

Adopted FY15 Budget

Hanover County
People, Tradition & Spirit



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Hanover County
Virginia**

For the Fiscal Year Beginning

July 1, 2013

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **Hanover County, Virginia** for its annual budget for the fiscal year beginning **July 1, 2013**. 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 communications device.

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

COUNTY OF HANOVER, VIRGINIA

BOARD OF SUPERVISORS

Sean M. Davis, Chairman
Henry District

Wayne T. Hazzard, Vice Chairman
South Anna District

Angela Kelly-Wiecek
Chickahominy District

W. Canova Peterson
Mechanicsville District

Aubrey M. Stanley
Beaverdam District

G.E. "Ed" Via, III
Ashland District

Elton J. Wade, Sr.
Cold Harbor District

COUNTY ADMINISTRATION

Cecil R. Harris, Jr, CPA
County Administrator

John A. Budesky
Deputy County Administrator

Frank W. Harksen, Jr.
Deputy County Administrator

James P. Taylor
Deputy County Administrator

COUNTY BUDGET STAFF

Kathleen T. Seay, CPA, CISA
Director of Finance and Management Services

Shelly H. Wright
Budget Division Director

Leslie E. Beasley
Budget and Management Analyst

Caitlin A. Farrell
Budget and Management Analyst

M. Bryant Phillips
Budget and Management Analyst

This document was prepared by the Department of Finance and Management Services, County of Hanover, Virginia, Post Office Box 470, Hanover, Virginia, 23069-0470. For additional information, contact the Department of Finance and Management Services at (804) 365-6015, or e-mail shwright@hanovercounty.gov.

Table of Contents

Cover	1
GFOA Budget Award.....	2
Board of Supervisors, County Administration and Budget Staff Listing.....	3
Table of Contents	4
Hanover County Location Map.....	6
How to Use This Document.....	7
Vision Statement, Mission Statement and Value Statements.....	8
History and Description of Government	10
County Funds Structure and Basis of Budgeting ..	12
Budget Process	16
Government Organizational Chart	19
FY14 Initiatives Update	20
FY15 Adopted Initiatives	22
County and Departmental Achievements	23

OVERVIEW

Executive Summary

County Administrator’s Letter	25
FY15 Budget Highlights	30

Fund Summaries

Summary of Revenues and Expenditures for All Funds	32
All Funds FY15 Budget	33
General Fund	34
School Funds.....	35
Capital Funds	36
Enterprise Funds.....	36
Special Revenue & Internal Service Funds.....	37
Fiduciary Funds	38
Debt Service Fund.....	38
Fund Balance.....	39

General Fund Revenue and Expenditure Details

General Fund Revenue Detail	40
General Fund Revenue Information	44
General Fund Departmental Appropriations....	56
General Fund Expenditure Detail.....	58
Service Level Plan	69
FTE Summary Table	72

Financial Outlook

Economic Development Update	74
Financial Condition Overview	76
Five-Year General Fund Financial Plan.....	78

GENERAL FUND

Department Descriptions

General Government Administration.....	83
Board of Supervisors	84
County Administrator.....	86
Human Resources	88
County Attorney.....	90
Commissioner of the Revenue.....	92
Assessor	94
Treasurer	96
Finance and Management Services	98
Internal Audit	100
Information Technology.....	102
Registrar	104

Judicial Administration..... 107

Courts.....	108
Clerk of the Circuit Court	112
Court Services	114
Commonwealth’s Attorney.....	116

Public Safety..... 119

Sheriff.....	120
Emergency Communications	122
Fire/EMS.....	124
Pamunkey Regional Jail.....	127
Juvenile Court Services Unit.....	128
Community Corrections	130
Building Inspections	132
Animal Control	134

Public Works 137

Public Works	138
Public Works Operations.....	140
General Services.....	142

Table of Contents

Human Services.....	145
Health Department	146
Community Services Board	148
Social Services.....	150
Community Resources	152
Comprehensive Services Act.....	154
Tax Relief.....	156
Parks, Recreation and Cultural	157
Parks and Recreation	158
Pamunkey Regional Library	160
Community Development	163
Planning	164
Economic Development.....	166
Virginia Cooperative Extension.....	168
Soil and Water Conservation District.....	170
Community Support.....	172
Nondepartmental.....	176
Debt Management	178
OTHER FUNDS	
Other Funds Summary	179
Schools Funds	
School Fund	180
Textbook Fund	187
Food Service Fund.....	188
Economic Development Authority Fund.....	189
Enterprise Funds	
Public Utilities Fund	190
Airport Fund.....	200
Internal Service Fund	
Self-Insurance Fund	203
Fiduciary Funds	
Bell Creek CDA	204
Lewistown CDA	205
Debt Service Fund	206

CIP	
Capital Improvements Program	209
CIP Summary	214
CIP Life Cycle Costs	218
CIP by Function and Department	
General Government Administration.....	219
Public Safety	233
Public Works.....	249
Human Services	262
Parks, Recreation and Cultural	264
Community Development	266
Airport	268
Education.....	272
Public Utilities.....	285

SUPPLEMENTAL DATA

Finance and Management Services Policies and Directives

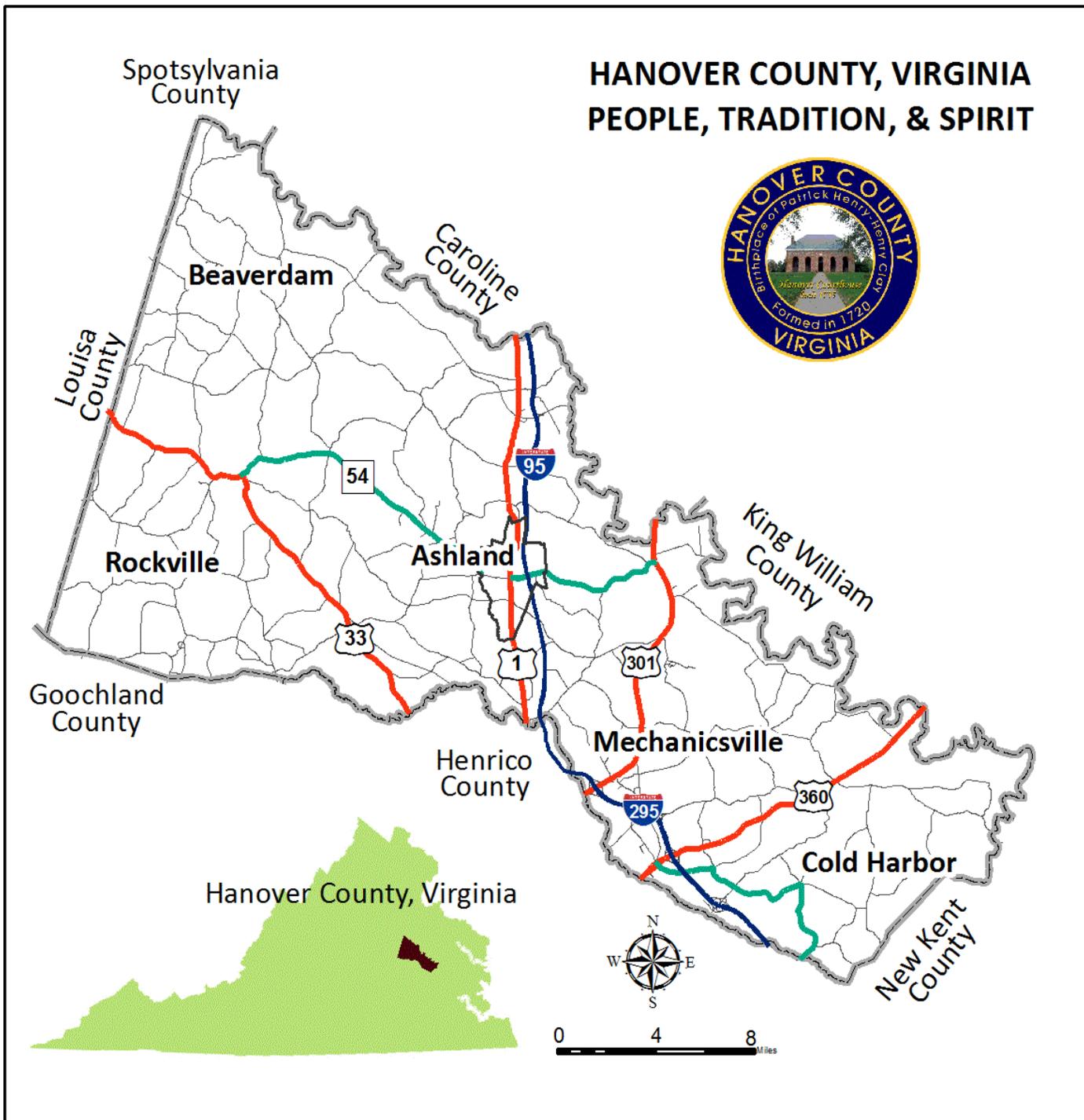
Budget Directives	345
General Provisions	346
Accounting Policy	349
Audit Policy	351
Budget Policy.....	353
Debt Policy	358
Deposit and Investment Policy	360
Fund Balance and Net Assets Policy.....	362
Purchasing Policy	365
Revenue Policy	366
Travel and Business Expense Policy	368

Budget Resolutions

FY2015 Budget Adoption Resolution	370
FY2015 Budget Appropriation Resolution.....	372
2014 Property Tax Rates Resolution	374
Budget Related Ordinances & Resolutions	376
Five-Year CIP Resolution	385
Five-Year Financial Plan Resolution	389

Supplemental Statistics	390
Additional References	392
Resumes of Certain County Officials	394
Glossary	396

HANOVER COUNTY, VIRGINIA PEOPLE, TRADITION, & SPIRIT



How to Use This Document

The Hanover County budget document is divided into the following five sections:

Overview: This section provides an overview of the budget that includes the County Administrator’s letter to the Board of Supervisors and the FY15 Budget Highlights. In addition, summaries of the General Fund and all other County Funds, General Fund revenue and expenditure details, the County’s Service Level Plan for the budget year, a staffing table and demographics, and a financial outlook are presented. Use this section to get a brief understanding of the overall size of the budget and its major components.

General Fund: This section provides a breakdown of the major expenditure categories by department and function. Each department’s analysis includes a description of the department, budget highlights, goals and objectives, service levels, and the percentage change between the prior year adopted budget and the next year’s funding level. The following is a brief example of a department:

	FY13 Actual	FY14 Budget	FY15 Budget	FY14 to FY15
Expenditures				
Personnel	\$ 1,759,139	\$ 1,819,304	\$ 1,840,937	1.2%
Operating	1,761,948	1,811,483	1,768,895	(2.4%)
Capital	68,418	76,171	-	(100.0%)
Total Expenditures	\$ 3,589,505	\$ 3,706,958	\$ 3,609,832	(2.6%)
Revenues				
Intergovernmental Revenue	\$ 21,315	\$ 18,000	\$ 18,000	0.0%
Other Revenue	731,995	674,112	703,000	4.3%
General Fund Revenue	2,836,195	3,014,846	2,888,832	(4.2%)
Total Revenue	\$ 3,589,505	\$ 3,706,958	\$ 3,609,832	(2.6%)
Generated Revenue Percent	21.0%	18.7%	20.0%	
General Fund Percent	79.0%	81.3%	80.0%	
Full-time Positions	32	32	32	0.0%
Part-time Positions	1.1	0.5	0.5	0.0%
Full-time Equivalents	33.1	32.5	32.5	0.0%

Personnel expenditures include salaries and benefits. Operating expenditures are all other recurring expenditures (contractual services, utilities, supplies, etc.). Capital expenditures represent expenditures for capital items greater than \$5,000 per unit cost (equipment and furniture). The percent change is the change between the next year’s budget and the current adopted budget. Full-time positions represent all County employees who work 32 hours per week in a fully benefitted status. Other revenue consists of department-generated revenues directly charged by that department for services, permits, privilege fees, regulatory licenses, fines and forfeitures, recovered costs and interdepartmental funding.

Other Funds: This section provides information regarding the County’s funds other than the General Fund and the Capital Improvements Funds, which are detailed in different sections.

CIP: This section provides detailed descriptions for projects in the Five-Year Capital Improvements Program (CIP).

Supplemental Data: This section provides supplemental appendices to the County budget. Included in this section are such items as budget directives, financial policies and regulations, supplemental statistics and glossary.

Our Vision

A PLACE, INSPIRED BY
ITS PEOPLE, TRADITION & SPIRIT,
WHICH WILL BE THE PREMIER COMMUNITY
FOR PEOPLE & BUSINESSES TO ACHIEVE THEIR FULL POTENTIAL

Our Mission

TO BE A PREMIER COMMUNITY
BY PROVIDING SUPERIOR SERVICE THROUGH
CREATIVITY, INNOVATION & SOUND FINANCIAL PRACTICES

Our Values

INTEGRITY ♦ ACCOUNTABILITY ♦ RESPECT ♦ INCLUSIVENESS

HANOVER COUNTY
PEOPLE, TRADITION & SPIRIT





This Page Intentionally Left Blank

History and Description of Government

History

The County of Hanover, Virginia, was formed on November 26, 1720 by the Virginia General Assembly in “An Act for dividing New Kent County.” It is named for King George I of England, who, at the time he came to the throne, was Elector of Hannover in Germany. Two of the County’s native sons – Patrick Henry and Henry Clay – distinguished themselves as orators, patriots and statesmen in the early history of this country. Prior to English colonization in the 17th century, the Pamunkey Indians populated this area. The County’s northern boundary, the Pamunkey River, carries their name, and they maintain a reservation on the lower part of the river in neighboring King William County. The Town of Ashland, Virginia, was incorporated in 1858 and is located within the County. The Town was originally founded as a summer community by the Richmond, Fredericksburg and Potomac (R,F&P) Railway.

Demographic and Economic Factors

Located in central Virginia about 15 miles north of Richmond and 70 miles south of Washington, D.C., the County lies in the Commonwealth’s Piedmont and Coastal regions. The County is bordered by the Counties of Caroline, King William, New Kent, Henrico, Goochland, Spotsylvania, and Louisa, and by the Pamunkey (where the North and South Anna Rivers merge), North Anna and Chickahominy Rivers. The County is comprised of 471 square miles, or 301,000 acres, with approximately 33% of the land utilized for agricultural purposes and 33% for forestal purposes. The County’s residential, commercial and industrial areas are growing at moderate rates. New residents are attracted to Hanover’s exceptional schools, low taxes and low crime rate. The County houses Randolph-Macon College, founded in 1830.

Transportation

Based upon its proximity to Richmond and its rural character, the County has been an attractive location for businesses relocating or expanding and for real estate developers interested in the opportunities in the area’s residential and commercial markets. The County is primarily served by Interstates 95 and 295, with Interstate 95 connecting the County to the metropolitan Richmond area to the south and providing the passage to Fredericksburg and Washington, D.C. to the north. Interstate 295 connects the east and west portions of the County together and represents a “loop” around the metropolitan Richmond area. U.S. Routes 1 and 301 are north/south primary roads: Route 1 runs parallel to I-95 and 301 runs northeastward toward Annapolis, Maryland. Maintenance of the primary and secondary roads of the County is under the jurisdiction of the Virginia Department of Transportation. Railroad passenger service is provided by Amtrak. Air transportation needs are served by the Richmond International Airport (RIC), located in neighboring Henrico County, while the Hanover County Municipal Airport operates primarily for small business and personal aircraft.

Tourism

Home of the internationally renowned Hanover Tomato, the County has a rich history and proud heritage. The landscape is marked by numerous historic sites and homes, including Scotchtown, the Hanover County Courthouse and the Hanover Tavern. There are two (2) national battlefields maintained and opened year-round. Over two million visitors annually enjoy the thrills of Kings Dominion, a 630-acre amusement park featuring over 100 rides and shows. In addition to its

History and Description of Government

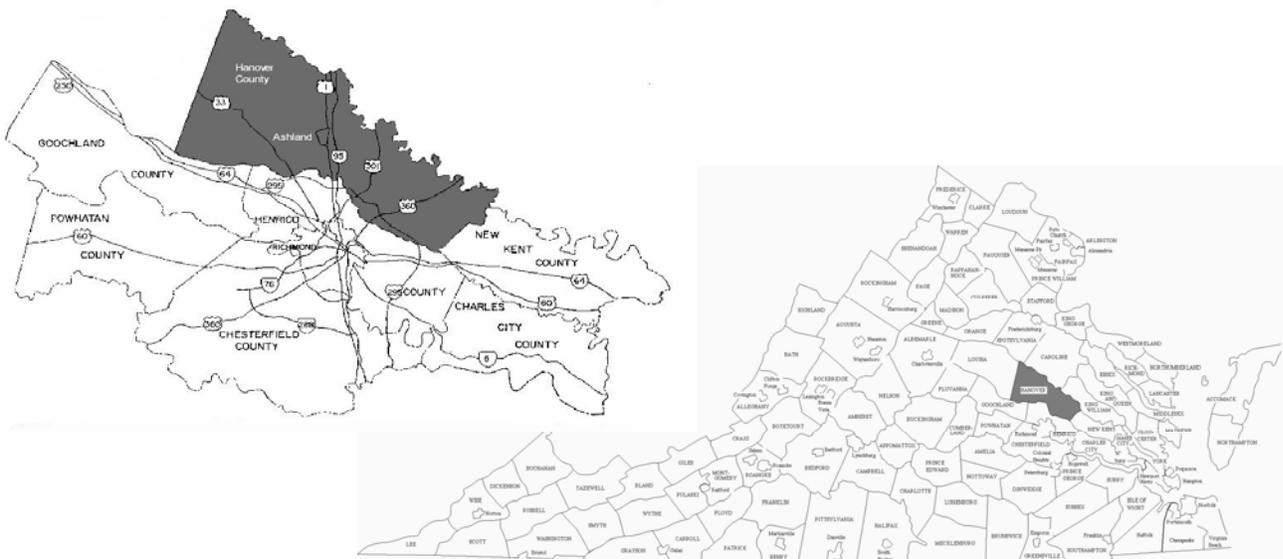
tourism sites, the County is a point of origin from which many of the area’s historical, amusement and entertainment options can be visited.

Description of Government

The County is a political subdivision of the Commonwealth of Virginia and operates under the traditional Board form of government with a County Administrator. Policies governing the administration of the County are set by a seven-member Board of Supervisors, elected from seven magisterial districts. A chairman and vice-chairman are selected by the Board on an annual basis from among its members. The Board is responsible for formulating policy, directing certain governmental services and appointing members of various boards and agencies to implement specific policies or provide certain services. The body also has responsibility for appointing the County Administrator, who serves at the pleasure of the Board, implements Board policies, directs business and administrative procedures, and provides recommendations for various County boards and agency appointments. The County has taxing powers subject to statewide restrictions and tax limits. The operation of public schools in the County is vested in a seven-member Hanover County School Board, the members of which are appointed by the Board of Supervisors. The local share of the cost of operating public schools is met with an appropriation from the County’s General Fund. Operations of the School Board are independent of the Board of Supervisors as prescribed by Virginia law. A Superintendent is appointed by the School Board to administer the operations of the public schools.

The Town of Ashland provides certain additional levels of service to its residents. The ordinances and regulations of the County, with certain limitations as prescribed by State law, generally apply to Ashland. Property in Ashland is subject to both Ashland and County taxation, and Ashland may incur bonded indebtedness without the approval of the County.

Estimated Population (2013):	102,623	Estimated School Enrollment (Sept. 2013)	
Per Capita Income (2013):	\$45,614	K-12:	17,952
Median Age (Bureau of Census):	41.0	Pre-K & Other Placements:	1,243
Unemployment Rate (Feb. 2014):	4.7%		



County Funds Structure and Basis of Budgeting

Basis of Accounting

The County's accounting records are maintained on a modified accrual basis for the General Fund, Special Revenue Funds and Capital Improvement Funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual, i.e., as soon as they are both measurable and available. Revenues from intergovernmental reimbursement grants are recorded when earned. Other revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers general property tax and other intergovernmental revenues to be available if they are collected within 31 days of the end of the current fiscal period, and are due on or before the last day of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Fund Accounting

The accounts of the County and its discretely presented component units (Hanover County Public Schools and the Economic Development Authority) are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts, which comprise assets, liabilities, fund equities, revenues and expenditures, or expenses, as appropriate. The various funds are summarized by governmental or business-type activities in the general purpose financial statements, while component units are reported in separate columns/rows. The following fund types and account groups are used by the County:

Governmental Fund Type: Governmental type funds are those through which most governmental functions of the County are financed. The acquisition, use and balances of the County's expendable financial resources and the related liabilities (except those accounted for in proprietary funds) are reported through governmental funds. The measurement focus is upon determination of changes in financial position, rather than upon net income determination. The County's governmental fund types are:

General Fund: The General Fund is the chief operating fund of the County. All general tax revenues and other receipts that are not allocated by law or other contractual agreement to another fund are accounted for in this fund. Payments from this fund include the general operating expenditures, the fixed charges and the capital improvement costs that are not paid through other funds. This fund contains the operating budgets for most traditional local government programs such as Public Safety, Parks and Recreation and Public Works.

Special Revenue Funds: Special revenue funds account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes. Special revenue funds consist of the School, Food Service and Textbook Funds of the School Board component unit; and the Economic Development Authority Fund.

1. *School Fund* – The School Fund is the primary operating fund for all education-related governmental activities. Revenues come primarily from General Fund transfers and state and federal aid.

County Funds Structure and Basis of Budgeting

2. *Food Services Fund* – The Food Service Fund accounts for all of the operations of the school food services program. Revenues are generated from charges for services and state and federal aid.
3. *Textbook Fund* – The Textbook Fund provides administration, maintenance and control over all of the textbooks used in the schools. Revenues are derived from General Fund transfers and state aid (the Textbook Fund is no longer a separate fund; these funds are included in the School Fund for FY15).
4. *Economic Development Authority (EDA) Fund* – This fund reflects revenues and expenditures associated with the issuance of tax-exempt industrial development revenue bonds to qualifying enterprises wishing to utilize that form of financing. Those bonds representing limited obligations of the EDA are to be repaid solely from the revenue and receipts derived from the projects funded with the proceeds. The debt outstanding does not constitute a debt or pledge of the faith and credit of the County or the EDA.

Capital Improvement Funds: Capital Improvement Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities other than those financed by Proprietary Funds. The County maintains two (2) capital improvement funds.

1. *County Improvement Fund* – This fund controls the financing and construction of most non-educational County facilities, such as parks, libraries and public safety facilities. The Board of Supervisors approves these projects through the County's Capital Improvement Program (CIP). Revenue sources for this fund include transfers of local tax funding from the General Fund, the issuance of debt and grants.
2. *School Improvement Fund* – This fund controls the financing and construction of local educational facilities. Revenue sources consist of local tax funding from the General Fund, the issuance of debt and developer contributions.

Debt Service Fund: The Debt Service Fund is used to account for financial resources to be used for the payment of principal, interest and fees associated with County and School indebtedness. The County maintains one (1) Debt Service Fund which was created beginning with the FY14 Adopted Budget.

Proprietary Fund Type: Proprietary Funds are used to account for a government's business-type activities. The services provided in these funds are intended to recover all or a significant portion of their costs through user fees. The County's proprietary fund types are:

Enterprise Funds: Enterprise Funds are used to provide services that are financed and operated similarly to those of a private business enterprise. The County has two (2) enterprise funds: Public Utilities Fund and Airport Fund.

1. *Public Utilities Fund* – This fund accounts for the operation and maintenance of the County's water and sewer system. Operations and capital expenditures are funded with revenues generated from customer user fees and one-time fees paid for capacity at the time of connection to the system.

County Funds Structure and Basis of Budgeting

2. *Airport Fund* – An Airport Fund was created in February 2007 to account for the County’s oversight of the Hanover County Airport. A fixed base operator (FBO) handles the day-to-day operations of the airport. Revenues are derived primarily from rental income provided by the FBO, state aid and General Fund transfers.

Internal Service Fund: An Internal Service Fund is used to account for the costs of operations for services provided to other County departments. The County maintains one (1) internal service fund: Self-Insurance Fund.

1. *Self-Insurance Fund* – This fund provides for the fiscal management of the County and School Board health insurance premiums. Revenues are generated primarily from premiums charged to employees and to departments.

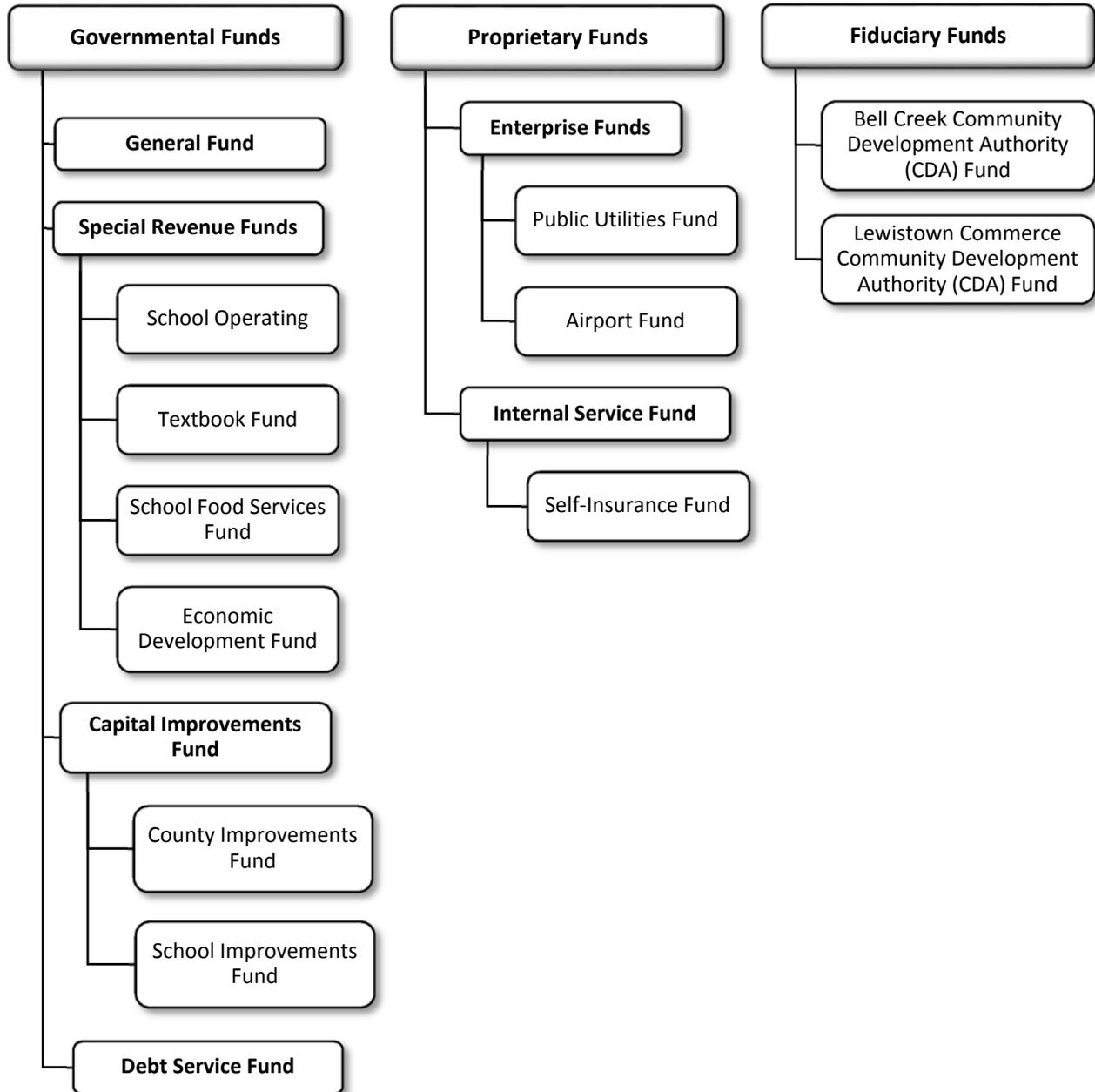
Fiduciary Fund Type: Fiduciary Funds are used to report resources that are received and held by the County in a trustee or custodial capacity for the benefit of individuals, private organizations or other governments and cannot be used to support the locality’s programs. The County has five (5) Fiduciary Funds; however, only the following two (2) are appropriated.

1. *Bell Creek Community Development Authority Fund* – This fund is used for the collection of revenue to provide for the repayment of the 2003 Special Assessment Bonds issued for the Bell Creek Community Development Authority.
2. *Lewistown Commerce Center Community Development Authority Fund* – This fund is used for the collection of revenue to provide for the repayment of the 2007 Revenue Bonds issued for the Lewistown Commerce Center Community Development Authority.

Basis of Budgeting

In most cases, the County’s budget follows the same basis of accounting used in preparing the County’s Comprehensive Annual Financial Report (CAFR), which is prepared in accordance with generally accepted accounting principles (GAAP). Several exceptions should be noted. The budget document does not include the following funds listed as Fiduciary Funds in the CAFR: the Escrow Fund, Special Welfare Fund and the Retiree Medical Benefits trust. In addition, budgets for the proprietary funds are adopted in accordance with GAAP with the exception that the budget recognizes the flow of funds (i.e., payment of debt principal is budgeted and depreciation is not budgeted).

County Funds Structure



Budget Process

The budget is the County's plan of how to collect and distribute revenues to departments in a manner that addresses the most critical public needs. In 1989, Hanover County began preparing a Five-Year Financial Plan for the General Fund. The plan is an integral part of the budget process, forming the basis for determining funding priorities. Priority is generally given to those items in the prior year's plan. Departments requesting funding for items not in the plan must clearly demonstrate what has occurred during the past year to make the item a priority. Knowing that the items included in the plan are more likely to be funded, departments plan for their growth and related resource needs five (5) years at a time instead of year-to-year. All five (5) years of the plan are adopted by the Board of Supervisors, however, only the first year is appropriated.

The County Administrator, after consultation with department heads, identifies budget objectives for the upcoming fiscal year. The budget objectives provide policy direction for the formulation of the County Administrator's proposed budget, while the County's budget calendar identifies important dates throughout budget preparation and adoption. The budget calendar is described in detail below.

September/October

The Finance and Management Services Department and County Administrator establish a budget schedule by October 1. Budget development begins in late September when operating and Capital Improvement Program (CIP) budget worksheets are made available to all County department and agency heads. Budget training is held in mid-September with instructions for the upcoming budget process. All budget requests are due to the Budget Division at the end of October, providing detail as to personnel, operating and capital requests, including five-year CIP requests, five-year financial plan requests and performance objectives. County and School officials meet to reach consensus on enrollment projections, funding resources available, CIP needs and operating needs.

November

Budget Division analyzes and compares operating budget, personnel and CIP requests to target budgets established in the Five-Year General Fund Financial Plan. Budget requests are reviewed for feasibility and adjustments to personnel are reviewed for cost/benefit justification and relation to performance objectives. Outside organizations submit contribution requests. The County Administrator begins meeting with each department head to discuss needs and requested enhancements. County and School officials continue to meet and agree on a School target.

December

The County Administrator continues to meet with department heads. Preliminary estimates of revenues are compiled. The Governor presents his Recommended Budget to the General Assembly. County and School officials agree on target allocation of General Fund resources.

January

The County Administrator adjusts departmental requested budgets and works with Budget Division staff and County Administrator's senior staff to prepare a balanced budget for the Five-Year Financial Plan. The Superintendent presents a recommended budget to the School Board by January 15 and the School Board approves the budget request, with any enumerated changes, by February 1. During the second half of the current fiscal year, quarterly financial reports are prepared by the Department of Finance and Management Services and presented to the Board of Supervisors. The General Assembly begins to review the Governor's budget and applicable changes

Budget Process

by the General Assembly are made in the County's budget.

February

Budget staff organizes, edits and compiles the final draft of the County Administrator's Proposed Budget. The County Administrator presents the proposed budget to the Board of Supervisors. Copies are made available to the public and on the County's website. Summaries of the County Administrator's Proposed Budget are distributed to citizens, citizen action groups, businesses, media and other interested parties.

March

Department workshops are held by selected department heads and County staff to provide the Supervisors and citizens with an understanding of the proposed budget. Public notices of the budget summary, CIP, and all rate and user fee changes are published in the local paper, giving the citizens and other interested parties sufficient notice as to the date, time and place of public hearings. Based on input from County staff, the Supervisors make any necessary adjustments to the County Administrator's Proposed Budget. The Planning Commission also reviews the Five-Year CIP and issues a resolution for the Board of Supervisors' consideration.

April

Public hearings are held on the proposed budget and any changes in tax rates or County ordinances. The proposed budget and Five-Year Financial Plan are amended based on updated revenue projections, applicable General Assembly action and direction from the Board of Supervisors. The Board adopts a line-item budget, but appropriates by fund and major expenditure category as defined by the Auditor of Public Accounts. The Board sets tax rates and makes ordinance changes. The Board also adopts a Five-Year CIP and a Five-Year Financial Plan for the General Fund. Statutory deadlines for budget adoption are May 1 for the School Board and June 30 for the County. The County adopts the budget in early April to provide sufficient notice to taxpayers for the first half real property tax bills due on June 5.

May/June

The adopted budget is prepared, distributed and posted to the County website.

July

Department and agency heads submit requests to reappropriate unencumbered operating balances into the subsequent fiscal year. Reappropriations represent goods or services which had been previously approved in the existing budget but due to time constraints, delay in receipt, etc., were not acquired during the current fiscal year. Requests are reviewed and adjustments are made. Encumbered items and unencumbered capital balances are reappropriated for the life of the projects, unless amended by the Board, effective July 1 of each year.

August

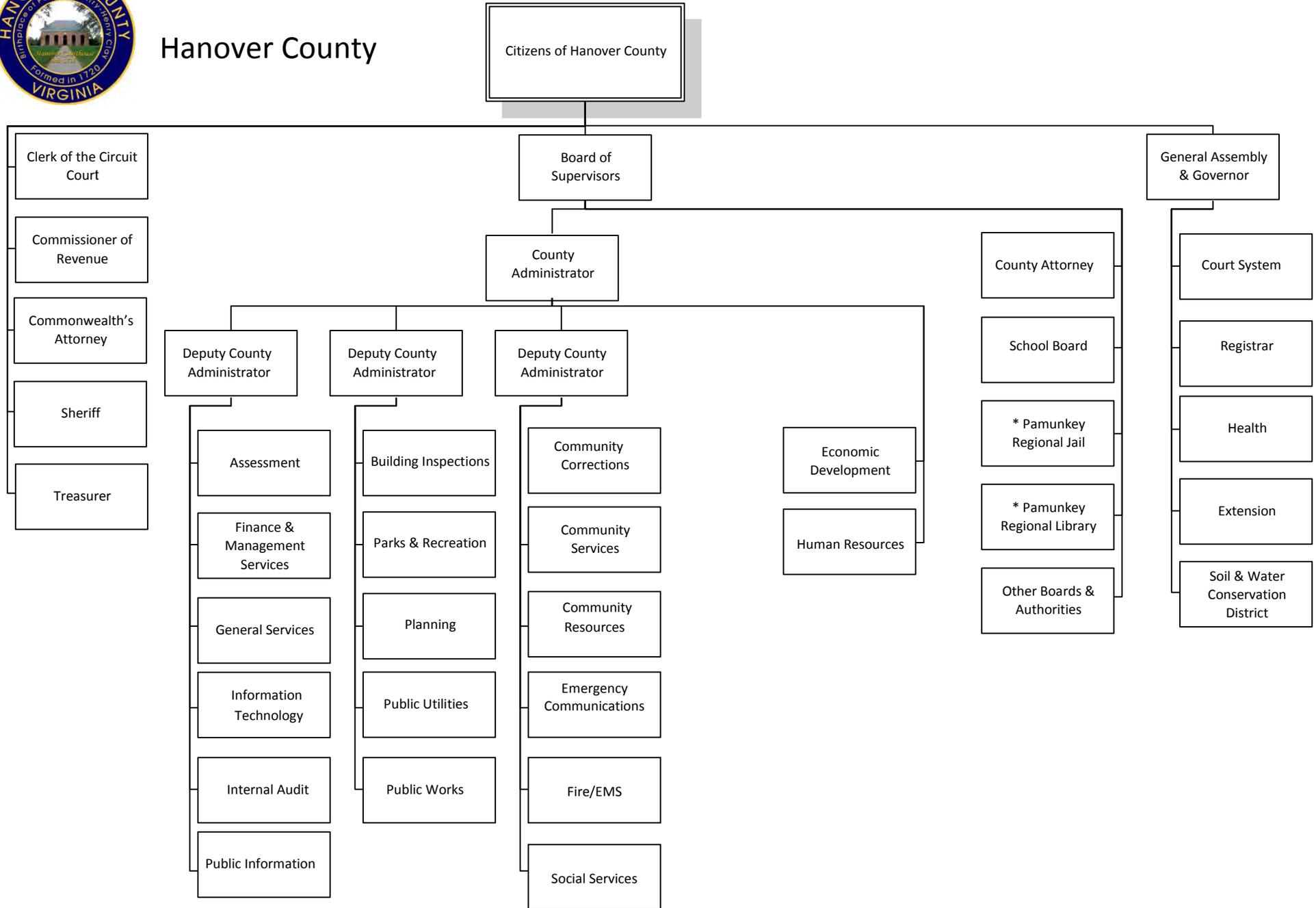
The County Administrator recommends to the Board of Supervisors reappropriation of unencumbered operating balances from the previous fiscal year. Adjustments, if any, are made to the County Administrator's recommended reappropriations.

