	$504,393	$529,614	$556,095	$583,899	**$2,174,001**	$0
Cascade System FC #3, FC #9 & FC #10	-	C, P	2	$0	$81,400	$40,700	$0	$0	**$122,100**	$0
Ladder Truck for 4-Mile Fork Area	-	L	2	$0	$0	$950,000	$0	$0	**$950,000**	$0
Subtotal Fire/Rescue equipment	**-**			***$0***	***$1,627,655***	***$2,688,270***	***$1,781,095***	***$1,659,899***	***$7,756,919***	***$0***
TOTAL FIRE/RESCUE SVCS EXPENDITURES	**0**			**$0**	**$1,877,655**	**$9,863,270**	**$1,781,095**	**$2,659,899**	**$16,181,919**	**$0**

FIRE & RESCUE SERVICES REVENUES

	Total Budget through FY 2009	Funding Source	Class. of Need	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	Total FY 10- FY 14	Costs beyond FY 2014
Cash		C		$0	$158,512	$40,700	$0	$333,333	**$532,546**	$0
Proffers		P		$0	$6,221	$0	$0	$0	**$6,221**	$0
Nov 2001 Fire/Rescue Bond Referenda		F		$0	$0	$7,175,000	$0	$0	**$7,175,000**	$0
Future Bonds		FB		$0	$0	$0	$0	$0	**$0**	$0
Other Jurisdictions		OJ		$0	$166,667	$0	$0	$666,667	**$833,333**	$0
Lease - Purchase		L		$0	$1,546,255	$2,647,570	$1,781,095	$1,659,899	**$7,634,819**	$0
TOTAL FIRE/RESCUE SVCS REVENUES				**$0**	**$1,877,655**	**$9,863,270**	**$1,781,095**	**$2,659,899**	**$16,181,919**	**$0**

SPOTSYLVANIA COUNTY
CAPITAL IMPROVEMENT PLAN
FY 2010 - FY 2014

TRANSPORTATION EXPENDITURES

	Total Budget through FY 2009	Funding Source	Class. of Need	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	Total FY 10- FY 14	Costs beyond FY 2014
TRANSPORTATION										
Transportation - rural additions	-	T	2	$25,000	$25,000	$25,000	$25,000	$25,000	**$125,000**	$0
Transportation PPTA projects (Phase I)	13,521,481	P, T, TB, IE	3	$2,722,384	$9,151,246	$2,661,383	$0	$0	**$14,535,013**	$0
Transportation PPTA projects (Phase II)	-	T, TB, S	3	$0	$0	$5,460,325	$9,114,422	$6,315,659	**$20,890,406**	$19,074,245
Unpaved Roads (identified "Poor" or "Fair")	2,598,621	TB	3	$2,900,000	$0	$2,500,000	$2,600,000	$1,300,000	**$9,300,000**	$0
General Engineering Consultant	1,528,535	T, TB	3	$0	$0	$200,000	$0	$200,000	**$400,000**	$0
TOTAL TRANSPORTATION EXPENDITURES	**17,648,637**			**$5,647,384**	**$9,176,246**	**$10,846,708**	**$11,739,422**	**$7,840,659**	**$45,250,419**	**$19,074,245**

TRANSPORTATION REVENUES

	Total Budget through FY 2009	Funding Source	Class. of Need	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	Total FY 10- FY 14	Costs beyond FY 2014
Proffers		P		$0	$0	$0	$0	$0	**$0**	$0
Interest Earnings		IE		$0	$0	$0	$0	$0	**$0**	$0
Nov 2005 Transportation Bond Referenda		TB		$5,122,384	$8,651,246	$10,321,708	$5,027,177	$5,544,250	**$34,666,765**	$15,520,467
Reimbursement/aide from State/Federal gov't		S		$0	$0	$0	$6,187,245	$1,771,409	**$7,958,654**	$3,553,778
Transfer from Transportation Fund		T		$525,000	$525,000	$525,000	$525,000	$525,000	**$2,625,000**	$0
TOTAL TRANSPORTATION REVENUES				**$5,647,384**	**$9,176,246**	**$10,846,708**	**$11,739,422**	**$7,840,659**	**$45,250,419**	**$19,074,245**

SPOTSYLVANIA COUNTY
CAPITAL IMPROVEMENT PLAN
FY 2010 - FY 2014

SCHOOL CAPITAL EXPENDITURES

	Total Budget through FY 2009	Funding Source	Class. of Need	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	Total FY 10- FY 14	Costs beyond FY 2014
SCHOOL CONSTRUCTION CAPITAL PROJECTS										
Elementary #18	2,146,780	B	2	$0	$0	$0	$0	$0	**$0**	$24,321,547
Site Acquisitions (2 elementary, 1 middle)	-	B	2	$0	$0	$0	$0	$0	**$0**	$4,100,000
Ni River Addition	-	B	2	$0	$0	$0	$0	$1,891,611	**$1,891,611**	$0
Thornburg Addition	-	B	2	$0	$0	$0	$0	$1,891,611	**$1,891,611**	$0
Subtotal - School Construction	***2,146,780***			***$0***	***$0***	***$0***	***$0***	***$3,783,222***	***$3,783,222***	***$28,421,547***
SCHOOL NON-CONSTRUCTION CAPITAL PROJECTS										
Transportation Buses	-	B, FB	2	$0	$2,598,717	$2,643,573	$2,865,090	$2,914,546	**$11,021,926**	$0
Capital Maintenance	-	B, FB, IE	2	$243,279	$4,168,961	$2,498,000	$2,480,000	$467,000	**$9,857,240**	$0
Technology Replacements/Upgrades	-	B, FB	2	$0	$783,370	$3,078,320	$3,768,312	$979,588	**$8,609,590**	$0
Subtotal - School Non-Construction	***-***			***$243,279***	***$7,551,048***	***$8,219,893***	***$9,113,402***	***$4,361,134***	***$29,488,756***	***$0***
TOTAL SCHOOL CAPITAL PROJECTS EXPENDITURES	**2,146,780**			**$243,279**	**$7,551,048**	**$8,219,893**	**$9,113,402**	**$8,144,356**	**$33,271,978**	**$28,421,547**

*** School projects are from the edited version of the School Board's Adopted CIP dated February 13, 2009.

SCHOOL CAPITAL REVENUES

	Total Budget through FY 2009	Funding Source	Class. of Need	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	Total FY 10- FY 14	Costs beyond FY 2014
Interest Earnings		IE		$243,279	$0	$0	$0	$0	**$243,279**	$0
Nov 2005/2006 School Bond Referenda		B		$0	$7,551,048	$8,219,893	$9,113,402	$8,144,356	**$33,028,699**	$28,421,547
Future Bonds		FB		$0	$0	$0	$0	$0	**$0**	$0
TOTAL SCHOOL CAPITAL PROJECTS REVENUES				**$243,279**	**$7,551,048**	**$8,219,893**	**$9,113,402**	**$8,144,356**	**$33,271,978**	**$28,421,547**

SPOTSYLVANIA COUNTY
CAPITAL IMPROVEMENT PLAN
FY 2010 - FY 2014

UTILITIES CAPITAL EXPENDITURES

	Total Budget through FY 2009	Funding Source	Class. of Need	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	Total FY 10- FY 14	Costs beyond FY 2014
General Utilities Projects										
EC Dev Infrastructure Imp	1,550,000	C,B	2	$0	$100,000	$100,000	$100,000	$100,000	**$400,000**	$0
Utility Complex Expansion	1,483,000	C,B	2	$0	$0	$0	$0	$611,111	**$611,111**	$1,000,000
System Improvement Opportunities with Developers	2,382,136	C,B	2	$0	$100,000	$100,000	$100,000	$100,000	**$400,000**	$0
Security Improvements	1,729,564	C,B	1	$0	$100,000	$100,000	$100,000	$100,000	**$400,000**	$0
SUBTOTAL GENERAL UTILITIES PROJECTS	***7,144,700***			***$0***	***$300,000***	***$300,000***	***$300,000***	***$911,111***	***$1,811,111***	***$1,000,000***
Water Projects										
Motts Run Water Treatment Plant	8,157,406	C,B	1	$0	$1,100,000	$10,000,000	$12,500,000	$6,250,000	**$29,850,000**	$5,000,000
Motts Run Dam Repairs	1,268,311	C,B	1	$0	$0	$0	$0	$0	**$0**	$0
Ni River Treatment Plant Improvements	6,595,220	C,B	1	$0	$2,000,000	$0	$0	$0	**$2,000,000**	$6,000,000
Distribution System Extensions by Policy	1,064,878	C,B	2	$0	$100,000	$100,000	$100,000	$100,000	**$400,000**	$0
Wetlands Mitigation	2,125,264	C,B	1	$0	$0	$0	$0	$0	**$0**	$0
Five Mile Fork Water Transmission Improvements	2,440,000	C,B	2	$0	$0	$1,000,000	$3,000,000	$0	**$4,000,000**	$0
Thornburg Water Transmission Facilities Improvements	3,977,000	C,B	2	$0	$2,000,000	$2,750,000	$1,000,000	$1,200,000	**$6,950,000**	$0
Rt 3/Bragg Rd. Pipe Replacement	323,681	C,B	2	$0	$0	$0	$0	$0	**$0**	$0
New Post Water Transmission Facilities	100,000	C,B	2	$0	$0	$0	$1,000,000	$0	**$1,000,000**	$0
Lee's Hill Water Transmission Facilities	140,000	C,B	2	$0	$0	$0	$0	$0	**$0**	$0
New Water Source	800,000	C,B	2	$0	$200,000	$200,000	$200,000	$200,000	**$800,000**	$0
Conversion to Radio Reading System for Water Meters	1,150,000	C,B	3	$0	$0	$300,000	$100,000	$100,000	**$500,000**	$0
SUBTOTAL WATER PROJECTS	***26,991,760***			***$0***	***$5,400,000***	***$14,350,000***	***$17,900,000***	***$7,850,000***	***$45,500,000***	***$11,000,000***

SPOTSYLVANIA COUNTY
CAPITAL IMPROVEMENT PLAN
FY 2010 - FY 2014

UTILITIES EXPENDITURES (continued)

	Total Budget through FY 2009	Funding Source	Class. of Need	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	Total FY 10- FY 14	Costs beyond FY 2014
Sewer Projects										
Collection System Extensions by Policy	465,700	C,B	2	$0	$100,000	$100,000	$0	$0	**$200,000**	$0
Massaponax Sewage Treatment Plant	34,541,242	C,B	1	$0	$10,000,000	$5,000,000	$0	$0	**$15,000,000**	$0
American Central Pump Station Improvements	2,295,000	C,B	2	$0	$1,000,000	$750,000	$0	$0	**$1,750,000**	$0
Redirect Hazel Run Pump Station from Massaponax to FMC	939,566	C,B	2	$0	$0	$0	$0	$0	**$0**	$0
Deep Run Sewer Improvements	935,300	C,B	2	$0	$0	$0	$0	$0	**$0**	$0
Program Management Pilot for Massaponax Interceptor Relief and Extension to Wishner	45,378,388	C,B	1	$0	$1,500,000	$0	$0	$0	**$1,500,000**	$0
Long Branch Sewer	100,000	C,B	2	$0	$0	$0	$0	$0	**$0**	$0
Wastewater Collection Extensions to Existing Developments	2,790,092	C,B	2	$0	$600,000	$0	$0	$0	**$600,000**	$0
Thornburg Wastewater Transmission Improvements	1,209,796	C,B	2	$0	$0	$3,000,000	$3,000,000	$0	**$6,000,000**	$0
SUBTOTAL SEWER PROJECTS	***88,655,084***			***$0***	***$13,200,000***	***$8,850,000***	***$3,000,000***	***$0***	***$25,050,000***	***$0***
TOTAL UTILITIES EXPENDITURES	**91,095,084**			**$0**	**$18,900,000**	**$23,500,000**	**$21,200,000**	**$8,761,111**	**$72,361,111**	**$12,000,000**