Budget Calendar

Month	Item	BOS / Co Admin / Staff	School Board / Superintendent	Citizens
September	Budget development worksheets distributed	X		
	Budget training for departments	X		
October	Budget schedule finalized with County Administration by October 1	X		
	All budget requests due to Budget Division	X		
	County & School officials meet to reach consensus on enrollment projections, resources, CIP needs and operating needs	X	X	
November/ December	Analysis of budget request as compared to Five-Year Financial Plan	X		
	Outside organizations submit contribution requests			X
	County Administrator meets with Department Heads to discuss needs and requested enhancements	X		
January	Budget Division and County Administrator work to create a balanced Five-Year Financial Plan	X		
	School Superintendent presents budget by January 15		X	
February	School Board approves School Budget by February 1		X	
	Budget staff organizes and edits final draft of the County Administrators' Proposed Budget	X		
	Proposed budget is presented by County Administrator and distributed	X		
	Copies of the proposed budget are made available to the public	X		X
March	Public notices are released and work sessions are held with interested parties to understand the proposed budget	X		X
April	Public hearings are held on operating and capital budgets	X		X
	Budget and tax rates adopted	X		
May/June	Adopted document is prepared, distributed and posted to County website	X		
July	Reappropriations are submitted by departments and evaluated for approval by County Administration	X		
August	County Administrator recommends reappropriation of unencumbered operating balance from previous fiscal year to Board of Supervisors and adjustments, if any, are made	X		



Hanover County



* Regional Board made up of some Hanover County appointees

FY14 Initiatives Update

The following is a status update as of May 9, 2014, for the following Board of Supervisors Fiscal Year 2014, adopted by the Board of Supervisors on February 13, 2013:

- **Develop capital plans to meet general government and school renovation and improvement needs utilizing the debt service saving plan as a primary funding source:** Current debt service will decrease approximately \$12 million over the next five years, creating funding capacity for short-term capital improvement needs and related debt funding if necessary. A portion of these funds will be used to construct the new Courthouse facility that was approved by the Board on November 26, 2013. Plans have been developed and are reflected in school renovations in the FY15 Capital Improvements Plan approved by the Board of Supervisors on April 9, 2014.
- **Complete the Comprehensive Plan 2012-32 update:** After 21 public and community meetings, the Board of Supervisors adopted the update on September 11, 2013. Several proposed land map changes were sent to the Planning Commission for additional study and recommendation. Those revisions were approved by the Board on November 26, 2013.
- **Develop a County Plan to meet Chesapeake Bay & stormwater management mandates:** Presentations have been made to the Board's Community Development Committee and the full Board and public hearings on proposed ordinance amendments were held on February 12, 2014. This plan has been developed and funding has been approved in the FY15 County budget and CIP to meet mandated costs.
- **Further explore efficiency of collaboration between general government and schools on related functions:** School Board and County staff reviewed workflows, staffing, systems, policies and practices. The FY14 budget consolidated the processing and financial reporting functions of the accounting, debt, external audit, accounts payable, payroll and procurement operations and centrally located the staff within the Department of Finance and Management Services. Staff will analyze if opportunities for future consolidation exists in other departments.
- **Update the Human Services Strategic Plan:** The Human Services Strategic Plan has reached the end of its five-year span and is due for an update, including revisiting the goals of the current plan. Representatives of eight departments have been meeting every other month to refine the County's objectives, key indicators and strategies. Recommendations are tentatively scheduled to be presented to the Board of Supervisors in June 2014.
- **Develop strategies for increasing inventory of Tier 3 (prime) commercial property by at least 100 acres:** Hanover County does not compare favorably with Richmond, Henrico and Chesterfield in terms of commercial property available. Competiveness for these prospects is severely limited by a lack of available pad-ready sites and buildings. To be effective, any long-term economic development strategy must include the aggressive development of available pad-ready sites and buildings. Staff is currently in the process of developing these strategies, with one measure having been adopted on November 26, 2013, when the Board modified the land use program to allow property rezoned for specified, more intense, uses to remain eligible for land use. This allows these properties to be marketed as potentially available for commercial development.
- **Petition for termination of coverage of the preclearance requirements under Section 5 of the Voting Rights Act:** The Board requested an exemption for Hanover County from preclearance requirements of the Voting Rights Act and the request was approved by the U.S. Department of

FY14 Initiatives Update

Justice in June 2013. Hanover became the last county to receive what is called a 'bailout' when the U.S. Supreme Court effectively eliminated the requirement in a ruling issued the next day.

- **Update Information Technology Strategic Plan:** The current *IT Strategic Plan 2011-14* provides direction for technology investments and operations. Working with its internal users, IT is refining its goals, objectives, strategies and measurements to include a focus on emerging technologies, new application and infrastructure investments, and service enhancements. A draft of the Plan has been developed and is being reviewed by key stakeholders. This Board initiative will result in a new *IT Strategic Plan 2015-18* and is expected to be completed before the end of FY14.

FY15 Adopted Initiatives

The following initiatives for Fiscal Year 2015 were adopted by the Board of Supervisors on April 23, 2014:

- **Conduct a 2014 Citizen's Survey:** The County has had the National Research Center conduct three official and independent citizen surveys in 2005, 2008 and 2011. The 2014 survey maintains a three-year cycle. The purpose of these surveys is to gather the opinions of Hanover residents regarding various aspects of their county government. The same basic questions are asked in each survey, allowing trends to be analyzed. The survey includes three questions that are unique to Hanover County. The County also compares its results with those of other local governments nationwide and also of a subset of southern states. The 2014 Citizen's Survey is anticipated to be mailed late this summer with results before the end of the year.
- **Update Economic Development Strategic Plan:** In 2000, the Board of Supervisors adopted the Economic Development Strategic Plan, which was last updated in 2009 and is on cycle to be updated. Input will be sought from the community and business partners. Economic Development will be working with a vendor to survey businesses in Hanover. Both the Economic Development Authority and Board of Supervisors are among the other partners that will be actively involved in updating this plan.
- **Begin implementation of the Chesapeake Bay and stormwater management mandates:** The County's Stormwater Implementation Plan is in response to federal mandates for stormwater and Chesapeake Bay clean-up requirements. Implementation of the new stormwater mandates on development projects begins on July 1, 2014. The FY15 Five-Year Financial Plan and Capital Improvements Plan include a funding strategy which focuses on projects that fix existing local problems and meet regulatory requirements using local funds to match state grant funds. These projects will enable the County to meet the first five years of Chesapeake Bay-related requirements. Survey and design scope development has begun on two of the three projects under Permit Cycle 1.
- **Enter into construction of the new Courthouse facility:** The Conditional Use Permit that was approved for this project in 2009 has been extended. The project team has collaborated with all users of the new facility and the schematic design for the construction documents has been completed. Completion of the documents necessary to advertise for bids is targeted for the end of the 2014 calendar year. It is tentatively projected that the construction contract will be awarded in early 2015, with construction beginning later in the year. Construction of the new facility is expected to take approximately 18 months.
- **Provide merit pay increase to County and School employees:** The FY15 Adopted Budget includes funds for this initiative through a two percent merit pay increase for all County and School employees employed with the County for at least one year as of July 1, 2014. Employees employed with the County for less than one year will receive a one percent merit increase. In order to qualify for this merit increase, an employee would need to achieve a performance evaluation of proficient or above.

County and Departmental Achievements

Hanover County and several departments were recognized for outstanding achievement in the last year:

- The **Department of Public Works** received the “Best Major Rehabilitation Project Dam Award” from the Virginia Lakes and Watersheds Association, on March 5, 2013 for the Forest Lake Dam project in the Forest Lake Hills Subdivision. The project was the result of the Regional Stormwater Management Program paid for with water quality funds from development projects. The Forest Lake Hills community was very involved in the project.
- The **Department of Public Utilities** won numerous awards for meeting regulatory standards. The **Doswell Water Treatment Plant** received a Gold Award for Excellence in Granular Media Filter Water Treatment Plant Performance from the Office of Drinking Water of the Virginia Department of Health. The **Ashland and Totopotomoy Wastewater Treatment Plants** (WWTP) received the NACWA’s Platinum Peak Performance Awards. *Platinum Awards* are given to facilities that have achieved 100% compliance with National Pollutant Discharge Elimination System (NPDES) permit limits for five or more consecutive years. The Ashland WWTP has had 14 consecutive years of perfect compliance and the Totopotomoy WWTP has had 8 consecutive years of perfect compliance. The **Hanover Courthouse Wastewater Treatment Plant** and **Doswell Wastewater Treatment Plant** received NACWA’s *Silver Peak Performance Awards*. Silver awards are given to facilities that have less than five permit excursions during an entire year.
- The Government Finance Officers Association (GFOA) awarded a **Certificate of Achievement for Excellence in Financial Reporting** to Hanover County for its comprehensive annual financial report (CAFR) for the fiscal year ended June 30, 2012. The County has received this prestigious award each fiscal year since 1985 (now 28 consecutive years). The Certificate of Achievement is the highest form of recognition in governmental accounting and financial reporting. The GFOA also awarded a **Distinguished Budget Presentation Award** to Hanover; an award the County’s **Finance Department** has now received for 24 consecutive years.



This Page Intentionally Left Blank

BOARD OF SUPERVISORS

SEAN M. DAVIS, CHAIRMAN
HENRY DISTRICT

WAYNE T. HAZZARD, VICE-CHAIRMAN
SOUTH ANNA DISTRICT

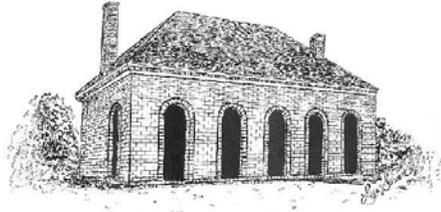
ANGELA KELLY-WIECEK
CHICKAHOMINY DISTRICT

W. CANOVA PETERSON
MECHANICSVILLE DISTRICT

AUBREY M. STANLEY
BEAVERDAM DISTRICT

G.E. "Ed" VIA, III
ASHLAND DISTRICT

ELTON J. WADE, SR.
COLD HARBOR DISTRICT



HANOVER COURTHOUSE

HANOVER COUNTY
ESTABLISHED IN 1720

COUNTY ADMINISTRATOR'S OFFICE

CECIL R. HARRIS, JR.
COUNTY ADMINISTRATOR

JOHN A. BUDESKY
DEPUTY COUNTY ADMINISTRATOR

FRANK W. HARKSEN, JR.
DEPUTY COUNTY ADMINISTRATOR

JAMES P. TAYLOR
DEPUTY COUNTY ADMINISTRATOR

WWW.HANOVERCOUNTY.GOV

P.O. BOX 470, HANOVER, VA 23069
7516 COUNTY COMPLEX ROAD, HANOVER,
VA 23069

PHONE: 804-365-6005
FAX: 804-365-6234

April 9, 2014

Dear Members of the Board:

This Fiscal Year (FY) 2015 budget is the first budget in five years to reflect what we all hope to be the recovery for our local economy and community. In this budget I will share a more optimistic tone and set of financial plans for Hanover. Our economic indicators are consistently showing that Hanover residents are returning to work, are spending in our retail stores and feel more secure about their home values. This news, in combination with anticipated federal and state revenues, allows us to **Renew our investment in local government**. The focus of our investment is in public safety, education, technology and our workforce and each of these investments are described in more detail throughout this letter. This budget includes no increase in any property tax rate.

Local Economy and State Impacts

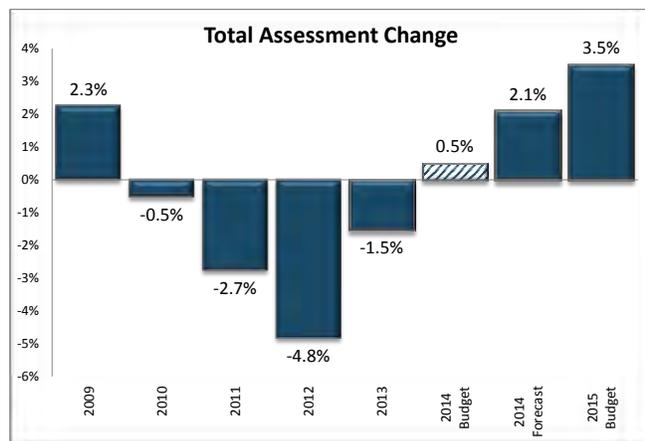
Hanover's financial recovery has been bolstered by our economic development efforts along with a renewal of new home construction. During the past year, we have attracted more than \$53 million in new commercial construction to Hanover County. Several examples worthy of noting are the opening of the Vitamin Shoppe distribution center in Ashland and the Women's Health Center at Bell Creek as well as the soon to be complete HCA Emergency Center on Rt. 301. During the last fiscal year, 987 jobs were added to the private sector workforce and we anticipate this trend to continue into the next year with the construction of OrthoVirginia at Memorial Regional Medical Center, the Richmond Harley-Davidson Sales Center and a new distribution center for Republic National. Our unemployment rate, which had risen as high as 7.6% in January 2010, has dropped to 4.7% in February 2014, approaching our historical level.

In addition to these commercial projects, we issued 595 building permits for new single-family residential homes last fiscal year; the most we have issued since FY2004, and the \$78 million expansion of Covenant Woods is well underway.

The Commonwealth’s anticipated budget also provides significant new funding this year, particularly in support of our schools which is proposed to increase by \$6 million (8%) this year. The Commonwealth’s anticipated budget also maintains funding for ongoing operations for our Constitutional Officers, Social Services and the Community Services Board.

General Fund FY15 Revenue Outlook

Ongoing revenues in the General Fund are up 3.9%, or \$7.8 million, led by Real Estate Taxes of \$3.4 million. This increase is a result of projected reassessment increases of 1.5% and new construction growth of 2.0%. Personal Property and Sales Tax revenues are also showing substantial growth, increasing by \$1.5 million and \$2.0 million respectively. With the increasing demands on our Building Inspections department, we are recommending a small increase in fees to cover the additional resources needed to provide these services in a timely manner. Our use of the \$1.2 million in Reserve for Revenue Stabilization provides us the soft landing we have sought while shifting our reliance to ongoing revenues.



Investment in Public Safety

The FY15 Budget begins to renew our **Investment in Public Safety** with additional resources of \$2.9 million. We begin this reinvestment by increasing the operating budgets by \$965,000 to meet growing service level demands. For the Sheriff’s Office, we are funding six deputies. This is in response to a 5.5% increase in reported crime last year, a 1 % increase in calls for service and a 5% increase in patrol responses. Response times have increased across the board, with an average 6% increase in response time for priority one calls. Hanover was given two new courts (juvenile and circuit) and two new judges as of July 1, 2013, expanding from three courts to five. Securing the courts is manpower intensive. Four bailiffs are provided to meet these needs (two of which were funded in January 2014). For Fire/EMS, we are funding six new firefighters, four of which will enable us to place a Ladder Truck in service. Due to manpower shortages during this past year, this important piece of equipment was unable to respond to 501 calls for service. The two remaining Fire/EMS positions will help to fill gaps in the rural areas of the County, which are also experiencing staffing issues.

In addition to our focus on staffing in this Strategic Focus area, we have also made a commitment to improving their tools and technology. The Capital Improvements Plan (CIP) includes an investment of \$3.6 million in our emergency radio communications systems. We will also continue our investment in other Public Safety technology systems that began in FY14 by adding a Law Enforcement Records Management System in FY16. A replacement schedule for fire trucks, EMS vehicles and safety equipment totaling \$6.7 million is also included in the CIP.

Investment in Education

Providing a top-quality education for our young people continues to be one of the County's highest priorities. This budget includes a \$2 million increase in local funding to the schools, which will help reward employees with a merit increase as well as provide support for 18 additional positions, instructional materials and building maintenance. As I mentioned earlier, we anticipate a \$6 million state increase to our schools, however, much of that contribution will be absorbed by a \$3.3 million increase in local teacher retirement costs. The total School Operating budget increase in the FY15 budget is 5.3%, or \$8.6 million.

We have worked very closely with Superintendent Wilson and her staff to develop a \$24 million plan for funding long-term capital needs of our school system. In addition to new buses and technology upgrades, improvements will be made at most schools and will include HVAC repairs and upgrades, roof repairs and replacements, window replacements and bathroom renovations.

Investment in Workforce

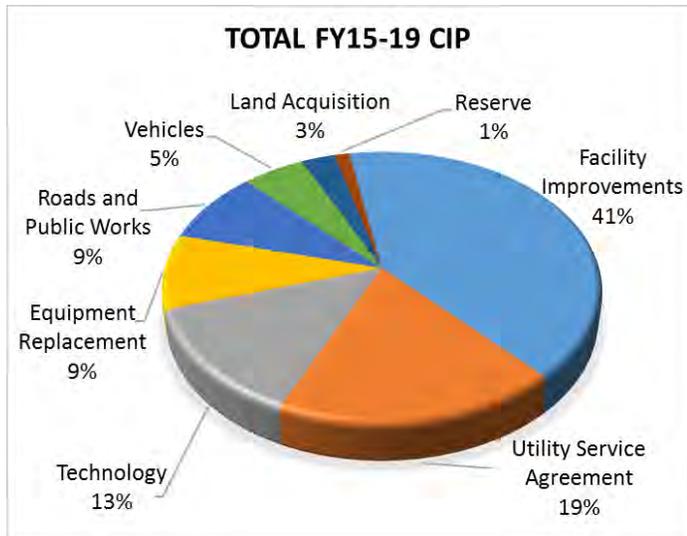
This budget funds a well-deserved 2% merit pay increase for our hard-working and dedicated employees. It also starts to address the service-level pressures that have been building on our workforce. I have included funding for 20.7 new positions, 16.5 of which are in Public Safety or Judicial departments; 2.5 positions are in General Government and 1.7 in Human Services. The Full-Time Equivalent Table (page 72) lists the new positions by department.

Also funded in this budget is the first phase of adjusting minimum starting salaries. This first phase will apply to the public safety and judicial segments of our workforce so that we can competitively recruit for these positions. In year two of our Five-Year General Fund Financial Plan, we will address minimum starting salaries for the remainder of our workforce. The Plan anticipates merit increases for employees in three of the next four years.

Investment in Capital and Technology

The FY15 Budget sustains planned projects and addresses new capital needs for the County and Schools over the next five years. County debt service now reflects funding for the \$44 million Courthouse approved by the Board. The Capital Improvement Plan also includes \$11.5 million for technology improvements to replace our major business applications. As we have already

addressed capital improvements in Public Safety, Schools and Technology, the only other substantial remaining areas are the \$21.2 million in road and airport improvements. This CIP continues our commitment to \$9 million in road improvements, using County funds to match State resources on a 50-50 basis, and to enhance our airport using approximately \$85,000 of local funds which are matched with \$12.1 million in Federal and State funds.



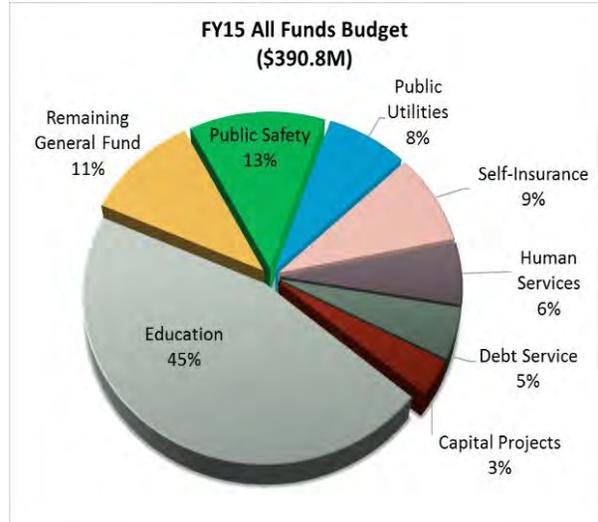
A portion of the Public Works CIP begins to reflect our commitment to complying with Federal and State mandated stormwater programs. Capital Improvement projects which address the Chesapeake Bay related requirements in the County’s storm-sewer system permit will require a significant investment of local funds. These capital funds will be used to match State grant funds to modify and upgrade stormwater facilities to reduce sediment, phosphorus and nitrogen. Incorporated into our Five-Year General Fund Financial Plan is a funding strategy which allows us to focus on building projects that fix existing local problems and also meet regulatory requirements. The first project reflected in the 5-year CIP is in FY17 (which will be in addition to a project planned for FY14) and will allow the County to meet its first 5-year Chesapeake Bay requirements.

Public Utilities

Public Utilities has successfully adapted to new regulatory requirements and implemented long-range plans to address aging facilities, expanding the utility system, and funding the expenses associated with long-term contracts for water and sewer treatment services. Public Utilities’ operating costs remain well-controlled as a result of these strategies. The FY15 operating budget is \$21.1 million and continues an emphasis on reconditioning and maintaining system infrastructure. The FY15 capital budget is \$8.7 million, consisting of \$3.4 million to expand water and sewer into underserved areas and \$5.3 million for system rehabilitation, large equipment replacement and long term water supply contract charges. The total Five-Year CIP is \$47.1 million, which includes both expansion projects (\$11.2 million) and large renewal and replacement projects (\$35.9 million). The budget includes user fee increases of 4% for water and 1% for sewer, which equates to an annual increase of about \$15 to customer bills.

Total Budget – All Funds

The total FY15 budget for all funds is \$390.8 million. This reflects an increase of \$18.2 million or 4.9%, primarily in the areas of Education, Public Safety and Capital where we focus our investment. The Education budget is 45% of the total budget for all funds. Public Safety budgets make up 13% of the total funds budget or \$50.4 million. This year, for the first time since 2008, the General Fund portion of the total budget will increase by 3.3%.



Conclusion

While always cautious, I am optimistic about our future. This budget **renews our investment in local government** – moving our **schools** forward; providing for greatly-needed **public safety** staffing and equipment; adding operational efficiencies through **technology** improvements; and rewarding our dedicated **workforce**.

All of the identified investments have been accomplished without raising tax rates on our citizens.

It is my hope that this is the first of many positive budget messages I am able to share with the Board of Supervisors and the community as we work together to keep Hanover the great place we know today. In closing, I wish to express my appreciation to our dedicated Budget staff and our County and School leaders, who, as a team, set the example for all localities across the Commonwealth on how to support each other.

Sincerely,



Cecil R. Harris, Jr.
County Administrator

Hanover: People, Tradition and Spirit

Hanover County FY15 Adopted Budget Highlights

Quick Facts of the FY15 Adopted Budget:

The FY15 adopted budget is \$390.8 million, a 4.9% increase from the current year.

The County’s General Fund budget is \$214.7 million, a 3.3% increase from the current year.

Highlights of the FY15 Budget:

Revenues –

- All residential property tax rates remain unchanged.
- Real Property revenue increase of \$3.4 million or 3.7% above FY14 budget. This assumes a 1.5% increase in assessments in 2015.
- Personal Property increase of \$2.0 million or 8.3% above FY14 budget.
- Continued strategic use of Reserve for Revenue Stabilization with a plan to transition to reliance on ongoing revenues solely within the next few years.
- Public Utility 4% water rate increase and 1% wastewater rate increase. The average bill increases \$2.44 or 2.1% (\$14.64 annually).

Expenditures –

- County operating increase of \$1.4 million; \$1.1 million in Public Safety
- Local contribution to the Schools:

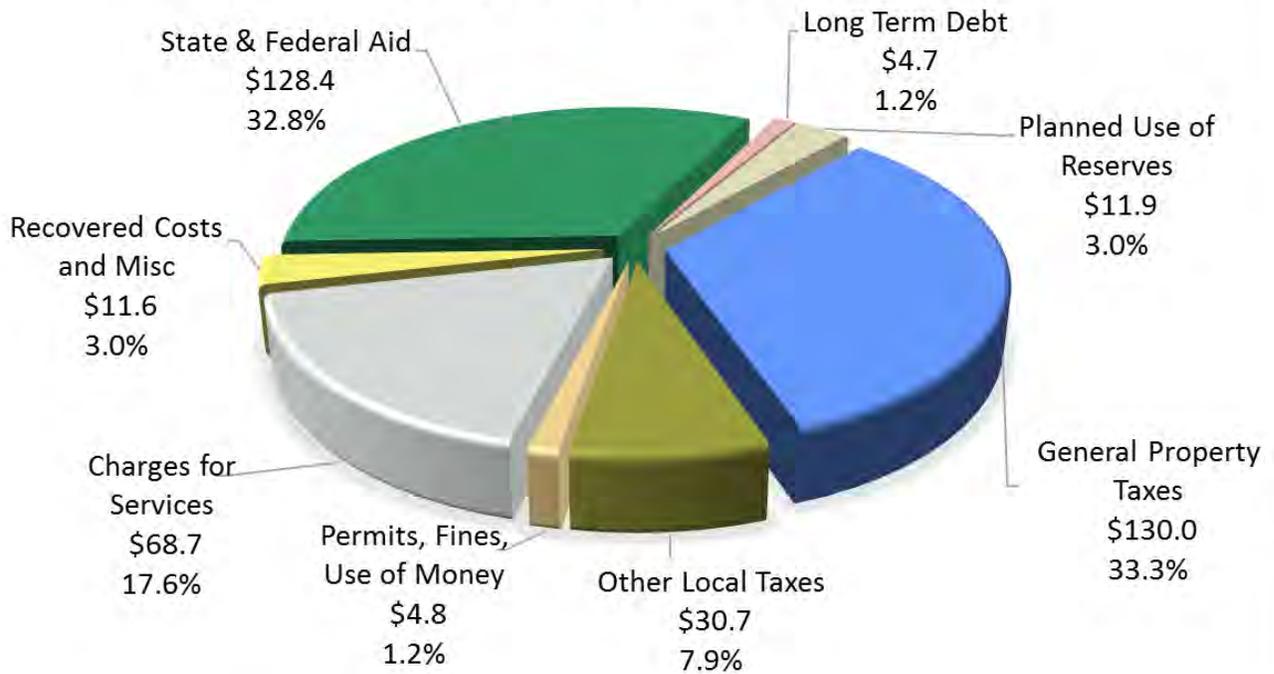
	FY14 Budget	FY15 Adopted Budget	\$ Change	% Change
Expenses				
School Operating	\$ 72.37	\$74.45	\$ 2.08	2.9%
Textbooks	0.72	-	(0.72)	(100.0%)
SchoolCIP	1.82	1.60	(0.22)	(12.1%)
Personnel				
Total Schools	\$74.91	\$76.05	\$ 1.14	1.5%

- 2.0% merit increase for County and School staff.
- General Fund staffing increase of 20.7 over the FY14 amended budget; 14.5 of the total increase are in Public Safety and 2 are in Judicial Administration.
- 18 additional School positions.
- School VRS increase of 23% or \$3.3 million.
- Health insurance is budgeted to increase 2.5% for the employer.

Capital Improvements & Debt Service

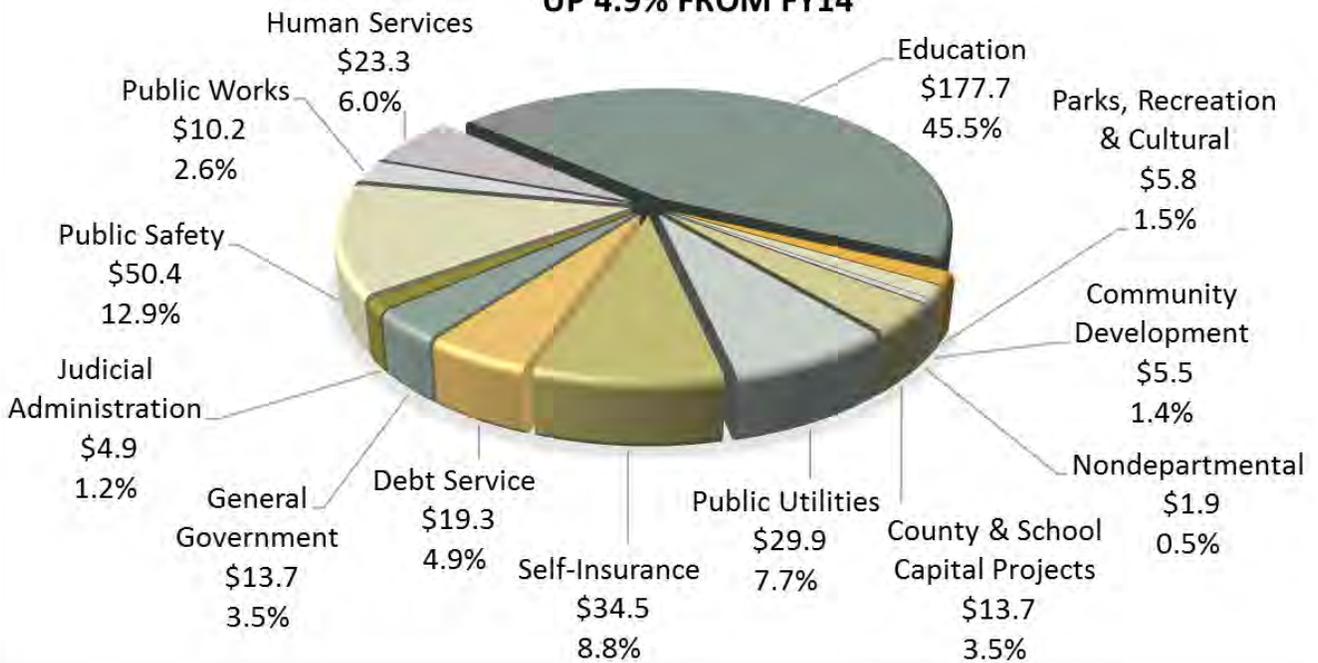
- Technology investments have been made to replace aging software systems through the use of prior year savings assigned for future capital improvements.
- Maintains our investment in public safety vehicles and equipment.
- Decreased debt payments from the Debt Service Savings Plan have allowed for the local share of funding for road and public safety capital projects.
- Debt Service for the new Courthouse has been included.

FY15 ALL FUNDS REVENUES



FY15 ALL FUNDS EXPENDITURES

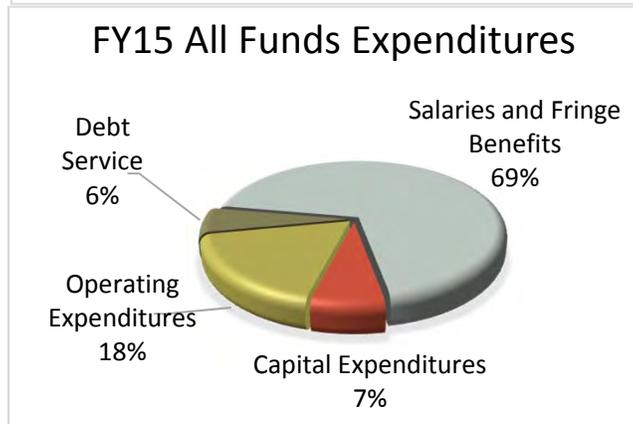
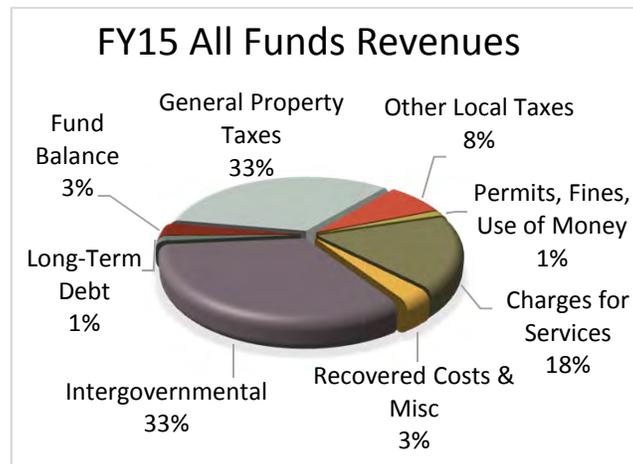
\$390.8M TOTAL
UP 4.9% FROM FY14



Summary of Revenues and Expenditures for All Funds

	FY 2013 Actual	FY 2014 Budget	FY 2015 Budget
Revenues	\$ 379,101,185	\$ 372,630,047	\$ 390,806,290
General Property Taxes	125,716,872	124,647,000	130,010,000
Other Local Taxes	28,841,375	28,883,000	30,736,000
Permits, Fees and Licenses	3,019,838	2,182,495	2,650,095
Fines and Forfeitures	1,122,897	1,202,200	1,127,800
Use of Money and Property	822,012	1,034,219	1,024,077
Charges for Services	65,553,844	66,094,384	68,687,592
Recovered Costs & Misc	16,675,232	11,184,335	11,629,219
Intergovernmental	121,696,505	121,308,450	128,372,348
Long-Term Debt	-	1,000,000	4,730,200
Fund Balance	15,652,611	15,093,964	11,838,959

Expenditures - by Category	\$ 357,399,940	\$ 372,630,047	\$ 390,806,290
Salaries and Fringe Benefits	254,902,643	260,908,446	270,827,046
Operating Expenditures	61,630,566	66,638,168	69,905,673
Capital Expenditures	17,100,603	21,602,039	27,304,513
Debt Service	23,766,128	23,481,394	22,769,058
Principal Payments	15,711,640	14,940,167	15,117,412
Interest Payments	8,054,488	8,541,227	7,651,646

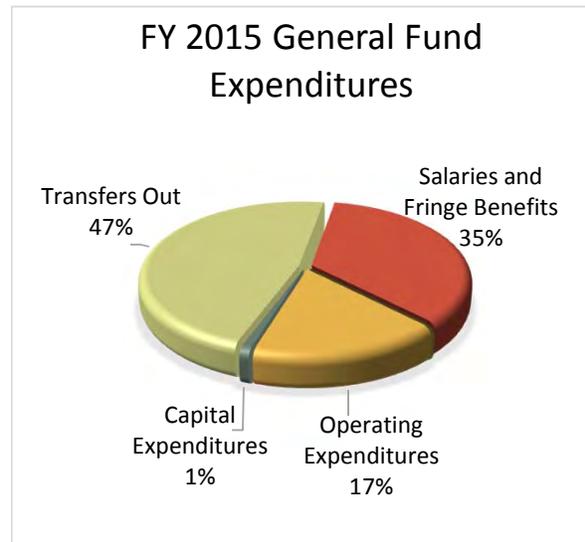
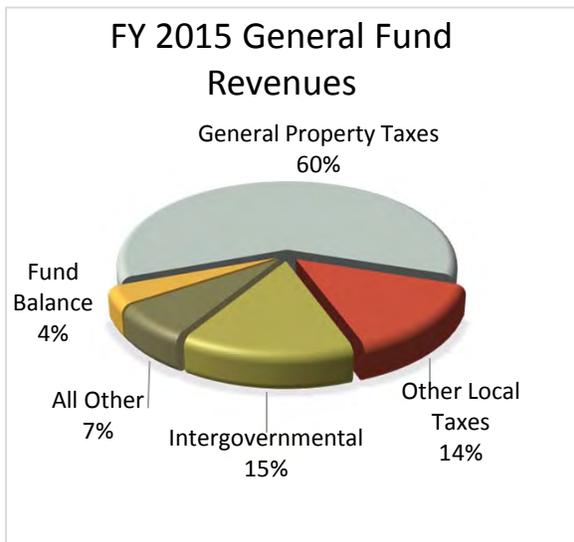


All Funds FY 2015 Budget

	General Fund	School Funds	Capital Funds	Special Revenue Fund	Enterprise Funds	Internal Service Fund	Fiduciary Funds	Debt Service Fund	Transfers from Other Funds	Grand Total
Revenues - by Type	\$ 214,720,163	\$ 177,730,543	\$ 13,678,114	\$ 220,295	\$ 30,786,436	\$ 34,487,327	\$ 983,000	\$ 19,277,026	\$ (101,076,614)	\$ 390,806,290
General Property Taxes	130,010,000	-	-	-	-	-	-	-	-	130,010,000
Other Local Taxes	30,736,000	-	-	-	-	-	-	-	-	30,736,000
Permits, Fees and Licenses	2,014,800	-	190,000	190,295	255,000	-	-	-	-	2,650,095
Fines and Forfeitures	1,127,800	-	-	-	-	-	-	-	-	1,127,800
Use of Money and Property	718,000	4,000	-	-	252,077	50,000	-	-	-	1,024,077
Charges for Services	6,514,192	5,810,500	500,000	-	21,615,000	34,247,900	-	-	-	68,687,592
Recovered Costs & Misc	4,440,019	2,015,200	200,000	-	4,447,000	39,000	488,000	-	-	11,629,219
Intergovernmental	31,395,422	95,214,838	1,019,245	-	490,000	-	-	252,843	-	128,372,348
Long-Term Debt	-	-	4,730,200	-	-	-	-	-	-	4,730,200
Transfers In	-	74,453,688	7,038,669	-	65,074	-	495,000	19,024,183	(101,076,614)	-
Fund Balance	7,763,930	232,317	-	30,000	3,662,285	150,427	-	-	-	11,838,959
Expenditures - by Function	\$ 214,720,163	\$ 177,730,543	\$ 13,678,114	\$ 220,295	\$ 30,786,436	\$ 34,487,327	\$ 983,000	\$ 19,277,026	\$ (101,076,614)	\$ 390,806,290
General Government	13,694,725	-	-	-	-	-	-	-	-	13,694,725
Judicial Administration	4,919,206	-	-	-	-	-	-	-	-	4,919,206
Public Safety	50,377,656	-	-	-	-	-	-	-	-	50,377,656
Public Works	9,436,580	-	-	-	854,651	-	-	-	(65,074)	10,226,157
Human Services	23,321,722	-	-	-	-	-	-	-	-	23,321,722
Education	74,453,688	177,730,543	-	-	-	-	-	-	(74,453,688)	177,730,543
Parks, Recreation & Cultural	5,814,360	-	-	-	-	-	-	-	-	5,814,360
Community Development	4,758,582	-	-	220,295	-	-	983,000	-	(495,000)	5,466,877
Nondepartmental	1,880,792	-	-	-	-	-	-	-	-	1,880,792
Capital Projects	7,038,669	-	13,678,114	-	-	-	-	-	(7,038,669)	13,678,114
Public Utilities	-	-	-	-	29,931,785	-	-	-	-	29,931,785
Self-Insurance	-	-	-	-	-	34,487,327	-	-	-	34,487,327
Debt Service	-	-	-	-	-	-	-	-	-	-
Debt Service	19,024,183	-	-	-	-	-	-	19,277,026	(19,024,183)	19,277,026
Expenditures - by Category	\$ 214,720,163	\$ 177,730,543	\$ 13,678,114	\$ 220,295	\$ 30,786,436	\$ 34,487,327	\$ 983,000	\$ 19,277,026	\$ (101,076,614)	\$ 390,806,290
Salaries and Fringe Benefits	74,685,433	155,318,169	-	-	6,409,217	34,414,227	-	-	-	270,827,046
Operating Expenditures	37,049,256	20,608,669	-	220,295	10,952,853	73,100	983,000	18,500	-	69,905,673
Capital Expenditures	1,908,860	1,803,705	13,678,114	-	9,913,834	-	-	-	-	27,304,513
Transfers Out	101,076,614	-	-	-	-	-	-	-	(101,076,614)	-
Debt Service	-	-	-	-	-	-	-	-	-	-
Principal Payments	-	-	-	-	2,405,902	-	-	12,711,510	-	15,117,412
Interest Payments	-	-	-	-	1,104,630	-	-	6,547,016	-	7,651,646

Summary of General Fund

	FY 2013 Actual	FY 2014 Budget	FY 2015 Budget
Revenues	\$ 214,947,368	\$ 207,823,245	\$ 214,720,163
General Property Taxes	125,716,872	124,647,000	130,010,000
Other Local Taxes	28,841,375	28,883,000	30,736,000
Permits, Fees and Licenses	2,117,648	1,615,800	2,014,800
Fines and Forfeitures	1,122,897	1,202,200	1,127,800
Use of Money and Property	517,923	664,300	718,000
Charges for Services	6,442,007	6,328,821	6,514,192
Recovered Costs & Misc	4,483,982	4,615,205	4,440,019
Intergovernmental	30,759,572	31,136,533	31,395,422
Fund Balance	14,945,092	8,730,386	7,763,930
Expenditures - by Category	\$ 201,401,026	\$ 207,823,245	\$ 214,720,163
Salaries and Fringe Benefits	70,183,544	72,479,029	74,685,433
Operating Expenditures	31,808,452	35,667,356	37,049,256
Capital Expenditures	2,087,035	1,167,171	1,908,860
Transfers Out	92,823,354	98,509,689	101,076,614
Debt Service			
Principal Payments	2,541,464	-	-
Interest Payments	1,957,177	-	-



Notes:

1) In FY13, the Community Services Board (CSB) and Comprehensive Services Act (CSA) Funds were merged into the General Fund.

2) In FY14, the Debt Service Fund was created. All County debt expenses which were previously shown in the table above as "Debt Service - Principal/Interest Payments" are now shown in General Fund as "Transfers Out" to the Debt Service Fund. All School debt expenses which were previously shown as "Transfers Out" to the School Fund are now "Transfers Out" to the Debt Service Fund.

Fund Summaries

	FY 2013 Actual	FY 2014 Budget	FY 2015 Budget
School Funds			
School Operating Fund			
Revenues	\$ 177,027,263	\$ 162,077,669	\$ 170,725,515
Charges for Services	802,677	949,000	800,500
Recovered Costs & Misc	1,284,612	2,084,700	1,993,200
Intergovernmental	86,712,864	86,670,281	93,478,127
Transfers In	87,837,782	72,373,688	74,453,688
Fund Balance	389,328	-	-
Expenditures - by Category	\$ 177,027,263	\$ 162,077,669	\$ 170,725,515
Salaries and Fringe Benefits	146,208,957	146,098,574	151,772,325
Operating Expenditures	13,542,494	15,188,683	17,199,485
Capital Expenditures	1,560,112	790,412	1,753,705
Debt Service			
Principal Payments	10,723,304	-	-
Interest Payments	4,992,396	-	-
Textbook Fund			
Revenues	\$ 376,462	\$ 1,043,378	\$ -
Use of Money and Property	2,883	-	-
Intergovernmental	277,379	326,026	-
Transfers In	-	717,352	-
Fund Balance	96,200	-	-
Expenditures - by Category	\$ 376,462	\$ 1,043,378	\$ -
Salaries and Fringe Benefits	71,607	76,034	-
Operating Expenditures	838	4,050	-
Capital Expenditures	304,017	963,294	-
Food Services Fund			
Revenues	\$ 6,912,365	\$ 7,179,978	\$ 7,005,028
Use of Money and Property	3,460	8,000	4,000
Charges for Services	4,989,878	5,061,278	5,010,000
Recovered Costs & Misc	24,056	22,000	22,000
Intergovernmental	1,738,126	1,751,700	1,736,711
Fund Balance	156,845	337,000	232,317
Expenditures - by Category	\$ 6,912,365	\$ 7,179,978	\$ 7,005,028
Salaries and Fringe Benefits	3,274,663	3,720,794	3,545,844
Operating Expenditures	3,553,984	3,409,184	3,409,184
Capital Expenditures	83,718	50,000	50,000

Fund Summaries

	FY 2013 Actual	FY 2014 Budget	FY 2015 Budget
Capital Funds			
County Improvements Fund			
Revenues	\$ 4,850,796	\$ 4,811,700	\$ 7,347,914
Permits, Fees and Licenses	236,209	164,700	190,000
Use of Money and Property	458	-	-
Charges for Services	513,823	-	500,000
Recovered Costs & Misc	702,425	200,000	200,000
Intergovernmental	1,590,881	1,000,000	1,019,245
Transfers In	1,807,000	3,447,000	5,438,669
Expenditures - by Category	\$ 4,308,925	\$ 4,811,700	\$ 7,347,914
Capital Expenditures	4,308,925	4,811,700	7,347,914
School Improvements Fund			
Revenues	\$ 2,863,891	\$ 2,820,000	\$ 6,330,200
Use of Money and Property	1,061	-	-
Charges for Services	546,830	-	-
Long-Term Debt	-	1,000,000	4,730,200
Transfers In	2,316,000	1,820,000	1,600,000
Expenditures - by Category	\$ 2,091,321	\$ 2,820,000	\$ 6,330,200
Capital Expenditures	2,091,321	2,820,000	6,330,200
Enterprise Funds			
Public Utilities Fund			
Revenues	\$ 30,797,721	\$ 31,356,683	\$ 29,931,785
Permits, Fees and Licenses	458,046	202,360	255,000
Use of Money and Property	59,545	100,000	75,000
Charges for Services	21,380,594	21,594,815	21,615,000
Recovered Costs & Misc	8,899,536	3,562,930	4,374,500
Fund Balance	-	5,896,578	3,612,285
Expenditures - by Category	\$ 25,990,456	\$ 31,356,683	\$ 29,931,785
Salaries and Fringe Benefits	6,115,032	6,203,335	6,304,655
Operating Expenditures	10,142,590	10,937,321	10,891,801
Capital Expenditures	6,256,321	10,774,512	9,368,774
Debt Service			
Principal Payments	2,446,872	2,344,510	2,331,830
Interest Payments	1,029,641	1,097,005	1,034,725

Fund Summaries

	FY 2013 Actual	FY 2014 Budget	FY 2015 Budget
Airport Fund			
Revenues	\$ 675,087	\$ 532,426	\$ 854,651
Use of Money and Property	189,412	171,919	177,077
Recovered Costs & Misc	250	72,500	72,500
Intergovernmental	417,683	171,451	490,000
Transfers In	67,742	66,556	65,074
Fund Balance	-	50,000	50,000
Expenditures - by Category	\$ 659,632	\$ 532,426	\$ 854,651
Salaries and Fringe Benefits	100,931	100,880	104,562
Operating Expenditures	74,273	62,619	61,052
Capital Expenditures	409,154	224,950	545,060
Debt Service			
Principal Payments	-	67,001	74,072
Interest Payments	75,274	76,976	69,905
Special Revenue Fund			
Economic Development Authority			
Revenues	\$ 872,321	\$ 279,635	\$ 220,295
Permits, Fees and Licenses	207,935	199,635	190,295
Recovered Costs & Misc	75,000	-	-
Intergovernmental	200,000	-	-
Transfers In	324,240	-	-
Fund Balance	65,146	80,000	30,000
Expenditures - by Category	\$ 872,321	\$ 279,635	\$ 220,295
Operating Expenditures	872,321	279,635	220,295
Internal Service Fund			
Self-Insurance Fund			
Revenues	\$ 31,013,868	\$ 32,340,470	\$ 34,487,327
Use of Money and Property	47,269	90,000	50,000
Charges for Services	30,878,035	32,160,470	34,247,900
Recovered Costs & Misc	88,563	90,000	39,000
Fund Balance	-	-	150,427
Expenditures - by Category	\$ 29,020,285	\$ 32,340,470	\$ 34,487,327
Salaries and Fringe Benefits	28,947,909	32,229,800	34,414,227
Operating Expenditures	72,376	110,670	73,100

Fund Summaries

	FY 2013 Actual	FY 2014 Budget	FY 2015 Budget
Fiduciary Funds			
Bell Creek CDA Fund			
Revenues	\$ 311,822	\$ 405,000	\$ 360,000
Recovered Costs & Misc	311,822	405,000	360,000
Expenditures - by Category	\$ 307,955	\$ 405,000	\$ 360,000
Operating Expenditures	307,955	405,000	360,000
Lewistown Commerce Center CDA Fund			
Revenues	\$ 1,275,575	\$ 557,000	\$ 623,000
Recovered Costs & Misc	804,986	132,000	128,000
Transfers In	470,589	425,000	495,000
Expenditures - by Category	\$ 1,255,283	\$ 557,000	\$ 623,000
Operating Expenditures	1,255,283	557,000	623,000
Debt Service Fund			
Debt Service Fund			
Revenues	\$ -	\$ 19,912,552	\$ 19,277,026
Intergovernmental	-	252,459	252,843
Transfers In	-	19,660,093	19,024,183
Expenditures - by Category	\$ -	\$ 19,912,552	\$ 19,277,026
Operating Expenditures	-	16,650	18,500
Debt Service			
Principal Payments	-	12,528,656	12,711,510
Interest Payments	-	7,367,246	6,547,016

Note: In FY14, the Debt Service Fund was created. All County and School debt expenses are now represented in the Debt Service Fund instead of the General Fund and School Funds.

Fund Balances for Governmental Funds¹

	FY13 Actual	FY14 Projected ²	FY15 Budget ⁴	FY14 to FY15
General Fund				
Estimated Beginning Fund Balance	\$ 45,632,856	\$ 44,234,130	\$ 46,061,743	
Net Change in Fund Balance	(1,398,726)	1,827,613	(7,763,930)	
Estimated Ending Fund Balance	<u>\$ 44,234,130</u>	<u>\$ 46,061,743</u>	<u>\$ 38,297,813</u>	-16.9%
Unassigned Fund Balance	\$ 25,200,284	\$ 25,527,000	\$ 26,076,000	2.2%
Net Operating Revenues	\$ 200,002,276	\$ 202,596,724	\$ 206,956,233	
Est. Unassigned Fund Balance as % of Net Operating Revenues	12.6%	12.6%	12.6%	
County Improvements Fund				
Estimated Beginning Fund Balance	\$ 10,178,971	\$ 10,720,844	\$ 10,720,844	
Net Change in Fund Balance ³	541,873	-	-	
Est. Ending Fund Balance - County Improvements Fund	\$ 10,720,844	\$ 10,720,844	\$ 10,720,844	0.0%
School Improvements Fund				
Estimated Beginning Fund Balance	\$ 3,456,591	\$ 4,229,161	\$ 4,229,161	
Net Change in Fund Balance ³	772,570	-	-	
Est. Ending Fund Balance - School Improvements Fund	\$ 4,229,161	\$ 4,229,161	\$ 4,229,161	0.0%

¹ Consistent with the Consolidated Annual Financial Report (CAFR), Governmental Funds do not include Proprietary Funds, Internal Service Funds, or Component Units.

² Projected fund balances are as of the 3rd quarter financial report.

³ Net changes in fund balance for County and School Improvements Funds can not be projected accurately based on the nature of multi-year projects. This potential risk is mitigated by the fact that Fund Balance is not a source of funding and policy controls relative to budget amendments are in place to prevent overspending that would result in unbudgeted changes in Fund Balance.

⁴ The County uses a conservative approach to budgeting. For example, the County budgets for 100% of approved positions and does not include an estimate for vacancy savings. Additionally, the FY15 projection includes budgeted contingency and revenue reserves of \$1.2 million and \$500,000, respectively. As such, although the FY15 appropriated budget reflects a \$7.8 million net change in fund balance, the County's actual results will be favorable to the budget consistent with prior years. As a reference, the FY13 appropriated budget reflected a \$14.9 million use of fund balance with actual results coming in at \$1.4 million use of fund balance. The FY14 appropriated budget reflects a \$9.8 million use of fund balance with current expectations reflecting a positive \$1.8 million net change in fund balance.

General Fund Revenue Detail

Revenue Categories	FY13 Actual	FY14 Budget	FY15 Budget	Dollar Change	Percent Change
Local Revenue	169,242,703	167,956,326	175,560,811	7,604,485	4.5%
General Property Taxes	125,716,872	124,647,000	130,010,000	5,363,000	4.3%
Real Estate Property Tax	91,585,580	90,800,000	94,200,000	3,400,000	3.7%
Personal Property Tax	23,947,545	24,000,000	26,000,000	2,000,000	8.3%
Public Service Corporation Tax	4,564,338	4,500,000	4,600,000	100,000	2.2%
Delinquent Taxes	1,893,908	1,683,000	1,634,000	(49,000)	-2.9%
Machinery & Tools Tax	1,675,830	1,670,000	1,500,000	(170,000)	-10.2%
Penalties & Interest	1,083,704	1,040,000	1,050,000	10,000	1.0%
Merchants' Capital	935,255	930,000	1,000,000	70,000	7.5%
Mobile Home Tax	30,711	24,000	26,000	2,000	8.3%
Other Local Taxes	28,841,375	28,883,000	30,736,000	1,853,000	6.4%
Local Sales Tax	17,342,735	17,600,000	19,100,000	1,500,000	8.5%
Communications Tax	5,094,920	5,100,000	5,152,000	52,000	1.0%
Recordation Tax	2,398,679	2,000,000	2,400,000	400,000	20.0%
Consumer Utility Tax	1,776,703	1,800,000	1,780,000	(20,000)	-1.1%
Lodging Tax	768,364	750,000	750,000	-	0.0%
Utility Franchise Licenses	674,516	700,000	680,000	(20,000)	-2.9%
Bank Stock Tax	443,706	480,000	499,000	19,000	4.0%
Contractor's Licenses	297,844	400,000	330,000	(70,000)	-17.5%
Tax on Wills	29,388	30,000	30,000	-	0.0%
Sales Tax on Mobile Homes	14,522	23,000	15,000	(8,000)	-34.8%
Permits, Fees & Licenses	2,117,648	1,615,800	2,014,800	399,000	24.7%
Building Permits	615,972	430,000	670,000	240,000	55.8%
Mechanical Permits	255,936	185,000	310,000	125,000	67.6%
Electrical Permits	195,006	148,000	250,000	102,000	68.9%
Erosion & Sediment Inspection	285,979	165,000	200,000	35,000	21.2%
Planning Permits & Fees	257,530	180,000	200,000	20,000	11.1%
Fire Inspections Fees	147,900	148,000	148,000	-	0.0%
Plumbing Permits	101,293	78,000	130,000	52,000	66.7%
Animal Licenses	95,850	115,000	100,000	(15,000)	-13.0%
Septic Tank Permits	4,257	3,800	3,800	-	0.0%
Well & Septic Inspection	2,925	3,000	3,000	-	0.0%
Stormwater Fees	155,000	160,000	-	(160,000)	-100.0%
Fines and Forfeitures	1,122,897	1,202,200	1,127,800	(74,400)	-6.2%
Court Fines & Forfeitures	603,254	675,000	620,000	(55,000)	-8.1%
Courthouse Security Fee	197,491	245,000	200,000	(45,000)	-18.4%
Courthouse Maintenance Fees	118,138	120,000	120,000	-	0.0%
Criminal Justice Fee	99,038	65,000	100,000	35,000	53.8%
Security Alarm Fees	42,650	45,000	45,000	-	0.0%
Court Appointed Atty Fees	29,740	30,000	30,000	-	0.0%
Interest on Fines	6,958	20,000	10,000	(10,000)	-50.0%
Erosion & Sediment Control Fee	25,500	2,200	2,200	-	0.0%
Dangerous Dogs Fee	-	-	600	600	----
Jail Processing Fee	127	-	-	-	----
Revenue from Use of Money & Property	517,923	664,300	718,000	53,700	8.1%
Interest on Investments	164,364	350,000	364,000	14,000	4.0%
Rental Income	349,304	310,000	350,000	40,000	12.9%
Non-Taxable Sales	2,952	4,000	4,000	-	0.0%
Community Services Board	1,280	-	-	-	----
Taxable Sales	23	300	-	(300)	-100.0%

General Fund Revenue Detail

Revenue Categories	FY13 Actual	FY14 Budget	FY15 Budget	Dollar Change	Percent Change
Charges for Services	6,442,007	6,328,821	6,514,192	185,371	2.9%
EMS Cost Recovery Fees	2,256,711	2,000,000	2,200,000	200,000	10.0%
Parks and Recreation Fees	477,202	575,000	500,000	(75,000)	-13.0%
Landfill Fees	326,313	320,000	330,000	10,000	3.1%
Radio System Access Charge	172,354	325,000	325,000	-	0.0%
Court Excess Fees	120,744	95,000	110,000	15,000	15.8%
Law Library Fees	22,873	24,000	24,000	-	0.0%
Animal Boarding Fee	12,725	18,000	18,000	-	0.0%
Commonwealth's Attorney Court Fees	13,236	12,000	12,000	-	0.0%
Animal Adoption Fee	10,802	15,000	12,000	(3,000)	-20.0%
Radio Shop Charges	8,940	8,000	8,000	-	0.0%
Sheriff Court Fees	5,788	5,788	5,788	-	0.0%
Cannery Fees	3,633	4,000	4,000	-	0.0%
Planning: Brown Grove	-	2,500	3,000	500	20.0%
Sheriff Court Transfer Fees	2,907	2,500	3,000	500	20.0%
Landfill Penalty	1,162	1,000	1,000	-	0.0%
Stand by Ambulance Fee	400	-	-	-	----
Community Services Board	3,006,217	2,921,033	2,958,404	37,371	1.3%
Recovered Costs	3,720,994	3,514,455	3,636,269	121,814	3.5%
Public Utility	1,140,468	1,140,468	1,110,420	(30,048)	-2.6%
Comprehensive Services Act	119,293	85,000	100,000	15,000	17.6%
Community Resources	5,000	5,000	5,000	-	0.0%
Contributions: GRCCA	449,519	317,500	466,000	148,500	46.8%
Pamunkey Regional Jail	412,000	429,200	428,000	(1,200)	-0.3%
Utility Service Assessment	389,602	325,000	325,000	-	0.0%
Landfill (Recycling)	340,634	285,000	300,000	15,000	5.3%
Economic Development	165,310	194,000	175,500	(18,500)	-9.5%
DMV Select	82,212	80,000	80,000	-	0.0%
Recycling Service Districts	63,887	68,112	72,000	3,888	5.7%
Fire/EMS - Instructor Reimbursement	57,173	100,000	70,000	(30,000)	-30.0%
Health	86,353	46,350	46,350	-	0.0%
General Services	25,372	45,000	45,000	-	0.0%
Sheriff: DEA	57,401	42,000	42,000	-	0.0%
Comm. Corrections: Caroline Co.	23,309	28,300	35,000	6,700	23.7%
Comm. Corrections: Supervision Fee	29,258	28,000	29,000	1,000	3.6%
CDA: Lewistown	26,225	27,013	27,823	810	3.0%
Social Services: Bon Secours	26,881	26,000	27,600	1,600	6.2%
Fire - Dominion Resources	25,000	25,000	25,000	-	0.0%
Bldg Inspector: Unsafe Buildings	-	5,000	15,000	10,000	200.0%
District Court: Postage	8,129	9,000	9,000	-	0.0%
Clerk of Court: Copier Fees	22,232	9,300	9,000	(300)	-3.2%
Fleet	-	3,212	3,276	64	2.0%
Comm Corrections: Elec. Monitor	1,964	3,000	3,100	100	3.3%
Animal Control	1,127	2,000	2,000	-	0.0%
Corrections: Lab Fees	-	-	200	200	----
Extradition of Prisoners	18,260	-	-	-	----
Planning: Sign Violations	-	1,000	-	(1,000)	-100.0%
Asset Forfeiture	33,433	-	-	-	----
Community Services Board	89,256	150,000	150,000	-	0.0%
Delinquent Taxes	21,698	35,000	35,000	-	0.0%

General Fund Revenue Detail

Revenue Categories	FY13 Actual	FY14 Budget	FY15 Budget	Dollar Change	Percent Change
Miscellaneous	762,988	1,100,750	803,750	(297,000)	-27.0%
Public Safety Grants: Sheriff's Office	5,335	-	-	-	----
Reserve for Revenue Transfers	-	500,000	500,000	-	0.0%
Miscellaneous Revenue	290,149	265,000	270,000	5,000	1.9%
Sale of Assets	152,641	110,000	112,000	2,000	1.8%
Tomato Festival	99,900	53,250	53,250	-	0.0%
Senior Travel Commission	-	48,000	48,000	-	0.0%
Insurance Recoveries	103,023	32,000	30,000	(2,000)	-6.3%
Gifts and Donations	16,764	40,000	20,000	(20,000)	-50.0%
Extension Office	5,205	11,500	11,500	-	0.0%
Worker's Comp Refunds	17,027	9,000	9,000	-	0.0%
Sheriff: Project Lifesaver	3,747	1,000	1,000	-	0.0%
Risk Management Safety Grant	4,000	-	-	-	----
Comm. Resources: Winterization Project	2,360	-	-	-	----
Reserve for Liability	-	-	(300,000)	(300,000)	----
Community Services Board	62,836	31,000	49,000	18,000	58.1%
Intergovernmental Revenue	30,759,572	31,136,533	31,395,422	258,889	0.8%
Non-Categorical State Aid	15,264,011	15,242,000	15,252,000	10,000	0.1%
Personal Property Tax Relief Act (PPTRA)	15,002,745	15,002,000	15,002,000	-	0.0%
Vehicle Rental Tax	185,898	170,000	180,000	10,000	5.9%
Rolling Stock Tax	75,368	70,000	70,000	-	0.0%
State Share of Local Offices	5,048,509	5,187,059	5,252,850	65,791	1.3%
Sheriff	3,240,358	3,291,700	3,312,950	21,250	0.6%
Commonwealth's Attorney	802,086	848,500	874,900	26,400	3.1%
Clerk of Circuit Court	518,628	531,600	542,000	10,400	2.0%
Commissioner of Revenue	231,527	240,100	242,000	1,900	0.8%
Treasurer	205,335	216,800	220,000	3,200	1.5%
Registrar	50,575	58,359	61,000	2,641	4.5%
Categorical State Aid	6,697,349	7,997,041	7,867,698	(129,343)	-1.6%
Social Services	1,117,002	1,416,637	1,467,821	51,184	3.6%
Public Safety Grants: Fire/EMS	385,039	348,000	358,000	10,000	2.9%
Comprehensive Services Act	2,474,655	2,967,348	2,834,000	(133,348)	-4.5%
Community Resources	29,200	30,000	30,000	-	0.0%
Public Safety Grants: Sheriff's Office	-	55,000	55,000	-	0.0%
State Cellular Tax	299,989	350,000	350,000	-	0.0%
Community Corrections	329,146	328,000	328,000	-	0.0%
Juvenile Court Services	81,243	80,000	80,000	-	0.0%
Clerk of Court Technology Grant	29,998	45,150	66,000	20,850	46.2%
Solid Waste: Environ Quality	21,315	18,000	18,000	-	0.0%
Clerk of Court: Juror	4,650	3,600	4,000	400	11.1%
Clerk of Court: Library of VA	9,410	-	-	-	----
Electoral Board	15,160	2,400	-	(2,400)	-100.0%
Commonwealth's Attorney: Victim Witness	22,297	85,000	-	(85,000)	-100.0%
Public Safety Grants: ECC	2,000	-	-	-	----
Public Safety Grants: Animal Control	3,102	-	-	-	----
VDEM: Disaster Relief	12,489	-	-	-	----
State Reversion Clearing Account	(413,579)	-	-	-	----
Community Services Board	2,274,233	2,267,906	2,276,877	8,971	0.4%

General Fund Revenue Detail

Revenue Categories	FY13 Actual	FY14 Budget	FY15 Budget	Dollar Change	Percent Change
Categorical Federal Aid	3,749,703	2,710,433	3,022,874	312,441	11.5%
Social Services	2,241,521	2,209,602	2,292,636	83,034	3.8%
Public Safety Grants: Fire/EMS	404,165	-	98,081	98,081	----
Commonwealth's Attorney - Victim Witness	66,891	-	88,000	88,000	----
Comprehensive Services Act	46,417	-	53,000	53,000	----
Community Resources	27,731	26,000	26,000	-	0.0%
Public Safety Grants: Sheriff's Office	159,974	10,000	10,000	-	0.0%
PILT - US Dept of Interior	2,141	2,000	2,000	-	0.0%
BAB Debt Service Revenue	260,607	-	-	-	----
FEMA Reimbursements	61,194	-	-	-	----
Community Services Board	479,062	462,831	453,157	(9,674)	-2.1%
Use of Planned Surpluses	14,945,092	8,730,386	7,763,930	(966,456)	-11.1%
County	8,559,710	6,030,386	6,163,930	133,544	2.2%
Prior Year's Balance	3,542,293	4,058,147	4,943,700	885,553	21.8%
Reserve for Revenue Stabilization	2,777,390	1,972,239	1,220,230	(752,009)	-38.1%
Reappropriations	2,240,027	-	-	-	----
Schools	6,385,382	2,700,000	1,600,000	(1,100,000)	-40.7%
Prior Year's Balance	6,385,382	1,700,000	1,600,000	(100,000)	-5.9%
Fund Balance Assignment	-	1,000,000	-	(1,000,000)	-100.0%
Grand Total	214,947,367	207,823,245	214,720,163	6,896,918	3.3%

Real Property Tax Rate is \$0.81 per \$100 of Assessed Value

Real Property Assessable Base: \$13.6 Billion

Real Property Tax Generated: \$94,200,000

One Penny (\$0.01) Generates \$1.2 Million

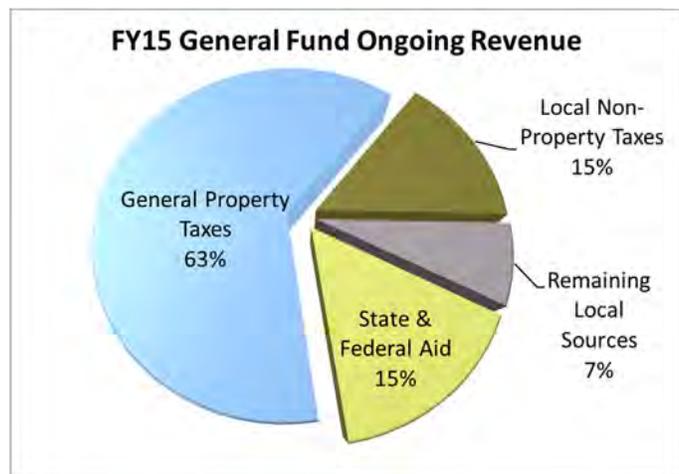
General Fund Revenue Information

In order to support the County's mission of delivering quality services to the citizens of Hanover County, a great deal of time and resources are expended to make sure that supporting revenues are monitored and projected in a manner that allows for the most efficient, consistent, and cost effective delivery of those services.

The very factors that lend themselves to revenue strength and stability in Hanover have further translated to savings for taxpayers. Confidence in the County's diverse tax base and revenue stability are reflected in the AAA bond rating assigned to Hanover by all three (3) of the major ratings agencies. These results have allowed the County access to some of the most attractive financing rates available while maintaining the low tax burden citizens have come to expect in Hanover County.

The General Fund is the general operating fund of the County. Ongoing revenue for the General Fund is divided into four (4) major categories:

1. General Property Taxes;
2. Local Non-Property Taxes;
3. Remaining Local Sources; and
4. State & Federal Aid.



General Property Taxes

The majority of the County's General Fund revenue is generated through general property taxes, which refers to real property and personal property. The general property tax category refers to tax revenues received directly from taxpayers. In FY15, Hanover expects to receive \$130,010,000 in general property taxes.

Real Property Tax

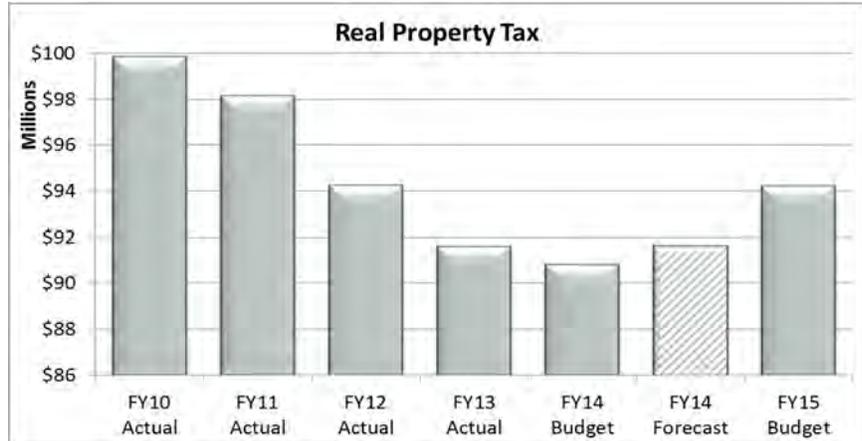
The *Code of Virginia* §§ 58.1-3200 through 58.1-3389, authorizes localities to levy taxes on the assessed value of real estate property owned by businesses, individuals and public service corporations. Real property is defined as land and improvements, including buildings, and other structures.

Section §58.1-3201 provides that all general reassessments or annual assessments shall be at 100% of fair market value. The projection of real property tax revenue is contingent upon the accuracy of estimates of the real property tax base. In developing these estimates, the County Assessor incorporates a combination of factors, including historical trends, the current year's tax base, the cumulative effect of parcel reassessments, the value of land in the County's land use program, and an estimate of new construction during the upcoming year. The Assessor's Office appraises all real property annually.

The Board of Supervisors adopted an ordinance allowing property tax relief for elderly and disabled persons. The applicant for tax relief must be either disabled or not less than 65 years of age and must be the owner of the property for which relief is sought. The property must be the sole dwelling of the applicant. The maximum income level is \$50,000 and maximum net worth is \$200,000, with no maximum discount.

General Fund Revenue Information

Real property taxes are levied in April and are collected semiannually on June 5th and October 5th. Supplemental prorated levies are performed throughout the year for construction occurring during the year. The budget includes a countywide real property tax rate of \$0.81 per \$100 of assessed value. This rate has remained unchanged since 2007. The County expects to generate \$94.2M, a \$3.4M or 3.7% increase from FY14. This total includes \$160,000 of incremental revenue generated by the Lewistown CDA, which will be transferred to the Lewistown CDA Fund upon receipt. The increase for the 2014 taxable year is a 0.31% increase in reassessments and a 1.76% growth in new construction. Assumptions for the 2015 taxable year are a 1.5% increase in reassessments and 2.0% growth in new construction.



Public Service Corporation Taxes

Public service corporation taxes are the real estate and personal property tax due from companies whose purpose is to provide utilities for the public. An example is a railroad line or telephone company. The County receives annual assessments from the State Corporation Commission (SCC) and Department of Taxation. The County's real and personal property tax rates are applied to these assessments and from this the County expects to generate \$4.6M, a \$100,000 or 2.2% increase.

Personal Property Tax

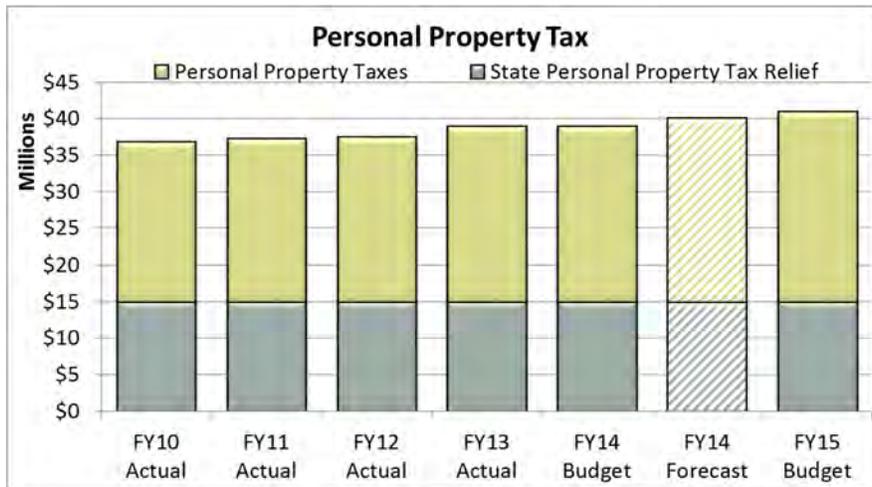
Pursuant to the *Code of Virginia* §§ 58.1-3500 through 58.1-3536, counties may levy a tax on tangible personal property. Included in this category are such items as motor vehicles, farming equipment, and a variety of motorized vehicles, including boats, aircraft, recreational vehicles, campers, and trailers. Taxes are levied on 100% of trade-in assessed value, which are based on published market guides. Personal property projections incorporate historical analysis, estimates of future growth, and information regarding tangible property market values.

In 1999, the State began a phased reduction of personal property taxes on the first \$20,000 in value of private vehicles. In 2004, the reduction was held to 70% of the tax eliminated, with the foregone revenue reimbursed to localities from the State. In FY07, the State's reimbursement to localities was capped at \$950 million. Thus, Hanover's payments from the State are a fixed sum that represents Hanover's pro-rata share of the total State reimbursement. The actual percent relief to be applied to the taxpayer's bill is quantified in September of each year. The 60% State relief for 2012 was reduced to 57% for 2013.

Personal property taxes are estimated to generate \$41.0M, a \$2.0M or 5.1% increase. This includes \$15.0M of personal property tax paid to the County from the State. The State's portion is classified as non-categorical State aid. The current tax rate is \$3.57 per \$100 of value and is

General Fund Revenue Information

collected annually on February 5th of the subsequent year. The rate for airplanes is \$0.50 per \$100 of assessed value. Assumptions for FY15 are a 4.5% increase in tax valuations for cars and trucks, with smaller increases and some decreases in other classes of business and personal property. Hanover County prorates the personal property tax on vehicles (not including boats). The County also has an incentive program to recognize the contributions of fire and rescue squad volunteers,



providing a tax relief of 50% on the primary vehicles used by volunteers. In November 2006, the Board of Supervisors established a separate classification for disabled veterans, providing 50% tax relief. Finally, in an effort to determine accurately the value of vehicles, Hanover County offers a discount for vehicles with high mileage.

Machinery and Tools Tax

Pursuant to the *Code of Virginia* § 58.1-3507, certain machinery and tools, such as those used for manufacturing, mining, processing, radio/television broadcasting, dairy, and laundry or dry cleaning are segregated for local taxation. The original cost of the machinery and tools plus installation is reported to the Commissioner of the Revenue whereby an assessment ratio of 10% is applied to determine the assessed value for the tax levy. Machinery and tools taxes are expected to generate \$1.5M, a \$170,000 or 10.2% decrease.

Merchants' Capital Tax

The *Code of Virginia* §§ 58.1-3509 and 58.1-3510, provides that localities may impose a local tax on merchants' capital, which is defined as the inventory of stock on hand, daily rental of passenger cars, daily rental property, and all other tangible personal property. An assessment ratio of 10% is applied to determine the assessed value for the tax levy. The County expects to generate \$1,000,000 in revenue from this source, a \$70,000 or 7.5% increase.

Delinquent Taxes

The County considers taxes to be delinquent as of August 1st of the next fiscal year after the assessment of the property.

Penalties and Interest

Penalties and interest are charges assessed for paying a bill after the due date. In FY09, penalties were lowered from 10% to 2% if the tax amount is paid in full by the first day of the month immediately following the due date, and if not paid in full 10% on the total tax amount thereafter. Interest accumulates at a 10% annual rate.

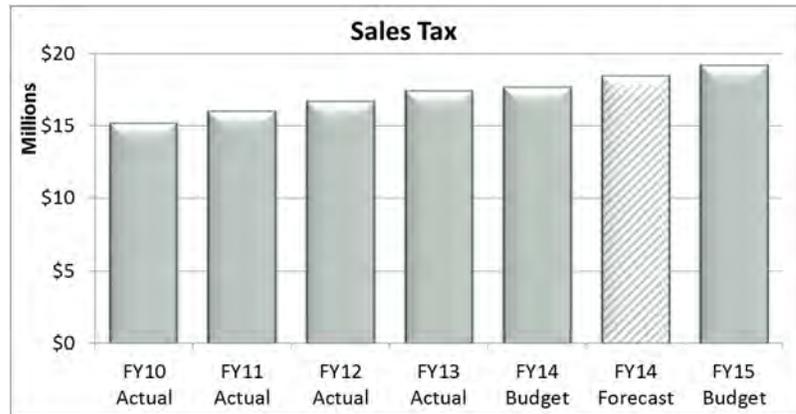
General Fund Revenue Information

Other Local Taxes

Hanover County also collects substantial revenue from other local taxes, which includes a variety of local tax revenues independent of general property taxes such as sales tax. These other local taxes are projected to contribute \$30.7M in FY15.