UTILITIES REVENUES

	Total Budget through FY 2009	Funding Source	Class. of Need	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	Total FY 10- FY 14	Costs beyond FY 2014
Cash		C		$0	$3,087,822	$3,519,556	$3,936,850	$3,936,850	**$14,481,078**	$12,000,000
Revenue Bonds		B		$0	$15,812,178	$19,980,444	$17,263,150	$4,824,261	**$57,880,033**	
TOTAL UTILITIES REVENUES				**$0**	**$18,900,000**	**$23,500,000**	**$21,200,000**	**$8,761,111**	**$72,361,111**	**$12,000,000**

SPOTSYLVANIA COUNTY
CAPITAL IMPROVEMENT PLAN
FY 2010 - FY 2014

CIP EXPENDITURES SUMMARY

	Total Budget through FY 2009	Funding Source	Class. of Need	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	Total FY 10- FY 14	Costs beyond FY 2014
TOTAL FY 2010 - FY 2014 CIP				**$21,257,812**	**$62,395,122**	**$58,857,733**	**$60,041,427**	**$39,990,039**	**$242,542,133**	**$89,229,880**

CIP REVENUE SUMMARY

	Total Budget through FY 2009	Funding Source	Class. of Need	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	Total FY 10- FY 14	Costs beyond FY 2014
Cash		C		$2,667,791	$7,063,035	$7,240,980	$7,432,151	$7,425,656	**$31,829,614**	$12,133,250
Interest Earnings		IE		$1,330,219	$411,060	$0	$0	$0	**$1,741,279**	$0
Proffers		P		$44,870	$74,986	$21,881	$8,084	$6,655	**$156,476**	$0
Nov 2001 Fire/Rescue Bond Referenda		F		$0	$0	$7,175,000	$0	$0	**$7,175,000**	$0
Nov 2005 Bond Referenda - Gen. Gov't		B		$10,817,548	$20,463,647	$0	$1,425,150	$0	**$32,706,345**	$14,707,672
Nov 2005/2006 Bond Referenda - Schools		B		$0	$7,551,048	$8,219,893	$9,113,402	$8,144,356	**$33,028,699**	$0
Nov 2005 Bond Referenda - Transportation		TB		$5,122,384	$8,651,246	$10,321,708	$5,027,177	$5,544,250	**$34,666,765**	$15,520,467
Future Bonds		FB		$0	$0	$900,257	$6,197,213	$737,500	**$7,834,970**	$29,831,547
Revenue Bonds - Utilities		B		$0	$15,812,178	$19,980,444	$17,263,150	$4,824,261	**$57,880,033**	$0
Public-Private Partnership		PPP		$0	$0	$0	$2,365,408	$6,867,509	**$9,232,917**	$10,786,533
Lease - Purchase		L		$750,000	$1,601,255	$4,472,570	$3,906,095	$1,759,899	**$12,489,819**	$0
Other Jurisdictions		OJ		$0	$241,667	$0	$0	$666,667	**$908,333**	$0
Transfer from Transportation Fund		TB		$525,000	$525,000	$525,000	$525,000	$525,000	**$2,625,000**	$0
Reimbursement/aide from State		S		$0	$0	$0	$6,187,245	$1,771,409	**$7,958,654**	$3,553,778
Dept. of Social Services State funds				$0	$0	$0	$591,352	$1,716,877	**$2,308,229**	$2,696,633
TOTAL FY 2010 - FY 2014 CIP				**$21,257,812**	**$62,395,122**	**$58,857,733**	**$60,041,427**	**$39,990,039**	**$242,542,133**	**$89,229,880**

Spotsylvania County, Virginia
FY 2010 - FY 2014 CIP
Funding Summary - excludes Utilities

	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	5-Yr Totals
Projects						
Campus Master Plan	11,817,548	20,633,647	0	4,381,910	8,584,386	45,417,491
Other General Government	3,000,000	2,755,199	3,493,602	8,040,009	1,421,066	18,709,876
Solid Waste	462,661	207,031	2,634,260	3,219,717	2,217,157	8,740,826
Parks & Recreation	86,940	1,294,296	300,000	565,872	361,405	2,608,513
Fire/Rescue Services	0	1,877,655	9,863,270	1,781,095	2,659,899	16,181,919
Transportation	5,647,384	9,176,246	10,846,708	11,739,422	7,840,659	45,250,419
Schools	243,279	7,551,048	8,219,893	9,113,402	8,144,356	33,271,978
TOTAL EXPENDITURES	**$21,257,812**	**$43,495,122**	**$35,357,733**	**$38,841,427**	**$31,228,928**	**$170,181,022**
Funding Sources						
General Gov't Bonds - 2005 Referendum	10,817,548	20,463,647	0	1,425,150	0	32,706,345
General Gov't Bonds - Future Referendum	0	0	900,257	6,197,213	737,500	7,834,970
General Gov't Bonds - Leases	750,000	55,000	1,825,000	2,125,000	100,000	4,855,000
Fire/Rescue Bonds - 2001 Referendum	0	0	7,175,000	0	0	7,175,000
Fire/Rescue Bonds - Future Referendum/Leases	0	1,546,255	2,647,570	1,781,095	1,659,899	7,634,819
Transportation Bonds - 2005 Referendum	5,122,384	8,651,246	10,321,708	5,027,177	5,544,250	34,666,765
School Bonds - 2005/2006 Referendum	0	7,551,048	8,219,893	9,113,402	8,144,356	33,028,699
School Bonds - Future Referendum	0	0	0	0	0	0
Subtotal - Bonds & Leases	*$16,689,932*	*$38,267,196*	*$31,089,428*	*$25,669,037*	*$16,186,005*	*$127,901,598*
Transfer from General Fund	3,180,771	3,796,518	4,457,683	5,168,210	5,938,726	22,541,908
Transfer from Transportation Fund	661,402	667,281	673,414	679,810	686,483	3,368,390
Transfer from Utilities Fund	172,183	179,645	60,104	89,710	156,793	658,435
Subtotal - Transfers from Other Funds	*$4,014,356*	*$4,643,444*	*$5,191,201*	*$5,937,730*	*$6,782,002*	*$26,568,733*
Proffers	44,870	74,986	21,881	8,084	6,655	156,476
Schools' interest earnings	243,279	0	0	0	0	243,279
State Funds - Social Services	0	0	0	591,352	1,716,877	2,308,229
State/Federal Transportation Funds	0	0	0	6,187,245	1,771,409	7,958,654
Public-Private Partnership Financing	0	0	0	2,365,408	6,867,509	9,232,917
Other Sources (other jurisdictions, interest, etc.)	9,000	241,667	0	0	666,667	917,333
Subtotal - Other Sources	*$297,149*	*$316,653*	*$21,881*	*$9,152,089*	*$11,029,117*	*$20,816,888*
TOTAL REVENUE	**$21,001,437**	**$43,227,292**	**$36,302,510**	**$40,758,856**	**$33,997,124**	**$175,287,219**
Capital Projects Fund Balance - Begin FY (Interest earnings)	$2,799,870	$2,110,498	$1,397,283	$1,883,752	$3,329,393	
Additions to/(Use of) Fund Balance (Rev to Exp)	($256,375)	($267,830)	$944,777	$1,917,429	$2,768,196	
Use of Fund Balance - Cap One Lease	($145,536)	($145,536)	($145,536)	($145,536)	($145,536)	
Use of Fund Balance - Construction Management Team	($287,461)	($299,850)	($312,772)	($326,252)	($340,312)	
Capital Projects Fund Balance - End of FY (County interest)	$2,110,498	$1,397,283	$1,883,752	$3,329,393	$5,611,741	

Spotsylvania County, Virginia
FY 2010 - FY 2014 CIP
Utilities Funding Summary

	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	5-Yr Totals
Projects						
General Utilities Projects	0	300,000	300,000	300,000	911,111	1,811,111
Water Projects	0	5,400,000	14,350,000	17,900,000	7,850,000	45,500,000
Sewer Projects	0	13,200,000	8,850,000	3,000,000	0	25,050,000
TOTAL EXPENDITURES	**$0**	**$18,900,000**	**$23,500,000**	**$21,200,000**	**$8,761,111**	**$72,361,111**
Funding Sources*						
Connection Fees	2,197,660	2,513,900	3,110,900	3,905,600	3,905,600	15,633,660
Revenue Bonds	0	15,812,178	19,980,444	17,263,150	4,824,261	57,880,033
Other Sources	2,500,000	573,922	408,656	31,250	31,250	3,545,078
TOTAL REVENUE	**$4,697,660**	**$18,900,000**	**$23,500,000**	**$21,200,000**	**$8,761,111**	**$77,058,771**
Utilities Fund Balance - Begin FY	$40,188,336	$44,648,580	$40,738,161	$36,425,074	$32,185,498	
Additions to/(Use of) Fund Balance - Capital	$4,697,660	$0	$0	$0	$0	
Additions to/(Use of) Fund Balance - Operating	($237,416)	($3,910,419)	($4,313,087)	($4,239,576)	($3,667,066)	
Utilities Fund Balance - End of FY	$44,648,580	$40,738,161	$36,425,074	$32,185,498	$28,518,432	

SPOTSYLVANIA COUNTY CAPITAL IMPROVEMENT PLAN
FY 2010 - FY 2014 Estimated Additional Operational Costs