Local Sales Tax

The largest single item in this category is the local sales tax. The County receives 1% of the Commonwealth's 5.3% sales tax on all local sales, which is collected by merchants and remitted through the Commonwealth to Hanover. Pursuant to Virginia Code §58.1-605, the County then remits 2.27% of that amount to the town of Ashland. Local sales tax revenue is budgeted at \$19.1M in FY15, a \$1.5M or 8.5% increase over the FY14 budget. This includes \$300,000 of incremental revenue generated by the Lewistown CDA.

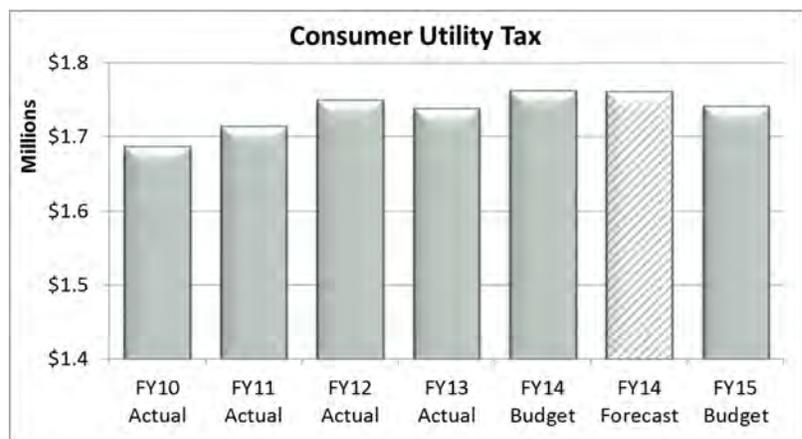


The following is the fiscal year 2013, taxable sales, as a percentage of total taxable sales, in the County:

Retail Trade	56.31%	Manufacturing	5.41%
Wholesale Trade	12.58%	Construction	2.86%
Recreation/Food Services	10.13%	Other Nonprofessional Services	2.28%
Non-classified	4.82%	Agriculture	0.50%
Professional Services	5.11%		

Consumer Utility Tax

The *Code of Virginia* § 58.1-3814 authorizes localities to impose a tax on the consumers of public utilities. This tax is applied to all gas and electric service recipients residing within the County, excluding the Town of Ashland, which has a separate utility tax for Ashland residents. The County collects 20% of the first \$15 on utility purchases. Consumers pay these taxes on a monthly basis to their utility companies. Prior to January 2007, this tax also applied to all landline and wireless telephone service. Revenue from this utility tax is expected to generate \$1.8M; this represents no material change from FY14.



General Fund Revenue Information

Communications Sales and Use Tax

Legislation enacted during the 2006 General Assembly session considerably changed the manner in which taxes are levied on communications services. This new tax, effective January 1, 2007, replaced local communications taxes and fees with a uniform 5% tax per month on all telecommunications services as well as a uniform 911 fee of \$0.75 per line per month. Satellite television and voice over internet telephone service are also subject to the 5% tax. The County's cable company, Comcast/AT&T Broadband, continues to pay a 5% franchise fee. Revenues are collected by the Virginia Department of Taxation and distributed to localities on a monthly basis. Hanover County is scheduled to receive approximately 1.19% of statewide collections. Projected revenue in FY15 is \$5.2M, a \$52,000 or 1.0% increase.

Utility Franchise License Tax

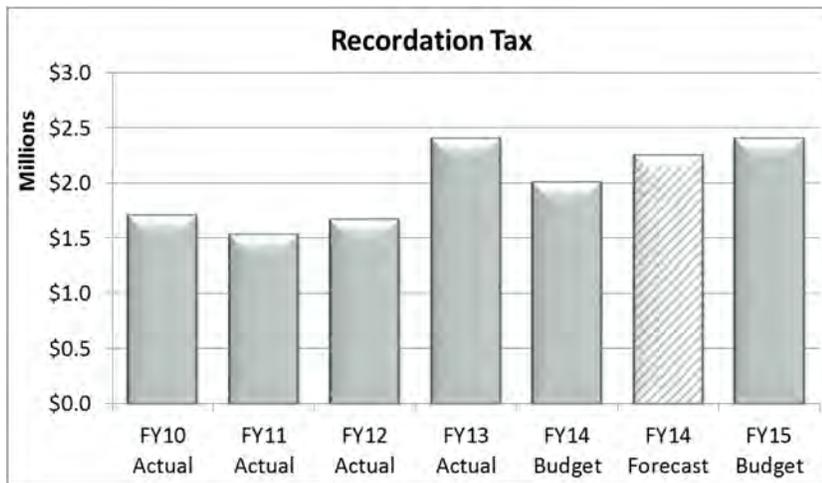
The *Code of Virginia* § 58.1-3731 authorizes localities to impose a license tax on telephone and water companies not to exceed one-half of 1% of the gross receipts of the previous year. This tax is due by January 31 of the license tax year. This tax is projected to generate \$680,000 in revenue, a \$20,000 or 2.9% decrease.

Lodging Tax

The lodging tax is a tax levied on limited-stay facilities, such as any hotel, motel, or travel campground occupied for a period of less than thirty (30) consecutive days. The tax is 8% of the charge and includes charges for all services provided for the space or room as a unit price. The lodging tax is projected to generate \$750,000, representing no change from FY14. This entire revenue source is transmitted to the Greater Richmond Convention Center Authority and forms the basis for a 25% refund for Hanover's contribution to the Richmond Convention Center. The refund is recorded under recovered costs.

Recordation Tax

Section 58.1-3800 of the *Code of Virginia* authorizes localities to impose a recordation tax on transactions involving the recording of estates, deeds of trusts, mortgages, leases, contracts and agreements that are required to be admitted as matters of record to the Clerk of the Circuit Court.



Amounts are collected by the Clerk of the Circuit Court's Office and are equal to one-third of the amount of the State recordation tax. The tax is projected to generate \$2.4M in revenue, a \$400,000 or 20% increase from the FY14 budget.

General Fund Revenue Information

Bank Stock Tax

The bank stock tax is a tax on the net capital of a bank. The tax rate is \$0.80 per \$100 of net capital and is apportioned to the locality based on the number of branches located in the locality. The tax is projected to generate \$499,000, a \$19,000 or 4.0% increase.

Contractor's Licenses

The contractor's licenses tax is based on prior year gross receipts of every contractor having in excess of \$100,000 in gross receipts and having a definite place of business in the County, or having no definite place of business but residing in the County or defined as a contractor by the *Code of Virginia*. The tax rate is \$0.10 per \$100 of gross receipts. Payment is due on or before March 1 of the license tax year. This tax is projected to generate \$330,000 in revenue for FY15, a decrease of \$70,000 or 17.5% from FY14.

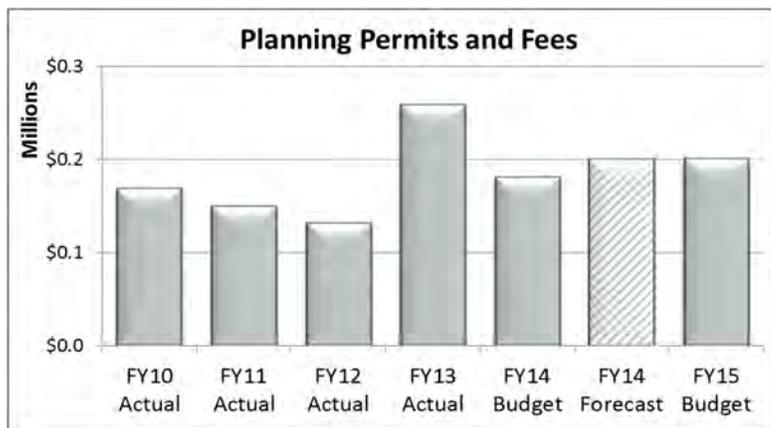
Other Local Sources of Revenue

This category includes six (6) types of revenue received by the General Fund that are not considered general-purpose forms of taxation. Only major sources of revenue are discussed.

1. Permits, privilege fees and regulatory licenses;
2. Fines and forfeitures;
3. Use of money and property;
4. Charges for services;
5. Recovered costs; and
6. Miscellaneous revenue.

Permits, Privilege Fees & Regulatory Licenses

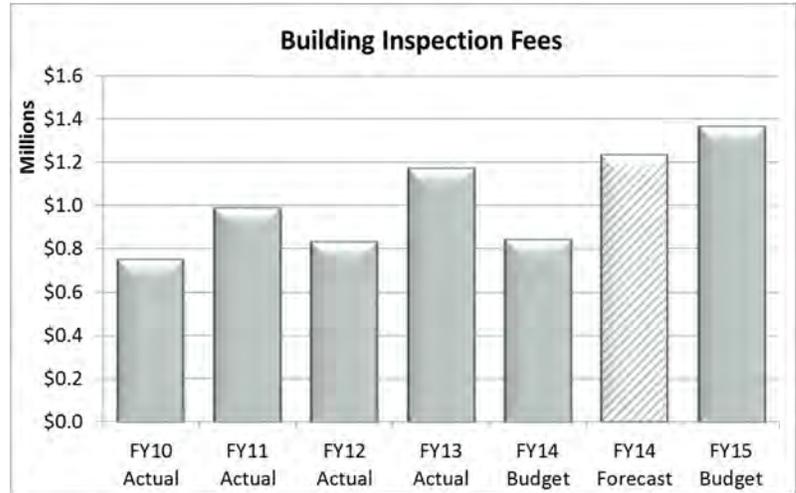
Planning Permits and Fees include all land use application fees and charges for service and materials such as documents for sale. These fees are used to recover a percentage of the costs associated with the processing, review and advertising of applications as well as the inspection of their respective projects. Projected revenue for FY15 is \$200,000, a \$20,000 or 11.1% increase from FY14.



Fire Inspections Fees are charged to businesses that are required to obtain fire permits. Fees are based on occupancy, size and frequency of inspections. The fee was established in FY95 to provide adequate personnel to inspect all "High Hazard" businesses annually. Projected revenue in FY15 is projected to remain unchanged at \$148,000.

General Fund Revenue Information

Building Inspection Fees include building, mechanical, electrical and plumbing permits. Projected revenue in FY15 is \$1,360,000, a \$519,000 or 61.7% increase. All of the four (4) permit fees are collected to defray the costs of conducting code compliance plan reviews, field inspections and administrative costs associated with the following:

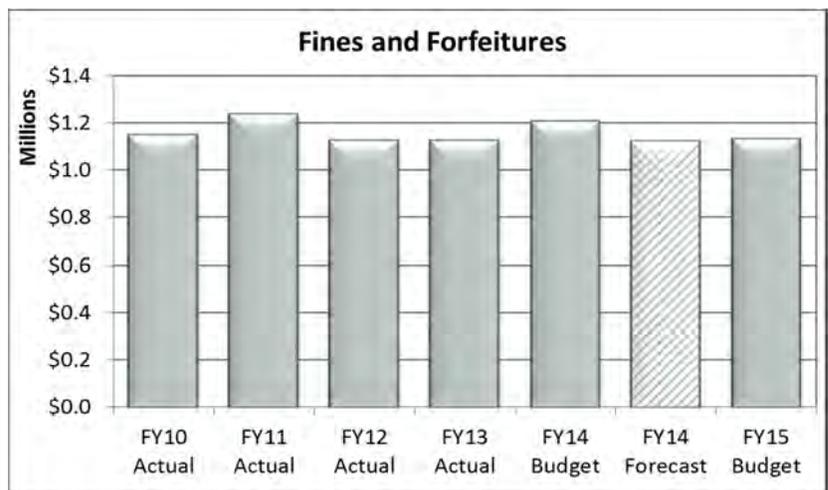


1. Construction of buildings and structures;
2. Mechanical installations such as HVAC, gas installations and fire protection systems;
3. Electrical installations and alarm systems; and
4. Plumbing installations.

The Virginia Erosion and Sediment (E&S) Control Regulations require all new development to obtain a land disturbance permit prior to land disturbance activities, such as land clearing or grading. Fees are charged to help recover the cost of the County's adherence to State guidelines for inspecting and monitoring construction projects along with providing funds for designing, acquiring and building drainage basins. Fees for projects, such as single-family housing projects that are eligible for an "agreement in lieu of a plan," pay the fees at the time of building permit application. All other projects pay a fee at the time of plan approval, which is based on the type of project, such as commercial, residential subdivision, general/early land-disturbance, etc., and the amount of area disturbed. Projected revenue in FY15 is \$200,000, a \$35,000 or 21.2% increase.

Fines and Forfeitures

Fines and forfeitures include revenue received primarily as a result of violations of County criminal ordinances. The Clerk of the Circuit Court assesses fines and forfeitures for violations of County criminal ordinances. The Circuit Court transmits money collected in the General District Courts in addition to money collected in the Circuit Courts. Interest is collected on fines that are past due.



General Fund Revenue Information

Localities are authorized by the Code of Virginia to assess a fee for the maintenance, renovation and construction of the courthouse. Hanover County Ordinance § 2-71 allows for the collection of this fee. In 2009, the State allowed an additional fee to be assessed by localities whose courthouses did not meet minimum guidelines established by the Department of General Services (VA Code §17.1-281; Hanover County Ordinance § 2-75). Hanover County's Courthouses were deemed non-compliant, allowing us to begin assessing this additional fee January 1, 2010. This additional fee will no longer be assessed once the new Courthouse is operational, which is estimated to be in FY17.

Security alarm fees are collected as a result of the Security Alarm Ordinance that went into effect April 1, 2002. The fees collected are for excessive false alarms during a calendar year, failure to respond to an alarm activation, failure to apply for a permit once notified that it is required and other civil penalties.

Projected revenue in FY15 for fines and forfeitures is anticipated to be \$1.1M, a \$74,400 or 6.2% decrease.

Use of Money and Property

Revenues from Investments are expected to increase from FY14 to \$364,000, a \$14,000 or 4.0% increase. This revenue source is affected by two (2) variables: 1) the amount of cash available for investing (cash flow) and 2) the interest rate at the time of investment.

Charges for Services

The Community Services Board charges clients and insurance (including Medicaid) for certain eligible services such as case management, out-patient therapy, crisis, day support, transportation, and intensive community treatment. Revenues are projected to be \$3.0M, a \$37,370 or 1.3% increase.

In March 2005, the County established an EMS Fee Recovery Program that leverages funding from Medicare/Medicaid and insurance companies for ambulance transports. Projections are based on the average number of transports and collection rates. Projected revenue for FY15 is \$2.2M, a \$200,000 or 10.0% increase from FY14.

Hanover County Parks and Recreation offers a variety of educational, active and entertaining programs for both adults and children. Fees vary depending on the type of class. The budget for FY15 is \$500,000, a \$75,000 or 13.0% decrease.

Landfill Fees are those fees charged at the transfer station per ton for disposal of solid wastes. Projected revenue for FY15 is \$330,000, a \$10,000 or 3.1% increase.

The Radio System Access Charge is a fee paid by other localities that utilize components of the County's emergency communications system for coverage and communication purposes in their locality. This fee is determined based on a number of factors including subscriber units and tower sites. The projected revenue from these charges for FY15 is \$325,000, representing no change from FY14.

General Fund Revenue Information

The Clerk of the Circuit Court's Office collects clerk's fees for every transaction. The expenses authorized by the State Compensation Board are subtracted monthly from the collected Clerk's fees. Historically, two-thirds of the Clerk's fees collected in excess of authorized expenditures are then remitted to the County. The remaining one-third is paid to the State. In the Governor's 2008-2010 biennium budget this calculation was reversed and only one-third of the fees collected are remitted to the County. Excess Fees are expected to generate \$110,000, a \$15,000 or 15.8% increase.

Recovered Costs

Revenues are received from the Public Utilities Fund (a \$1,110,420, a \$30,048 or 2.6% decrease) and Pamunkey Regional Jail (a \$428,000, a \$1,200 or 0.3% decrease) in exchange for services from County departments such as information technology, finance, human resources, etc. In addition, a service assessment charge is imposed on Public Utilities for law enforcement, fire protection and emergency medical services. Projected revenue is \$325,000, which is unchanged from FY14.

Due to the Sheriff's Office participation in local narcotics investigations and state and federal task forces, it is eligible to receive funds seized from narcotics enterprises and applicable criminal endeavors. Asset Forfeiture Funds received from these programs are maintained in an interest bearing escrow account and can only be expended on non-budgeted items with a direct correlation to law enforcement.

Landfill Recycling recovered costs include proceeds from scrap metal recovery and recycling. The revenue projection for FY15 is \$300,000, a \$15,000 or 5.3% increase from FY14.

Fees are paid to the General Fund from the Economic Development Authority (EDA) to offset the County's economic development costs. Fees are based upon debt issuances of the EDA. The anticipated revenue for FY15 is \$175,500, a \$18,500 or 9.5% decrease.

The County receives an annual refund for its contribution to the Greater Richmond Convention Center Authority. Revenue assumption is based on 25% of the lodging tax plus anticipated rebates for any revenues exceeding costs. Based on the recent increases in hotel occupancy, the projected recovered revenue is \$466,000, an increase of \$148,500 or 46.8% from FY14.

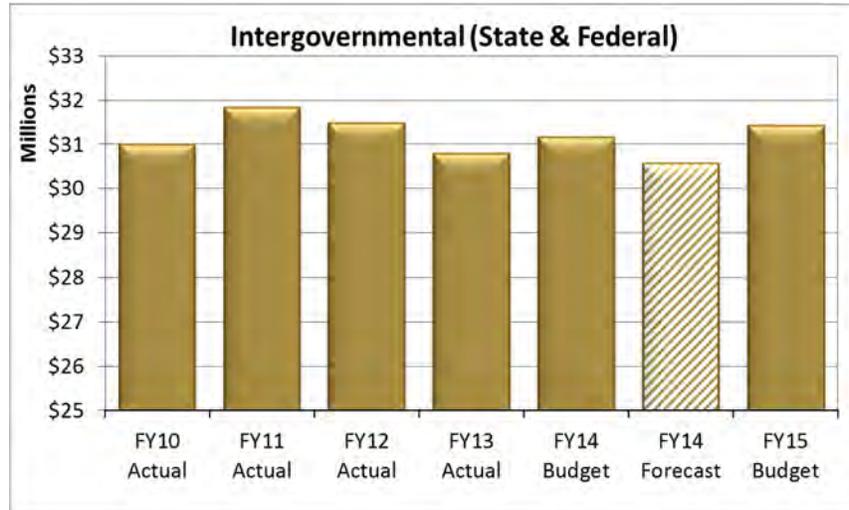
Miscellaneous

Miscellaneous revenue represents refunds received by departments for administrative charges, such as documents sold or copying charges and sale of assets and reserve for revenue transfers. Total projected revenue for FY15 is \$803,750, a \$297,000 or 27.0% decrease.

General Fund Revenue Information

Intergovernmental

Intergovernmental revenues provide \$31.4M, or 15%, of the General Fund budget. State revenue is divided into three (3) categories: 1) State funding for programs that benefit both the County and the State, such as the Sheriff, Treasurer, Commonwealth's Attorney, Commissioner of the Revenue, Clerk of the Circuit Court and Registrar; 2) Non-categorical State Aid which includes vehicle rental tax and rolling



stock; and 3) Categorical State Aid for various County programs, primarily the Human Services agencies. Categorical Federal Aid budgeted revenue is primarily in support of Human Services. Since Public Safety grants and disaster recovery relief may be awarded throughout the year, the potential funding is not reflected in the fiscal year's budget; however, these amounts are included in the fiscal year actuals, when applicable.

In 2008, the General Assembly adopted a biennium budget which included a \$50 million reduction in aid to localities. The reduction continued through FY13 at an annual cost to Hanover of approximately \$400,000. General Fund revenue received from the State in FY15 should reach \$13.4M (excluding "Car Tax" funds). This represents a decrease of \$54,000, or 0.4% from FY14. Including the "Car Tax" funds, anticipated revenue from the State is \$28.4M.

State Share of Local Offices

The State Compensation Board provides funding for the various departments with constitutional officers to provide for the cost of salaries and benefits and office expenses. The County supplements these funds. These departments include Commonwealth's Attorney, Sheriff and Court Services, Commissioner of the Revenue, Treasurer and Clerk of the Circuit Court. The State Board of Elections provides funding for the Registrar. Total projected revenue is \$5.3M, a \$65,790 or 1.3% increase.

Non-Categorical State Aid

Non-Categorical State Aid and State Share of Local Offices are types of shared revenue and tend to be reasonably predictable. In FY15, the Rolling Stock tax is projected to remain unchanged at \$70,000.

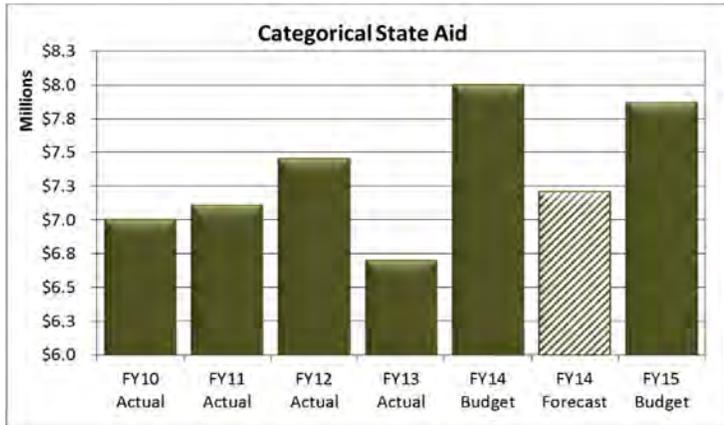
Vehicle Rental Taxes are levied on the gross proceeds from the rental of motor vehicles in Virginia. The additional taxes (4-8%) are collected by the Department of Motor Vehicles and distributed to the County where the daily rental vehicle was delivered to the customer. Projected revenue for FY15 is \$180,000, a \$10,000 or 5.9% increase.

General Fund Revenue Information

As mandated by the State in FY01, the State’s portion of the Personal Property Tax Relief Program, mentioned above, is classified as reimbursement from the State as non-categorical state aid. Beginning in FY07, the County receives a pro-rata share of \$950 million of relief to be distributed statewide. This tax relief amount is \$15.0M, and this funding is expected to remain constant in future years.

Categorical State Aid

Federal and State categorical grants are earmarked for specific uses and are tightly restricted. Funding is generally granted on a project-by-project basis. FY13 reflects a decrease in reimbursable Comprehensive Services Act expenses. The FY14 Forecast reflects the continued CSA decrease as well as a decrease in reimbursable Social Services expenses.



The Social Services Department receives state funding for a variety of purposes, including assistance for needy families. Projected State funding is \$1.5M, a \$51,200 or 3.6% increase.

The Community Services Board receives state categorical funding for many programs, to include: crisis, case management, out-patient therapy, medication supports, intensive community treatment, and substance abuse treatment. Projected State funding is \$2.3M, a \$9,000 or 0.4% increase.

The Comprehensive Services Act receives state categorical funding for providing services mandated by State Code. Projected State funding is \$2.8M, a decrease of \$133,300 or 4.5% from FY14.

The General Assembly created the Information Technology Trust Fund consisting of revenues obtained from an additional \$5 recordation and filing fee collected by each Circuit Court Clerk. The fund is to be used to help Circuit Court Clerks obtain office and information technology, preserve and maintain court records, improve public access to court records and to study the design of a Statewide system of remote access to the Clerks’ land records. Projected State funding is \$66,000, a \$20,800 or 46.2% increase from FY14.

The emergency communications State Cellular Tax is collected by the State and is applied for annually through the State Wireless 911 Board. Funding is used to supplement local salaries as well as the cost of training and equipment used for wireless 911. State funding is projected to remain at \$350,000.

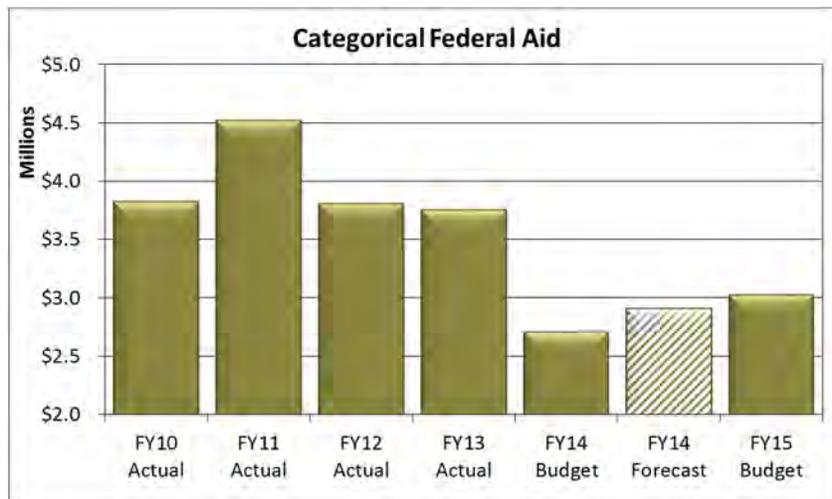
Community Corrections is required to provide community corrections and pre-trial services to those deemed necessary by the judges. State funding is projected to remain unchanged at \$328,000.

General Fund Revenue Information

Categorical Federal Aid

The Social Services Department has multiple programs from which it receives federal funding, including Virginia's Temporary Assistance for Needy Families (TANF) Program. The purpose of TANF is to provide assistance to needy families so that children may be cared for in their own homes or in the homes of relatives and end the dependence of needy parents on government benefits by promoting job preparation. Projected Federal revenue is \$2.3M, a \$83,000 or 3.8% increase.

The Community Services Board receives federal grants for certain programs such as out-patient therapy and alcohol/drug treatment. Revenues from these grants are projected to be \$453,000, a \$9,670 or 2.1% decrease.



General Fund - Departmental Appropriations

Capital projects are segregated as to function in the Capital Improvements Program section. Operating expenditures includes all funds transferred from the General Fund to the Schools, Airport, Debt, Lewistown Commerce Center CDA, and Capital Improvements funds. A portion of the transferred funds may have been used to pay for salaries and fringe benefits and capital outlay in those funds.

	FY13 Actual	FY14 Budget	FY15 Budget	Dollar Change	Percent Change
Salaries & Fringe Benefits	\$ 70,183,544	\$ 72,479,029	\$ 74,685,433	\$ 2,206,404	3.0%
Operating Expenditures	129,130,447	134,177,045	138,125,870	3,948,825	2.9%
Capital Outlay	2,087,035	1,167,171	1,908,860	741,689	63.5%
Grand Total	\$ 201,401,026	\$ 207,823,245	\$ 214,720,163	\$ 6,896,918	3.3%

	FY13 Actual	FY14 Budget	FY15 Budget	Dollar Change	Percent Change
General Government	\$ 12,400,349	\$ 13,060,567	\$ 13,694,725	\$ 634,158	4.9%
BOS	504,373	489,152	514,384	25,232	5.2%
Co Admin	1,107,512	1,167,140	1,204,882	37,742	3.2%
Human Resources	681,689	707,086	799,968	92,882	13.1%
County Attorney	1,008,243	1,011,826	1,076,237	64,411	6.4%
Commissioner of Revenue	1,231,354	1,270,668	1,325,820	55,152	4.3%
Assessor	768,753	825,723	878,985	53,262	6.5%
Treasurer	1,303,836	1,356,228	1,379,697	23,469	1.7%
Finance	1,342,337	1,761,689	1,826,122	64,433	3.7%
Internal Audit	185,202	260,874	270,894	10,020	3.8%
Information Technology	3,895,583	3,912,512	4,071,161	158,649	4.1%
Registrar	371,467	297,669	346,575	48,906	16.4%
Judicial Administration	\$ 4,479,176	\$ 4,510,218	\$ 4,919,206	\$ 408,988	9.1%
Circuit Court	89,779	69,598	72,633	3,035	4.4%
General District Court	79,077	84,000	86,864	2,864	3.4%
Magistrate	2,852	2,901	2,901	-	0.0%
Juvenile & Domestic Relations	20,509	19,842	19,542	(300)	-1.5%
Clerk of the Circuit Court	1,250,503	1,292,616	1,338,807	46,191	3.6%
Court Services	1,437,024	1,418,708	1,731,862	313,154	22.1%
Commonwealth Attorney	1,599,432	1,622,553	1,666,597	44,044	2.7%
Public Safety	\$ 47,910,204	\$ 48,159,435	\$ 50,377,656	\$ 2,218,221	4.6%
Sheriff	20,933,611	20,491,192	21,441,404	950,212	4.6%
Emergency Communications	4,354,987	5,032,905	5,311,492	278,587	5.5%
Fire/EMS	14,750,056	14,553,339	15,112,851	559,512	3.8%
Pamunkey Regional Jail	4,644,959	4,714,588	4,986,247	271,659	5.8%
Juvenile Court Services	634,297	706,380	707,426	1,046	0.1%
Community Corrections	442,194	440,707	450,802	10,095	2.3%
Animal Control	918,121	969,437	1,001,020	31,583	3.3%
Building Inspections	1,231,979	1,250,887	1,366,414	115,527	9.2%
Public Works	\$ 8,926,680	\$ 9,274,171	\$ 9,436,580	\$ 162,409	1.8%
Public Works	1,744,467	1,737,102	1,737,322	220	0.0%
Public Works Operations	3,589,505	3,706,958	3,736,292	29,334	0.8%
General Services	3,524,966	3,763,555	3,897,892	134,337	3.6%
Transfer to Airport Fund	67,742	66,556	65,074	(1,482)	-2.2%

General Fund - Departmental Appropriations

	FY13 Actual	FY14 Budget	FY15 Budget	Dollar Change	Percent Change
Human Services	\$ 21,042,264	\$ 23,029,432	\$ 23,321,722	\$ 292,290	1.3%
Health	501,000	496,000	519,286	23,286	4.7%
Community Services Board (CSB)	9,269,499	9,941,672	10,206,010	264,338	2.7%
Social Services	4,671,822	5,139,994	5,377,157	237,163	4.6%
Community Resources	310,960	293,820	301,269	7,449	2.5%
Comprehensive Services Act (CSA)	4,715,063	5,527,946	5,288,000	(239,946)	-4.3%
Tax Relief for the Elderly and Disabled	1,573,920	1,630,000	1,630,000	-	0.0%
Education	\$ 87,837,783	\$ 73,091,040	\$ 74,453,688	\$ 1,362,648	1.9%
Transfer to School Fund	87,837,783	72,373,688	74,453,688	2,080,000	2.9%
Transfer to Textbook Fund	-	717,352	-	(717,352)	-100.0%
Parks, Rec & Cultural	\$ 5,463,555	\$ 5,619,759	\$ 5,814,360	\$ 194,601	3.5%
Parks and Rec	2,924,697	3,080,901	3,240,502	159,601	5.2%
Pamunkey Regional Library	2,538,858	2,538,858	2,573,858	35,000	1.4%
Community Development	\$ 4,719,374	\$ 4,508,014	\$ 4,758,582	\$ 250,568	5.6%
Planning	1,683,622	1,767,426	1,821,630	54,204	3.1%
Economic Development	932,871	1,018,497	1,089,677	71,180	7.0%
Transfer to EDA Fund	324,240	-	-	-	---
VA Coop Ext	78,570	85,470	83,370	(2,100)	-2.5%
Soil & Water Conservation	92,680	92,680	92,680	-	0.0%
Community Support	1,136,802	1,118,941	1,176,225	57,284	5.1%
Transfer to Lewistown CDA	470,589	425,000	495,000	70,000	16.5%
Debt Service	\$ 4,498,641	\$ 19,660,093	\$ 19,024,183	\$ (635,910)	-3.2%
Transfer to Debt Fund	-	19,660,093	19,024,183	(635,910)	-3.2%
Principal	2,541,464	-	-	-	---
Interest	1,957,177	-	-	-	---
Nondepartmental	\$ -	\$ 1,643,516	\$ 1,880,792	\$ 237,276	14.4%
Reserve for Contingencies	-	1,143,516	1,280,792	137,276	12.0%
Reserve for Revenue Transfers	-	500,000	500,000	-	0.0%
Personnel Category Adjustment	-	-	100,000	100,000	---
Capital Projects	\$ 4,123,000	\$ 5,267,000	\$ 7,038,669	1,771,669	33.6%
Transfer to County Improvements Fund	1,807,000	3,447,000	5,438,669	1,991,669	57.8%
Transfer to School Improvements Fund	2,316,000	1,820,000	1,600,000	(220,000)	-12.1%
Grand Total	\$ 201,401,026	\$ 207,823,245	\$ 214,720,163	\$ 6,896,918	3.3%

General Fund Expenditure Detail

The following expenditure information details specific changes in the budget. The purpose is to provide a summarized version of the manner in which the County's budget funds are allocated, the sources of such funding and other items illustrating how the County attempts to provide the services needed and desired by the citizens in an efficient and effective manner. The following areas are presented:

- Employee Compensation and Benefits
- Expenditures by Function
 - Public Schools
 - Public Safety
 - Human Services
 - Parks, Recreation and Cultural
 - Community Development
 - Public Works
 - General Government
 - Judicial Administration
 - Nondepartmental
- Public Utilities – Operating Budget and Five-Year Capital Improvements Program
- County and School – Five-Year Capital Improvements Program
- County and School – Debt Service Fund

EMPLOYEE COMPENSATION AND BENEFITS

The Board of Supervisors has long recognized that competitive employee compensation is critical to the County's success. Recognizing that compensation is only one aspect of a quality work environment, the County has traditionally focused on employee development in addition to the maintenance of competitive compensation and benefits.

- The FY15 budget includes a 2% merit increase for all County and School employees that have been employed with the County for at least one (1) year, as of July 1, 2014. Employees that have been employed with the County for less than one (1) year will receive a 1% merit increase. The last compensation increase was in July of 2012.
- In addition to a merit increase, this budget includes funding for an adjustment of the starting salary minimums of the County's Public Safety positions to compete with the salaries of our peer localities in the Richmond area.
- Career ladders have been developed for many positions in the County to recognize the advancing achievements of the workforce during their careers with the County. This budget includes continued funding of this employee program.
- A 2.5% increase in the cost per employee paid by the employer for health premiums is included in this budget.
- The FY15 budget has reinstated the tuition reimbursement program.

General Fund Expenditure Detail

Self-Insurance Fund (a \$2.1 million or 6.6% increase): The Self-Insurance Fund provides for health insurance payments through employer contributions and employee deductions and other post-employment benefit (OPEB) payments. This program serves all County entities, including the Pamunkey Regional Jail and Pamunkey Regional Library. The opt-out credit is \$100 annually for employees that do not elect health insurance through the County, and provides \$50,000 for the employee health and wellness program funded with revenues from our insurance carrier. The increase in FY15 expenses is based on market trend increases in health care claims. Employee premiums are anticipated to increase slightly from FY14, but the exact amount will not be available until closer to the plan year. Budgeted employer health insurance costs will increase 2.5% to \$7,627 for each full-time participating employee. The operating increase is due mainly to the funding of the County Wellness Program.

GENERAL FUND

The General Fund serves as the primary operating fund from which nearly all County services receive all or most of their local funding. In addition to specific funding adjustments noted in other sections, the budget is prepared to accommodate service level changes with many areas of the County's operation being mandated by Federal or State law for which budgetary control is always a challenge.

EXPENDITURES BY FUNCTION

The following section of the budget synopsis illustrates all the functions of the County. Under each functional area are the departmental budgets with the dollar and percentage change noted. A brief description of a department's function and budget is presented on the departmental pages later in the document. Each department was impacted by a 2.0% merit increase and 2.5% health insurance increase along with other benefit related changes including a change in the allocation of Virginia Retirement System benefits. These increases were offset in some departments by turnover savings resulting in a lower net impact. Throughout the document, these impacts will be referred to more broadly as "compensation adjustments."

PUBLIC SCHOOLS

The County and School staffs continue to enjoy a solid working relationship to ensure that funding is provided and managed to meet the challenges and opportunities that accompany a successful school community. The School Board operates the 14th largest division in the Commonwealth, consisting of 25 schools throughout the County with a FY15 enrollment of 17,767 students. The School Board is committed to preserving the core values of the Division during this time of economic recession and enrollment change.

School Operating Budget (\$8.6 million and 5.3% increase, 2.9% local increase): Complete detail of all funds can be found in the School Board's Adopted FY14-15 Budget, which can be accessed on the School's website at <http://hcps2.hanover.k12.va.us>.

General Fund Expenditure Detail

Textbook Budget (a \$1.0 million or 100% decrease): The Textbook budget is no longer separately accounted for in a unique fund. The expenses associated with this function have been merged into the School Operating Budget.

Food Services Budget (\$174,950 and 2.4% decrease): The Food Services budget accounts for all of the operations of the school food services program. Revenues are generated from charges for services and state and federal aid.

School Capital Budget: The \$6.3 million capital budget is funded with \$1.6 million of cash and \$4.7 million of debt. Funded projects include:

Facilities Renovation	\$ 4,730,200
Technology Enhancements	\$ 1,000,000
School Buses	\$ 600,000



PUBLIC SAFETY

Fire/EMS (\$559,512 and 3.8% increase, 2.4% increase in local funding): The FY15 Service Level Plan adds six (6) new Firefighter/Medic positions to this department. The remainder of the personnel increase is due primarily to a compensation adjustment. The operating increase is due primarily to rightsizing budgeting for vehicle gas to reflect actual use, an anticipated increase in premium for specialty auto insurance, and the appropriation of a federal SAFER grant in FY15. Other operating increases were mostly offset by streamlining the need for certain telecommunication services. The Service Level Plan includes capital funding for the following; Toughbook replacement (20) (\$84,000), vehicle replacement (3) (\$82,500), Personal Protective Equipment (PPE) Cleaning (machines and filtration) (\$30,000), Station 8 bathroom renovation (\$25,000), and the station roof replacement plan (\$24,150). The Fire/EMS portion of the Capital Improvements Program (CIP) includes \$500,000 for the fire engine and heavy rescue apparatus replacement plan as well as \$386,000 for the ambulance replacement plan. The increase in other revenue is due to a positive trend of increasing efficiency in the recovery of EMS fees relative to ambulance transport.