	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	Total FY 10 - FY 14
General Government and Judicial Facilities - Campus Master Plan						
New Circuit Court Bldg	-	1,696,906	2,211,673	2,186,732	2,162,557	8,257,869
Renovation of Sheriff's Office	-	-	-	149,641	145,722	295,362
Public Safety Building	-	1,680,123	2,176,636	2,151,431	2,126,966	8,135,156
Subtotal Operating Costs	-	-	*1,100,590*	*1,139,756*	*1,180,427*	*3,420,773*
Subtotal Debt Service Costs	-	*3,377,030*	*3,287,718*	*3,348,048*	*3,254,818*	*13,267,614*
SUBTOTAL CAMPUS MASTER PLAN	**-**	**3,377,030**	**4,388,308**	**4,487,804**	**4,435,245**	**16,688,387**
Other General Government Facilities						
Animal Shelter Addition	-	-	53,440	573,598	558,539	1,185,577
Subtotal Operating Costs	-	-	-	-	-	-
Subtotal Debt Service Costs	-	-	*53,440*	*573,598*	*558,539*	1,185,577
SUBTOTAL OTHER GENERAL GOVT	**-**	**-**	**53,440**	**573,598**	**558,539**	**1,185,577**
Information Technology Non-IS Steering Committee Projects						
Replace Public Safety Server	-	-	14,839	16,750	16,161	47,750
Install Enterprise-wide Fiber Network	-	-	104,250	175,696	170,000	449,946
AS400 Refresh Upgrade	-	-	49,464	97,500	95,536	242,500
Network Conversion to Microsoft	-	-	99,464	152,179	193,821	445,464
Network Operations Center A/C Replacement	-	2,500	5,000	5,000	5,000	17,500
Disk Expansion	-	-	-	5,000	5,000	10,000
County Website Upgrade	-	-	25,000	25,000	25,000	75,000
UPS Upgrades	-	5,000	5,000	5,000	5,000	20,000
Thornburg Multi-Site Radio System	-	20,000	20,000	20,000	20,000	80,000
Belmont Tower	-	-	-	217,643	209,000	426,643
Subtotal Operating Costs	-	*27,500*	*140,000*	*222,500*	*247,500*	*637,500*
Subtotal Debt Service Costs	-	-	*183,018*	*497,268*	*497,018*	*1,177,304*
SUBTOTAL NON-IS STEERING COMMITTEE	**-**	**27,500**	**323,018**	**719,768**	**744,518**	**1,814,804**
Information Technology IS Steering Committee Projects						
Personal Property System Upgrade	-	45,000	45,000	45,000	45,000	180,000
Replace CAMA & Real Estate	148,393	217,500	211,607	205,714	199,821	983,036
Finance System Upgrade - H.T.E.	-	-	79,143	125,464	170,357	374,964
Replace Treasurer's Legacy System	-	35,000	40,000	40,000	40,000	155,000
Land Info Sys. upgrade Clerk of Court	-	-	98,929	144,464	213,571	456,964
MSAG Eagle Upgrade	-	10,882	20,450	20,018	19,586	70,936
Parks & Recreation System Upgrade	-	-	15,000	15,000	15,000	45,000
Jury System Upgrade	-	-	-	6,000	6,000	12,000
Land Record Information System	-	5,000	5,000	5,000	5,000	20,000
Subtotal Operating Costs	-	*160,000*	*190,000*	*196,000*	*321,000*	*867,000*
Subtotal Debt Service Costs	*148,393*	*153,382*	*325,129*	*410,661*	*393,336*	*1,430,900*
SUBTOTAL IS STEERING COMMITTEE	**148,393**	**313,382**	**515,129**	**606,661**	**714,336**	**2,297,900**
Solid Waste - Construction/Closing of Landfill cells & Facilities						
Benchmark Road Solid Waste Convenience Center	-	-	-	-	77,438	77,438
Chancellor Solid Waste Access Improvements	-	-	41,087	169,160	164,702	374,949
Subtotal Operating Costs	-	-	-	-	-	-
Subtotal Debt Service Costs	-	-	*41,087*	*169,160*	*242,139*	452,386
SUBTOTAL SOLID WASTE	**-**	**0**	**41,087**	**169,160**	**242,139**	**452,386**

SPOTSYLVANIA COUNTY CAPITAL IMPROVEMENT PLAN
FY 2010 - FY 2014 Estimated Additional Operational Costs

	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	Total FY 10 - FY 14
Parks and Recreation - Construction of Facilities and Parks						
Patriot Park Storage Building	-	-	15,390	15,937	16,506	47,833
Hunting Run, Phase II	-	-	-	144,884	150,054	294,938
Belmont Park	-	-	139,906	144,884	150,054	434,844
Subtotal Operating Costs	-	-	*155,296*	*305,705*	*316,614*	*777,615*
Subtotal Debt Service Costs	-	-	-	-	-	-
SUBTOTAL PARKS & REC - FACILITIES	**-**	**-**	**155,296**	**305,705**	**316,614**	**777,615**
Parks & Recreation- Maintenance of existing facilities and parks						
Patriot Park Field Lighting	-	12,850	12,850	25,700	25,700	77,100
Spotsylvania Middle School Field Upgrades	-	-	-	-	16,972	16,972
Subtotal Operating Costs	-	*12,850*	*12,850*	*25,700*	*42,672*	*94,072*
Subtotal Debt Service Costs	-	-	-	-	-	-
SUBTOTAL PARKS & REC - MAINTENANCE	**0**	**12,850**	**12,850**	**25,700**	**42,672**	**94,072**
Fire/Rescue Services Construction Projects						
New Fire/Rescue Station	-	-	753,375	733,644	713,913	2,200,931
Regional Fire Training Center	-	-	-	-	30,011	30,011
Subtotal Operating Costs	-	-	-	-	*30,011*	*30,011*
Subtotal Debt Service Costs	-	-	*753,375*	*733,644*	*713,913*	*2,200,931*
SUBTOTAL F&R CONSTRUCTION	**-**	**-**	**753,375**	**733,644**	**743,924**	**2,230,942**
Fire/Rescue Services - Equipment						
Replacement Fire Equipment	-	144,124	300,916	460,246	593,350	1,498,637
Replacement EMS Equipment	-	99,798	200,623	302,526	405,561	1,008,506
Cascade System FC #3, FC#9 & FC#10	-	2,500	3,750	3,750	3,750	13,750
Ladder Truck for 4-Mile Fork area	-	-	136,417	132,063	127,708	396,188
Subtotal Operating Costs	-	*2,500*	*8,750*	*8,750*	*8,750*	*28,750*
Subtotal Debt Service Costs	-	*243,922*	*632,956*	*889,834*	*1,121,619*	*2,888,331*
SUB TOTAL F&R EQUIPMENT	**-**	**246,422**	**641,706**	**898,584**	**1,130,369**	**2,917,081**
Transportation						
PPTA Projects, Phase I	233,350	1,135,620	1,332,662	1,296,816	1,260,970	5,259,418
PPTA Projects, Phase II	-	-	573,334	813,172	1,216,127	2,602,633
Unpaved Roads	304,500	296,525	551,050	809,200	923,700	2,884,975
General Engineer Consultant (GEC)	-	-	21,000	20,450	40,900	82,350
Subtotal Operating Costs	-	-	-	-	-	-
Subtotal Debt Service Costs	*537,850*	*1,432,145*	*2,478,046*	*2,939,638*	*3,441,697*	*10,829,376*
SUBTOTAL TRANSPORTATION	**537,850**	**1,432,145**	**2,478,046**	**2,939,638**	**3,441,697**	**10,829,376**
Total General Gov't & Transportation	**$686,243**	**$5,409,328**	**$9,362,255**	**$11,460,262**	**$12,370,052**	**$39,288,141**

SPOTSYLVANIA COUNTY CAPITAL IMPROVEMENT PLAN
FY 2010 - FY 2014 Estimated Additional Operational Costs

	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	Total FY 10 - FY 14
School Capital Projects						
Elementary # 18	-	-	-	-	-	-
Site Acquisitions	-	-	-	-	-	-
Ni River Addition	-	-	-	-	198,619	198,619
Thornburg Addition	-	-	-	-	198,619	198,619
Transportation Buses	-	359,489	713,273	1,085,583	1,451,603	3,609,948
Capital maintenance	-	437,741	688,566	930,632	954,513	3,011,452
Technology - 7 years	-	154,995	757,908	1,473,153	1,607,022	3,993,079
Subtotal Operating Costs	-	-	-	-	-	-
Subtotal Debt Service Costs	-	*952,225*	*2,159,747*	*3,489,369*	*4,410,376*	*11,011,717*
Total School Capital Projects	**$0**	**$952,225**	**$2,159,747**	**$3,489,369**	**$4,410,376**	**$11,011,717**

Grand Totals - General and School Projects						
Total Operational Costs	-	202,850	1,607,486	1,898,411	2,146,974	5,855,721
Total Debt Service	686,243	6,158,704	9,914,516	13,051,220	14,633,454	44,444,137
Total Gen. Gov't, Trans. & Schools	**$686,243**	**$6,361,554**	**$11,522,002**	**$14,949,631**	**$16,780,428**	**$50,299,858**

Utility Projects						
Debt Service - $0 borrowed in FY09 for FY10	-	-	-	-	-	-
Debt Service - $15.8 M borrowed in FY10 for FY11	-	1,087,963	1,087,963	1,087,963	1,087,963	4,351,852
Debt Service - $20.0 M borrowed in FY11 for FY12	-	-	1,374,762	1,374,762	1,374,762	4,124,287
Debt Service - $17.3 M borrowed in FY12 for FY13	-	-	-	1,187,798	1,187,798	2,375,596
Debt Service - $4.8 M borrowed in FY13 for FY14	-	-	-	-	331,935	331,935
Total Utilities Debt Service	**$0**	**$1,087,963**	**$2,462,725**	**$3,650,523**	**$3,982,458**	**$11,183,670**

Future Bond Referenda

Based on FY 2010 - FY 2014 CIP

Bond Referendum - November:	2009	2009	2010	2010	2012	2012	2014	2014	
Bond Sale in May/June:	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	
Proceeds Available for Use in:	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	Totals
General Gov't Bonds - Future Referendum									
Livingston Animal Shelter	0	0	508,957	4,967,213	0	0	0	0	5,476,170
Benchmark Rd. Convenience Center	0	0	0	0	737,500	1,410,000	0	0	2,147,500
Chancellor Convenience Access Improvement	0	0	391,300	1,230,000	0	0	0	0	1,621,300
	$0	**$0**	**$900,257**	**$6,197,213**	**$737,500**	**$1,410,000**	**$0**	**$0**	**$9,244,970**
Fire/Rescue Bonds - Future Referendum									
Replacement Fire Equipment*	0	1,041,862	1,167,956	1,225,000	1,076,000	0	0	0	4,510,818
Replacement EMS Equipment*	0	504,393	529,614	556,095	583,899	0	0	0	2,174,001
Ladder Truck for Four Mile Fork Area*	0	0	950,000	0	0	0	0	0	950,000
	$0	**$1,546,255**	**$2,647,570**	**$1,781,095**	**$1,659,899**	**$0**	**$0**	**$0**	**$7,634,819**
School Bonds - Future Referendum**									
Elementary #18	0	0	0	0	0	0	5,957,004	14,321,547	20,278,551
	$0	**$0**	**$0**	**$0**	**$0**	**$0**	**$5,957,004**	**$14,321,547**	**$20,278,551**

November Referenda Summary	Nov. 2009	Nov. 2010	Nov. 2012	Nov. 2014	Project Totals
--General Government	0	7,097,470	2,147,500	0	$9,244,970
--F/R	1,546,255	4,428,665	1,659,899	0	$7,634,819
--Schools	0	0	0	20,278,551	$20,278,551
Referenda Totals	**$1,546,255**	**$11,526,135**	**$3,807,399**	**$20,278,551**	**$37,158,340**

*Could be financed outside of a bond referenda, based on fiscal policies. However, General Obligation bonds would have a better interest rate than any other option.
The Fire & EMS equipment to be purchased in FY 2011 will be leased outside of a bond referendum since these projects do not require voter approval.

**Assumes all capacity remaining from 2005 & 2006 referenda is used for projects planned in FY 2010 - FY 2014 to avoid going to referendum when capacity remains from prior referenda.

General Government

and

Judicial Facilities

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General Government and Judicial Facilities

Campus Master Plan

Campus Master Plan Implementation (*FY 10 – FY 14 costs = $45,247,491*)
These projects include funding for the construction of the following Campus Master Plan projects: New Circuit Court Building (60,000 sq ft); Judicial Center Renovation (23,000 sq ft); Judicial Center Addition (95,300 sq ft); Renovation of the Sheriff's Office; Public Safety Building (58,000 sq ft); and a combined Community Development and Human Services Building (48,000 sq ft). All of the projects, except the combined Community Development and Human Services Building, were approved for funding in the November 2005 bond referenda.

Capital Project Design Funding (*FY 10 – FY 14 costs = $170,000*)
This project funding is established to assist staff in developing more accurate project scope and cost estimates. The funding will be used prior to the actual project design to conduct programming exercises, perform preliminary geo-technical work and site assessments and to produce updated project estimates.

Other General Government Facilities

Facility Asset Management Program (*FY 10 – FY 14 costs = $4,653,706*)
This program is designed to remedy and prevent any deterioration of County owned buildings. The needs are determined through regular assessments of County properties. Projects include but are not limited to exterior building repairs, interior finish replacements, electrical repairs and upgrades, HVAC system replacements, and plumbing.

Spotsylvania/Fredericksburg Magistrate Facility (*FY 10 – FY 14 costs = $150,000*)
Each locality is required by the State to provide a Magistrate's Office. For many years, the City of Fredericksburg and Spotsylvania have partnered to provide a centrally located Magistrate's Office. The existing office is located on rented property. Renovations are needed at the existing office, but a constrained site causes renovations to be infeasible. This project will be funded jointly with the City of Fredericksburg.

Spotsylvania Courthouse Museum Floor Replacement (*FY 10 – FY 14 costs = $350,000*)
The floor of the existing museum is in need of replacement. The renovation work must be performed in a manner that meets certain historic renovation criteria.

Livingston Animal Shelter (*FY 10 – FY 14 costs = $5,476,170*)
This project includes funding for a new 8,800 sq ft animal shelter to be constructed on the Livingston landfill property and master-planned along with the Livingston Community Center and park facilities. The new shelter will be modeled after the existing animal shelter facility, but will be constructed to accommodate future expansion. The existing shelter on Hudgins Road is on a very constrained site, with no room to expand on existing County-owned property. With the service calls in the western portion of the County, and the need to house animals for long periods of time in conjunction with pending court cases, the new facility will augment the current shelter.

Replace Public Safety Server (*FY 10 – FY 14 costs = $75,000*)
The current server will reach the end of its estimated operating life of three years in 2010. As new technologies (such as mobile data and crime analysis) are installed, the existing server is being placed under additional load and may not be capable of handling the increased demands. If this server is not replaced on a scheduled basis, system failure and the resulting loss of data is possible. In addition, the minimum time to order and install a replacement is one month, therefore if the server is not replaced on a scheduled basis, Spotsylvania would be without a Public Safety System during the month that the server is on order.

Installation of an Enterprise-wide Fiber Network (*FY 10 – FY 14 costs = $725,000*)
Funding for this project will be used to maintain existing connections and continue connecting County facilities to the main infrastructure at the Spotsylvania County Courthouse complex. This connectivity will support and expand the use of mobile units in the field for various departments. Successfully implemented endeavors such as the Sheriff's Office mobile data terminals in patrol vehicles have proven that mobile technology has a high return on investment. Building out the County's infrastructure will allow the implementation of fiber and wireless connectivity in both rural and urban areas of the County. This expansion will reduce and/or eliminate dependence on third-party telecommunication services, as well as provide necessary redundancy in critical areas of our infrastructure.

AS400 Refresh Upgrade (*FY 10 – FY 14 costs = $250,000*)
Information Services has historically refreshed the County's financial applications systems hardware on a four-year cycle, to ensure that critical functionality is available for core financial management operations. The AS400 refresh upgrade was inadvertently removed from the CIP in FY 2008, during budget cuts, and needs to be included on a four-year cycle starting in FY 2012. Failure to upgrade the AS400 on a regular cycle adversely impacts users' ability to efficiently and effectively utilize core financial applications necessary for day-to-day, short-term, and long-term financial management.

Network Operations Center A/C Replacement (*FY 10 – FY 14 costs = $150,000*)
This project establishes a replacement cycle for the County's air conditioning units in the county's primary network operations center. The existing three A/C units run 24/7 365 days a year. Each unit is maintained on a regular basis. However, to avoid failure of a unit and the high potential of significant network outages due to the high heat in the network operations center, this funding is requested to schedule the replacement of the two oldest units by 2011.

Disk Space Expansion (*FY 10 – FY 14 costs = $200,000*)
As the County continues to rely on technology, the demand for disk space continues to rise, resulting in the need to expand the amount of disk space available for users to store critical County data.

County Website Upgrade (*FY 10 – FY 14 costs = $350,000*)
This project includes funding to enhance the County website (www.spotsylvania.va.us) to continue common web features established for communication with the public. Upgrades to the County's website will maintain and continue efficiencies gained through the use of the current website as a tool for communication with the public and offering services via the web.

Network Conversion to Microsoft (*FY 10 – FY 14 costs = $500,000*)
As technology continues to permeate throughout the County, Information Services has identified the need to migrate to a Microsoft-centric network/operating system/email system. This migration, based on recommendations pending in the 2008 IS Strategic Plan, will allow the County to streamline many processes, improve efficiency and effectiveness of all users, and allow a broader range of technological advances for future systems, and enhancements to existing systems. Approximately 750 users will be affected by this project.

UPS Upgrades (*FY 10 – FY 14 costs = $375,000*)
This project establishes a 5-6 year replacement cycle for the County's Uninterruptible Power Supply (UPS) in the primary network operations center, the E911 network operations center, the Chancellor tower site, the Livingston tower site, and the Marshall Center. The existing UPS' throughout each of these locations support a wide variety of core county functions, such as public safety communications, E911 dispatch, financial applications, and core network infrastructure systems, such as email, internet, telephones, etc.

Public Safety Radio System Enhancements (*FY 10 – FY 14 costs = $500,000*)
The public safety 800MHz radio system backbone was installed in 1998 to improve radio communications throughout the county for public safety, County, and Schools communication needs. The system has performed successfully over the last ten years, and is now in need of systems upgrades to take advantage of newer technology that would further improve the stability and reliability of the system. Many of the systems that support the radio backbone are running on out-dated technology that needs to be upgraded to reduce risk of failure and continuity of services.

Thornburg Multi-site Radio System (*FY 10 – FY 14 costs = $475,000*)
The current public safety radio system provides radio coverage to 95% of the County. The other 5% of non-covered areas needs to be addressed to ensure the safety of our citizens, Law Enforcement and Fire/Rescue personnel. Public Safety personnel and the Communications Task Force have identified the Thornburg area as a high priority requiring improved communications. This tower will be co-located on a tower recently installed by the State in the Thornburg area.

Belmont Tower (*FY 10 – FY 14 costs = $1,100,000*)
This project includes the construction and installation of a 300 ft radio tower and radio repeaters in the west end of the County. The current public safety radio system provides radio coverage to 95% of the County. The other 5% of non-covered areas needs to be addressed to ensure the safety of our citizens, Law Enforcement and Fire/Rescue personnel. Public Safety personnel and the Communications Task Force have identified the Belmont area as a high priority requiring improved communications.

Information Technology IS Steering Committee

Personal Property System Upgrade (*FY 10 – FY 14 costs = $450,000*)
Information Services has determined, based on industry trends, that the existing system will have reached its end of life cycle and is due for replacement to maintain and continue efficiencies in the Treasurer's Office.

Replace CAMA and Real Estate Systems (*FY 10 – FY 14 costs = $750,000*)
The Assessment Office has a computer-aided mass appraisal (CAMA) system in place that streamlines and automates the real estate assessment process to allow for mass appraisal of County properties. The Real Estate Office is currently utilizing a system that is over a decade old and no longer adequately serves the needs of that office. (There are many manual processes being utilized to supplement business needs). Information Services has determined, based on industry trends, that the existing assessment system will have reached its end of life cycle and will be due for replacement. If the system is not upgraded, there is a possibility the existing system will not be able to maintain adequate service levels and additional staff will need to be hired to offset service level degradations. Currently, the Real Estate Office and the Assessment Office are not integrated and duplicate data entry is necessary to keep both systems current. This funding will allow integration of the two systems, which will enable the Commissioner of Revenue to meet the changing demands of a growing citizenry.

Financial System Upgrade - H.T.E. (*FY 10 – FY 14 costs = $650,000*)
Information Services has determined, based on industry trends, that the existing accounting, budgeting and data collection system will have reached its end of life cycle during the five-year CIP period and is due for replacement to maintain and continue current processes and service levels in the Finance and Treasurer's offices.

Replace Treasurer's Legacy System (*FY 10 – FY 14 costs = $450,000*)
The tax billing and collections system currently used by the Treasurer needs to be replaced since it is not meeting the needs of the Treasurer's office, and current file structures and program enhancements are no longer easily implemented. With many other departments moving to the new Land Records Information System, replacing the Treasurer's system will maintain the current integration between departments.

Land Information System Upgrade (*FY 10 – FY 14 costs = $750,000*)
Information Services has determined, based on industry trends, that the existing land information system will have reached its end of life cycle during the five-year CIP period and is due for replacement to maintain current service levels in the Clerk of the Circuit Court's Office.

MSAG Eagle Upgrade (*FY 10 – FY 14 costs = $55,000*)
Emergency Communications (E-911) currently has a system in place that provides map displays with our most current County GIS information to assist in routing units to calls and helps dispatch centers become ready and equipped for Phase I and Phase II of the FCC Wireless mandate. As GIS, wireless, and remote sensing data continues to mature, additional functionality will be expected of the Emergency Communications department and they will need more robust tools to meet this challenge. The current product will need to keep pace with these demands or will have to be replaced. Information Services has determined, based on industry trends, that the existing system will have reached its end of life cycle and will be due for replacement during the five-year CIP period. If the system is not upgraded, there is a possibility the existing system will not be able to maintain adequate service levels.

Parks and Recreation System Upgrade (*FY 10 – FY 14 costs = $115,000*)
Information Services has determined, based on industry trends, that the existing activity and facility registrations system will have reached its end of life cycle in FY 2011 and is due for replacement to maintain and continue adequate service levels in the Parks and Recreation Department.

Jury System Upgrade (*FY 10 – FY 14 costs = $60,000*)
Information Services has determined, based on industry trends, that the existing jury selection and summons system will have reached its end of life cycle in FY 2011 and is due for replacement to maintain and continue efficiencies in the Clerk of the Circuit Court.