Sheriff's Office (\$950,212 and 4.6% increase, 5.4% increase in local funding): The personnel increase is primarily attributed to the addition of six (6) Deputy Sheriff positions and a compensation adjustment. The operating increase is due primarily to increases in professional health services, small capital outlay, maintenance costs and contracts, and technology replacement. The Service Level Plan includes funding for the new positions (\$696,170) as well as \$308,510 in associated one-time operating/capital costs, and capital funding for thirty-five (35) replacement vehicles (\$864,500), fifteen (15) mobile data terminal replacements (\$122,160), and one (1) 72" lawn mower (\$15,000).

The Sheriff's Office also includes the Court Services division (addressed under the Judicial Administration function). Total funding provided to the Sheriff's Office, including Court Services, is \$23.1 million, a \$1.3 million and 5.8% increase.

General Fund Expenditure Detail

Emergency Communications (\$278,587 and 5.5% increase; 6.4% increase in local funding): In FY15, the personnel category for this department increased due to a compensation adjustment and the addition of one (1) Communications Officer position. The operating increase is primarily attributed to increases in maintenance service contracts for the radio system and tower maintenance. The Service Level Plan includes the additional position (\$47,987), additional funding for overtime on holidays (\$60,000), and operating funding for the replacement of an AV projector screen (\$3,500), generator fuel replacement (\$10,000), and the replacement of HVAC units at three (3) tower sites (\$7,500).

Animal Control (\$31,583 and 3.3% increase, 6.1% increase in local funding): In FY15, the personnel category increased 2.2% due to a compensation adjustment. The increase in operating is primarily attributed to increases in maintenance service contracts, contractual services, computer hardware/software replacements, and small capital outlay expenses.

Juvenile Court Services Unit (\$1,046 and 0.1% increase, 0.2% increase in local funding): The budget is primarily comprised of the cost of housing juvenile offenders who are placed at the Merrimac Juvenile Detention Center as well as other community programs provided to address accountability, public safety, and treatment. The overall FY15 budget for this department will remain relatively flat from FY14. The compensation adjustment is offset by new hire savings and one (1) employee opting out of health insurance. The increase in operating is due to an increase in the Merrimac Juvenile Detention Center's per diem costs.

Pamunkey Regional Jail (\$271,659 and 5.8% increase): This budget reflects the per diem costs (\$49.05 per day) to house inmates as part of the County's participation in the Pamunkey Regional Jail Authority (PRJA). The daily per diem rate has increased for FY15.

Community Corrections (\$10,095 and 2.3% increase, 4.3% increase in local funding): In FY15, the personnel category increased 2.3% due a compensation adjustment which was partially offset by a vacant funded Probation Officer position and one (1) employee opting out of health insurance. The operating budget is relatively flat from FY14.

Building Inspections (\$115,527 and 9.2% increase): In FY15, the personnel category for this department increased 7.6% due to a compensation adjustment and the addition of a part-time Customer Service Agent position (\$23,308) and a full-time Building Inspector position (\$76,000). The increase in operating is due to increases in maintenance service contracts, vehicle gas, and the purchase of new code books.

HUMAN SERVICES

Social Services (\$237,163 and 4.6% increase, 6.8% increase in local funding): Changes in the FY15 budget are correlated to serving individuals in mandated programs. The FY15 Service Level Plan adds one (1) Benefit Programs Specialist II to this department. The remainder of the personnel increase is due primarily to a compensation adjustment and one additional employee opting for health insurance. The operating increase is due mainly to an increase in the adoption subsidy program funding and an additional \$5,000 added through the Service Level Plan for Laserfiche.

General Fund Expenditure Detail

Community Services Board (CSB) (\$264,338 and 2.7% increase, 5.1% increase in local funding):

The Service Level Plan adds a total of \$49,600 to the personnel category to increase hours from part-time to full-time for a vacant funded Clinician position and a vacant funded MH/ID Case Manager position. The operating decrease is due primarily to contract savings.

Comprehensive Services Act (CSA) (\$239,946 and 4.3% decrease, 4.9% decrease in local funding):

The decrease in the FY15 operating budget is due to an anticipated decrease in mandated expenditures. Both state and general fund revenues decreased proportionately.

Community Resources (\$7,449 and 2.5% increase, 3.2% increase in local funding):

The personnel increase is due mainly to a compensation adjustment. The operating decrease is due mainly to the elimination of funding for a contract service that is no longer utilized.

Health Department (\$23,286 and 4.7% change):

This budget represents the County's required funding of a 45% share of this State agency budget. The Health Department represents a stand-alone State function for which the County's share is determined as a proportion of State funding of this service.

Tax Relief for the Elderly and Disabled (\$0 and 0.0% change):

Enhancements to the relief program were adopted by the Board of Supervisors in October 2007 to increase the eligibility criteria for gross income limit to \$50,000, including the acreage exclusion to ten acres, maximum allowable net worth to \$200,000, and removed the maximum discount that could be received by participants. The primary reasons for the flat budget are that it appears that this program has reached a majority of the potential qualified population and the taxable value of real property has leveled, thereby stabilizing the value of the eligible property.

PARKS, RECREATION AND CULTURAL

Parks and Recreation (\$159,601 and 5.2% increase, 9.5% increase in local funding):

In FY15, the personnel category for this department increased 4.1% due to a compensation adjustment as well as funding for an increase in hours from 32 to 40 for a Recreation Coordinator position. The personnel category includes pooled funding for non-benefited employees associated with the Youth Summer Programs. The operating decrease is primarily attributed to a decrease in special programs expenses, which offsets increases in agricultural supplies, operating supplies, and small capital outlay expenses. The Service Level Plan includes funding for the increase in personnel hours and capital funding for various equipment replacement (\$56,000), Courthouse Park Roller Rink surface replacement (\$25,000), park entrance sign replacement (\$7,500), and modifications to an existing Pole Green Park storage shed (\$6,000).

Pamunkey Regional Library (\$35,000 and 1.4% increase):

The County and the Pamunkey Regional Library often refer to the goal to have a ratio of 0.6 per square feet of library space per person in the County. The County's current ratio is 0.43. The Library's budget increase is due to a compensation adjustment.

General Fund Expenditure Detail

COMMUNITY DEVELOPMENT

Economic Development (\$71,180 and 7.0% increase, 10.9% increase in local funding): In FY15, the personnel category for this department increased 2.8% due to a compensation adjustment. The increase in operating is primarily attributed to an increase in membership dues for the Greater Richmond Partnership. Economic Development also provides administrative oversight over the following fund:

- **Economic Development Authority (EDA) Fund (\$59,340 and 21.2% decrease)**: The FY15 budget includes the pass through funds that are used to support the Economic Development Department in the General Fund. The decrease is due to reduced funding for the Dominion Resources Innovation Center (DRIC) and a decrease in bond amounts.

Planning Department (\$54,204 and 3.1% increase, 2.2% increase in local funding): The FY15 budget includes increases in both personnel and operating. The personnel category increased 2.4% due primarily to a compensation adjustment. These increases in personnel are partially offset by new hire savings and one (1) additional employee opting out of health insurance. The personnel category also includes funding for non-benefited Board and Commission members. The FTE count for the department is also to increase from 18.5 to 19.0 as the Business Manager position will no longer be split with Internal Audit as it was in FY14. The increase in operating is due primarily to an increase in professional services for traffic studies associated with new development applications. The Service Level Plan includes capital funding for a new large format scanner (\$10,000).

The budgets of the following community development divisions are generally small in scope and require little administrative oversight of the budget for the two divisions:

- **Extension Service (\$2,100 and 2.5% decrease)**: This function represents the County's share in participating in the State extension service (administered by Virginia Tech), which has been a valuable resource for our agribusiness and residents interested in horticulture, 4-H, and various other industry related programs. The decrease in FY15 is due to a reduction in the salary match requirement from the County.
- **Soil and Water Conservation District (\$0 and 0.0% change)**: This is the County's share for participating in this district, which serves residents in conservation planning and education.

Community Support (\$57,284 and 5.1% increase): The FY15 budget includes an overall increase from FY14, with funding for most agencies remaining relatively flat or increasing only slightly. The increase in overall funding is primarily attributed to the significant increases in funding for the Richmond Metro Convention & Visitors Bureau, which is determined based on increases in hotel occupancy, and J. Sargeant Reynolds Community College. The FY15 budget includes funding for sixteen (16) regional agencies and six (6) Hanover agencies.

PUBLIC WORKS

Public Works (\$220 and 0.0% change, 8.9% increase in local funding): The overall FY15 budget for this department is flat from FY14. The personnel decrease is due primarily to vacancy savings and the elimination of a vacant benefitted part-time Construction Coordinator position. This decrease was mostly offset by a compensation adjustment and the reclassification of a benefitted part-time

General Fund Expenditure Detail

Civil Engineer position to full-time. Funding has been included for automated stormwater facility monitoring (\$13,100) and the MS4 permit fee (\$3,000). There are no changes relative to the operation of the Cannery.

In the Capital Improvements Program (CIP), the funding of roadway improvements continues in the amount of \$1,600,000 (\$300,000 from the General Fund) and \$100,000 for regional stormwater implementation.

Public Works also provides administrative oversight over the following divisions:

- **Public Works Operations (\$29,334 and 0.8% change, 0.0% change in local funding):** The FY15 Service Level Plan for this division consists of \$100,000 for operational equipment: roll off containers, compactor system, dump truck (used), and a welder with spool gun. It also adds \$10,700 for environmental improvement structures. The increase in personnel is due to the compensation adjustment offset by vacancy and new hire savings. The operating decrease is due primarily to reduced funding for the transfer station hauling contract as a result of decreased inbound tonnage from solid waste haulers. For FY15, the contracted recycling collection rate with the Central Virginia Waste Management Authority (CVWMA) was adopted at \$24.36 per lot in participating subdivisions for the purpose of funding recycling services.
- **Airport (\$322,225 and 60.5% increase, 2.2% decrease in local funding):** The Airport enterprise fund tracks the revenue, debt service, operating and capital transactions for this activity. In FY15, there is a slight decrease in operating and a personnel increase due to a compensation adjustment. The capital funding is for additional ramp apron and taxiway connectors on the East side to meet the demand for additional hangars and corporate hangar development. This budget includes funding for airfield maintenance and these funds are grant leveraged whenever possible. The general fund collected approximately \$9,400 in aircraft personal property tax in 2013.

General Services (\$134,337 and 3.6% increase, 3.6% increase in local funding): In FY15 the personnel category for this department increased 4.3% due to a compensation adjustment and one (1) additional employee opting for health insurance. The operating increase includes expenses for painting, contractual services, electrical services and telecommunication services. The Service Level Plan includes operating funding for insurance consultant fees (\$19,500), courthouse signage (\$2,500), and new fire panels (\$2,000), as well as capital funding for various improvements and renovations to county facilities such as HVAC system replacements, roof replacement and building alterations and paving (total of \$71,400).

GENERAL GOVERNMENT

The County continues to pride itself on providing high quality and technologically current services to citizens in the most efficient and effective manner. This is further supported by the State's composite of the general government administration function statewide in which the County's cost for providing such services is 66.5% of the statewide per capita average. The following summarizes the operating budgets for these administrative departments:

General Fund Expenditure Detail

Board of Supervisors (\$25,232 and 5.2% increase): The FY15 personnel decrease is due mainly to a vacant funded Executive Assistant position at grade minimum. The operating category includes Service Level Plan funding of \$14,300 for a citizens survey in addition to a base increase in professional services for the audit contract and board packet delivery. The FY15 Service Level Plan also adds \$12,500 in capital funding for the repair and replacement of audio visual equipment in the Boardroom.

County Administrator's Office (\$37,742 and 3.2% increase): For the FY15 budget, the increase in personnel is due to a compensation adjustment. The increase in operating is due to increases in printing and binding associated with publication of the Hanover Review and educational training.

Human Resources (\$92,882 and 13.1% increase): In FY15, the personnel category increased 12.4% due to a compensation adjustment and the addition of a full-time Human Resources Analyst position, which is included in the Service Level Plan. The personnel category also includes the reinstatement of the county-wide tuition reimbursement program in FY15. The increase in operating is due mainly to increased funding for professional services, maintenance service contracts, and contractual services.

County Attorney's Office (\$64,411 and 6.4% increase): The FY15 Service Level Plan includes a new full-time Assistant County Attorney position which replaces non-benefitted part-time help in the FY14 budget. The increase in personnel also includes a compensation adjustment. The increase in operating is due in part to increases in printing and binding for costs associated with Municode, and educational training to cover continuing education requirements. The FY15 Service Level Plan adds recurring operating funding of \$2,000 for Laserfiche licenses and one-time funding of \$1,800 for a scanner.

Commissioner of the Revenue (\$55,152 and 4.3% increase, 5.4% increase in local funding): The FY15 budget does include pooled funding for non-benefitted employees in the personnel category. The FY15 Service Level Plan for this department consists of \$20,380 for a benefitted part-time Customer Service Agent position.

Assessor (\$53,262 and 6.5% increase): The personnel increase is due mainly to a compensation adjustment and restoring full funding to the Deputy Chief Assessor position offset with a reduction in non-benefitted part-time funding. The operating increase is due mainly to increased funding for educational training to include state licensure training requirements.

Treasurer (\$23,469 and 1.7% increase, 1.9% increase in local funding): The FY15 operating decrease is due in part to one-time funding received in FY14 for a Laserfiche module. The Service Level Plan includes \$10,700 for the reclassification of a Customer Service Agent position to a Systems Administrator position. The personnel category includes pooled funding for non-benefitted employees.

Finance & Management Services (\$64,433 and 3.7% increase): For the FY15 budget, the personnel increase is due to a compensation adjustment and three (3) additional employees opting for health insurance. The operating reduction is due primarily to anticipated one-time savings in professional services.

General Fund Expenditure Detail

Internal Audit (\$10,020 and 3.8% increase): The personnel increase is due to a part-time employee opting for health insurance and a compensation adjustment offset by turnover savings. The operating increase is due mainly to educational training for staff to comply with certification requirements and industry standards for continuing education.

Information Technology (IT) (\$158,649 and 4.1% increase): The personnel increase in FY15 is due to a compensation adjustment offset by both vacancy and new hire savings. The operating category includes \$60,000 in professional services for capital project management. The Service Level Plan includes operating funding for the following items; County Intranet (internal web pages) (\$20,000), iOS/Android Public Facing Application Support (\$15,000), and ArcGIS Application Development (\$5,000).

Registrar (\$48,906 and 16.4% increase, 20.5% increase in local funding): The FY15 Service Level Plan for this department includes capital category funding for security cages for voting equipment (\$24,000) and SBE document imaging equipment (\$5,000). Service Level Plan funding for the operating category includes M100 battery replacement (\$2,500) and Laserfiche document management software (\$1,170). The personnel increase is due primarily to a compensation adjustment and budgeting for overtime costs historically incurred by this department.

JUDICIAL ADMINISTRATION

Clerk of the Circuit Court (\$46,191 and 3.6% increase, 0.1% decrease in local funding): In FY15, the personnel category for this department increased 2.9% due to a compensation adjustment. The Clerk's Office has funding from the State Technology Trust Fund that is held on behalf of Hanover County. The operating increase is due to small capital outlay funded through the State Technology Trust Fund.

Commonwealth's Attorney's Office (\$44,044 and 2.7% increase, 2.1% increase in local funding): The personnel increase is due to a compensation adjustment partially offset by three (3) additional employees opting out of health coverage. The operating decrease is due primarily to reductions in maintenance service contracts, office supplies, training, and memberships.

Court Services (\$313,154 and 22.1% increase, 30.5% increase in local funding): The FY15 personnel increase of 11.6% is due primarily to the addition of two (2) new Court Bailiff positions in December 2013 (FY14), and two (2) positions in FY15, along with a compensation adjustment. The operating increase is due primarily to increases in vehicle gas, supplies, and small capital, necessary for the new positions. The Service Level Plan includes the additional positions and the accompanying one-time operating/capital funding of \$88,536. The Service Level Plan also includes capital funding for a replacement transport van (\$49,950) and two (2) police interceptor vehicles (\$26,000 each).

The following divisions of judicial administration (totaling \$181,940 in funding) represent the County's operating contributions to these State-related functions:

- **Circuit Court (\$3,035 and 4.4% increase):** The overall budget includes a slight increase in both personnel and operating. The personnel category increased 3.4% due to a

General Fund Expenditure Detail

compensation adjustment. The increase in operating is for increases in repair and maintenance costs and replacement robes for the judges.

- **General District Court: (\$2,864 and 3.4% increase):** The increase in the departmental budget is due primarily to funding for new furniture for the judge's chamber.
- **Juvenile and Domestic Relations Court (\$300 and 1.5% decrease):** The budget is relatively unchanged with a slight decrease in educational training.
- **Magistrates (\$0 and 0.0% change):** The budget remains flat from FY14 to FY15.

NON-DEPARTMENTAL

This category traditionally appropriates funds for those functions not identified elsewhere and includes airport obligations, General Fund transfers to other funds, as well as reserves available for future appropriation. Transfers to other funds are detailed on the respective department pages. A transfer to the Lewistown CDA for incremental generated revenues in the amount of \$495,000 is included in this budget. The Reserve for Contingencies increased as a result of the increase in the total budget. The Reserve for Revenue Transfers has maintained the same level of funding on both the revenue and expense side to keep pace with the volume of grants being successfully received.

PUBLIC UTILITIES

BUDGET AND CAPITAL IMPROVEMENTS PROGRAM

Public Utilities operates as an enterprise fund, meaning the operations and capital expenditures are funded with revenues generated from customer fees, miscellaneous fees, and one-time capacity fees paid at the time of connection. County tax revenues are not used to support Public Utilities' operations. The department provides water and wastewater services to a customer base of approximately 19,198 residences and businesses. Public Utilities pays a recovered cost fee to the General Fund for services provided by General Fund Departments in support of its operations and a service assessment charge to the General Fund for law enforcement, fire protection, and emergency medical services.

Utility Operating Budget: The \$21.2 million operating budget is an increase of 0.4% from the previous year's budget. User fees for water and sewer have been increased by 4% and 1%, respectively, for a net 2.1% increase for the typical residential customer. The rate increase will allow the department to reduce its reliance on the use of reserves. The combined residential bill for water and sewer will increase \$14.64 annually for typical residential customer. Capacity fees will not increase in FY15. There are no changes in miscellaneous fees. Public Utilities will continue to provide an elderly and disabled customer relief program, estimated to cost \$120,000 in FY15, based upon the same qualifying criteria as the tax relief program.

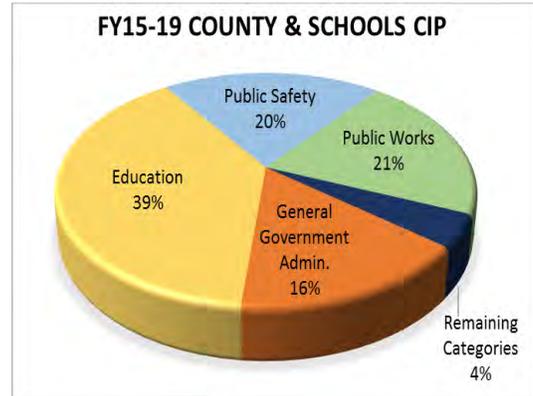
Utility Capital Budget: Public Utilities focus with the CIP is to ensure continued regulatory compliance, system reliability, and to meet the needs of its current customers. Public Utilities is in a position to support continued growth in areas with existing underutilized infrastructure. The \$8.7 million CIP budget includes both renewal and replacement projects (\$5.3 million) and system

General Fund Expenditure Detail

expansion projects (\$3.4 million). Included in the renewal and replacement projects is an anticipated \$3.3 million joint capital cost payment to the City of Richmond.

COUNTY/SCHOOL FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM

The Capital Improvements Program (CIP) is the County’s plan for investing in facilities, equipment, and vehicles over the next five years and includes those items with a unit cost greater than \$50,000. The FY15 capital budget for County and Schools projects is \$13.7 million, which is \$6.0 million more than the current fiscal year. General Fund cash transfer for County and Schools projects is \$5.3 million, a \$1,700 and 0.0% increase from prior year.



General Fund (in millions)	FY15	FY16-19	FY15-19 Cost
Technology	\$ 2.8	\$ 8.7	\$ 11.5
Roads and Public Works	1.7	9.0	10.7
Fire/EMS Vehicles	0.9	4.4	5.3
Emergency Communications Equipment Repl.	0.4	4.2	4.6
Facility Improvements	0.3	1.8	2.1
Reserves and Debt Service Savings	0.7	0.8	1.5
Fire/EMS Equipment Repl.	0.3	1.1	1.4
County Vehicles	0.2	1.0	1.2
Public Works Equipment Repl.	0.0	0.4	0.4
Total	\$ 7.3	\$ 31.4	\$ 38.7

COUNTY/SCHOOL DEBT SERVICE FUND

Debt Service Fund: Beginning in FY14, the County consolidated debt service payments previously budgeted in the General Fund and the School Operating Fund into a Debt Service Fund. Debt service for the County and Schools decreased \$635,526 in FY15 or 3.2%.

FY15 Service Level Plan

Service Level Projects	FY15 Budget	Personnel	Recurring Operating	One-Time Operating/ Capital
General Fund	\$ 3,682,720	\$ 1,375,650	\$ 140,560	\$ 2,166,510
General Government	\$ 274,440	\$ 164,970	\$ 33,320	\$ 76,150
Board of Supervisors	26,800	-	12,500	14,300
Boardroom AV Equipment	12,500	-	12,500	-
Citizens Survey	14,300	-	-	14,300
Human Resources	57,900	56,100	1,300	500
Human Resources Analyst - Senior (CD)	57,900	56,100	1,300	500
County Attorney	85,970	80,320	3,850	1,800
Assistant County Attorney I	82,170	80,320	1,850	-
Laserfiche Licenses	2,000	-	2,000	-
Scanner	1,800	-	-	1,800
Commissioner of the Revenue	20,380	17,830	500	2,050
Customer Service Agent (CD) PT	20,380	17,830	500	2,050
Treasurer	10,720	10,720	-	-
Reclassify Customer Service Agent to Systems Administrator	10,720	10,720	-	-
Information Technology	40,000	-	15,000	25,000
ArcGIS Application Development	5,000	-	-	5,000
County Intranet (internal web pages)	20,000	-	-	20,000
iOS/Android Public Facing Application Support	15,000	-	15,000	-
Registrar	32,670	-	170	32,500
Security Cages for Voting Equipment	24,000	-	-	24,000
LaserFiche Document Management Software	1,170	-	170	1,000
SBE Document Imaging Equipment	5,000	-	-	5,000
M100 Battery Replacement	2,500	-	-	2,500
Judicial Administration	\$ 297,270	\$ 95,190	\$ 11,590	\$ 190,490
Court Services	297,270	95,190	11,590	190,490
Court Services Replacement Transport Van	49,950	-	-	49,950
Court Services Police Interceptor	52,000	-	-	52,000
Court Baliff (CD)	195,320	95,190	11,590	88,540
Public Safety	\$ 2,546,640	\$ 869,990	\$ 89,780	\$ 1,586,870
Sheriff	1,697,830	338,200	49,460	1,310,170
Sheriff's Vehicles	864,500	-	-	864,500
Deputy Sheriff - Recruit	696,170	338,200	49,460	308,510
Mobile Data Terminals	122,160	-	-	122,160
Lawn Mower	15,000	-	-	15,000
Emergency Communications	128,990	106,790	10,900	11,300
Communications Officer I	47,990	46,790	900	300
Generator Fuel Replacement Project	10,000	-	10,000	-
Additional Holiday Payout	60,000	60,000	-	-
Replace HVAC Units at Tower Sites	7,500	-	-	7,500
AV Projector Screen Replacement	3,500	-	-	3,500
Fire/EMS	620,510	354,460	25,650	240,400
Fire Dept. Vehicles	82,500	-	-	82,500
Firefighter/Medic - Recruit (CD)	374,860	354,460	1,500	18,900
Station 8 Bathroom Renovation	25,000	-	-	25,000
Station Roof Replacement Plan	24,150	-	24,150	-
Toughbooks	84,000	-	-	84,000
Personal Protective Equipment Cleaning	30,000	-	-	30,000
Building Inspections	99,310	70,540	3,770	25,000
Customer Service Agent	23,310	21,410	400	1,500
Building Inspector I (CD)	76,000	49,130	3,370	23,500

FY15 Service Level Plan

Service Level Projects	FY15 Budget	Personnel	Recurring Operating	One-Time Operating/ Capital
Public Works	\$ 206,100	\$ -	\$ -	\$ 206,100
Public Works Operations	110,700	-	-	110,700
Compactor Systems	35,000	-	-	35,000
Roll Off Containers	43,400	-	-	43,400
Used Dump Truck	12,000	-	-	12,000
Welder with Spool Gun	9,600	-	-	9,600
Environmental Improvement Structures	10,700	-	-	10,700
General Services	95,400	-	-	95,400
Alterations to Building	12,500	-	-	12,500
Auto Scanner	5,500	-	-	5,500
Courthouse Signage	2,500	-	-	2,500
Fire Panels	2,000	-	-	2,000
Insurance Consultant Fees	19,500	-	-	19,500
HVAC Rockville Library	5,400	-	-	5,400
HVAC Rooftop Human Services Building	5,000	-	-	5,000
Roofing Admin Building	12,000	-	-	12,000
Historic Structures Improvements	10,000	-	-	10,000
Courthouse Complex Paving & Repairs	8,500	-	-	8,500
HVAC Old Wickham - Replacements	12,500	-	-	12,500
Human Services	\$ 120,870	\$ 112,600	\$ 5,870	\$ 2,400
Community Services Board	49,590	49,590	-	-
Reclassify Clinician I (CD) fr PT to FT	26,310	26,310	-	-
Reclassify MH/ID Case Mgr. I (CD) fr PT to FT	23,280	23,280	-	-
Social Services	71,280	63,010	5,870	2,400
Laserfiche	5,000	-	5,000	-
Benefit Programs Specialist II (CD)	66,280	63,010	870	2,400
Parks, Recreation & Cultural	\$ 102,400	\$ 7,900	\$ -	\$ 94,500
Parks and Recreation	102,400	7,900	-	94,500
CHP-Roller Rink - Replace Surfacing	25,000	-	-	25,000
Heavy Duty Tractor	30,500	-	-	30,500
Park Entrance Sign Replacements	7,500	-	-	7,500
Storage Shed/Modify PGP Existing	6,000	-	-	6,000
Replace Commercial Mowers	18,000	-	-	18,000
Reclassify Recreation Coordinator	7,900	7,900	-	-
Replace H.D. Equipment Trailers	7,500	-	-	7,500
Community Development	\$ 10,000	\$ -	\$ -	\$ 10,000
Planning	10,000	-	-	10,000
Large Format Scanner	10,000	-	-	10,000
Nondepartmental	\$ 125,000	\$ 125,000	\$ -	\$ -
Nondepartmental	125,000	125,000	-	-
Compensation Scale Adjustments & Performance Incentives	125,000	125,000	-	-
Public Utilities Fund	\$ 551,780	\$ 26,330	\$ -	\$ 525,450
Department of Public Utilities	\$ 551,780	\$ 26,330	\$ -	\$ 525,450
Ashland Wastewater Treatment Plant	2,100	2,100	-	-
Career Ladder Moves - AWWTP	2,100	2,100	-	-
Customer Service	132,830	3,730	-	129,100
CD Moves for Customer Service Agents	3,730	3,730	-	-
Meter Purchases	112,510	-	-	112,510
Naviline/Click2Gov/DMS Server - Split 3	9,590	-	-	9,590
LaserFiche Upgrades	7,000	-	-	7,000
Doswell Wastewater Treatment Plant	137,850	5,850	-	132,000
RAS Pump Station Improvements	24,000	-	-	24,000
Epoxy Floor	15,000	-	-	15,000
Vehicle #9213 - PU 1/2 Ton 4WD	25,000	-	-	25,000
STP Clarifier Drives Replacement	45,000	-	-	45,000

FY15 Service Level Plan

Service Level Projects	FY15 Budget	Personnel	Recurring Operating	One-Time Operating/ Capital
Blower/Basin Control Replacement	23,000	-	-	23,000
Career Ladder Moves - DWWTP	5,850	5,850	-	-
Doswell Water Treatment Plant	29,040	5,040	-	24,000
Replace 18" Filter Valves & Actuators on 3&4	24,000	-	-	24,000
Career Ladder Moves - DWTP	5,040	5,040	-	-
Engineering	4,000	4,000	-	-
Career Development (CD) Moves	4,000	4,000	-	-
Maintenance	136,050	3,550	-	132,500
Center Street Lift Station - Replacement Pumps	43,000	-	-	43,000
Sledd Run #2 Lift Station - Replacement Pumps	28,000	-	-	28,000
Sliding Hill Pipe Rehab	31,500	-	-	31,500
Portable Clamp on Wastewater Flow Meter	8,000	-	-	8,000
Vehicle #9046 - PU 1/2 Ton 2WD	22,000	-	-	22,000
Career Ladder Moves - Maint	3,550	3,550	-	-
Operations	61,250	-	-	61,250
Replace Blowoffs	20,000	-	-	20,000
Tool Boxes, Bed Liners for New Vehicles	1,250	-	-	1,250
Valve Exercise Trailer Mounted Tool	18,000	-	-	18,000
Vehicle #8837 - 1/2 Ton XT Cab 2WD	22,000	-	-	22,000
Totopotomoy Wastewater Plant	42,660	2,060	-	40,600
Dumpster Tracks for Screening Building	10,000	-	-	10,000
Replace 10 Yr Defuser	8,200	-	-	8,200
Replace 1 AB Blower 250 HP VFD (New in BUD14)	14,000	-	-	14,000
Replace 2 Aerobic Digester 10 Yr Diffuser	8,400	-	-	8,400
Career Ladder Moves - TWWP	2,060	2,060	-	-
Utility Support Services	6,000	-	-	6,000
Additional Lab Equipment - Lab Equipment Cleaner	6,000	-	-	6,000
Grand Total	\$ 4,234,500	\$ 1,401,980	\$ 140,560	\$ 2,691,960

FTE Summary Table

Departments	FY13 FT	FY13 PT	FY13	FY14 FT	FY14 PT	FY14	FY14 Amended	FY15 FT	FY15 PT	FY15	Change from FY14 Budget	% Change from FY14 Budget
General Government	119.00	4.00	123.00	125.00	4.50	129.50	129.50	127.00	5.00	132.00	2.50	31.5%
Board of Supervisors	1.00	3.50	4.50	1.00	3.50	4.50	4.50	1.00	3.50	4.50	-	0.0%
County Administrator	7.00	-	7.00	7.00	-	7.00	7.00	7.00	-	7.00	-	0.0%
Human Resources	7.00	-	7.00	7.00	-	7.00	7.00	8.00	-	8.00	1.00	14.3%
County Attorney	7.00	-	7.00	7.00	-	7.00	7.00	8.00	-	8.00	1.00	14.3%
Commissioner of the Revenue	17.00	-	17.00	17.00	-	17.00	17.00	17.00	0.50	17.50	0.50	2.9%
Assessor	10.00	-	10.00	10.00	-	10.00	10.00	10.00	-	10.00	-	0.0%
Treasurer	15.00	-	15.00	15.00	0.50	15.50	15.50	15.00	0.50	15.50	-	0.0%
Finance & Management Svcs.	16.00	-	16.00	22.00	-	22.00	22.00	22.00	-	22.00	-	0.0%
Internal Audit	2.00	0.50	2.50	2.00	0.50	2.50	2.50	2.00	0.50	2.50	-	0.0%
Information Technology	34.00	-	34.00	34.00	-	34.00	34.00	34.00	-	34.00	-	0.0%
Registrar	3.00	-	3.00	3.00	-	3.00	3.00	3.00	-	3.00	-	0.0%
Judicial Administration	55.00	-	55.00	55.00	-	55.00	57.00	59.00	-	59.00	4.00	21.1%
Courts	1.00	-	1.00	1.00	-	1.00	1.00	1.00	-	1.00	-	0.0%
Clerk of the Court	17.00	-	17.00	17.00	-	17.00	17.00	17.00	-	17.00	-	0.0%
Court Services	19.00	-	19.00	19.00	-	19.00	21.00	23.00	-	23.00	4.00	21.1%
Commonwealth's Attorney	18.00	-	18.00	18.00	-	18.00	18.00	18.00	-	18.00	-	0.0%
Public Safety	447.00	1.50	448.50	447.00	1.50	448.50	448.50	461.00	2.00	463.00	14.50	19.0%
Sheriff	218.00	1.00	219.00	218.00	1.00	219.00	219.00	224.00	1.00	225.00	6.00	2.7%
Emergency Communications	47.00	0.50	47.50	47.00	0.50	47.50	47.50	48.00	0.50	48.50	1.00	2.1%
Fire/EMS	144.00	-	144.00	144.00	-	144.00	144.00	150.00	-	150.00	6.00	4.2%
Juvenile Court Services	3.00	-	3.00	3.00	-	3.00	3.00	3.00	-	3.00	-	0.0%
Community Corrections	7.00	-	7.00	7.00	-	7.00	7.00	7.00	-	7.00	-	0.0%
Building Inspections	15.00	-	15.00	15.00	-	15.00	15.00	16.00	0.50	16.50	1.50	10.0%
Animal Control	13.00	-	13.00	13.00	-	13.00	13.00	13.00	-	13.00	-	0.0%
Public Works	81.00	2.30	83.30	81.00	2.30	83.30	83.00	82.00	1.00	83.00	(0.30)	-1.7%
Public Works	16.00	1.80	17.80	16.00	1.80	17.80	17.50	17.00	0.50	17.50	(0.30)	-1.7%
Public Works Operations	32.00	0.50	32.50	32.00	0.50	32.50	32.50	32.00	0.50	32.50	-	0.0%
General Services	32.00	-	32.00	32.00	-	32.00	32.00	32.00	-	32.00	-	0.0%
Airport Fund	1.00	-	1.00	1.00	-	1.00	1.00	1.00	-	1.00	-	0.0%
Human Services	173.00	9.55	182.55	171.00	9.38	180.38	180.53	174.00	8.28	182.28	1.90	2.6%
Community Services Fund	115.00	8.80	123.80	114.00	8.60	122.60	122.75	116.00	7.50	123.50	0.90	0.7%
Social Services	53.00	0.75	53.75	53.00	0.78	53.78	53.78	54.00	0.78	54.78	1.00	1.9%
Community Resources	5.00	-	5.00	4.00	-	4.00	4.00	4.00	-	4.00	-	0.0%
Parks, Recreation & Cultural	30.00	3.35	33.35	28.00	3.60	31.60	31.60	28.00	3.60	31.60	-	0.0%
Parks and Recreation	30.00	3.35	33.35	28.00	3.60	31.60	31.60	28.00	3.60	31.60	-	0.0%
Community Development	24.00	0.50	24.50	23.00	0.50	23.50	24.00	24.00	-	24.00	0.50	2.7%
Planning	19.00	0.50	19.50	18.00	0.50	18.50	19.00	19.00	-	19.00	0.50	2.7%
Economic Development	5.00	-	5.00	5.00	-	5.00	5.00	5.00	-	5.00	-	0.0%
County Subtotal	929.00	21.20	950.20	930.00	21.78	951.78	954.13	955.00	19.88	974.88	23.10	75.2%

FTE Summary Table

Departments	FY13 FT	FY13 PT	FY13	FY14 FT	FY14 PT	FY14	FY14 Amended	FY15 FT	FY15 PT	FY15	Change from FY14 Budget	% Change from FY14 Budget
Public Utilities Fund	93.00	-	93.00	91.00	-	91.00	91.00	91.00	-	91.00	-	0.0%
Public Utilities	93.00	-	93.00	91.00	-	91.00	91.00	91.00	-	91.00	-	0.0%
Self-Insurance Fund	-	0.50	0.50	-	0.50	0.50	0.50	-	0.50	0.50	-	0.0%
Self-Insurance	-	0.50	0.50	-	0.50	0.50	0.50	-	0.50	0.50	-	0.0%
Schools	-	-	2,479.20	-	-	2,437.60	2,437.60	-	-	2,456.20	18.60	0.8%
Total Education	-	-	2,479.20	-	-	2,437.60	2,437.60	-	-	2,456.20	18.60	0.8%
Other Funds Subtotal	93.00	0.50	2,572.70	91.00	0.50	2,529.10	2,529.10	91.00	0.50	2,547.70	18.60	0.8%

Functional Area	FY13 FT	FY13 PT	FY13	FY14 FT	FY14 PT	FY14	FY14 Amended	FY15 FT	FY15 PT	FY15	Change from FY14 Budget	% Change from FY14 Budget
General Government	119.00	4.00	123.00	125.00	4.50	129.50	129.50	127.00	5.00	132.00	2.50	31.5%
Judicial Administration	55.00	-	55.00	55.00	-	55.00	57.00	59.00	-	59.00	4.00	21.1%
Public Safety	447.00	1.50	448.50	447.00	1.50	448.50	448.50	461.00	2.00	463.00	14.50	19.0%
Public Works	81.00	2.30	83.30	81.00	2.30	83.30	83.00	82.00	1.00	83.00	(0.30)	-1.7%
Human Services	173.00	9.55	182.55	171.00	9.38	180.38	180.53	174.00	8.28	182.28	1.90	2.6%
Parks, Recreation & Cultural	30.00	3.35	33.35	28.00	3.60	31.60	31.60	28.00	3.60	31.60	-	0.0%
Community Development	24.00	0.50	24.50	23.00	0.50	23.50	24.00	24.00	-	24.00	0.50	2.7%
Public Utilities Fund	93.00	-	93.00	91.00	-	91.00	91.00	91.00	-	91.00	-	0.0%
Self-Insurance Fund	-	0.50	0.50	-	0.50	0.50	0.50	-	0.50	0.50	-	0.0%
Schools	-	-	2,479.20	-	-	2,437.60	2,437.60	-	-	2,456.20	18.60	0.8%
Grand Total	1,022.00	21.70	3,522.90	1,021.00	22.28	3,480.88	3,483.23	1,046.00	20.38	3,522.58	41.70	76.0%

Notes:

1) The FY13 FTE position counts included in the preceeding tables are based on FY13 Actuals. FY14 FTE positions are based on the FY14 Adopted Budget and the FY15 FTE figures are based on the FY15 Adopted Budget. The 'FY14 Amended' FTE calculations reflect any changes that occurred during FY14 after the FY14 budget adoption. The 'Change from FY14 Budget' and '% Change from FY14 Budget' calculations compare the FY15 Adopted Budget FTE's to the FY14 Adopted Budget FTE's.