LRIS (*FY 10 – FY 14 costs = $100,000*)
The Land Records Information System (LRIS) tracks all aspects of land related data for Spotsylvania County. It incorporates Real Estate, Code Compliance (Building, Zoning, and Environmental Engineering), Planning, Business License, Treasurer, Finance, GIS, Assessment and Circuit Court. Users from all departments are able to access, and maintain land related data real-time in one central location, collaborate seamlessly with other departments, businesses and citizens in disparate locations, and utilize analysis tools within the system to summarize, interpret, and present the data available in the system in a professional manner. Information Services has determined, based on industry trends, that the existing system will have reached its end of life cycle and will be due for replacement no later than FY 2013. If the system is not upgraded, there is a possibility the existing system will not be able to maintain adequate service levels.

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Solid Waste

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Solid Waste Projects

Construction/Closing of Landfill Cells & Facilities

Construction of Cell 5 at Livingston Landfill (*FY 10 – FY 14 costs = $1,926,000*)
The addition of Cell 5 at the Livingston Landfill will be needed during the five-year CIP period for the future disposal of waste. The cell will be 6.2 acres and is expected to have a useful life of 6 years. Funding for this project includes the estimated cost for engineering, design, Construction Quality Assurance (CQA) fees and construction.

Partial Closure of Cells 3 & 4 (*FY 10 – FY 14 costs = $1,128,000*)
Partial closure of cells 3 & 4 will be needed during the five-year CIP period per the Department of Environmental Quality (DEQ) regulations to allow for the future disposal of waste in subsequent cells. The cells total 8.5 acres. This project includes funding for engineering, design, CQA fees and construction costs. Closure requirements include: synthetic cap, drainage system and passive venting system. The County has a 30-year post closure maintenance obligation, which includes erosion control, gas monitoring and groundwater monitoring.

Benchmark Road Consolidated Solid Waste Convenience Center (*FY 10 – FY 14 costs = $737,500*)
This project will consolidate the Mine Road and Lee Hill convenience sites into one larger, full-service convenience site. Currently, residents who wish to dispose of large, bulky items such as appliances, furniture, and metal must travel to the Chancellor convenience site. A consolidated convenience site at Benchmark Road would provide greater convenience to the residents of the County who live on the east side of Route 1. The Benchmark Road site will be designed and constructed to allow for future expansion to meet the growing service demands of the County.

Chancellor Solid Waste Convenience Center Access Improvements (*FY 10 – FY 14 costs = $1,621,300*)
The Chancellor solid waste convenience center is co-located with an active park. The existing shared access for the convenience center and the park is confusing to some customers and causes congestion that sometimes back traffic out onto Harrison Road. Options for remedying the situation were studied in 2007 with the optimum solution being to provide an access road from the convenience center to the existing traffic signal at Piedmont Drive and Harrison Road.

Wood Waste Collection/Mulching Operation (*FY 10 – FY 14 costs = $577,320*)
The current mulching operation located at the Chancellor Public Use Area needs to be relocated to a larger site to accommodate the significant traffic flow and safety concerns associated with the current heavily used site. The Chancellor location is the host site for all wood waste collection for the northern end of the County. Funding for this project includes estimated costs for the purchase of land, site work, entrance and utilities.

Equipment Replacement

Refuse Disposal Equipment Replacement (*FY 10 – FY 14 costs = $1,503,590*)
In order to comply with State and Federal regulations, it is essential to have all equipment operational. Older equipment is less reliable and more expensive to operate, due to expensive replacement parts and unscheduled down time. Based on historical operations, it is necessary for replacement of heavy equipment/machinery once it has reached approximately 20,000 work hours. The funding for this project will be used to purchase a used articulated dump truck; to rebuild a compactor, two undercarriages and a transmission; and to replace a loader and a compactor.

Refuse Collection Equipment Replacement (*FY 10 – FY 14 costs = $1,163,949*)
Funding for this project will replace six trucks, a hooklift, and a tub grinder from FY 2010 through FY 2014. General Services has determined that because of trade in values, it is more cost effective to replace trucks with no more than seven years of service and mileage of approximately 250,000 miles. The life expectancy of a tub grinder is 10,000 hours and/or 10 years. By FY 2012, the current grinder will be 14 years old and will be approaching 10,000 service hours. Continued operation of the grinder beyond the manufacturer's life expectancy will result in increased maintenance costs and equipment downtime.

Refuse Collection – Chancellor Trash Compactor (*FY 10 – FY 14 costs = $83,167*)
Funds are included in FY 2014 for the replacement of a trash compactor used in the collection of household garbage at the Chancellor convenience center. Life expectancy of this machine usually is 10 years and this machine will be in excess of that in FY 2014.

Parks and Recreation

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Parks and Recreation Projects

Construction of Facilities and Parks

Patriot Park Storage Building (*FY 10 – FY 14 costs = $498,000*)
The Parks & Recreation Department is in need of a storage building and field office in order to maintain the County's Parks & Recreation facilities. This project consists of a 10,000 sq ft storage building at Patriot Park to include offices for three staff members, outside hazardous materials storage and an open storage space. *The Scope of this project has been revised since the adoption of the CIP. The project will not include any office space, reducing the overall cost.*

Hunting Run, Phase II (*FY 10 – FY 14 costs = $300,000*)
Phase II of the Hunting Run park improves the public convenience of the park facility. The Phase I improvements included a mulched trail, but that trail is difficult for disabled users to use to get to an ADA pier. Portable units provide sanitary waste disposal and there is no public drinking water at the Phase I facility. As part of Phase II, paving of the entrance road and gravel parking areas will reduce ongoing maintenance. Additional improvements include a permanent check-in station and restrooms, well and septic systems, floating pier next to boat ramp, driveway for engine pick up and drop off, pervious trail to the ADA fishing pier constructed with Phase I and paving the existing gravel entrance road and parking areas.

Belmont Park (*FY 10 – FY 14 costs = $300,000*)
This project includes installation of a parking area and pervious concrete trail at Belmont Park located off Belmont Road. The site plan for this project was completed in 2008.

Patriot Park Field Lighting (*FY 10 – FY 14 costs = $1,149,108*)
This project includes purchase of and installation of lights for two regulation rectangular fields and two regulation diamonds at Patriot Park. This lighting will permit games to be played on the fields early in the school season which, without the lights, would be completed in unfavorable lighting conditions and allows Parks and Recreation to complete more games in a timely manner.

Spotsylvania Middle School Field Upgrades (*FY 10 – FY 14 costs = $361,405*)
Upgrades are needed at several fields at Spotsylvania Middle School, in order to meet the current standards in the Comprehensive Public Facilities Plan. This project will upgrade the condition of existing fields to game fields making them safer and in greater demand. It is expected that improvement of the fields to game fields will increase the field usage from approximately 20,000 individuals annually to more than 55,000. This estimate of use assumes the fields will be used for games and for practices as opposed to the current practice-only situation.

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Fire and Rescue

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Fire and Rescue Projects

Construction Projects

New Fire/Rescue Station (*FY 10 – FY 14 costs = $7,175,000*)
Funding of this project will permit the construction of one fire/rescue station using the amount remaining to be issued from the 2001 bond referendum for fire/rescue projects.

Regional Fire Training Center (*FY 10 – FY 14 costs = $1,250,000*)
This project is planned to be a joint project with participation from Spotsylvania County, the City of Fredericksburg and King George County. This project will allow County responders to train and be prepared to deal with a wide variety of emergency circumstances. Frequent and realistic training will better prepare the responders to react in a true emergency and function efficiently and effectively while taking actions to reduce the potential for injuries to themselves and others. A master plan for this facility has been developed. This center will also serve as a reliable source for pumper testing, which is a critical ISO requirement. Phase I will provide a concrete apron around the burn building. Phase II will provide permanent classrooms, restrooms, showers and burn pit.

Equipment

Replacement Fire Equipment (*FY 10 – FY 14 costs = $4,510,818*)
The scheduled replacement of antiquated Fire/Rescue equipment will ensure that responders can meet the emergency needs of Spotsylvania County. We anticipate the need for funding to replace two engines, three brush trucks, one tanker truck, one ladder truck, one squad and two wagons from FY 2011 through FY 2014. A yearly review of equipment will determine the specific apparatus to be replaced during the year. Fire/Rescue continues to work to develop standard fire equipment specifications for future bids and will seek multi-year contracts to help reduce the costs of this replacement equipment.

Replacement EMS Equipment (*FY 10 – FY 14 costs = $2,174,001*)
The scheduled replacement of antiquated EMS equipment will ensure that responders can meet the emergency needs of Spotsylvania County. We anticipate the need for funding to replace 12 EMS units from FY 2011 through FY 2014. A yearly review of equipment will determine the specific apparatus to be replaced during the year. Fire/Rescue continues to work to develop standard EMS equipment specifications for future bids and will seek multi-year contracts to help reduce the costs of this replacement equipment.

Cascade System Fire Companies #3, #9 and #10 (*FY 10 – FY 14 costs = $122,100*)
There are three fire stations that do not have the ability to refill SCBA and SCUBA air tanks. These stations are FC #3 (Partlow), FC #9 (Belmont) and FC #10 (Salem Fields), each of which are located at or very near Lake Anna. The procurement of these units will allow the existing fire stations to each have a cascade system to address this need at the station level.

Ladder Truck for Four-Mile Fork Area (*FY 10 – FY 14 costs = $950,000*)
The Four-Mile Fork area of the County has a high concentration of hotels, businesses, commerical buildings, industrial buildings and residential dwellings. This area is also one of the busiest response areas in the County. The current ladder truck response to this area is provided by FC/RS #6, FC #1 or through mutual aid with Fredericksburg Fire Department. This area of the County needs an aerial device to provide the ability to reach upper floors and for the specialized equipment that is carried on this vehicle. The location of this vehicle will complete the current need for any other aerial devices in the County in the near future and may have a positive impact on the Insurance Services Office (ISO) rating in that area of the County.

Transportation

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Transportation

Transportation – Rural Additions (*FY 10 – FY 14 costs = $125,000*)
This project provides $25,000 annually for preliminary survey work and related fees on road projects being considered for inclusion in the state road system and to meet immediate improvement needs as designated. Funding for this project is provided from the Transportation Fund.

Transportation – Phase I PPTA Projects (*FY 10 – FY 14 costs = $14,535,013*)
Funding for these projects was approved by the voters in the November 2005 referenda and will address the transportation projects approved by the Board of Supervisors in October 2007 to be implemented during FY 2010 and FY 2012, through a Comprehensive Agreement with Spotsylvania County Infrastructure, LLC.

Phase I projects funded in this CIP are:

- Harrison Road West intersection construction
- Harrison Road West widening from Leavells/Salem Church intersection to connector road
- Massaponax Church Road improved 2-lane from Rt. 17 to Hickory Hill Drive

Transportation – Phase II PPTA Projects (*FY 10 – FY 14 costs = $20,890,406*)
Funding for these projects was approved by the voters in the November 2005 referenda and will address the transportation projects approved by the Board of Supervisors in October 2007 to be implemented during FY 2012 through FY 2014.