2) In addition to the benefited full-time equivalent (FTE) positions noted above, there are other authorized positions for non-benefited employees working less than 50% of a full-time employee. For non-benefited employees, the Department Head is required to incur only the number of hours that can be afforded within the appropriated dollars.

3) The FY13 and FY14 Schools FTE position counts have been amended to match those reported in the FY14-15 School's Adopted Budget.

ECONOMIC DEVELOPMENT UPDATE

The Board of Supervisors' adopted Economic Development Strategic Plan encourages and supports the growth of existing and new businesses. This plan outlines the County's four major economic development goals: expansion of the tax base, economic stability, job retention and job creation. The plan identifies target industry sectors and programs that will promote the growth of the county's commercial tax base for both existing company and businesses new to Hanover. Part of Hanover's economic strategy includes the development of new sites for commercial development. A new land use ordinance was approved by the Board that will allow landowners with Hanover's Land Use program to zone their properties to select commercial uses without the increase tax liability that typically occurs.

Recent business attraction efforts included the announced location decision for Republic National Distribution Center in the Virginia Transportation Park. The wine and spirits distributor plans to construct a new facility adjacent to Vitamin Shoppe. Location decisions for Hanover were also made by Worth Higgins, Kempsville Building Supply, Rite Made Paper and Kaman Industrial Technologies Corp. More than 18 other leases were signed along with the sale of a few greenfield parcels. Staff managed nearly 60 new business leads in 2013 and hosted nearly 40 visits by prospective new companies.

In October of 2013, The Vitamin Shoppe held the official ribbon-cutting ceremony for their flagship distribution center (300,000+ SF) in the Virginia Transportation Park, which is located on Washington Highway/Route 1 in the Town of Ashland. The Vitamin Shoppe, Inc. (NYSE:VSI), with more than 550 company-owned locations in 38 states and Puerto Rico, is dedicated to helping people fulfill their health and wellness needs. More than 250 jobs will be created over five years, and approximately \$39 million will be invested in the project.

[The Dominion Resources Innovation Center \(DRIC\)](#) is a partnership Hanover County has with the Town of Ashland and Dominion Resources. DRIC serves entrepreneurs starting early and second-stage, technology-based businesses. DRIC currently has eight (8) member firms and welcomed its first international tenant with the location decision of ITL UK. The company designs precision medical devices used in surgical procedures.

Hanover's Business Retention efforts continue to grow with the Business First program. Staff and committee volunteers completed nearly 100 interviews and visits, which exceed their outreach goal. This is a testament to the energy and commitment of the Business First volunteers and the value that the local business community sees in this retention program. Additionally, staff assisted more than 50 local businesses with workforce issues, development, financing and other general information. Of particular note in Hanover's business retention and assistance efforts are the successful expansion projects of 16 local companies.

To provide service, business counseling and education opportunities, the department hosted 20 seminars for business startups, which included programs on the use of social media to grow their business and helpful finance/bookkeeping strategies. New this fiscal year was the development and implementation of the first-ever Manufacturers Roundtable. The event was well-attended and will become an important service in the county's business retention and expansion program.

ECONOMIC DEVELOPMENT UPDATE

The County has a number of vital business parks within the community. Atlee Station, Northlake, Lakeridge Industrial Park, and the Hanover Industrial Air Park house the majority of the county businesses. Winding Brook and Northlake continue to market aggressively to significant retail and hospitality end users. The increase in leasing activity at the Hanover Industrial Air Park has been another positive sign in our overall economic development outlook. Last year's announcement of the Vitamin Shoppe spurred the development of the Virginia Transportation Park, opening up two additional industrial sites and resulting in an increase of leads and interest in Hanover County. Additionally, to ensure the supply of available and ready commercial property, the Hanover County Board of Supervisors adopted a FY 2014 initiative to develop strategies for increasing inventory of Tier 3 (pad ready) commercial product sites by at least 100 acres.

In terms of economic development advantages, Hanover has the lowest property tax rate in the Greater Richmond Partnership region; no business, professional and occupational license tax (BPOL); available commercial and industrial sites; and water and wastewater capacity. In addition, the County utilizes comprehensive planning that targets business development for appropriate areas while maintaining a high quality of residential, forestry, and agricultural uses in other parts of the County.

Additional information can be found at <http://www.hanovervirginia.com/news-events>.

FINANCIAL CONDITION OVERVIEW

Hanover County's 'Triple-AAA' rating status was affirmed with a stable outlook by all three national bond rating agencies. Moody's Financial Service, Fitch Ratings and Standard & Poor's all praised Hanover's financial management and noted that economic trends are slowly improving. "The AAA ratings reflect the County's sizeable tax base, sound and effectively-managed financial position with sound reserve levels and manageable debt burden," Moody's reported. "Moody's expects Hanover County to continue its conservative budgeting approach and effective expenditure management to maintain a sound financial position." "The County's financial management is a credit strengths, mitigating concerns raised by weakening of certain revenues," reported Fitch Ratings, which cited the County's "ample reserves, controlled expenditure growth and conservative out-year financial planning." Standard & Poor's expects "economic development to continue to strengthen the economy further, as well as the employment and tax bases, while allowing the County to maintain its rural nature." "The County's excellent fiscal policies, as well as adherence to those policies, and overall health of its financial position provide rating stability," Standard & Poor's added.

The County relies upon a strong fund balance policy, which reserves at least 10.0% minimum (10.6% goal) of its General Fund revenues (the industry benchmark for a fiscally well-managed local government). When balances are projected to be above such thresholds, excess balances can be either saved for future years in which economic conditions warrant using it to mitigate one-time revenue shortfalls or for expenditure mandates targeted for future capital needs to mitigate debt or other local funding needs. The undesignated fund balance as of June 2013 was \$25.2 million, which represented 12.6% of General Fund revenues. The fund balance is projected to be favorable on June 30, 2014, after meeting year-end fund balance policy thresholds and planned needs for the FY15 budget. The Five-Year Financial Plan is balanced each year, and its reliance on the use of surplus each year reinvested into the subsequent year is at a conservative level; therefore compliance with the fund balance policy is expected to be maintained throughout the next five years.

The County has begun to experience revenue growth primarily in sales tax collections and personal property taxes. With projected reassessment and new construction increases, ongoing General Fund revenues are anticipated to increase by \$7.9 million. The County's planned use of \$1.2 million of the remaining Reserve for Revenue Stabilization as a part of the FY15 budget begins the shift to reliance on ongoing revenues entirely by FY17.

The County remains strong and resilient as demonstrated by the following indicators of continued economic strength and strong financial condition:

- The County's unemployment rate of 4.7% in February 2014 is below the State's 5.2% and compares favorably to the national rate of 7.0%;
- Schools enrollment growth is expected to decrease by 1.0% in FY15, with a total enrollment of 17,767 (exclusive of other placements) estimated for September 2014.

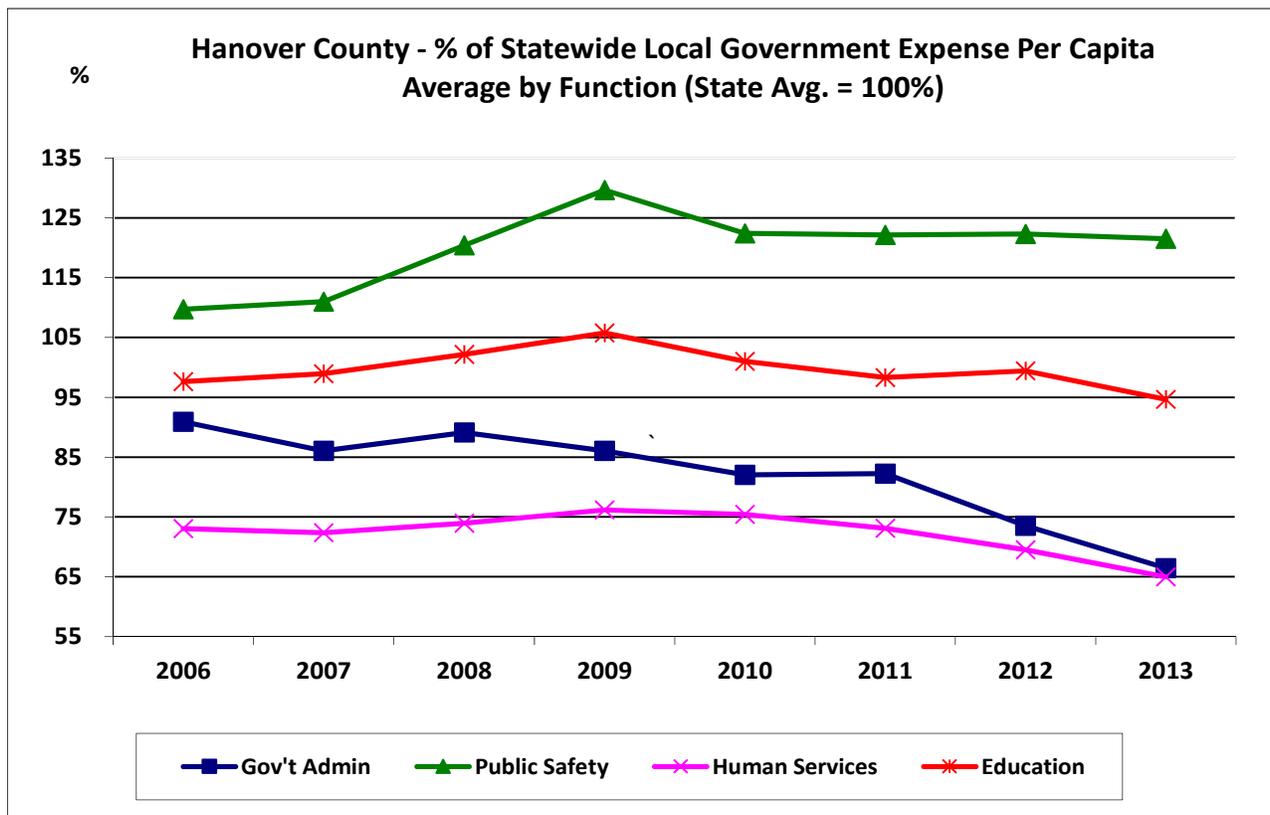
To assess internally our financial health, the County has traditionally tracked State-published indicators of fiscal stress. The most recent State report shows that Hanover has the 24th lowest level of fiscal stress out of the 134 localities ranked in Virginia. A component of the fiscal stress index is a locality's tax rate compared to State-wide averages, with low tax rate jurisdictions assigned a lower stress as they would appear to have the greater capacity to generate additional revenue. Hanover has the lowest regional real property tax rate of \$0.81 as compared to Henrico's \$0.87, Chesterfield's

FINANCIAL CONDITION OVERVIEW

\$0.96 and Richmond’s \$1.20. The preceding economic highlights are not only very strong indicators of fiscal health, but also indicative of the traditionally strong indicators that the County has maintained or improved over many years.

A general indicator of the efficiency with which the County operates is an analysis of comparative per capita spending in functional areas as prepared by the State’s Auditor of Public Accounts. Education is slightly below (5.4%) the state-wide average demonstrating the two Boards’ commitment to quality education while maintaining efficient delivery of the educational services. Also, the State Department of Education reports that Hanover County Public Schools had the 17th lowest cost per pupil in the State of Virginia in FY13 (per pupil cost excludes debt service and capital costs).

All of our other functional areas are below the Statewide averages for counties. Demonstrating the County’s emphasis on efficiently providing services, the County’s general government function is at 66.5% of the statewide average. We are also regionally comparative: Henrico – 132.4%, Chesterfield – 79.8%, City of Richmond (no FY13 data available), Spotsylvania – 74.4%, Stafford – 76.1%, and Albemarle – 72.5%. While it is not practical to provide an in depth analysis as part of this synopsis, the four areas – Public Safety, Education, Human Services and General Administration – represent the Board’s priorities and one other representative function of local government, respectively. The County’s Community Development function, while operating at 65.1% below the statewide average, has significantly contributed in recent years to the quality of life in Hanover County, the diversification of the County’s revenue base, and to the County’s ability to attain triple AAA bond status.



Five-Year General Fund Financial Plan

Fiscal Years 2015 Through 2019

Background

The County began preparing a Five-Year Financial Plan for the General Fund in 1989. The plan plays a key role in assisting the County in determining funding priorities and balancing the budget each year. Because the plan is an important planning tool, priority funding is given to items in the previous year's adopted plan versus new requests. Departments wishing to fund an item that is not included in the previous year's approved plan must be able to clearly demonstrate what has occurred during the past year to make the item in question a funding priority over items that had been incorporated in the County's planning process. The plan helps identify which areas of the cumulative requests are higher than anticipated, allowing budget staff to focus on those areas and identify the unanticipated issues. The plan is also an assurance to our citizens that the County is planning long-term and financially positioning itself to meet the needs of the future.

When reviewing the plan, it is important to remember that only the first year is adopted and appropriated by the Board of Supervisors. The remaining years of the plan are based on current programmatic and financial conditions. The *exact* dollars or positions in the plan are likely to change, but, if current needs and conditions remain relatively constant, the overall direction and emphasis reflected in the plan should remain consistent. The Five-Year General Fund Financial Plan is adopted by the Board of Supervisors during the budget process and is subject to a public hearing.

Major Assumptions

Traditionally, great efforts have been spent on the Five-Year General Fund Financial Plan in illustrating conservative revenue growth and how such revenue growth over current year projections can be reinvested in the County. As fiscal flexibility is limited in meeting current service levels, the County is selective in any enhancements of service levels and prioritizes resources in areas where core services are most impacted (e.g., staffing of Fire/EMS, student-teacher ratios including the ever-increasing need for special education services, and sheriff patrols). Therefore, some service level enhancements are either staggered, phased-in or deferred until the County can afford to provide such enhancements, unless a corresponding revenue increase can be identified.

The Five-Year General Fund Financial Plan represents the County's attempt to quantify the impacts of future needs matched with a projection of available resources. Each year this plan is adopted by the Board of Supervisors, thereby indicating to the public the County's expected tax rates, operating costs, capital improvements, debt service requirements, school allocations and service level plans. Generally, the plan seeks to maintain or enhance all current budget guidelines and the Board's adopted initiatives.

Overarching Philosophy

The overarching philosophy for this Five-Year Plan is that FY15 has begun a trend of slow but steady growth coming out of the recession. Although the FY14 budget had anticipated a final decline in real estate reassessments for the 2014 tax year, reassessments actually increased by 0.31%. This marked the first increase in reassessments since the 2009 tax year and began a forecasted upward trend in the Five-Year Plan. During the four year recessionary period of

Five-Year General Fund Financial Plan

Fiscal Years 2015 Through 2019

decline, reassessments decreased 13.7%; through the end of this Five-Year Plan, reassessments are predicted to increase 13.0%. From an overall ongoing revenue perspective, FY15 will begin what is anticipated to be four years of steady conservative growth of 3.5% on average.

Revenues

General Property Taxes

- The current adopted \$0.81 per \$100 of assessed value real property tax rate has been maintained throughout the plan.

Revenue Type by Taxable Year	2015	2016	2017	2018	2019
Real Property – reassessment of existing property	1.5%	2.5%	3.0%	3.0%	3.0%
Real Property – new construction and natural growth	2.0%	2.0%	2.5%	2.5%	2.5%
Personal Property	5.1%	5.0%	5.5%	5.5%	5.5%

Other Revenues

Revenue Type by Fiscal Year	FY15	FY16	FY17	FY18	FY19
Sales Tax	8.5%	5.0%	5.5%	5.5%	5.5%
Compensation Board	1.3%	2.5%	2.5%	2.5%	2.5%
Permits, Privilege Fees, and Regulatory Licenses	24.7%	2.7%	2.8%	2.5%	2.4%

- Sales tax receipts are projected to increase 8.5% over FY14 budget, however, that projection is based on an assumption of 4.4% over the FY14 forecasted revenue.
- The Five-Year Plan does not anticipate funding for any additional positions from the Compensation Board.
- Permits, privilege fees, and regulatory licenses are projected to increase 24.7% in FY15 due to recognizing growth in the volume of building permits currently seen in FY14 as well as a rate increase.

Expenditures

County-wide

Expenditure Type by Fiscal Year	FY15	FY16	FY17	FY18	FY19
Compensation Increase	2.0%	0.0%	2.0%	3.0%	3.0%
Health Insurance (Employer Cost)	2.4%	4.0%	6.0%	8.0%	8.0%
Virginia Retirement System (VRS)	11.21%	11.21%	12.21%	12.21%	13.21%
Operating Inflation	--	2.0%	2.0%	3.0%	3.0%

- The Five-Year Plan assumes health insurance increases for employees or plan modifications for premium adjustments above the employer's increase.
- There is capacity for 16.5 new positions in the last four years of the Five-Year Plan. These position requests will be reviewed annually.

Five-Year General Fund Financial Plan

Fiscal Years 2015 Through 2019

- Retirement benefit expenditures are based on information from the Virginia Retirement System actuarial valuation as of June 30, 2012. The rate of 11.21% has been provided by VRS. In FY13, the County chose to shift from the use of the blended rate provided by the VRS noted above to an imputed rate that applies the Law Enforcement Officers Supplement (LEOS) only to those positions (and those departments) that receive the benefit. For FY15, the County has shifted back to the use of the blended rate of 11.21%. This has resulted in a one-time change in the personnel category, increasing non-public safety departments and decreasing public safety departments from the FY14 Budget. It is assumed that the VRS rate will increase by 1% at each biennium.
- The tax relief for the elderly and disabled program has appeared to level off in terms of participation. Tax relief is anticipated to remain at the FY14 funding level. Thereafter, the cost of the program begins to rise again with the increase in real property values.

School Allocation Plan

- Funding from the General Fund's on-going revenues increased 1.9% in FY15. Overall ongoing and one-time funding provided to the Schools will increase 1.5%. Annually thereafter in the Five-Year Plan, the School budget is assumed to increase 4.4% on average.

Other Allocation Plans

- The Pamunkey Regional Jail is projected to increase 5.8% in FY15. The Plan projects increases of 2.0%-3.0% in the subsequent years.
- Funding to the Hanover County Airport is projected to stay relatively flat until FY17 due to a planned use of reserves in the Airport Fund. The General Fund will begin contributing its typical share again in year 4 of the Plan. The fluctuation in the funding of the Airport is due to the capital improvements portion of the transfer; funding fluctuates to best match available grant funding.

County of Hanover, Virginia
Five-Year General Fund Financial Plan
Fiscal Years 2015 through 2019

	<u>Year 1</u> <u>FY15</u>	<u>Year 2</u> <u>FY16</u>	<u>Year 3</u> <u>FY17</u>	<u>Year 4</u> <u>FY18</u>	<u>Year 5</u> <u>FY19</u>
Revenues:					
General Property Taxes	\$ 130,010,000	\$ 135,050,000	\$ 140,743,000	\$ 147,113,000	\$ 153,509,000
Other Local Taxes	30,736,000	31,899,000	33,218,000	34,403,000	35,653,000
Permits, Fees, and Licenses	2,014,800	2,068,900	2,126,000	2,178,100	2,231,200
Fines and Forfeitures	1,127,800	1,139,900	1,080,000	1,092,100	1,104,200
Revenue from Use of Money	718,000	729,000	740,000	752,000	764,000
Charges for Services	6,514,192	6,637,676	6,761,945	6,879,623	6,999,536
Recovered Costs	3,636,269	3,677,772	3,715,879	3,758,056	3,801,307
Intergovernmental	31,395,422	31,780,767	32,233,566	32,696,445	33,077,000
Miscellaneous	803,750	816,750	829,750	843,750	857,750
Subtotal - Ongoing Revenues	206,956,233	213,799,765	221,448,140	229,716,074	237,996,993
Use of Planned Surpluses	7,763,930	6,811,657	6,522,679	6,633,388	6,312,428
Total Revenues	\$ 214,720,163	\$ 220,611,422	\$ 227,970,819	\$ 236,349,462	\$ 244,309,421
Expenditures:					
Salaries and Fringe Benefits	\$ 74,685,433	\$ 75,035,627	\$ 77,383,808	\$ 80,094,289	\$ 83,442,846
Operating	30,433,009	31,012,475	31,638,749	32,469,896	33,216,468
Tax Relief for the Elderly and Disabled	1,630,000	1,662,600	1,670,000	1,740,000	1,830,000
Capital	1,908,860	1,960,560	2,020,370	1,910,770	1,916,170
Service Level Plan	-	1,130,810	1,501,230	2,062,620	2,289,860
Debt Service	19,024,183	19,183,957	19,203,957	19,353,057	18,348,357
Airport Fund	65,074	7,733	48,166	97,602	57,873
Pamunkey Regional Jail	4,986,247	5,085,972	5,238,551	5,395,708	5,557,579
Lewistown CDA	495,000	519,000	548,000	580,000	615,000
County CIP	5,438,669	5,801,000	5,918,600	6,016,252	6,606,000
School Allocation Plan					
School Operating	74,453,688	77,611,688	81,199,388	85,029,268	88,829,268
School CIP	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000
Total Schools	76,053,688	79,211,688	82,799,388	86,629,268	90,429,268
Total Expenditures	\$ 214,720,163	\$ 220,611,422	\$ 227,970,819	\$ 236,349,462	\$ 244,309,421



This Page Intentionally Left Blank

GENERAL GOVERNMENT ADMINISTRATION

	FY13 Actual	FY14 Budget	FY15 Budget	FY14 to FY15
Board of Supervisors	\$ 504,373	\$ 489,152	\$ 514,384	5.2%
County Administrator	1,107,512	1,167,140	1,204,882	3.2%
Human Resources	681,689	707,086	799,968	13.1%
County Attorney	1,008,243	1,011,826	1,076,237	6.4%
Commissioner of the Revenue	1,231,354	1,270,668	1,325,820	4.3%
Assessor	768,753	825,723	878,985	6.5%
Treasurer	1,303,836	1,356,228	1,379,697	1.7%
Finance & Management Services	1,342,337	1,761,689	1,826,122	3.7%
Internal Audit	185,202	260,874	270,894	3.8%
Information Technology	3,895,583	3,912,512	4,071,161	4.1%
Registrar	371,467	297,669	346,575	16.4%
Total Expenditures	\$ 12,400,349	\$ 13,060,567	\$ 13,694,725	4.9%
Personnel	\$ 10,959,057	\$ 11,657,837	\$ 12,109,711	3.9%
Operating	1,435,865	1,387,730	1,543,514	11.2%
Capital	5,427	15,000	41,500	176.7%
Total Expenditures	\$ 12,400,349	\$ 13,060,567	\$ 13,694,725	4.9%
Revenues				
Intergovernmental Revenue	\$ 502,597	\$ 517,659	\$ 523,000	1.0%
Other Revenue	103,910	115,000	115,000	0.0%
General Fund Revenue	11,793,842	12,427,908	13,056,725	5.1%
Total Revenue	\$ 12,400,349	\$ 13,060,567	\$ 13,694,725	4.9%
Generated Revenue Percent	4.9%	4.8%	4.7%	
General Fund Percent	95.1%	95.2%	95.3%	
Full-time Positions	119	125	127	1.6%
Part-time Positions	4.0	4.5	5.0	11.1%
Full-time Equivalents	123.0	129.5	132.0	1.9%

Board of Supervisors

DESCRIPTION

The Board of Supervisors is a seven-member body elected to four-year terms by registered voters as representatives of each of the County's seven magisterial districts. The Board of Supervisors has both administrative and legislative responsibilities including, but not limited to, adopting the County budget; levying County taxes; appropriating funds; approving and enforcing ordinances; and establishing policies and procedures to efficiently and effectively improve the overall quality of life in Hanover County. In addition, the Board appoints the positions of County Administrator, County Attorney, School Board

members, Community Services Board members, Social Services Board members, Pamunkey Regional Library Board members, and Planning Commissioners, among others. Board meetings are traditionally held the second and fourth Wednesday of each month and are open to the general public. The Board provides residents with open lines of communication with which to voice concerns and suggestions and seeks to provide the most cost effective and efficient government services to Hanover residents.

BUDGET SUMMARY

	FY13 Actual	FY14 Budget	FY15 Budget	FY14 to FY15
Expenditures				
Personnel	\$ 309,844	\$ 308,576	\$ 302,234	(2.1%)
Operating	189,102	180,576	199,650	10.6%
Capital	5,427	-	12,500	100.0%
Total Expenditures	<u>\$ 504,373</u>	<u>\$ 489,152</u>	<u>\$ 514,384</u>	<u>5.2%</u>
Revenues				
General Fund Revenue	\$ 504,373	\$ 489,152	\$ 514,384	5.2%
Total Revenue	<u>\$ 504,373</u>	<u>\$ 489,152</u>	<u>\$ 514,384</u>	<u>5.2%</u>
General Fund Percent	100.0%	100.0%	100.0%	
Full-time Positions	1	1	1	0.0%
Part-time Positions	3.5	3.5	3.5	0.0%
Full-time Equivalents	4.5	4.5	4.5	0.0%

BUDGET HIGHLIGHTS

The FY15 personnel decrease is due mainly to a vacant funded Executive Assistant position at grade minimum. The operating category includes Service Level Plan funding of \$14,300 for a citizens survey in addition to a base increase in professional services for the audit

contract and board packet delivery. The FY15 Service Level Plan also adds \$12,500 in capital funding for the repair and replacement of audio visual equipment in the Boardroom.

Board of Supervisors

GOALS AND OBJECTIVES

- Provide high quality customer service, prioritize essential services and emphasize a well-supported customer service oriented workforce;
- Provide for sound financial operations that emphasize efficiency in the delivery of services, stability in tax rates, and a strong program of economic development;
- Assess resident satisfaction with periodic citizen surveys; and,
- Provide for planned growth of the County that includes practical initiatives in controlled growth as well as a reliable strategy for the provision of necessary infrastructure.

SERVICE LEVELS

	FY13 <u>Actual</u>	FY14 <u>Budget</u>	FY14 <u>Forecast</u>	FY15 <u>Budget</u>
Per capita cost of operating department	\$4.91	\$4.74	\$4.74	\$4.88
Adopt and utilize an Operating, Five-Year Capital Improvement and Five-Year Financial Plan	4/11/2012	4/10/2013	4/10/2013	4/9/2014

County Administrator

DESCRIPTION

The County Administrator’s Office directs the daily operations of the County Government, provides advice and policy recommendations to the Board of Supervisors, and provides long range planning of government operations. The office is also responsible for implementing the policies and procedures established by the Board of Supervisors. The County Administrator’s Office will advise and evaluate department heads and other personnel consistent with present and future community needs and in conformity with all laws, policies, and direction provided by the Board. This Office also provides

administrative oversight over the Board of Supervisors’ budget and activities, as well as serving as the agent for the Board’s initiatives, policy-setting goals and other focus areas.

The Public Information Officer (PIO) is responsible for providing timely and accurate information on County services, programs and issues to the public through such means as the Hanover Review newsletter and an e-mail distribution list (“Hanover Access News”).

BUDGET SUMMARY

	FY13 Actual	FY14 Budget	FY15 Budget	FY14 to FY15
Expenditures				
Personnel	\$ 1,038,396	\$ 1,088,261	\$ 1,122,063	3.1%
Operating	69,116	78,879	82,819	5.0%
Total Expenditures	<u>\$ 1,107,512</u>	<u>\$ 1,167,140</u>	<u>\$ 1,204,882</u>	<u>3.2%</u>
Revenues				
General Fund Revenue	\$ 1,107,512	\$ 1,167,140	\$ 1,204,882	3.2%
Total Revenue	<u>\$ 1,107,512</u>	<u>\$ 1,167,140</u>	<u>\$ 1,204,882</u>	<u>3.2%</u>
General Fund Percent	100.0%	100.0%	100.0%	
Full-time Positions	7	7	7	0.0%
Full-time Equivalent	7.0	7.0	7.0	0.0%

BUDGET HIGHLIGHTS

For the FY15 budget, the personnel category increased 3.1%, of which 2.1% is attributable to the recalculation of VRS rates. The remainder of the increase is due to a

compensation adjustment. The increase in operating is due to increases in printing and binding associated with publication of the Hanover Review and educational training.

County Administrator

GOALS AND OBJECTIVES

- Provide leadership and direction to staff in conducting the business of the County;
- Provide administrative and managerial support, and professional advice to the Board of Supervisors;
- Develop and implement programs, policies, and procedures to ensure the provision of effective and efficient government services;
- Present a proposed balanced budget to the Board of Supervisors by the fourth Wednesday in February;
- Formulate Board initiatives by July 1 of each year;
- Provide an agenda package to each Board member by the Friday prior to each Board meeting;
- Publish “The Hanover Review” three times annually;
- Provide weekly “News Flashes” on the County's homepage (www.hanovercounty.gov);
- Provide other informational content and photos to the County’s website;
- Prepare or assist in the preparation of press releases for County departments;
- Provide news and photos for the County’s Facebook page; and,
- Send out Hanover Access News Bulletins in a timely fashion.

SERVICE LEVELS

	FY13 <u>Actual</u>	FY14 <u>Budget</u>	FY14 <u>Forecast</u>	FY15 <u>Budget</u>
Per capita cost of operating department	\$10.78	\$11.30	\$11.30	\$11.44
Size of budget (in millions)	\$357.4	\$372.6	\$372.6	\$390.8
Total number of full time equivalents (includes schools)	3,522.9	3,480.9	3,483.2	3,522.6

Human Resources

DESCRIPTION

The Human Resources Department provides support services to County departments, Constitutional offices, the Pamunkey Regional Jail, and the Pamunkey Regional Library. Primary areas of responsibility include policy development and interpretation, recruitment and selection, benefits, compensation, employee relations, training, and performance management. The Human Resources Department serves as the coordinating office to ensure fair and consistent application of County Human Resources policies in conformance with federal, state, and local laws and regulations.

The Human Resources Department is continuously interested in advancing the organization to a higher level. Employees continue to view Hanover County as a fair and consistent place to work, as evidenced by the very few grievances filed. In fact, in the most

recent employee opinion survey, 97% of participants stated that they were satisfied working for Hanover County. Similarly, 95% said that they would recommend Hanover County as a place to work to a friend.

Human Resources functions to help make Hanover County an attractive place to work, for both current and prospective employees. Human Resources is able to accomplish this by working directly with the departments to understand their needs and help them meet their staffing goals. Additionally, Human Resources evaluates employee compensation and benefits programs to ensure our competitiveness in the region. Human Resources monitors the climate of the County workforce, through employee surveys and other mechanisms, to ascertain employee satisfaction.

BUDGET SUMMARY

	FY13 Actual	FY14 Budget	FY15 Budget	FY14 to FY15
Expenditures				
Personnel	\$ 593,950	\$ 610,233	\$ 686,099	12.4%
Operating	87,739	96,853	113,869	17.6%
Total Expenditures	<u>\$ 681,689</u>	<u>\$ 707,086</u>	<u>\$ 799,968</u>	<u>13.1%</u>
Revenues				
General Fund Revenue	\$ 681,689	\$ 707,086	\$ 799,968	13.1%
Total Revenue	<u>\$ 681,689</u>	<u>\$ 707,086</u>	<u>\$ 799,968</u>	<u>13.1%</u>
General Fund Percent	100.0%	100.0%	100.0%	
Full-time Positions	7	7	8	14.3%
Full-time Equivalents	7.0	7.0	8.0	14.3%

Human Resources

BUDGET HIGHLIGHTS

In FY15, the personnel category increased 12.4%, of which 2.1% is attributable to the recalculation of VRS rates. The remainder of the personnel increase is due primarily to a compensation adjustment and the addition of a full-time Human Resources Analyst position, which is included in the Service Level Plan.

The personnel category also includes the reinstatement of the county-wide tuition reimbursement program in FY15. The increase in operating is due mainly to increased funding for professional services, maintenance service contracts, and contractual services.

GOALS AND OBJECTIVES

- Manage position control – utilize redeployment options when available, and incorporate low-cost/high-impact recruiting strategies as needed;
- Enhance internal training programs to maximize development opportunities for all employees;
- Partner with consultants and health insurance provider to streamline Wellness programs;
- Partner with IT to develop plans for acquiring new HR systems to include Time, Attendance and Leave (TAL), Performance Management, and Payroll;
- Redesign performance evaluation tool and provide effective training; and,
- Develop HR Strategic Plan, incorporating the County’s mission, vision and focus areas.

SERVICE LEVELS

	<u>FY13 Actual</u>	<u>FY14 Budget</u>	<u>FY14 Forecast</u>	<u>FY15 Budget</u>
Per capita cost of operating department	\$6.64	\$6.84	\$6.84	\$7.60
Applications received (full-time)	3,465	3,500	4,000	4,000
*Positions filled	172	400	180	200
Total full-time employees	1,024	1,020	1,020	1,040
**Total part-time employees	427	500	500	500
Pamunkey Regional Library employees	134	130	135	135
Pamunkey Regional Jail employees	120	130	130	138
Grievances per 1,000 employees	2	4	4	4
Number of training classes offered	66	60	60	65

**FY13 actual includes 35 Election Officials*

***FY13 actual includes 75 seasonal Recreation staff and 264 Officers of Election*

County Attorney

DESCRIPTION

The County Attorney's Office represents the County in all civil legal matters and is responsible for providing a full range of legal services to the Board of Supervisors and all Boards, departments, agencies, Constitutional offices, and employees of the County, as well as the School Board and School divisions. This office drafts or reviews proposed County

ordinances and represents the County and its agencies in litigation. In addition, this office supervises work performed by outside legal counsel, maintains and updates the Hanover County Code, responds to resident inquiries and drafts or reviews all deeds, leases, contracts, bonds, and other legal documents.

BUDGET SUMMARY

	FY13 Actual	FY14 Budget	FY15 Budget	FY14 to FY15
Expenditures				
Personnel	\$ 949,841	\$ 946,840	\$ 1,003,750	6.0%
Operating	58,402	64,986	72,487	11.5%
Total Expenditures	<u>\$ 1,008,243</u>	<u>\$ 1,011,826</u>	<u>\$ 1,076,237</u>	<u>6.4%</u>
Revenues				
General Fund Revenue	\$ 1,008,243	\$ 1,011,826	\$ 1,076,237	6.4%
Total Revenue	<u>\$ 1,008,243</u>	<u>\$ 1,011,826</u>	<u>\$ 1,076,237</u>	<u>6.4%</u>
General Fund Percent	100.0%	100.0%	100.0%	
Full-time Positions	7	7	8	14.3%
Full-time Equivalents	7.0	7.0	8.0	14.3%

BUDGET HIGHLIGHTS

The FY15 Service Level Plan includes a new full-time Assistant County Attorney position which replaces non-benefitted part-time help in the FY14 budget. For the FY15 budget, the personnel category increased 6.0%, of which 2.1% is attributable to the recalculation of VRS rates. The increase in personnel also includes a compensation adjustment. The

increase in operating is due in part to increases in printing and binding for costs associated with Municode, and educational training to cover continuing education requirements. The FY15 Service Level Plan adds recurring operating funding of \$2,000 for Laserfiche licenses and one-time funding of \$1,800 for a scanner.

GOALS AND OBJECTIVES

- Provide prompt and effective legal assistance to all County elected and appointed Boards, Constitutional Officers, and all departments.



This Page Intentionally Left Blank

Commissioner of the Revenue

DESCRIPTION

The Commissioner of the Revenue's office is divided into three (3) sections: Real Property, Personal Property, and Business Property. The Real Property Division prepares and maintains information in the Land Records Book and submits final assessments to the Treasurer for tax billing. Duties include incorporating land transfers and splits into the tax records, reviewing wills, and preparing and maintaining land parcel maps. Applications for land use tax deferrals and tax relief for the elderly and disabled are processed and administered by the Real Property Division. Rollback taxes are calculated and billed by this Division when changes in land use or zoning occur.

The Personal Property Division prepares information for the Personal Property Tax Book by assessing all vehicles, boats, motorcycles, trailers, airplanes, and mobile homes. In cooperation with the Virginia

Department of Taxation, the Division assists the public in the completion of income tax filing forms, processes filings, and performs initial audits for accuracy. The Personal Property Division works closely with the Division of Motor Vehicles for vehicle transfers and registrations.

The Business Property Division is responsible for all business taxes, licenses, and associated records. Tax categories overseen by this Division include business personal property, machinery and tools, merchant's capital, transient occupancy, and contractor's business licenses. The Division works with businesses to ensure they are knowledgeable of tax ordinances and assists them with compliance and related issues.

The Commissioner of the Revenue is a Constitutional Officer and is locally elected every four (4) years.