Phase II projects funded in this CIP are:

- Harrison Road/Rt. 1 intersection improvements
- Mine/Falcon/Spotsylvania intersection improvements
- Massaponax Church/Rt 1 intersection improvements
- Jones Powell – improved 2-lane from Lawyers Road to Belmont Road
- Leavells/Galaxie intersection improvements
- Leavells bridge and floodplain work
- Smith Station/Courthouse intersection improvements
- Smith Station/Massaponax Church Road intersection improvements

Unpaved Roads (*FY 10 – FY 14 costs = $9,300,000*)
Funding for this project will address the "poor" and "fair" unpaved road projects approved by the voters in the November 2005 Bond Referendum. Costs in the Capital Improvement Program for unpaved roads have been developed using updated costs through VDOT's Pave in Place program, and the Project Cost Estimating System. Eligible Pave in Place projects have been determined through field screening by VDOT.

Currently unpaved roads ranked "poor" on the Unpaved Road inventory are Ham's Ford Road, Sunnybrooke Farm Road, Tribble Road, Pepper Tree Road, Glady Fork Road and Stewart Road. Those ranked "fair" on the same inventory are Belfonte Road, Williams Lane, Spotswood

Furnace Road, Woolfolk Road, Twilight Lane/Blaydes Corner, Sullivan Road, Mastin Lane, Parker Lane, Mallard Point Lane, Ryland Payne Road, Wigglesworth Road, and White Shop Lane. (**Note**: The through-unpaved roads of Towles Mill Road, Lanes Corner Road and Grand Brooks Road will be hard-surfaced through a combination of prior year's funding and future VDOT Secondary Road 6-year plan funds.)

General Engineering Consultant (GEC) (*FY 10 – FY 14 costs = $400,000*)
In the November 2005 referenda, the voters approved the borrowing of bonds to address transportation needs in the County. Significant work is performed by the GEC to establish cost estimates for such transportation projects. Staffing of the Capital Projects Management Department has reduced the costs of GEC services, but GEC services continue to be needed for inspections and testing related to road construction projects and for transportation consulting services.

School Capital Projects

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School Capital Projects

Construction Projects

Ni River Middle School Addition (*FY 10 – FY 14 costs = $1,891,611*)
Addition of four classrooms and ancillary facilities to provide space for 100 additional students. Completion: Fall 2014

Thornburg Middle School Addition (*FY 10 – FY 14 costs = $1,891,611*)
Addition of four classrooms and ancillary facilities to provide space for 100 additional students. Completion: Fall 2014

Non-Construction Projects

Transportation (*FY 10 – FY 14 costs = $11,021,926*)
Purchase of school buses for growth and/or replacements. Over the five-year CIP period these replacement vehicles include 116 77-passenger buses, and 30 special education buses. Additional buses included in the CIP include 14 77-passenger buses and 4 special education buses.

Capital Maintenance (*FY 10 – FY 14 costs = $9,857,240*)
Funding for this project addresses capital maintenance for existing School facilities and includes repair and/or replacement of HVAC systems, roof systems, humidity control, resurfacing of parking lots, tennis courts/tracks, telephone/intercom systems, flooring/carpeting, painting, purchase of cafeteria equipment, etc.

Technology Replacements/Upgrades (*FY 10 – FY 14 costs = $8,609,590*)
Funding for this project addresses maintenance, repair and replacement of computers, servers, switches, and networks throughout the school division.

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Utilities

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Utilities

General Projects

Economic Development Infrastructure Improvements (*FY 10 – FY 14 costs = $400,000*)
This program includes public water and wastewater projects that the Board of Supervisors determines are needed to attract or secure private sector projects that the Board deems appropriate for the economic development of the County. These projects could include the upgrading or extending of the County's water transmission and distribution systems, sewage collection and transmission systems, or other water supply and sewerage system components the Board decides are needed to support or attract economic development activities that advance the Board's adopted plans and vision.

Utility Complex Expansion (*FY 10 – FY 14 costs = $611,111*)
The growth of the Utility departments' GIS, Engineering and Field Services Division has resulted in a shortage of office, meeting and storage space. These funds will be used for expansion of the existing sewer building and equipment storage building.

System Improvement Opportunities with Developers (*FY 10 – FY 14 costs = $400,000*)
This project provides funding for the County to avail itself of opportunities that arise when water or sewer lines that a developer installs for his project could, if extended or enlarged, serve other County needs beyond the developer's project.

Security Improvements (*FY 10 – FY 14 costs = $400,000*)
This project consists of the vulnerability assessments and mitigation work required to protect the County's water and sewage systems from destructive activities by vandals, disgruntled employees, and domestic and international terrorists. It will include cameras, system monitors and recorders, and an automated gate with entry card system. Federal agencies have indicated on many occasions that water and sewer works are potential targets for terrorist activities and the County has a responsibility to protect our citizens' health and safety. The Public Health Security and Bioterrorism Preparedness and Response Act of 2002 (PL 107-188) signed June 12, 2002 amended the Safe Drinking Water Act §4133(a)(1) to require vulnerability assessments for waterworks within the United States.

Water Projects

Motts Run Water Treatment Plant (*FY 10 – FY 14 costs = $29,850,000*)
This project includes funding for the Project management and construction of Motts Run Water Treatment Plant (WTP) expansion, and Rappahannock River Raw Water Intake. Increasing demand projections show expansion of Motts Run WTP will be required in the next few years. Planning began in FY 2008 and continues in FY 2009.

Ni River Treatment Plant Improvements (*FY 10 – FY 14 costs = $2,000,000*)
This project consists of replacement of three different proprietary coagulation and flocculation systems with a single system, improvements to the filtration system, modernization of the control system, replacement of the undersized residuals force main and other improvements. The project is necessary to assure that the plant can treat and deliver its permitted six million gallons per day (MGD) of production.

Distribution System Extensions by Policy (*FY 10 – FY 14 costs = $400,000*)
This project includes funding to allow for water distribution lines that may be extended at citizens' requests and for metering equipment for new developments. This is not a Water/Sewer Master Plan project, but instead is a project that is funded pursuant to the Board of Supervisors' extension policy.

Five-Mile Fork Water Transmission Improvements (*FY 09 – FY 13 costs = $4,000,000*)
This project includes funding for a required segment of 24-inch water line and a new water line from Andora Drive to the new Sawhill tank and a waterline from the new tank to Fawn Lake. These projects are included in the 2002 W/S Master plan. This project, although not specifically included in the Water/Sewer Master Plan, is necessary to improve flow to the Fawn Lake area due to irrigation demands and to replace an existing AC pipe.

Thornburg Water Transmission Improvements (*FY 10 – FY 14 costs = $6,950,000*)
This project includes funding for water transmission improvement projects between Four Mile Fork and Massaponax Church. Projects include a 24" main from Lee's Park to Rt. 1, and 12" line to Cedar Forest Elementary School, and a 12" line to Smith Station Road/YMCA area and a 24" main from Patriot Park to Rt. 208 trails. Funding also includes a water storage tank for the Thornburg area.

New Post Water Transmission Facilities (*FY 10 – FY 14 costs = $1,000,000*)
Future funds were added for the replacement of 12-inch cast water line from Benchmark Road to Landsdowne Road.

New Water Source (*FY 10 – FY 09 costs = $800,000*)
This project consists of the planning, engineering, permitting, and regulatory compliance efforts required to identify and develop a new source of water supply for the County's waterworks. The County's current aggregate safe yield is between 21 and 22 million gallons per day (MGD). An additional source is required in order to increase the factor of safety (ratio of source to demand) to accommodate extreme drought events, changes in the regulatory process that could reduce current safe yields, potential expansion of the primary development boundary, and to ensure that demands generated by build-out development can be served.

Conversion of Radio Reading System for Water Meters (*FY 10 – FY 14 costs = $500,000*)
This project retrofits existing meters with radio read technology. Some users of radio-read technology purport that once a utility is fully equipped with this integrated metering and communication solution, a utility can expect efficiency to increase by 70-90%.

Sewer Projects

Collection System Extensions by Policy (*FY 10 – FY 14 costs = $200,000*)
This project provides an allowance for sewer lines that may be extended at citizens' requests pursuant to the Board of Supervisors extension policy. This is not a Water/Sewer Master Plan project. It is a project that is funded pursuant to the Board of Supervisors' extension policy.

Massaponax Sewage Treatment Plant (*FY 10 – FY 14 costs = $15,000,000*)
This project is the expansion and upgrade of an existing wastewater treatment plant from 6 MGD to an 8 MGD plant with accommodation for future expansions to 16 MGD. The project will also include facilities for biological nutrient removal and odor control. Funds are needed in anticipation of future engineering services for changing regulations and /or growth for influent flows greater than 8 MGD. The Massaponax STP was included in the Water/Sewer Master Plan.

American Central Pump Station Improvements (*FY 10 – FY 14 costs = $1,750,000*)
This project consists of replacement of three pump stations with gravity sewers and one regional pump station. This project is to abandon pump stations in favor of gravity sewers and to modernize and consolidate pump stations. The project also includes rehabilitation of Fawn Lake Subdivision pump stations.

Program Management Pilot for Massaponax Interceptor Relief and Extension to Wishner
(*FY 10 – FY 14 costs = $1,500,000*)
This project consists of four phases to replace the existing Massaponax Interceptor. The project includes design, bid, award and construction. Funds for this project (Phase II A&B) were advanced due to scheduling of construction driven by consent order from DEQ. This project is part of the 2002 Water/Sewer Master Plan. The project is necessary to ensure adequate sewer capacity for the County as part of the 2002 Water Sewer Master Plan.

Wastewater Collection Extensions to Existing Developments (*FY 10 – FY 14 costs = $600,000*)
This project includes funding for extensions of sanitary sewers into existing developments where no public sewer is available. 31,044 linear feet of sewer line pipe needs replacement or rehabilitation in the Spotswood Estates subdivision according to the SSO compliance study. Approximately 500 connections are affected.

Thornburg Wastewater Transmission Improvements (*FY 10 – FY 14 costs = $6,000,000*)
This project includes funding for wastewater transmission improvement projects to serve the Thornburg area as proposed by the 2002 Revision to the Water/Sewer Master Plan. Projects include a 2100 gpm Pump Station at Po/Ni confluence, a 14" force main from the Thornburg Development District to Massaponax Creek Drainage Basin, a 48" Rt. 17 Interceptor from the Massaponax Creek Interceptor to the force main point of discharge, a 42" Lower Po River Interceptor along the Po River to the west side of Interstate 95, and a 30" trunk main from the termination of the Lower Po River Interceptor to pick up existing Thornburg WWTP and Matta River drainage basin flows.

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Appendix

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Policies and Guidelines

FISCAL POLICY GUIDELINES

A. OPERATING BUDGET POLICIES

1. The County will pay for all current expenditures with current revenues. The County will avoid budgetary procedures that balance current expenditures at the cost of meeting future years' expenses, such as postponing expenditures, accruing future years' revenues, or rolling over short-term debt.

2. The budget will provide for adequate maintenance of capital plant and equipment and for their orderly replacement.

3. The budget will provide for adequate funding of all retirement systems.

4. The County will maintain a budgetary control system to help it adhere to the budget.

5. The County administration will prepare regular reports comparing actual revenues and expenditures to budgeted amounts.

6. The County will annually update and present to the Board of Supervisors a multi-year financial plan. The County recognizes the multiple benefits of long range forecasting including: 1) early identification of potential fiscal constraints related to revenue and expenditure trends; 2) incorporating the impact of capital projects and their impact on the operating budget; and 3) highlighting the need of future board actions to balance the budget given the previous two items. At a minimum, this annual update will provide revenue and expenditure projections including the operating budget impacts of all planned capital expenditures.

7. The budget is a plan for raising and allocating resources. The objective is to enable service delivery with allocated resources. Services must be delivered to the citizens at a level which will meet real needs as efficiently and effectively as possible.

8. It is important that a positive undesignated fund balance and positive cash balance be shown in all governmental funds at the end of each fiscal year.

9. When deficits appear to be forthcoming within a fiscal year, spending during the fiscal year must be reduced sufficiently to create a positive undesignated fund balance and a positive cash balance.

10. The budget must be structured so that the Board and the general public can readily establish the relationship between revenues, expenditures and the achievement of service objectives.

11. The individual agency budget submissions must be prepared with the basic assumption that the Board will always attempt not to substantially increase the local tax burden.

12. The County will avoid tax anticipation borrowing and maintain adequate fund balances.

13. Budgetary review by the Board of Supervisors will focus on the following basic concepts:

    a. staff economy
    b. capital construction
    c. program expansions
    d. new programs
    e. existing service costs
    f. administrative costs

B. CAPITAL IMPROVEMENT BUDGET POLICIES

1. The County will make all capital improvements in accordance with an adopted capital improvement program.

2. The County will develop a five-year plan for capital improvements and update it annually.

3. The County will enact an annual capital budget based on the five-year capital improvement plan. Future capital expenditures necessitated by changes in population, changes in real estate development or changes in economic base will be calculated and included in capital budget projections.

4. The County will coordinate development of the capital improvement budget with development of the operating budget. Future operating costs associated with new capital improvements will be projected and included in operating budget forecasts.

5. The County will use intergovernmental assistance to finance only those capital improvements that are consistent with the capital improvement plan and County priorities, and whose operating and maintenance costs have been included in operating budget forecasts.

6. The County will maintain all its assets at a level adequate to protect the County's capital investment and to minimize future maintenance and replacement costs.

7. The County will project its equipment replacement and maintenance needs for the next several years and will update this projection each year. From the projection a maintenance and replacement schedule will be developed and followed.

8. The County will identify the estimated costs and potential funding sources for each capital project proposal before it is submitted for approval.

9. The County will attempt to determine the least costly financing method for all new projects.

C. DEBT POLICIES

1. The County will confine long-term borrowing to capital improvements or projects that cannot be financed from current revenues except where approved justification is provided.

2. When the County finances capital improvements or other projects by issuing bonds or entering into capital leases, it will repay the debt within a period not to exceed the expected useful life of the project.

3. The County will plan its tax-supported bond sales such that it will maintain compliance with its adopted debt policy.

4. Target debt ratios will be annually calculated and included in the review of financial trends.

   a) Net debt as a percentage of estimated market value taxable should not exceed 3% - 4%.

   b) The ratio of debt service expenditures as a percent of governmental fund expenditures should not exceed 10% - 12%.

   c) The County intends to maintain its 10 year tax-supported debt and lease payout ratio at or above 60% at the end of each adopted 6 year CIP. The payout ratio shall be no less than 55% in any one year during that period.

5. The County recognizes the importance of underlying and overlapping debt in analyzing financial condition. The County will regularly analyze total indebtedness including underlying and overlapping debt.

6. The County's goal is to budget an amount of equity (pay-as-you-go) funding for capital projects equal to 5% of General Fund revenues (less obligated transfers), with a minimum level of 3%. In order to achieve this goal, the County will, beginning with the fiscal year 2008 budget, increase the amount of general fund equity for capital projects in each year. For 2010 the level will be set at 1.5% with an additional one-quarter percent added each year thereafter.

7. The County will maintain regular and good communications with the bond rating agencies about its financial condition and will provide requested information in a timely manner. The County will follow a policy of full disclosure on every financial report and in Official Statements related to bond issues.

8. Where feasible, the County will use special assessment, revenue or other self-supporting bonds instead of general obligation bonds. However, any special

assessment district/community development authority/tax increment district, either individually or when considered in aggregate with previously approved special districts/authorities, shall not have a negative impact upon the County's debt capacity or credit rating. Any such special assessment district/community development authority/tax increment district debt issuance authorized by the County wherein the County is in no way legally responsible for the repayment of the debt shall be considered as overlapping debt of the County.

In order to protect the County's long term fiscal stability and credit standing, the total aggregate outstanding amount of special assessment district/community development authority/tax increment district debt should not exceed 1% of the total assessed value of taxable property within the County during any year of the County's 5 year CIP.

Exemptions to this policy may be made if the projects to be financed directly replace capital projects in the current CIP. Toll Road or other forms of revenue bonds supported solely by user fees will not be included in the definition of overlapping debt.

The County's preference is to have special district debt retired as rapidly as possible, but in no case shall the maturity of such debt extend beyond 30 years.

9. The County will not use long-term debt for current operations.

10. The County will retire tax anticipation debt annually and will retire bond anticipation debt within six months after completion of the project.

D. Revenue Policies

1. The County will try to maintain a diversified and stable revenue system to shelter it from short-run fluctuations in any one revenue source.

2. The County will estimate its annual revenues by an objective, analytical process.

3. The County will project revenues for the next three years and will update this projection annually. Each existing and potential revenue source will be re-examined annually.

4. The County will maintain sound appraisal procedures to keep property values current. Property will be assessed at 100% of full market value.

5. The year-to-year increase of actual revenue from the property tax will be kept as low as practicable. Reassessments will be made of all property at least every two years.

6. The County will follow an aggressive policy of collecting property tax revenues. The annual level of uncollected property taxes will generally not exceed two percent over a three-year period.

7. The County will establish all user charges and fees at a level related to the cost of providing the services.

8. Each year, the County will recalculate the full costs of activities supported by user fees to identify the impact of inflation and other cost increases.

9. The County will set fees and user charges for each enterprise fund such as water and sewer at a level that fully supports the total direct and indirect cost of the activity. Indirect costs include the costs of annual depreciation of capital assets.

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

11. The County should routinely identify intergovernmental aid funding possibilities. However, before applying for and accepting intergovernmental aid, the County will assess the merits of a particular program as if it were funded with local tax dollars. Local tax dollars will not be used to make up for losses of intergovernmental aid without first reviewing the program and its merits as a budgetary increment.

E. Reserve Policies

1. The County will establish an emergency reserve to pay for needs caused by unforeseen emergencies, including unanticipated expenditures of a nonrecurring nature, or to meet unexpected small increases in service delivery costs. This reserve will be maintained at 0.5% of the General Fund.

2. A portion of county General Fund Balance at the close of each fiscal year shall be reserved in an amount equal to no less than 10% of the governmental funds' net operating revenue in the subsequent fiscal year budget. Governmental funds' net operating revenue includes total general fund revenue plus total component unit school board general operating revenue. This reserved portion of the County's General Fund balance shall be known as the Fiscal Stability Reserve.

   In preparing the annual budget, the County will appropriate to fund balance the amount necessary to maintain the Fiscal Stability Reserve at 10% of Adopted Budget revenues. At the close of each fiscal year the County will "true up" the Fiscal Stability Reserve by moving such amounts as may be necessary to bring the Fiscal Stability Reserve balance to at least 10% of the governmental fund net operating revenues for the upcoming fiscal year.

   Use of the Fiscal Stability Reserve may be necessary from time to time to meet unexpected revenue shortfalls or financial emergencies. By policy, appropriations from the Fiscal Stability Reserve require a majority vote of the Board of Supervisors. No appropriation from the Fiscal Stability Reserve will occur without prior

presentation to the Board of Supervisors by the County Administrator of a plan and timeline for replenishing the Fiscal Stability reserve to its minimum 10% level.

Undesignated Fund Balance may be appropriated at the discretion of the Board of Supervisors, but will be used only for non-recurring, one-time capital expenditures.

3. The County will maintain self-insurance reserves as established by professional judgment based on the funding techniques utilized and loss records.

F. INVESTMENT POLICIES

1. The County will attempt to provide a cash-flow analysis of all funds on a continuous basis. Disbursement, collection and deposit of funds will be scheduled to insure maximum cash availability.

2. When permitted by law, the County will pool cash from several different funds for investment purposes.

3. The County will attempt to invest all idle cash on a continuing basis.

4. The County will analyze market conditions and investment securities at least monthly to determine what yield can be obtained.

5. The County will establish an approved list of investments consistent with law and sound investment practice and will only invest County funds in such approved investments.

6. The County will attempt to obtain the best possible return on all its investments, but funds will not be invested beyond the time when they are reasonably expected to be required.

7. The accounting system will provide regular information concerning cash position and investment performance.

8. The County will make arrangements with banks on a contractual basis for a specified period of time and with specified fees for each service rendered.

9. The County will regularly review contractual consolidated banking services.

G. ACCOUNTING, AUDITING AND FINANCIAL REPORTING POLICIES

1. The County will establish and maintain a high standard of accounting practices.

2. The accounting system will maintain records on a basis consistent with accepted standards for local government accounting.

3. Regular monthly and annual financial reports will present a summary of financial activity by major types of funds.

4. Where possible, the reporting system will also provide monthly information on the total cost of specific services by type of expenditure and, if necessary, by fund.

5. An independent public accounting firm will perform an annual audit and will publicly issue a financial opinion.

H. UTILITIES FUND POLICIES

1. The County will maintain financial independence from General Fund by:

   a. Issuing Revenue Bonds for the Utilities Enterprise Fund in lieu of General Obligation Bonds, and

   b. Avoiding the need for any General Fund Revenues for Utility Operations.

2. The County will maintain a Utilities General Fund Balance of at least 100% of the average for the last three years of total revenues. Total revenues are defined as all revenues including user fees and availability fees.

3. The County will work toward reducing the reliance on availability fee revenue for operations and debt service by increasing total operating revenues (which do not include availability fees) for the utility fund over the next five years to a level that will support 100% of operational expenditures and 75% of debt service costs of the utility fund. The level of all fees and charges for the Utility Fund will be set such that the County meets its legal requirements under any revenue bond documents.

4. In addition, the County will work toward the goal of total operating revenues supporting 100% of operating expenditures, 100% of debt service costs and 100% of depreciation by 2015.

Note: Item 3 should be obtained by 2009.

Financial policies adopted by Board of Supervisors on March 24, 1992.
Added Utilities Fund policies June 12, 2001.
Revised Utilities Fund policies on August 10, 2004.
Revised General policies on December 12, 2006.
Revised General Debt policies on April 10, 2007.

DEBT REFERENDUM POLICY

1. All new facility construction projects or acquisitions that exceed available budgeted funds shall be subject to voter referendum, unless financed through revenue-supported mechanism (i.e., water/sewer revenue bonds).

2. Cash expenditures are authorized for reasonable related expenses in preparation for a referendum. These expenditures may include preliminary architectural and engineering design work needed to provide the County citizens adequate details on the referendum issue. Funding will be in accordance with current Finance Committee policies.