BUDGET SUMMARY

	FY13 Actual	FY14 Budget	FY15 Budget	FY14 to FY15
Expenditures				
Personnel	\$ 1,156,483	\$ 1,164,694	\$ 1,229,923	5.6%
Operating	74,871	90,974	95,897	5.4%
Capital	-	15,000	-	(100.0%)
Total Expenditures	\$ 1,231,354	\$ 1,270,668	\$ 1,325,820	4.3%
Revenues				
Intergovernmental Revenue	\$ 231,527	\$ 240,100	\$ 242,000	0.8%
Other Revenue	41,106	40,000	40,000	0.0%
General Fund Revenue	958,721	990,568	1,043,820	5.4%
Total Revenue	\$ 1,231,354	\$ 1,270,668	\$ 1,325,820	4.3%
Generated Revenue Percent	22.1%	22.0%	21.3%	
General Fund Percent	77.9%	78.0%	78.7%	
Full-time Positions	17	17	17	0.0%
Part-time Positions	-	-	0.5	100.0%
Full-time Equivalent	17.0	17.0	17.5	2.9%

Commissioner of the Revenue

BUDGET HIGHLIGHTS

In addition to the many services provided by this office, two (2) high volume activities include: 181,645 personal property taxpayer items valued in 2013 and approximately 5,908 State income tax returns requiring processing assistance. For the FY15 budget, the personnel category increased 5.6%, of

which 1.9% is attributable to the recalculation of VRS rates. The FY15 budget also includes pooled funding for non-benefitted employees. The FY15 Service Level Plan for this department consists of \$20,380 for a benefitted part-time Customer Service Agent position.

GOALS AND OBJECTIVES

- Issue business licenses by March 1;
- Update files for real estate transfers and wills by March 1;
- Process tax relief applications for the elderly and disabled by March 1 and June 30;
- Process land use applications by November 1 and February 1;
- Assess real estate taxes and complete the Land Book by April 1;
- Process and audit State income taxes by June 1;
- Prorate and assess all personal property classes by December 31;
- Monitor sales tax revenue monthly and prepare reports to track changes/trends; and,
- Assess and administer local option taxes on a monthly basis.

SERVICE LEVELS

	FY13 <u>Actual</u>	FY14 <u>Budget</u>	FY14 <u>Forecast</u>	FY15 <u>Budget</u>
Per capita cost of operating department	\$11.99	\$12.30	\$12.30	\$12.59
Accounts in personal property file	85,799	86,000	86,000	86,250
Real estate transfers	3,447	3,170	3,650	3,850
Review of will disbursements	258	300	300	300
Land use applications	130	185	155	160
Land use parcels	3,437	3,400	3,440	3,445
Tax relief applications	1,736	1,890	1,820	1,830
Tax relief applications qualified	1,571	1,615	1,585	1,590
State income tax returns processed	5,908	3,380	6,000	6,000
Estimated tax forms processed	1,503	1,310	1,520	1,520

ASSESSED VALUE OF TAXABLE PROPERTY

(Dollars in Millions)

Calendar Year	Real Estate	Personal Property	Machinery & Tools	Merchants' Capital	Public Service Companies	Total
2010	13,200.6	1,289.2	49.7	53.2	710.1	15,302.9
2011	12,976.5	1,317.7	46.8	56.3	636.2	15,033.5
2012	12,473.1	1,305.6	48.4	50.4	640.2	14,517.7
2013	12,085.1	1,362.9	52.4	54.3	641.3	14,196.0

Source: CAFR Schedule p. 120; [http://www.hanovercounty.gov/FN/Comprehensive Annual Financial Report 2013.pdf](http://www.hanovercounty.gov/FN/Comprehensive%20Annual%20Financial%20Report%202013.pdf)

Assessor

DESCRIPTION

The Assessor's Office is responsible for the appraisal of all real property for ad valorem tax purposes. In this capacity, the Assessor evaluates all real estate to assure equalization to market value. The scope of the Assessor's authority and the responsibility is controlled

by the statutes of the Commonwealth of Virginia. Included in the valuation of all real property are reassessments, property splits, consolidations, transfers of real estate, zoning changes, new subdivisions, and new construction.

BUDGET SUMMARY

	FY13 Actual	FY14 Budget	FY15 Budget	FY14 to FY15
Expenditures				
Personnel	\$ 720,572	\$ 768,711	\$ 820,369	6.7%
Operating	48,181	57,012	58,616	2.8%
Total Expenditures	\$ 768,753	\$ 825,723	\$ 878,985	6.5%
Revenues				
General Fund Revenue	\$ 768,753	\$ 825,723	\$ 878,985	6.5%
Total Revenue	\$ 768,753	\$ 825,723	\$ 878,985	6.5%
General Fund Percent	100.0%	100.0%	100.0%	
Full-time Positions	10	10	10	0.0%
Full-time Equivalent	10.0	10.0	10.0	0.0%

BUDGET HIGHLIGHTS

All areas of the County (46,600 parcels) were evaluated for 2014 with 3,000 parcels or 6% receiving changes. The Assessor's office has maintained sales to assessment ratios of approximately 95.89% while keeping coefficient of dispersion levels (a measure of assessment equity) of less than 10%, and few appeals to the Board of Equalization resulting in valuation changes. For the FY15 budget, the personnel category increased 6.7%, of which 2.1% is attributable to the recalculation

of VRS rates. The remaining personnel increase is due to a compensation adjustment, and restoring full funding to the Deputy Chief Assessor position which is partially offset with non-benefitted part-time funding. The operating increase is due mainly to increased funding for educational training to include state licensure training requirements. This increase is somewhat offset by reduced funding for printing and binding.

Assessor

GOALS AND OBJECTIVES

- Maintain and enhance the Computer Assisted Mass Appraisal System to further streamline functions of the Office;
- Provide accurate information to the public by maintaining all assessment files, computer print outs, and sales books;
- Appraise new construction within 30 days of completion; and,
- Complete 100% of all assigned assessments effective for January 1.

SERVICE LEVELS

	FY13 <u>Actual</u>	FY14 <u>Budget</u>	FY14 <u>Forecast</u>	FY15 <u>Budget</u>
Per capita cost of operating department	\$7.49	\$7.99	\$7.99	\$8.35
Real estate property assessed as of January 1	100%	100%	100%	100%
Coefficient of Dispersion Levels <10%	5.95%	<10%	<10%	<10%
Successful Appeals <1% of total assessed value	<1%	<1%	<1%	<1%
Board of Equalization adjustments <0.5% of total assessed value	<0.5%	<0.5%	<0.5%	<0.5%
Sales to assessment ratios >90% of total assessed value	96.9%	>90%	>96%	>90%
Percent of appraisal staff with professional designations	50%	50%	50%	50%
Estimated taxable parcels of land	44,726	45,600	45,539	46,600
Estimated non-taxable parcels of land	901	895	1,095	1,100
Estimated new lots	185	200	543	200
Percent of appraisal staff with state license	100%	100%	100%	100%

Treasurer

DESCRIPTION

The Treasurer is a Constitutional Officer who is elected every four (4) years by the citizens of Hanover County. The Treasurer is charged with collecting taxes and other revenue of the County. Tax collection involves the billing and collection of current receivables and the management of a delinquent collection program. The Treasurer is responsible for the safeguarding of receipts and managing the County's investment program and banking relationships.

For many years now, this office has attained an almost 100% collection rate on taxes owed

within one year of the due date. Additionally, the Treasurer oversees an investment portfolio that has consistently outperformed established investment return benchmarks.

Beginning in May 2008, the offices of the Treasurer and the Commissioner of the Revenue opened a joint DMV Select Office. The Commonwealth of Virginia pays the County a commission to handle some basic transactions, such as vehicle registration renewals and handicapped parking placards on their behalf. The commission is budgeted and split evenly between the two offices.

BUDGET SUMMARY

	FY13 Actual	FY14 Budget	FY15 Budget	FY14 to FY15
Expenditures				
Personnel	\$ 1,122,413	\$ 1,136,633	\$ 1,164,980	2.5%
Operating	181,423	219,595	214,717	(2.2%)
Total Expenditures	\$ 1,303,836	\$ 1,356,228	\$ 1,379,697	1.7%
Revenues				
Intergovernmental Revenue	\$ 205,335	\$ 216,800	\$ 220,000	1.5%
Other Revenue	62,804	75,000	75,000	0.0%
General Fund Revenue	1,035,697	1,064,428	1,084,697	1.9%
Total Revenue	\$ 1,303,836	\$ 1,356,228	\$ 1,379,697	1.7%
Generated Revenue Percent	20.6%	21.5%	21.4%	
General Fund Percent	79.4%	78.5%	78.6%	
Full-time Positions	15	15	15	0.0%
Part-time Positions	-	0.5	0.5	0.0%
Full-time Equivalents	15.0	15.5	15.5	0.0%

BUDGET HIGHLIGHTS

The FY15 operating decrease is due in part to one-time funding received in FY14 for a Laserfiche module. The Service Level Plan includes \$10,700 for the reclassification of a Customer Service Agent position to a Systems

Administrator position. The personnel category increased 2.5%, of which 2.0% is attributable to the recalculation of VRS rates. The personnel category includes pooled funding for non-benefitted employees.

Treasurer

GOALS AND OBJECTIVES

- Maintain core services;
- Provide excellent customer service to citizens, businesses, and internal departments;
- Prepare accurate and timely reconciliations (bank within 30 days, tax within 45 days);
- Maintain an on-line tax inquiry and payment system; and,
- Maintain high collection rates.

SERVICE LEVELS

	FY13 <u>Actual</u>	FY14 <u>Budget</u>	FY14 <u>Forecast</u>	FY15 <u>Budget</u>
Per capita cost of operating department	\$12.70	\$13.13	\$13.13	\$13.10
Tax collected in fiscal year	98.8%	95.0%	95.0%	95.0%

PROPERTY TAX LEVIES AND COLLECTIONS

FY	General Property Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	<u>Tax Collections to Date</u>	
		Amount	Percentage of Levy		Amount	Percentage of Levy
09	146,731,880	140,814,064	96.0%	5,244,670	146,058,734	99.5%
10	142,757,714	137,896,486	96.6%	3,834,514	141,731,000	99.3%
11	141,464,681	136,643,777	96.6%	3,400,518	140,044,295	99.0%
12	138,147,691	136,569,536	98.9%	860,540	137,430,076	99.5%
13	136,956,978	135,351,034	98.8%	-	135,351,034	98.8%

Source: CAFR Schedule p. 123

[http://www.hanovercounty.gov/FN/Comprehensive Annual Financial Report 2013.pdf](http://www.hanovercounty.gov/FN/Comprehensive%20Annual%20Financial%20Report%202013.pdf)

Finance & Management Services

DESCRIPTION

The Department of Finance & Management Services is responsible for the financial management and planning of the County. This includes establishing and maintaining effective controls over the County's financial activities, providing accurate financial information to all County and School Board departments in a timely manner, and coordinating the annual budget and monitoring compliance after adoption.

The Accounting Division coordinates the annual audit and prepares the annual audited financial reports. Finance provides the resources needed in its Budget Division to support departments, County Administration,

and the Board of Supervisors. In addition, Finance also provides the support services for payroll, accounts payable, financial reporting, debt management and audit.

The Purchasing Division serves as administrative agent in the procurement of all goods and services above a \$5,000 unit cost as well as all procurement card oversight and disposal of surplus property. The Purchasing Division's primary responsibilities include oversight, review and assistance in preparation of specifications, commodity bidding, solicitation and oversight review of professional and non-professional service proposals.

BUDGET SUMMARY

	FY13 Actual	FY14 Budget	FY15 Budget	FY14 to FY15
Expenditures				
Personnel	\$ 1,267,539	\$ 1,697,088	\$ 1,764,423	4.0%
Operating	74,798	64,601	61,699	(4.5%)
Total Expenditures	<u>\$ 1,342,337</u>	<u>\$ 1,761,689</u>	<u>\$ 1,826,122</u>	<u>3.7%</u>
Revenues				
General Fund Revenue	\$ 1,342,337	\$ 1,761,689	\$ 1,826,122	3.7%
Total Revenue	<u>\$ 1,342,337</u>	<u>\$ 1,761,689</u>	<u>\$ 1,826,122</u>	<u>3.7%</u>
General Fund Percent	100.0%	100.0%	100.0%	
Full-time Positions	16	22	22	0.0%
Full-time Equivalents	16.0	22.0	22.0	0.0%

BUDGET HIGHLIGHTS

For the FY15 budget, the personnel category increased 4.0%, of which 2.0% is attributable to the recalculation of VRS rates. The remaining personnel increase is due to a compensation adjustment and three (3)

additional employees opting for health insurance. The operating reduction is due primarily to anticipated one-time savings in professional services.

Finance & Management Services

GOALS AND OBJECTIVES

- Provide sound financial and infrastructure management;
- Maintain Triple AAA bond rating and high measures of fiscal responsibility;
- Maintain and update long term financial plans to include the Five Year Financial Plan and audited financial statements; and
- Receive GFOA Budget and Financial Certification awards.

SERVICE LEVELS

	FY13 <u>Actual</u>	FY14 <u>Budget</u>	FY14 <u>Forecast</u>	FY15 <u>Budget</u>
Per capita cost of operating department	\$13.07	\$17.05	\$17.05	\$17.34
Average business days after month end to close	6	6	6	6
Number of budget transfers processed	201	200	200	200
*Bids, Proposals & Quotes Issued	70	175	115	125

MUNICIPAL BOND RATING FOR HANOVER COUNTY

<u>Fiscal Year</u>	<u>Moody's</u>	<u>S&P</u>	<u>Fitch</u>
2004	Aa1	AA	AA+
2005	Aa1	AA	AA+
2006	Aa1	AA+	AAA
2007	Aa1	AA+	AAA
2008	Aa1	AAA	AAA
2009	Aa1	AAA	AAA
2010	AAA	AAA	AAA
2011	AAA	AAA	AAA
2012	AAA	AAA	AAA
2013	AAA	AAA	AAA

**Service Level data for "Bids, Proposals & Quotes Issued" reflects Schools consolidation beginning in FY14.*

Internal Audit

DESCRIPTION

The Internal Audit Department conducts performance, financial and compliance audits of County, School Board, Regional Library and Regional Jail activities. Audit results and recommendations are reported to the respective Boards, Finance Committee, Administration and the agency reviewed. The Internal Auditors work closely with the Board and Administration to ensure the County provides quality service to the public through functions that are performed efficiently, effectively, and in compliance with applicable laws and regulations. The Internal Audit Department develops an audit plan based on risk assessments and resources available to

provide internal audit services for all areas of the County. The department also maintains the County's Fraud, Waste and Abuse Hotline. The annual Internal Audit Plan is approved by the Finance Committee of the Board of Supervisors.

Previous audits have identified performance recommendations that have resulted in business opportunities and position reclassifications in several departments. The Internal Audit Department has trained and maximized its own resources to assist with County-wide training in the areas of fraud and ethics.

BUDGET SUMMARY

	FY13 Actual	FY14 Budget	FY15 Budget	FY14 to FY15
Expenditures				
Personnel	\$ 178,976	\$ 254,701	\$ 262,566	3.1%
Operating	6,226	6,173	8,328	34.9%
Total Expenditures	\$ 185,202	\$ 260,874	\$ 270,894	3.8%
Revenues				
General Fund Revenue	\$ 185,202	\$ 260,874	\$ 270,894	3.8%
Total Revenue	\$ 185,202	\$ 260,874	\$ 270,894	3.8%
General Fund Percent	100.0%	100.0%	100.0%	
Full-time Positions	2	2	2	0.0%
Part-time Positions	0.5	0.5	0.5	0.0%
Full-time Equivalent	2.5	2.5	2.5	0.0%

BUDGET HIGHLIGHTS

The personnel category increased 3.1%, of which 1.8% is attributable to the recalculation of VRS rates. The remaining personnel increase is due to a part-time employee opting for health insurance. The

compensation adjustment was offset by turnover savings. The operating increase is due mainly to educational training for staff to comply with certification requirements and industry standards for continuing education.

Internal Audit

GOALS AND OBJECTIVES

- Develop, implement and execute an annual Internal Audit Plan adopted by the Board of Supervisors;
- Evaluate risk environments and systems of internal controls;
- Follow-up on prior internal audit recommendations and provide departmental assistance;
- Perform special projects to support Board initiatives and assist County Administration;
- Coordinate regional and external audit services;
- Meet Internal Audit Performance Measurement goals; and,
- Perform audits in accordance with Generally Accepted Government Auditing Standards.

SERVICE LEVELS

	FY13 <u>Actual</u>	FY14 <u>Budget</u>	FY14 <u>Forecast</u>	FY15 <u>Budget</u>
Per capita cost of operating department	\$1.80	\$2.53	\$2.53	\$2.57
Number of internal audits performed	4	17	14	23
Average Internal Audit cycle (years)	22	9	9	9
Percent of Audit Universe audited to date	60%	62%	61%	63%

Information Technology

DESCRIPTION

The Information Technology Department endeavors to attain the highest levels of technical proficiency, maintain secure available systems, and assure data integrity. Department services are focused on implementing, operating, and maintaining County computer systems, as well as a wide area network which provides access to the County's central computer systems and various state systems. The County's major systems include email, website, financial management, payroll, tax assessment and billing, computer aided dispatch, public safety records management, utility billing, building permits, plan tracking, and code enforcement. Information Technology's role

in meeting the system and technological needs of departments and related entities is to continue to provide the support and leadership, where applicable, in ensuring a 24/7 fully functioning computer and system environment, with proper security, controls, archives and contingency plans.

The GIS division is responsible for maintaining, developing, and distributing geographic related data sets and applications. The GIS program provides service and support to public safety, community development, and other County agency operations.

BUDGET SUMMARY

	FY13 Actual	FY14 Budget	FY15 Budget	FY14 to FY15
Expenditures				
Personnel	\$ 3,359,881	\$ 3,458,015	\$ 3,515,120	1.7%
Operating	535,702	454,497	556,041	22.3%
Total Expenditures	<u>\$ 3,895,583</u>	<u>\$ 3,912,512</u>	<u>\$ 4,071,161</u>	<u>4.1%</u>
Revenues				
General Fund Revenue	\$ 3,895,583	\$ 3,912,512	\$ 4,071,161	4.1%
Total Revenue	<u>\$ 3,895,583</u>	<u>\$ 3,912,512</u>	<u>\$ 4,071,161</u>	<u>4.1%</u>
General Fund Percent	100.0%	100.0%	100.0%	
Full-time Positions	34	34	34	0.0%
Full-time Equivalent	34.0	34.0	34.0	0.0%

BUDGET HIGHLIGHTS

For the FY15 budget, the personnel category increased 1.7%. Prior to the recalculation of VRS rates, the personnel category change was -0.4%. The compensation adjustment was offset by both vacancy and new hire savings. The operating category includes \$60,000 in professional services for capital project

management. The Service Level Plan includes operating funding for the following items; County Intranet (internal web pages) (\$20,000), iOS/Android Public Facing Application Support (\$15,000), and ArcGIS Application Development (\$5,000).

Information Technology

GOALS AND OBJECTIVES

- Attracting, developing and retaining highly competent staff;
- Cultivating an environment where innovation and strategic planning are encouraged;
- Integrating technology through communication, training, and support;
- Implementing innovative technologies to meet Hanover County government goals;
- Operating secure, robust, and reliable systems;
- Maintain address, street centerline, tax parcel, zoning, public utility, planimetric, and related data layers; and,
- Enhancing use of GIS technology to provide more accurate and timely information to the public and County staff.

SERVICE LEVELS

	FY13 <u>Actual</u>	FY14 <u>Budget</u>	FY14 <u>Forecast</u>	FY15 <u>Budget</u>
Per capita cost of operating department	\$37.93	\$37.88	\$37.88	\$38.66
Personal computers and network stations	981	980	950	990
Printing Devices (Personal, Network, Copiers)	691	640	640	625
Panasonic ToughBooks	346	230	230	360
Network Connections-facilities	55	55	55	55
Total Supported Servers & Systems				
iSeries (AS400) Physical Servers	3	3	3	3
iSeries (AS400) Virtual Server Partitions	5	5	5	5
Windows Server Virtualization Rate	70%	70%	77%	75%
IT Services & Applications Supported	136	135	138	140
*County web site page views - monthly average	180,657	425,000	200,000	210,000
County web site visits - monthly average	76,245	29,000	80,000	85,000
Data Loss due to Intrusions/Viruses	Zero Loss	Zero Loss	Zero Loss	Zero Loss
GIS Service Requests (total)	1,650	1,800	1,600	1,600
GIS Service Requests (public)	675	800	800	750
GIS Data Edits	3,228	2,000	5,500	4,000
**GIS Web Site Hits	3,225,855	250,000	4,000,000	4,000,000
GIS Web Site Visits	146,505	90,000	160,000	200,000

**County web site page views – analytics changed the way this number was calculated.*

***GIS Web Site Hits – using a revised method of measurement from FY14 budget.*

Registrar

DESCRIPTION

The Registrar's Office is under the Electoral Board and implements the election laws of the Commonwealth of Virginia. The Electoral Board is a three (3) member Board appointed by the Circuit Court to administer the election laws and other regulations promulgated by the State Board of Elections. The Electoral Board appoints the General Registrar, over 250 election officials and voting machine custodians. Primary functions of the Registrar are to accept statewide voter

registration applications and to maintain records of such residents pursuant to State Law. The Electoral Board accepts Campaign Finance Disclosure Reports from candidates who run for positions within the County. These reports are maintained for public inspection along with other election records from previous elections. The Electoral Board also supervises the elections to verify compliance with the law and verifies the results to the State Board of Elections.

BUDGET SUMMARY

	FY13 Actual	FY14 Budget	FY15 Budget	FY14 to FY15
Expenditures				
Personnel	\$ 261,162	\$ 224,085	\$ 238,184	6.3%
Operating	110,305	73,584	79,391	7.9%
Capital	-	-	29,000	100.0%
Total Expenditures	\$ 371,467	\$ 297,669	\$ 346,575	16.4%
Revenues				
Intergovernmental Revenue	\$ 65,735	\$ 60,759	\$ 61,000	0.4%
General Fund Revenue	305,732	236,910	285,575	20.5%
Total Revenue	\$ 371,467	\$ 297,669	\$ 346,575	16.4%
Generated Revenue Percent	17.7%	20.4%	17.6%	
General Fund Percent	82.3%	79.6%	82.4%	
Full-time Positions	3	3	3	0.0%
Full-time Equivalents	3.0	3.0	3.0	0.0%

BUDGET HIGHLIGHTS

The FY15 Service Level Plan for this department includes capital category funding for security cages for voting equipment (\$24,000) and SBE document imaging equipment (\$5,000). Service Level Plan funding for the operating category includes M100 battery replacement (\$2,500) and Laserfiche document management software

(\$1,170). The personnel category increased 6.3%, of which 1.6% is attributable to the recalculation of VRS rates. The remaining personnel increase is due primarily to a compensation adjustment and budgeting for overtime costs historically incurred by this department.

Registrar

GOALS AND OBJECTIVES

- Develop election life cycle standards in order to save taxpayer dollars;
- Seek State and Federal funding and grants for the County's voter registration and election needs;
- Continue to partner with the Virginia State Board of Elections, Virginia General Registrar Association, Virginia Electoral Board Association and our citizens to monitor legislative and election law changes impacting our County; and,
- Support the vision and mission of the County's Administration through partnerships with the community and citizens.

SERVICE LEVELS

	FY13 <u>Actual</u>	FY14 <u>Budget</u>	FY14 <u>Forecast</u>	FY15 <u>Budget</u>
Per capita cost of operating department	\$3.62	\$2.88	\$2.88	\$3.29
Registered Voters:				
Number of registered voters	71,008	72,000	72,000	73,080
Voting age population	73,953	75,000	75,000	76,125
Percent of population	73%	75%	75%	75%
Percent of eligible voters	97%	96%	96%	96%
Voter Turnout:				
Number of voters	59,304	50,000	50,000	50,425
Percent of registered voters	83%	69%	69%	69%
Percent of eligible voters	80%	66%	66%	66%



This Page Intentionally Left Blank

JUDICIAL ADMINISTRATION

	FY13 Actual	FY14 Budget	FY15 Budget	FY14 to FY15
Circuit Court	\$ 89,779	\$ 69,598	\$ 72,633	4.4%
General District Court	79,077	84,000	86,864	3.4%
Magistrates	2,852	2,901	2,901	0.0%
Juvenile and Domestic Relations	20,509	19,842	19,542	(1.5%)
Clerk of Circuit Court	1,250,503	1,292,616	1,338,807	3.6%
Court Services	1,437,024	1,418,708	1,731,862	22.1%
Commonwealth's Attorney	1,599,432	1,622,553	1,666,597	2.7%
Total Expenditures	\$ 4,479,176	\$ 4,510,218	\$ 4,919,206	9.1%
Personnel	\$ 3,951,723	\$ 4,017,074	\$ 4,249,783	5.8%
Operating	423,556	443,144	515,473	16.3%
Capital	103,897	50,000	153,950	207.9%
Total Expenditures	\$ 4,479,176	\$ 4,510,218	\$ 4,919,206	9.1%
Revenues				
Intergovernmental Revenue	\$ 1,444,550	\$ 1,513,850	\$ 1,574,900	4.0%
Other Revenue	427,320	432,588	402,788	(6.9%)
General Fund Revenue	2,607,306	2,563,780	2,941,518	14.7%
Total Revenue	\$ 4,479,176	\$ 4,510,218	\$ 4,919,206	9.1%
Generated Revenue Percent	41.8%	43.2%	40.2%	
General Fund Percent	58.2%	56.8%	59.8%	
Full-time Positions	55	55	59	7.3%
Full-time Equivalent	55.0	55.0	59.0	7.3%

Courts

DESCRIPTION

The Courts system is made up of the Circuit Court, General District Court, Magistrate, and Juvenile and Domestic Relations Court. The Circuit Court of Hanover is a trial court of general jurisdiction which has authority to try both civil and criminal cases. The Supreme Court of Virginia establishes the rules of practice and procedures for the Circuit Court. The Circuit Court Judge is appointed to an eight year term by the General Assembly. The Circuit Court has appellate jurisdiction over all appeals from the General District Court and Juvenile and Domestic Relations Court. These cases are heard from the beginning as though there had been no prior trial. A final judgment of the Circuit Court may be appealed to the Virginia Court of Appeals or the Supreme Court of Virginia, depending on the nature of the case.

One of the principal functions of the Magistrate is to provide an independent review of complaints from Sheriff's Deputies and citizens of the County. These complaints

form the basis for determining whether a warrant of arrest should be issued. In addition, the Magistrate conducts bail bond hearings, commits offenders to jail, and releases prisoners from jail.

The Circuit Court appoints the following: jury commissioners, grand jurors, special policemen, Board of Zoning Appeals, Electoral Board, Courthouse Committee, Commissioner of Chancery, Marriage Commissioners, and others as provided by the Code of Virginia.

The Circuit Court is responsible for the law library. The law library (at the request of the Hanover Bar) contains legal information which may be of interest to local lawyers.

The Courts receive direct funding from the Commonwealth, in addition to funds appropriated by the County. Revenues recorded in the General Fund from the Courts represent fines, forfeitures, and excess fees from the Circuit Court.

BUDGET SUMMARY

Circuit Court

	FY13 Actual	FY14 Budget	FY15 Budget	FY14 to FY15
Expenditures				
Personnel	\$ 53,108	\$ 53,117	\$ 54,935	3.4%
Operating	36,671	16,481	17,698	7.4%
Total Expenditures	<u>\$ 89,779</u>	<u>\$ 69,598</u>	<u>\$ 72,633</u>	<u>4.4%</u>
Revenues				
General Fund Revenue	\$ 89,779	\$ 69,598	\$ 72,633	4.4%
Total Revenue	<u>\$ 89,779</u>	<u>\$ 69,598</u>	<u>\$ 72,633</u>	<u>4.4%</u>
General Fund Percent	100.0%	100.0%	100.0%	
Full-time Positions	1	1	1	0.0%
Full-time Equivalent	1.0	1.0	1.0	0.0%

Courts

General District Court

	FY13 Actual	FY14 Budget	FY15 Budget	FY14 to FY15
Expenditures				
Operating	\$ 72,241	\$ 84,000	\$ 86,864	3.4%
Capital	6,836	-	-	0.0%
Total Expenditures	<u>\$ 79,077</u>	<u>\$ 84,000</u>	<u>\$ 86,864</u>	<u>3.4%</u>
Revenues				
Other Revenue	\$ 8,129	\$ 9,000	\$ 9,000	0.0%
General Fund Revenue	70,948	75,000	77,864	3.8%
Total Revenue	<u>\$ 79,077</u>	<u>\$ 84,000</u>	<u>\$ 86,864</u>	<u>3.4%</u>
Generated Revenue Percent	10.3%	10.7%	10.4%	
General Fund Percent	89.7%	89.3%	89.6%	

Magistrates

	FY13 Actual	FY14 Budget	FY15 Budget	FY14 to FY15
Expenditures				
Operating	\$ 2,852	\$ 2,901	\$ 2,901	0.0%
Total Expenditures	<u>\$ 2,852</u>	<u>\$ 2,901</u>	<u>\$ 2,901</u>	<u>0.0%</u>
Revenues				
General Fund Revenue	\$ 2,852	\$ 2,901	\$ 2,901	0.0%
Total Revenue	<u>\$ 2,852</u>	<u>\$ 2,901</u>	<u>\$ 2,901</u>	<u>0.0%</u>
General Fund Percent	100.0%	100.0%	100.0%	

Juvenile & Domestic Relations Court

	FY13 Actual	FY14 Budget	FY15 Budget	FY14 to FY15
Expenditures				
Operating	\$ 20,509	\$ 19,842	\$ 19,542	(1.5%)
Total Expenditures	<u>\$ 20,509</u>	<u>\$ 19,842</u>	<u>\$ 19,542</u>	<u>(1.5%)</u>
Revenues				
General Fund Revenue	\$ 20,509	\$ 19,842	\$ 19,542	(1.5%)
Total Revenue	<u>\$ 20,509</u>	<u>\$ 19,842</u>	<u>\$ 19,542</u>	<u>(1.5%)</u>
General Fund Percent	100.0%	100.0%	100.0%	

Courts

BUDGET HIGHLIGHTS

These state related functions within the judicial administration division represent a combined expense of \$181,940. The expenditures primarily represent operating expenditures and one full-time position.

Circuit Court – The overall budget includes a slight increase in both personnel and operating. The personnel category increased 3.4%, of which 1.9% is attributable to the recalculation of VRS rates. The remainder of the personnel increase is due primarily to a compensation adjustment. The increase in operating is for increases in repair and maintenance costs and replacement robes for the judges.

General District Court – The increase in the departmental budget is due primarily to funding for new furniture for the judge’s chamber.

Magistrates – The budget remains flat from FY14 to FY15.

Juvenile and Domestic Relations Court – The budget is relatively flat with a slight decrease that can be attributed to a reduction in educational training.

GOALS AND OBJECTIVES

- Maintain file of drug offenders with suspended licenses;
- Maintain collections percentage at 75%;
- Set up receivables for cases within 24 hours; and,
- Send out payment request notices within two days of court.

SERVICE LEVELS

	<u>FY13 Actual</u>	<u>FY14 Budget</u>	<u>FY14 Forecast</u>	<u>FY15 Budget</u>
Per capita cost of operating Courts	\$1.87	\$1.71	\$1.71	\$1.73



This Page Intentionally Left Blank

Clerk of the Circuit Court

DESCRIPTION

The Circuit Court Clerk's Office was created by the Virginia Constitution and is headed by an elected Circuit Court Clerk. Its four primary responsibilities are the maintenance of public records pertaining to real estate, probate, the court system, and collection of fines, costs, taxes, and fees. The Clerk's Office also performs many other duties such as administering oaths to law enforcement and government officials, qualifying ministers to perform weddings, storing election records, jury coordination, and issuing marriage licenses and concealed handgun permits.

Maintenance of public records: The Clerk's Office is a repository for copies of documents pertaining to real estate such as deeds, plats, and deeds of trust. The Clerk's Office also maintains judgments, financing statements, wills, and court orders. These records are indexed and are available to the public for examination.

Probate: The Clerk's Office has the responsibility for admitting wills to probate, qualifying executors and administrators, and maintaining copies of fiduciary accounting records.

Court system: The Clerk's Office maintains the official court records for civil and criminal cases and the Court's dockets. It issues subpoenas and summons and prepares records for cases that are appealed to appellate courts. Deputy Clerks staff courtrooms while court is in session and draft over 1,500 criminal court orders annually.

Collection of fees, court costs, fines, and taxes: The Clerk's Office collects several million dollars annually that are transferred to state and local governments. It also collects clerk's fees on most transactions.

BUDGET SUMMARY

	FY13 Actual	FY14 Budget	FY15 Budget	FY14 to FY15
Expenditures				
Personnel	\$ 1,133,483	\$ 1,150,752	\$ 1,184,409	2.9%
Operating	117,020	141,864	154,398	8.8%
Total Expenditures	\$ 1,250,503	\$ 1,292,616	\$ 1,338,807	3.6%
Revenues				
Intergovernmental Revenue	\$ 553,276	\$ 580,350	\$ 612,000	5.5%
Other Revenue	217,168	178,588	193,788	8.5%
General Fund Revenue	480,059	533,678	533,019	(0.1%)
Total Revenue	\$ 1,250,503	\$ 1,292,616	\$ 1,338,807	3.6%
Generated Revenue Percent	61.6%	58.7%	60.2%	
General Fund Percent	38.4%	41.3%	39.8%	
Full-time Positions	17	17	17	0.0%
Full-time Equivalents	17.0	17.0	17.0	0.0%

Note: While the functions and services provided by the Circuit Court Clerk's Office generate more revenue than reported, only Excess Fee revenue and those revenues provided by the State to help fund the operations of the Office are reflected.

Clerk of the Circuit Court

BUDGET HIGHLIGHTS

In FY15, the personnel category for this department increased 2.9%, of which 1.9% is attributable to the recalculation of VRS rates. The remainder of the personnel increase is due primarily to a compensation adjustment.

The Clerk's Office has funding from the State Technology Trust Fund that is held on behalf of Hanover County. The operating increase is due to small capital outlay funded through the State Technology Trust Fund.

GOALS AND OBJECTIVES

- Work with our land records management system provider to add land records, plats and wills indexes, will books, highway department plat books and judgment lien docket books to the digital system.
- Expand the use of Officer of the Court Remote Access.
- Improve work flows in the criminal, civil and probate work areas so continued excellent customer service can be provided as workloads increase.
- Secure sufficient staff to routinely process evidence and election records for destruction, conserve marriage licenses issued from 1913 to 1950, review law files for possible destruction for the period 1984-1993, and to verify and correct 1,100 deed books converted to digital images and stored in the Clerk's Office land records management system.

SERVICE LEVELS

	FY13	FY14	FY14	FY15
	<u>Actual</u>	<u>Budget</u>	<u>Forecast</u>	<u>Budget</u>
Per capita cost of operating department	\$12.18	\$12.51	\$12.51	\$12.71
Land records recorded	19,765	21,000	18,530	19,000
Wills probated/Administrators appointed	366	380	400	400
Marriage Licenses issued	495	540	540	540
Notary public appointments processed	418	390	425	425
Judgments docketed	3,543	3,500	3,250	3,200
Criminal cases	2,578	2,860	2,180	2,200
Civil cases filed	1,417	1,200	1,530	1,500
Concealed weapon permits issued	2,239	3,000	2,400	1,800

Court Services

DESCRIPTION

The Court Services Division of the Sheriff's Office is responsible for the security of the judiciary in Hanover County, its officers, visitors, and prisoners. This includes the General District Court, the Juvenile and Domestic Relations Court, and the Circuit Court. Court Services helps insure security and maintains order of courtrooms prior to and during all court sessions as well as responding to and executing orders of the Judges. In addition, the Court Services

Division performs the "paper process" services of the Courts and Sheriff's Office. This includes delivery of all warrants, DMV notices, subpoenas/summons, jury notices, bills of complaint, detinue actions, levies and other notices. The final major component of this Division is the safe and efficient transportation of prisoners between the courts and other destinations, including the transportation of those persons remanded by the court for mental health evaluation.

BUDGET SUMMARY

	FY13 Actual	FY14 Budget	FY15 Budget	FY14 to FY15
Expenditures				
Personnel	\$ 1,228,109	\$ 1,261,485	\$ 1,408,250	11.6%
Operating	111,854	107,223	169,662	58.2%
Capital	97,061	50,000	153,950	207.9%
Total Expenditures	<u>\$ 1,437,024</u>	<u>\$ 1,418,708</u>	<u>\$ 1,731,862</u>	<u>22.1%</u>
Revenues				
Other Revenue	\$ 197,618	\$ 245,000	\$ 200,000	(18.4%)
General Fund Revenue	1,239,406	1,173,708	1,531,862	30.5%
Total Revenue	<u>\$ 1,437,024</u>	<u>\$ 1,418,708</u>	<u>\$ 1,731,862</u>	<u>22.1%</u>
Generated Revenue Percent	13.8%	17.3%	11.5%	
General Fund Percent	86.2%	82.7%	88.5%	
Full-time Positions	19	19	23	21.1%
Full-time Equivalent	19.0	19.0	23.0	21.1%

BUDGET HIGHLIGHTS

The FY15 personnel increase is due primarily to the addition of two (2) new Court Bailiff positions in December 2013 (FY14), and two (2) positions in FY15, along with a compensation adjustment. These increases in personnel are partially offset by the recalculation of VRS rates, which reduces the overall personnel category increase from 15.3% to 11.6%. The operating increase is due

primarily to increases in vehicle gas, supplies, and small capital, necessary for the new positions. The Service Level Plan includes the additional positions and the accompanying one-time operating/capital funding of \$88,536. The Service Level Plan also includes capital funding for a replacement transport van (\$49,950) and two (2) police interceptor vehicles (\$26,000 each).