3. This policy shall take effect on April 21,2005

4. Voter referendums shall coincide with the General Election.

5. The Board of Supervisors, by a majority vote at a regularly scheduled meeting, may waive the referendum requirement, to the extent allowed by law, to meet a critical health and/or public safety need or in conjunction with a court order.

Adopted March 22, 2005

PROFFER POLICY

1. Planning Staff negotiates land use proffers in accordance with proffer policy guidelines, and Planning Commission/Board of Supervisors (BOS) reviews the proffers. The BOS approves rezoning subject to proffers, both cash and in-kind improvements. Zoning needs to work closely with planning staff early on in the process to ensure enforcement capability and standardized language in proffer statements.

2. Planning Staff relays approved proffers to Zoning Staff for administration, interpretation, enforcement, and proffer inspections.

3. Cash and in-kind proffers are maintained by Zoning staff on an Excel log, identified by project.

4. Zoning staff receives payment from the developer with the application for either commercial site plan approval or building permit approval for each dwelling. Zoning logs receipt of proffer checks and other proffers received into the Excel computer spreadsheet and deposits proffer monies with the Treasurer in designated line items for accounting purposes. Zoning Staff is responsible for verifying that Proffer accounts are reconciled between Excel log and AS/400 general ledger. Zoning staff also is responsible for reporting balances when requested.

5. On an annual basis, Zoning will review the draft Capital Improvements Plan and determine what proffer funding is available for funding of the specific projects in the plan or what additional projects have been proffered that need to be added to the Plan, based on the proffer statements. Also, Zoning makes annual report of proffer receipts and uses to the General Assembly in the fall of each year.

6. The County Administrator shall annually, as part of the process of developing the County Administrator's Recommended Budget, determine the applicability of any cash proffers received to help offset all or a portion of the anticipated cash or debt issuance and shall incorporate these funds into the budget recommendation. Additionally, the County Administrator shall determine if any cash proffers have been received throughout the course of a fiscal year prior to the issuance of any debt pertaining thereto and shall recommend the application of these funds to reduce the amount of debt to be borrowed.

Adopted June 14, 2005

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GLOSSARY

Accrual Basis -- A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

Activity -- Departmental efforts which contribute to the achievement of a specific set of program objectives.

Amended Budget -- The amended FY 2009 budget represents the original appropriation for the fiscal year plus any supplemental appropriations approved by the Board of Supervisors.

Appropriation -- A legal authorization granted by the Board of Supervisors to incur obligations and to make expenditures for specific purposes.

Assessed Valuation -- The valuation set upon real estate and certain personal property as a basis for levying property taxes.

Assessment Ratio -- The ratio at which the tax rate is applied to the tax base.

Asset -- A resource owned or held by the County which has monetary value.

Authorized Positions - Employee positions, which are authorized in the adopted budget, to be filled during the year.

Base Budget -- The cost of continuing the existing levels of service in the current budget year.

Balanced Budget -- A budget is balanced with planned revenues equal planned expenditures for a given fiscal year. All local governments in Virginia must adopt a balanced budget according to state law.

Bond --An interest bearing certificate of public indebtedness. It is a promise to repay a specified amount of money (the face amount of the bond) by a particular date (the maturity date). Bonds are primarily used to finance capital projects.

Bond Refinancing -- The payoff and re-issuance of bonds to obtain better interest rates and/or bond conditions.

Budget -- A plan of financial activity for a specified period of time indicating all planned revenues and expenses for the budget period.

Budgetary Basis -- This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash or modified accrual. The County utilizes the modified accrual basis.

Budget Calendar -- The schedule of key dates which the County follows in the preparation and adoption of the budget.

Budgetary Control -- The control or management of the County in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

Capital Budget -- Monies appropriated for the first year of the Capital Improvements Plan.

Capital Improvements -- Expenditures related to the acquisition, expansion or rehabilitation of an element of the County's physical plant (also called infrastructure).

Capital Improvement Plan (CIP) -- A plan for capital projects to be incurred each year over a five year time period to meet anticipated capital expenditures arising from the County's long term needs.

Capital Outlay -- Acquisition of a fixed asset which has an approximate per unit value of $500 or more and/or has a useful economic life of more than two years.

Capital Project -- Major construction, acquisition or renovation activity which adds value to the County's physical assets or significantly increases their useful life. Also called a capital improvement.

Cash Basis -- A basis of accounting in which transactions are recognized when cash is increased or decreased.

Constitutional Officers -- Elected officials who are authorized by the constitution of Virginia to head County departments, such as the Treasurer.

Consumer Price Index (CPI) -- A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living.

Contingency -- A budgetary reserve set aside for emergencies or unforeseen expenditures.

Contractual Services -- Services rendered to the County by private firms, individuals or other governmental agencies. Examples include sports league officials, maintenance agreements and refuse collection at convenience sites.

Debt Service -- The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

Deficit -- The excess of liabilities over assets or the excess of expenditures or expenses over revenues during a single accounting period.

Department -- The basic organizational unit of the County which is functionally unique in its delivery of services.

Disbursement -- The expenditure of monies from an account.

Expenditure -- The payment of cash on the transfer of property or services for the purpose of acquiring an asset, service or settling a loss.

Expense -- Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

Fiscal Policies -- Policies with respect to revenues, spending and debt management as these relate to County services, programs and capital investment. The policies provide a set of principles for the planning and programming of the County budget and its funding.

Fiscal Stability Reserve -- A portion of the County General Fund Balance at the close of each fiscal year in an amount equal to no less than 10% of the governmental funds' net operating revenue in the subsequent fiscal year budget.

Fiscal Year -- A twelve-month financial operating period. The County's fiscal year begins July 1 and ends June 30. Fiscal years are named for the calendar year in which they end; FY 2010 begins July 1, 2009 and ends June 30, 2010.

Fixed Assets -- Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.

Function -- A group of related activities aimed at accomplishing a major service or regulatory program or the purpose of the department's existence.

Fund -- A fiscal entity with revenues and expenses which are segregated for the purpose of carrying out a specific purpose or activity.

Fund Balance -- The excess of the assets of a fund over its liabilities, reserves and carry over.

GAAP -- Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules and procedures that define accepted accounting principles.

General Obligation (GO) Bond -- This type of bond is backed by the full faith and credit of the County through its taxing authority.

Goal -- A statement of broad direction, purpose or intent based on the needs of the community.

Grants -- A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending upon the grantee.

Indirect Cost -- A cost necessary for the functioning of the organization as a whole but which cannot be directly assigned to one service.

Infrastructure -- The physical assets of the County.

Interfund Transfers -- The movement of monies between funds.

Intergovernmental Revenue -- Funds received from federal, state and other local government sources in the form of grants, shared revenues and payments in lieu of taxes.

Levy -- To impose taxes for the support of government activities.

Line-Item Budget -- A budget prepared using specific expenditure categories, such as salaries, fringe benefits, telephone charges, professional services, office supplies, etc.

Market Adjustment -- An increase in salaries to offset the adverse effect of inflation on compensation.

Merits -- Salary increases given on anniversary date for those employees with at least a satisfactory performance appraisal.

Modified Accrual Basis -- Revenues are recognized when they are both measurable and available to finance current expenditures. Expenditures are recognized when the services are incurred or goods received.

Net Tax Supported -- The amount of local taxes required to finance a particular program or set of programs.

New Initiative Request -- A department's request for funding for new positions, new equipment, or program expansions.

Non-Personnel Services -- Materials and supplies necessary to conduct departmental operations.

Operating Revenue -- Funds received as income to pay for on-going operations. These revenues include taxes, fees and charges for services and grant revenues.

Pay-As-You-Go -- A method of financing utilizing current revenues.

Personnel Services -- Expenditures relating directly to the costs of compensating employees.

Resolution -- A special or temporary order of the Board of Supervisors.

Revenue Bond -- This type of bond is backed only by the revenues from a specific enterprise or project, such as utility connection fees to repay a bond issuance for the water treatment plant.

Supplemental Appropriation -- An additional appropriation made by the Board of Supervisors after the budget has been approved.

Transfers In/Out -- Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

Undesignated Fund Balance -- Funds remaining from the prior year which are available for appropriation and expenditure in the current year.

User Fee -- The payment of a fee for direct receipt of service.

ACRONYMS

ARRA – American Recovery and Reinvestment Act of 2009
BOS – Board of Supervisors
CAD – Computer Aided Dispatch
CAFR – Comprehensive Annual Financial Report
CASA – Court Appointed Special Advocates
CHINS – Child in Need of Services Program
CIP – Capital Improvements Program/Capital Improvement Plan
CFC – Chlorofluorocarbons
CMOM - Capacity, Management, Operation and Maintenance program
COPS – Community Oriented Policing Services
CPI – Consumer Price Index
CPMT – Community Policy Management Team
CQA – Construction Quality Assurance
CRRL – Central Rappahannock Regional Library
CSA – Comprehensive Services Act
CSU – Court Services Unit
CY – Calendar Year
DAB – Diversified Ambulance Billing
DCJS – Department of Criminal Justice Services
DEQ – Department of Environmental Quality
EDA – Economic Development Authority (previously known as IDA)
EMS – Emergency Medical Services
FAMPO – Fredericksburg Area Metropolitan Planning Organization
FATT – Family Assessment Training Teams
FCI – Facilities Condition Index
FEMA – Federal Emergency Management Agency
FRED – Fredericksburg Regional Transit System
FTE – Full-time Equivalent
FY – Fiscal Year
GEC – General Engineering Consultant
GFOA – Government Finance Officers Association
GIS – Geographic Information System
gpm – Gallons Per Minute
GPS – Global Positioning System
HHW – Household Hazardous Waste
IDA – Industrial Development Authority (now known as EDA)
IDEA – Individuals with Disabilities Education Act
IRMS – Integrated Revenue Management System
ISO – Insurance Services Office
ISSC – Information Services Steering Committee
LRIS – Land Records Information System
MDT – Mobile Data Terminal
MWH – Mary Washington Hospital

mgd – Million Gallons Per Day
PD – Planning District
PEG – Public Education and Governmental (relates to cable t.v. fees)
PPEA – Public-Private Education Facilities & Infrastructure Act
PPTA – Public-Private Transportation Act
PPTRA – Personal Property Tax Relief Act
P/R – Public Relations
RACSB – Rappahannock Area Community Services Board
RAFFT – Rappahannock Area Foster Families Team
REDCO – Rappahannock Economic Development Corporation
SAFER – Staffing for Adequate Fire and Emergency Response
Sq Ft – Square Foot/Square Feet
SWCD – Soil and Water Conservation District
TANF – Temporary Assistance to Needy Families
TANF-UP – Temporary Assistance to Needy Families – Unemployed Parent
VAGP – Virginia Association of Governmental Purchasing
VCLPR – Virginia Council for Litter Prevention and Recycling
VDSS – Virginia Department of Social Services
VDOT – Virginia Department of Transportation
VJCCCA – Virginia Juvenile Community Crime Control Act
VOPEX – Virginia Emergency Planning Operations Exercise
VPSA – Virginia Public School Authority
VRS – Virginia Retirement System
W/S – Water/Sewer
WTP – Water Treatment Plant
WWTP – Wastewater Treatment Plant