Court Services

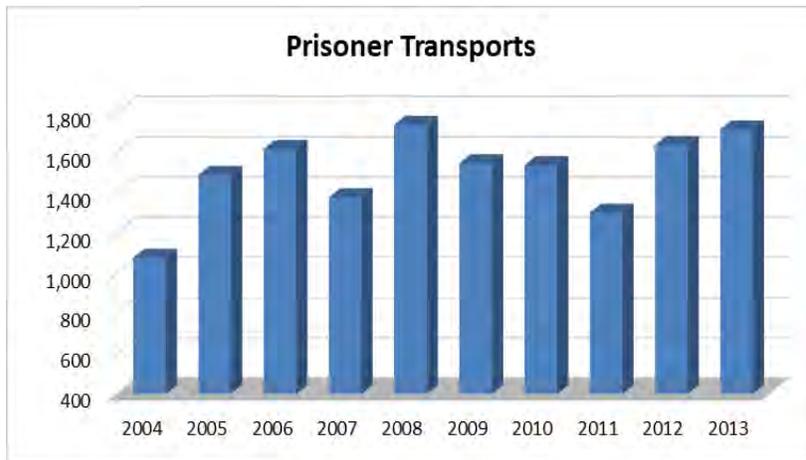
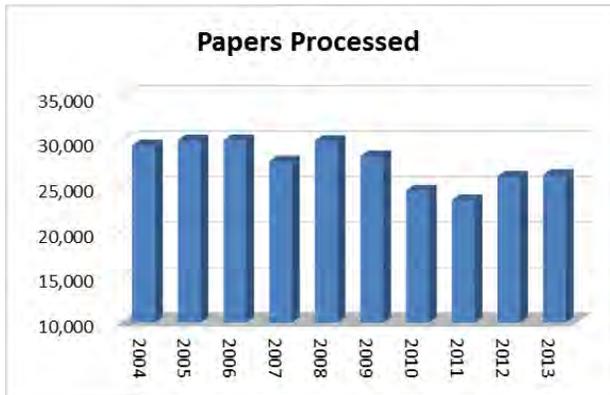
GOALS AND OBJECTIVES

- Maintain a safe and secure environment in the County’s Courts;
- Facilitate the expeditious service of civil papers;
- Conduct secure prisoner transports to and from Court appearances; and,
- Ensure fiscally responsible stewardship.

SERVICE LEVELS

	FY13 <u>Actual</u>	FY14 <u>Budget</u>	FY14 <u>Forecast</u>	FY15 <u>Budget</u>
Per capita cost of operating department	\$13.99	\$13.73	\$13.73	\$16.45

Each General District Court case utilizes three (3) deputies, each Juvenile and Domestic Court case utilizes two (2) deputies, and each Circuit Court case uses four (4) deputies.



Commonwealth's Attorney

DESCRIPTION

The Commonwealth's Attorney is an elected Constitutional Officer serving a four-year term of office. This Office is responsible for providing Hanover County and the Commonwealth of Virginia with legal representation in the prosecution of criminal and traffic violations in the Circuit, General District, and Juvenile and Domestic Relations

Courts. The Commonwealth's Attorney is also charged with prosecuting asset forfeiture matters, and collecting delinquent fines and court costs. Legal advice is provided to all local and state law-enforcement agencies and their officers investigating matters in Hanover County.

BUDGET SUMMARY

	FY13 Actual	FY14 Budget	FY15 Budget	FY14 to FY15
Expenditures				
Personnel	\$ 1,537,023	\$ 1,551,720	\$ 1,602,189	3.3%
Operating	62,409	70,833	64,408	(9.1%)
Total Expenditures	\$ 1,599,432	\$ 1,622,553	\$ 1,666,597	2.7%
Revenues				
Intergovernmental Revenue	\$ 891,274	\$ 933,500	\$ 962,900	3.1%
Other Revenue	4,405	-	-	0.0%
General Fund Revenue	703,753	689,053	703,697	2.1%
Total Revenue	\$ 1,599,432	\$ 1,622,553	\$ 1,666,597	2.7%
Generated Revenue Percent	56.0%	57.5%	57.8%	
General Fund Percent	44.0%	42.5%	42.2%	
Full-time Positions	18	18	18	0.0%
Full-time Equivalents	18.0	18.0	18.0	0.0%

BUDGET HIGHLIGHTS

The services of the Commonwealth's Attorney are needed almost in direct proportion to law enforcement personnel arresting and/or charging people with crimes, traffic violations, as well as referral needs for legal counsel. The personnel increase is due to a compensation adjustment and the

recalculation of VRS. These increases are partially offset by three (3) additional employees opting out of health coverage. The operating decrease is due primarily to reductions in maintenance service contracts, office supplies, training, and memberships.

Commonwealth's Attorney

GOALS AND OBJECTIVES

- Be responsive to concerns of victims and witnesses throughout involvement with cases;
- Augment successful prosecution of all matters in courts through the increased use of technology;
- Seek appropriate punishment to deter criminal activity;
- Aggressively prosecute crimes victimizing children, including internet predators and cases involving sexual assault;
- Provide extensive training and advice to local law-enforcement departments, including annual legal legislative updates, academy instruction, and in-service training;
- Participate with County departments, schools, citizens groups and other organizations to conduct education on issues related to public safety and courts;
- Supervise and monitor the collection of restitution and court costs for all courts;
- Use allotted funding, technology, and programs designed to increase professionalism, job performance, and efficiency;
- Continue the office's ability to respond quickly to law enforcement, including after hours and weekend contacts;
- Continue cooperation between office and law enforcement agencies;
- Prosecute defendants with suspended sentences who did not obey conditions of suspended sentences;
- Advise and confer with magistrates; and,
- Draft and/or review search warrants.

SERVICE LEVELS

	FY13 <u>Actual</u>	FY14 <u>Budget</u>	FY14 <u>Forecast</u>	FY15 <u>Budget</u>
Per capita cost of operating department	\$15.57	\$15.71	\$15.71	\$15.83
Population served per attorney	12,500	12,500	12,500	12,500
Law enforcement served per attorney	40	40	40	40



This Page Intentionally Left Blank

PUBLIC SAFETY

	FY13 Actual	FY14 Budget	FY15 Budget	FY14 to FY15
Sheriff	\$ 20,933,611	\$ 20,491,192	\$ 21,441,404	4.6%
Emergency Communications	4,354,987	5,032,905	5,311,492	5.5%
Fire/EMS	14,750,056	14,553,339	15,112,851	3.8%
Pamunkey Regional Jail	4,644,959	4,714,588	4,986,247	5.8%
Juvenile Court Services	634,297	706,380	707,426	0.1%
Community Corrections	442,194	440,707	450,802	2.3%
Building Inspections	1,231,979	1,250,887	1,366,414	9.2%
Animal Control	918,121	969,437	1,001,020	3.3%
Total Expenditures	\$ 47,910,204	\$ 48,159,435	\$ 50,377,656	4.6%
Personnel	\$ 34,125,164	\$ 34,814,139	\$ 35,475,099	1.9%
Operating	11,937,311	12,412,296	13,475,747	8.6%
Capital	1,847,729	933,000	1,426,810	52.9%
Total Expenditures	\$ 47,910,204	\$ 48,159,435	\$ 50,377,656	4.6%
Revenues				
Intergovernmental Revenue	\$ 4,978,698	\$ 4,462,700	\$ 4,592,031	2.9%
Other Revenue	4,126,937	3,711,100	4,393,100	18.4%
General Fund Revenue	38,804,569	39,985,635	41,392,525	3.5%
Total Revenue	\$ 47,910,204	\$ 48,159,435	\$ 50,377,656	4.6%
Generated Revenue Percent	19.0%	17.0%	17.8%	
General Fund Percent	81.0%	83.0%	82.2%	
Full-time Positions	447	447	461	3.1%
Part-time Positions	1.5	1.5	2.0	33.3%
Full-time Equivalent	448.5	448.5	463.0	3.2%

Sheriff

DESCRIPTION

Law enforcement in the County is provided by the Sheriff's Office. The Sheriff is an elected Constitutional Officer serving a four-year term of office. This Office is divided into three sections: Administrative Support Operations, Investigative Operations, and Uniform Patrol Operations. Each unit is responsible for various areas of law enforcement. The Sheriff provides preventive patrol through community policing, responds to calls for service, arrests suspected offenders, promotes traffic safety, combats drug related activities, and conducts criminal

investigations. Under each unit there are many specialized teams that provide service to the County, including the Accident Investigation Team, Canine Unit, High Risk Entry Team, Hostage Negotiation Team, Search and Rescue, and Underwater Forensic Team.

The Sheriff is also responsible for courthouse security and the processing of civil court papers. The budget for these responsibilities is reflected under the Court Services section.

BUDGET SUMMARY

	FY13 Actual	FY14 Budget	FY15 Budget	FY14 to FY15
Expenditures				
Personnel	\$ 17,092,631	\$ 17,458,575	\$ 17,650,425	1.1%
Operating	2,210,760	2,179,817	2,639,319	21.1%
Capital	1,630,220	852,800	1,151,660	35.0%
Total Expenditures	\$ 20,933,611	\$ 20,491,192	\$ 21,441,404	4.6%
Revenues				
Intergovernmental Revenue	\$ 3,412,821	\$ 3,356,700	\$ 3,377,950	0.6%
Other Revenue	108,435	43,000	43,000	0.0%
General Fund Revenue	17,412,355	17,091,492	18,020,454	5.4%
Total Revenue	\$ 20,933,611	\$ 20,491,192	\$ 21,441,404	4.6%
Generated Revenue Percent	16.8%	16.6%	16.0%	
General Fund Percent	83.2%	83.4%	84.0%	
Full-time Positions	218	218	224	2.8%
Part-time Positions	1.0	1.0	1.0	0.0%
Full-time Equivalents	219.0	219.0	225.0	2.7%

BUDGET HIGHLIGHTS

The personnel increase is primarily attributed to the addition of six (6) Deputy Sheriff positions and a compensation adjustment. These increases in personnel are partially offset by the recalculation of VRS rates, which

reduces the overall increase in the personnel category from 4.1% to 1.1%. The operating increase is due primarily to increases in professional health services, small capital outlay, maintenance costs and contracts, and

Sheriff

technology replacement. The Service Level Plan includes funding for the new positions (\$696,170) as well as \$308,510 in associated one-time operating/capital costs, and capital funding for thirty-five (35) replacement vehicles (\$864,500), fifteen (15) mobile data terminal replacements (\$122,160), and one (1) 72" lawn mower (\$15,000).

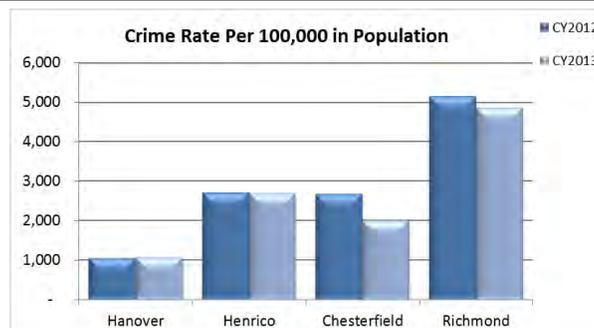
GOALS AND OBJECTIVES

- Create and foster safe communities through delivery of high-quality law enforcement services and community partnerships;
- Seek, hire, and retain skilled professionals committed to the community;
- Support and continually evaluate internal operations; and,
- Ensure fiscally responsible stewardship.

SERVICE LEVELS

	CY13 <u>Actual</u>	CY14 <u>Budget</u>	CY14 <u>Forecast</u>	CY15 <u>Budget</u>
Per capita cost of operating department (fiscal yr)	\$203.83	\$198.37	\$198.37	\$203.62
Total responses ¹	65,797	64,488	65,300	65,950
Cases per investigator	60	63	65	66
Average response time Priority 1 calls (minutes)	8.78	8.6	8.7	8.7
Number of funded sworn officers per 10,000 people	19.5	19.9	19.9	20.1

	CY2010		CY2011		CY2012		CY2013	
	Crimes	Clearance	Crimes	Clearance	Crimes	Clearance	Crimes	Clearance
Murder	1	1	2	2	5	5	1	1
Rape	10	7	9	10	8	9	7	7
Robbery	7	5	6	7	18	11	10	1
Aggr. Assault	33	27	34	27	47	37	56	50
Burglary	128	80	123	77	97	57	86	54
Larceny	761	329	945	409	843	381	902	397
Auto Theft	63	32	50	20	44	16	37	15
Arson	1	-	2	2	4	4	5	4
TOTAL	1,004	481	1,171	554	1,066	520	1,104	541



¹ Previously reported as total incidents

Emergency Communications

DESCRIPTION

The Emergency Communications Department serves as the 911 answering point and emergency dispatch center for Hanover County and the Town of Ashland. These services, as well as many other support activities, are provided to citizens and the various public safety and public service agencies and departments on a 24/7 basis. The Department is able to provide these

services with well trained professional Communications Officers and the use of modern technology, including a 15 site, twelve channel 800 MHz trunked radio system, enhanced wireline and wireless 911 systems, a computer aided dispatch system, CAD mapping, digital recording system, and interoperable communications systems.

BUDGET SUMMARY

	FY13 Actual	FY14 Budget	FY15 Budget	FY14 to FY15
Expenditures				
Personnel	\$ 3,168,826	\$ 3,216,345	\$ 3,388,242	5.3%
Operating	1,176,261	1,786,360	1,915,750	7.2%
Capital	9,900	30,200	7,500	(75.2%)
Total Expenditures	\$ 4,354,987	\$ 5,032,905	\$ 5,311,492	5.5%
Revenues				
Intergovernmental Revenue	\$ 301,989	\$ 350,000	\$ 350,000	0.0%
Other Revenue	181,294	333,000	333,000	0.0%
General Fund Revenue	3,871,704	4,349,905	4,628,492	6.4%
Total Revenue	\$ 4,354,987	\$ 5,032,905	\$ 5,311,492	5.5%
Generated Revenue Percent	11.1%	13.6%	12.9%	
General Fund Percent	88.9%	86.4%	87.1%	
Full-time Positions	47	47	48	2.1%
Part-time Positions	0.5	0.5	0.5	0.0%
Full-time Equivalent	47.5	47.5	48.5	2.1%

BUDGET HIGHLIGHTS

In FY15, the personnel category for this department increased 5.3%, of which 1.8% is attributable to the recalculation of VRS rates. The remainder of the personnel increase is due mainly to a compensation adjustment and the addition of one (1) Communications Officer position. The operating increase is primarily attributed to increases in maintenance service contracts for the radio

system and tower maintenance. The Service Level Plan includes the additional position (\$47,987), additional funding for overtime on holidays (\$60,000), and operating funding for the replacement of an AV projector screen (\$3,500), generator fuel replacement (\$10,000), and the replacement of HVAC units at three (3) tower sites (\$7,500).

Emergency Communications

GOALS AND OBJECTIVES

- Answer 99% of all incoming 911 calls in 10 seconds or less (3 rings or less);
- Dispatch 90% of all Fire, EMS, Animal Control and Law enforcement priority 1 calls in 60 seconds or less from call entry;
- Maintain a 90% employee retention rate and maintain a core group of well-trained, experienced communications officers, supervisors, managers and administrators;
- Maintain a 90% customer satisfaction rate by ensuring the department provides its required services to the citizens and the user agencies in a timely, efficient, effective and professional manner;
- Assure the Hanover County Security Alarm Ordinance is administered in a proper and efficient manner;
- Maintain a 90% accuracy rate when handling emergency medical dispatch related calls;
- Ensure that all vital and critical systems and equipment remain up and operational 95% of the time to assure the emergency communications, law enforcement and public safety personnel have the tools and equipment readily available to them 24/7 to allow them to perform their duties in an efficient, timely and professional manner;
- Assure the department continues to research, evaluate, and pursue equipment, technology, facilities, services and systems that will enhance the emergency communications operation and provide the emergency communications officers and field personnel with the tools and technology they need to perform their duties in a safe, efficient and timely manner; and,
- Continue to increase the skills, knowledge and service levels of our Communications Officers, Supervisors and Administrative staff.

SERVICE LEVELS

	FY13 <u>Actual</u>	FY14 <u>Budget</u>	FY14 <u>Forecast</u>	FY15 <u>Budget</u>
Per capita cost of operating department	\$42.40	\$48.72	\$48.72	\$50.44
Number of Non-911 telephone calls received	123,189	148,000	130,000	148,000
Number of Wireless 911 calls received	25,963	30,000	30,000	30,000
Number of Wire Line 911 calls received	10,119	14,000	14,000	14,000
Number of Public Safety Incidents received	68,070	75,000	73,000	75,000
Number of dispatch consoles	10	9	10	10
Number of call taker consoles	12	3	12	12

Fire/EMS

DESCRIPTION

The Department provides fire and emergency medical services to the citizens of Hanover County, utilizing a combination system of both paid and volunteer staff. Hanover County currently utilizes the support of approximately 600 volunteer personnel. Fire responsibilities include fire suppression, code inspections, investigations, hazardous materials coordination and response and training. Emergency Medical Services (EMS) responsibilities focus on providing the highest level of care and expertise in managing basic and advanced life support levels to critically ill or injured patients.

Services are provided out of twelve combination fire companies: Ashland (Company 1), Beaverdam (2), Black Creek (12), Chickahominy (10), Doswell (4), East Hanover (3), Farrington (11), Hanover Courthouse (5), Henry (6), Mechanicsville (7), Montpelier (8), and Rockville (9); and four combination rescue squads: Ashcake (13), Ashland (16), East Hanover (14), and West Hanover (15).

Staff is also responsible for the maintenance of buildings and equipment that is designated to Hanover County Fire-EMS. The upkeep of each station's grounds and landscaping is also

performed by company staff. Training is conducted on a daily basis to include pre-planning emergency response strategies of businesses and residential neighborhoods in response districts.

In preparation for large scale disasters, the department continues to review policies and procedures to ensure adequate response capability to mitigate any size event. The staff participates in numerous regional exercises and a regional grant program to prepare Hanover County and the Richmond area for any type of natural disaster or terrorist event.

Hanover County Fire-EMS provides a regional academy for career staff and volunteer members that includes over 300 hours of basic training to become an entry level Fire-EMS provider. The department offers dual enrollment college courses in conjunction with J. Sargeant Reynolds Community College. The dual enrollment program also includes Firefighter 1, Firefighter 2, and EMT-Basic in Hanover County high schools during the school year. Hanover County Fire-EMS uses schools and other community functions as an outlet to promote fire prevention and preparedness.

Fire/EMS

BUDGET SUMMARY

	FY13 Actual	FY14 Budget	FY15 Budget	FY14 to FY15
Expenditures				
Personnel	\$ 11,436,534	\$ 11,666,534	\$ 11,861,376	1.7%
Operating	3,105,913	2,836,805	3,005,825	6.0%
Capital	207,609	50,000	245,650	391.3%
Total Expenditures	\$ 14,750,056	\$ 14,553,339	\$ 15,112,851	3.8%
Revenues				
Intergovernmental Revenue	\$ 850,398	\$ 348,000	\$ 456,081	31.1%
Other Revenue	2,486,784	2,273,000	2,443,000	7.5%
General Fund Revenue	11,412,874	11,932,339	12,213,770	2.4%
Total Revenue	\$ 14,750,056	\$ 14,553,339	\$ 15,112,851	3.8%
Generated Revenue Percent	22.6%	18.0%	19.2%	
General Fund Percent	77.4%	82.0%	80.8%	
Full-time Positions	144	144	150	4.2%
Full-time Equivalent	144.0	144.0	150.0	4.2%

BUDGET HIGHLIGHTS

The FY15 Service Level Plan adds six (6) new Firefighter/Medic positions to this department. The remainder of the personnel increase is due primarily to a compensation adjustment that was partially offset by recalculated VRS rates which reduced the overall personnel category by 3.0%. The personnel category also includes pooled funding for non-benefitted employees. The operating increase is due primarily to rightsizing budgeting for vehicle gas to reflect actual use, an anticipated increase in premium for specialty auto insurance, and the appropriation of a federal SAFER grant in FY15. Other operating increases were mostly offset by streamlining the need for certain telecommunication services. The Service

Level Plan includes capital funding for the following; Toughbook replacement (20) (\$84,000), vehicle replacement (3) (\$82,500), Personal Protective Equipment (PPE) Cleaning (machines and filtration) (\$30,000), Station 8 bathroom renovation (\$25,000), and the station roof replacement plan (\$24,150). The Fire/EMS portion of the Capital Improvements Program (CIP) includes \$500,000 for the fire engine and heavy rescue apparatus replacement plan as well as \$386,000 for the ambulance replacement plan. The increase in other revenue is due to a positive trend of increasing efficiency in the recovery of EMS fees relative to ambulance transport.

Fire/EMS

GOALS AND OBJECTIVES

- Respond to life threatening calls in less than 9 minutes on 80% of calls; respond in less than 13 minutes to emergency, nonlife threatening calls on 80% of calls, and respond to all other calls in less than 16 minutes on 80% of calls;
- Respond with Fire apparatus capable of flowing designated fire flows at an initial alarm of fire less than 9 minutes 80% of the time;
- Respond a minimum of 16 trained firefighters to an initial alarm of fire less than 9 minutes 80% of the time, and a minimum of 8 additional firefighters 90% of the time for a subsequent alarm on the same assignment;
- Conduct fire prevention programs for at least 10,000 citizens;
- Fire Inspectors/Investigators to conduct a fire prevention inspection on 100% of the identified commercial structures annually; and,
- Hazardous materials inspector to conduct 60 fuel tank removal/installation inspections annually.

SERVICE LEVELS

	FY13 <u>Actual</u>	FY14 <u>Budget</u>	FY14 <u>Forecast</u>	FY15 <u>Budget</u>
Per capita cost of operating department	\$143.62	\$140.88	\$140.88	\$143.52
Respond to 80% Priority 1 calls in less than 9 minutes	79.6%	80.6%	79.3%	80.0%
Respond to 80% Priority 2 calls in less than 13 minutes	87.6%	84.4%	86.3%	85.0%
Respond to 80% Priority 3 calls in less than 16 minutes	87.5%	87.6%	88.8%	88.0%
Respond to 80% of urban fire calls in less than 9 minutes	82.7%	81.6%	78.9%	82.0%

Pamunkey Regional Jail

DESCRIPTION

The Pamunkey Regional Jail Authority (PRJA) operates a regional jail for the Counties of Hanover and Caroline, and the Town of Ashland, which began operations in 1998. The facility contains 437 beds, consisting of 403 general purpose beds, a 16 bed work

release center, a 6 bed infirmary, and 12 special management beds. Hanover County is charged a per diem prisoner fee by the Jail sufficient to pay its operating and debt service costs.

BUDGET SUMMARY

	FY13 Actual	FY14 Budget	FY15 Budget	FY14 to FY15
Expenditures				
Operating	\$ 4,644,959	\$ 4,714,588	\$ 4,986,247	5.8%
Total Expenditures	\$ 4,644,959	\$ 4,714,588	\$ 4,986,247	5.8%
Revenues				
General Fund Revenue	\$ 4,644,959	\$ 4,714,588	\$ 4,986,247	5.8%
Total Revenue	\$ 4,644,959	\$ 4,714,588	\$ 4,986,247	5.8%
General Fund Percent	100.0%	100.0%	100.0%	

BUDGET HIGHLIGHTS

This budget reflects the per diem costs (\$49.05 per day) to house inmates as part of the County's participation in the Pamunkey Regional Jail Authority (PRJA). The daily per diem rate has increased for FY15. The costs

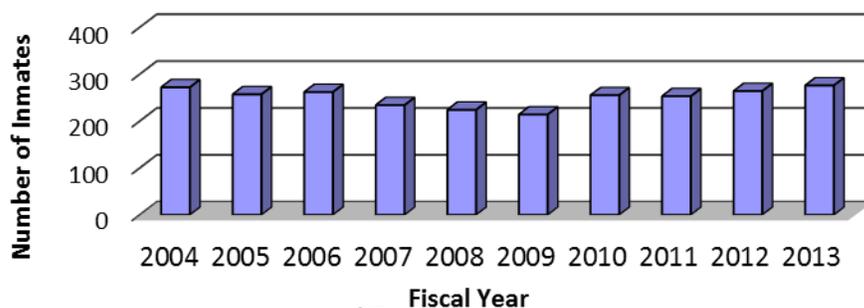
for housing inmates have benefited from the economies of scale of the larger jail operations as well as the benefits of using available capacity for bed rentals to other governments.

GOALS AND OBJECTIVES

- Maintain a high level of service to member jurisdictions;
- Provide staff the needed training to ensure a safe work environment;
- Provide inmates with quality medical care and a safe living environment; and,
- Maintain American Correctional Association accreditation and Department of Corrections certification through staff development while adhering to facility policy and procedures.

SERVICE LEVELS

Average Hanover Inmate Population



Juvenile Court Services Unit

DESCRIPTION

The Juvenile Court Services Unit (JCSU) is responsible for providing intake, probation, case management, psychological services and social investigations. The intake officer has the authority, based on the definitions in the Code of Virginia, to divert relatively minor cases and first offenders (Children in Need of Services, Children in Need of Supervision, and Delinquent) from the court system to programs and services operated by the JCSU or outside the Unit. The intake officer also processes all requests for juvenile criminal charges that are directed to the court for adjudication. The intake officer has the ability to issue detention orders for juveniles who are charged with a class 1 misdemeanor or felony and who pose a threat to the safety of themselves or others. There are four levels of detention: secure detention, non-secure (shelter care), electronic monitoring and house arrest. The JCSU monitors all juveniles

during any level of detention but does not have access to a shelter care option at this time. Domestic cases (custody, spousal and child support, spousal abuse and child visitation) are also prepared for the Court by the intake officer. The JCSU provides probation supervision as ordered by the court.

The length of probation is determined by the JCSU with judicial approval and time period is dependent on the juvenile's adjustment and compliance with court ordered requirements. Programs provided to juveniles and their parents include electronic monitoring, outreach detention anger management, group counseling, community improvement, community service work, and stop thief. The JCSU provides funding for intensive in-home counseling services for probationers and their families when appropriate.

BUDGET SUMMARY

	FY13 Actual	FY14 Budget	FY15 Budget	FY14 to FY15
Expenditures				
Personnel	\$ 188,047	\$ 206,376	\$ 197,300	(4.4%)
Operating	446,250	500,004	510,126	2.0%
Total Expenditures	\$ 634,297	\$ 706,380	\$ 707,426	0.1%
Revenues				
Intergovernmental Revenue	\$ 81,243	\$ 80,000	\$ 80,000	0.0%
General Fund Revenue	553,054	626,380	627,426	0.2%
Total Revenue	\$ 634,297	\$ 706,380	\$ 707,426	0.1%
Generated Revenue Percent	12.8%	11.3%	11.3%	
General Fund Percent	87.2%	88.7%	88.7%	
Full-time Positions	3	3	3	0.0%
Full-time Equivalent	3.0	3.0	3.0	0.0%

Juvenile Court Services Unit

BUDGET HIGHLIGHTS

The budget is primarily comprised of the cost of housing juvenile offenders who are placed at the Merrimac Juvenile Detention Center as well as other community programs provided to address accountability, public safety, and treatment (e.g. case management, probation, electronic monitoring, community service, and treatment groups). The overall FY15 budget for this department will remain relatively flat from FY14. The personnel category decreased -4.4%. Prior to the

recalculation of VRS rates, the personnel category decrease was -6.1%. The remaining decrease in personnel expenditures is due to new hire savings and one (1) employee opting out of health insurance. These decreases in personnel expenditures offset the compensation adjustment and recalculation of VRS rates. The increase in operating is due to an increase in the Merrimac Juvenile Detention Center's per diem costs.

GOALS AND OBJECTIVES

- Continue to provide an alternative to secure detention through the Electronic Incarceration Program;
- Continue to provide anger management groups for juveniles utilizing existing staff as facilitators;
- Continue to provide community service opportunities and supervision for juvenile offenders;
- Continue to provide shoplifters program for first time offenders; and,
- Continue to provide intensive supervision and coordination for Juvenile Drug Court program.

SERVICE LEVELS

	<u>FY13 Actual</u>	<u>FY14 Budget</u>	<u>FY14 Forecast</u>	<u>FY15 Budget</u>
Per capita cost of operating department	\$6.18	\$6.84	\$6.84	\$6.72
Program Participation:				
Community Service	158	136	150	150
Intensive Probation	11	10	10	10
Stop Thief!	37	30	25	25
Truancy Project	52	50	50	50
Anger Management	24	30	25	25
Intensive In-home Counseling	5	5	5	5
Number of electronic monitoring cases	58	70	60	60
Total caseload (delinquent and domestic)	1,886	1,972	1,804	1,845
Total delinquent	554	650	480	517
Total diverted	161	150	161	161

Community Corrections

DESCRIPTION

The Community Corrections Program assists the Courts in Hanover and Caroline Counties by providing supervision and investigation of adult offenders. The department is designed to provide an alternative to incarceration while maintaining public safety.

BUDGET SUMMARY

	FY13 Actual	FY14 Budget	FY15 Budget	FY14 to FY15
Expenditures				
Personnel	\$ 415,005	\$ 422,735	\$ 432,611	2.3%
Operating	27,189	17,972	18,191	1.2%
Total Expenditures	\$ 442,194	\$ 440,707	\$ 450,802	2.3%
Revenues				
Intergovernmental Revenue	\$ 329,146	\$ 328,000	\$ 328,000	0.0%
Other Revenue	54,531	59,300	67,100	13.2%
General Fund Revenue	58,517	53,407	55,702	4.3%
Total Revenue	\$ 442,194	\$ 440,707	\$ 450,802	2.3%
Generated Revenue Percent	86.8%	87.9%	87.6%	
General Fund Percent	13.2%	12.1%	12.4%	
Full-time Positions	7	7	7	0.0%
Full-time Equivalent	7.0	7.0	7.0	0.0%

BUDGET HIGHLIGHTS

Community Corrections is required to provide pre-trial services to those deemed necessary by the Court. The Department of Criminal Justice Services provides a grant to Community Corrections. In FY15, the personnel category increased 2.3%, of which 1.9% is attributable to the recalculation of

VRS rates. The remainder of the increase in personnel is due a compensation adjustment. These increases are partially offset by a vacant funded Probation Officer position and one (1) employee opting out of health insurance. The operating budget is relatively flat from FY14.

GOALS AND OBJECTIVES

- Protect the community by providing effective supervision to offenders and defendants;
- Provide the local courts with an alternative to incarceration; and,
- Offer a variety of resources and services to assist with treatment needs.

SERVICE LEVELS

	<u>FY13 Actual</u>	<u>FY14 Budget</u>	<u>FY14 Forecast</u>	<u>FY15 Budget</u>
Per capita cost of operating department	\$4.31	\$4.27	\$4.27	\$4.28



This Page Intentionally Left Blank

Building Inspections

DESCRIPTION

The Building Inspections Office is responsible for enforcement of the Virginia Uniform Statewide Building Code to protect the health, safety and welfare of the citizens of Hanover County. Traditionally this enforcement role has been focused on new construction and the renovation and rehabilitation of existing buildings. The Building Inspections Office has expanded its duties to include enforcement of the Property Maintenance Code in addition to its traditional role. The Property Maintenance Code provides the minimum standards for the maintenance of existing buildings and structures to promote their continued

healthy use and usability. Additionally, the Building Inspections Office enforces erosion and sediment control regulations relating to residential construction and proffered conditions for residential construction. A continuing focus of the department is customer service and the use of new technologies, as evidenced by the expansion of the Interactive Voice response telephone system and the continuing development and implementation of online services such as online inspection scheduling and permit tracking. Permanent records of these activities are maintained and available in the Building Inspections Office.

BUDGET SUMMARY

	FY13 Actual	FY14 Budget	FY15 Budget	FY14 to FY15
Expenditures				
Personnel	\$ 1,128,536	\$ 1,136,405	\$ 1,222,447	7.6%
Operating	103,443	114,482	121,967	6.5%
Capital	-	-	22,000	100.0%
Total Expenditures	<u>\$ 1,231,979</u>	<u>\$ 1,250,887</u>	<u>\$ 1,366,414</u>	<u>9.2%</u>
Revenues				
Other Revenue	\$ 1,175,389	\$ 852,800	\$ 1,375,000	61.2%
General Fund Revenue	56,590	398,087	(8,586)	0.0%
Total Revenue	<u>\$ 1,231,979</u>	<u>\$ 1,250,887</u>	<u>\$ 1,366,414</u>	<u>9.2%</u>
Generated Revenue Percent	95.4%	68.2%	100.6%	
General Fund Percent	4.6%	31.8%	-0.6%	
Full-time Positions	15	15	16	6.7%
Part-time Positions	-	-	0.5	100.0%
Full-time Equivalents	15.0	15.0	16.5	10.0%

BUDGET HIGHLIGHTS

In FY15, the personnel category for this department increased 7.6%, of which 2.0% is attributable to the recalculation of VRS rates. The remainder of the personnel increase is

due mainly to a compensation adjustment and the addition of a part-time Customer Service Agent position (\$23,308) and a full-time Building Inspector position (\$76,000).

Building Inspections

The increase in operating is due to increases in maintenance service contracts, vehicle gas, and the purchase of new code books.

GOALS AND OBJECTIVES

- Continue cooperative training program within the region to provide code update training for contractors, architects, engineers, and their staff;
- Process residential building permit applications within two weeks and commercial applications within 30 days;
- Utilize user fees to pay for departmental operating costs; and,
- Continue our focus on customer service and new technology to better serve the needs of the community.

SERVICE LEVELS

	FY13 <u>Actual</u>	FY14 <u>Budget</u>	FY14 <u>Forecast</u>	FY15 <u>Budget</u>
Per capita cost of operating department	\$12.00	\$12.11	\$12.11	\$12.98
Commercial plan reviews:				
Number of plans reviewed	410	442	471	508
Average number of days to review	5	6	30	30
Pre-application plan reviews:				
Number of plans reviewed	3	11	5	10
Average number of days to review	21	30	30	30
Residential plan reviews:				
Number of plans reviewed	1,278	1,329	1,661	1,794
Average number of days to review	4	3	10	10
Inspections:				
Number of inspections per day	102	147	138	160
Number of inspections per inspector	17	26	21	26
Number of days from requested to completed inspection	1	1	1	1

Animal Control

DESCRIPTION

Hanover County Animal Control is responsible for providing the public safety and health of the community by enforcing both county and state animal laws. Hanover County Animal Control directly assists all other local and state public safety, health and law enforcement agencies to protect and serve the citizens of Hanover County, their pets and livestock, while promoting humane care and treatment of all animals within the County. The Animal Pound Facility functions also

include: coordinating information for missing animals, placement of homeless animals, specialized care and security of impounded animals, assisting citizens and visitors with various animal related problems, quarantine and preparation for testing of animals involved with possible exposure to rabies and collection of fees associated with various facility and departmental functions. The Pound Facility currently has 144 kennels with an average daily capacity of ninety percent.

BUDGET SUMMARY

	FY13 Actual	FY14 Budget	FY15 Budget	FY14 to FY15
Expenditures				
Personnel	\$ 695,585	\$ 707,169	\$ 722,698	2.2%
Operating	222,536	262,268	278,322	6.1%
Total Expenditures	\$ 918,121	\$ 969,437	\$ 1,001,020	3.3%
Revenues				
Intergovernmental Revenue	\$ 3,102	\$ -	\$ -	0.0%
Other Revenue	120,504	150,000	132,000	(12.0%)
General Fund Revenue	794,515	819,437	869,020	6.1%
Total Revenue	\$ 918,121	\$ 969,437	\$ 1,001,020	3.3%
Generated Revenue Percent	13.5%	15.5%	13.2%	
General Fund Percent	86.5%	84.5%	86.8%	
Full-time Positions	13	13	13	0.0%
Full-time Equivalents	13.0	13.0	13.0	0.0%

BUDGET HIGHLIGHTS

The overall FY15 budget for this department increased 3.3% from FY14. In FY15, the personnel category increased 2.2%, of which 1.8% is attributable to the recalculation of VRS rates. The remainder of the personnel increase is due mainly to a compensation adjustment, which is partially offset by

savings from turnover. The increase in operating is primarily attributed to increases in maintenance service contracts, contractual services, computer hardware/software replacements, and small capital outlay expenses.

Animal Control

GOALS AND OBJECTIVES

- Increase community safety and health through enforcement of the nuisance ordinance;
- Increase community awareness on animal safety through positive proactive education;
- Increase and improve dog license sales and compliance through education, follow-up, and increased positive exposure through proactive public relations in cooperation with local organizations and businesses;
- Improve departmental sterilization program through community outreach, education, local business and other nonprofit support;
- Enhance volunteer programs by positive outreach and community interaction while working on projects with other local organizations; and,
- Improve both facility and field service customer satisfaction through surveys and education.

SERVICE LEVELS

	FY13 <u>Actual</u>	FY14 <u>Budget</u>	FY14 <u>Forecast</u>	FY15 <u>Budget</u>
Per capita cost of operating department	\$8.94	\$9.38	\$9.38	\$9.51
Animal Control Total Incidents	9,350	10,500	9,500	10,500
Total Animals Handled	2,921	8,500	3,500	3,500
Total Animals Redeemed to Owner or placed	1,700	1,300	1,800	1,800
Licensed dogs	19,953	20,000	20,000	20,000
Animal Attack reports	405	650	500	500
Positive rabies exposure reports	13	20	15	20
Summons/Warrants issued	487	500	500	500
Lost and found reports	1,182	1,200	1,200	1,200



This Page Intentionally Left Blank

PUBLIC WORKS

	FY13 Actual	FY14 Budget	FY15 Budget	FY14 to FY15
Public Works	\$ 1,744,467	\$ 1,737,102	\$ 1,737,322	0.0%
Public Works Operations	3,589,505	3,706,958	3,736,292	0.8%
General Services	3,524,966	3,763,555	3,897,892	3.6%
Total Expenditures	\$ 8,858,938	\$ 9,207,615	\$ 9,371,506	1.8%
Personnel	\$ 5,352,447	\$ 5,604,297	\$ 5,735,499	2.3%
Operating	3,376,509	3,439,147	3,453,907	0.4%
Capital	129,982	164,171	182,100	10.9%
Total Expenditures	\$ 8,858,938	\$ 9,207,615	\$ 9,371,506	1.8%
Revenues				
Intergovernmental Revenue	\$ 21,315	\$ 18,000	\$ 18,000	0.0%
Other Revenue	1,227,480	1,053,524	957,476	(9.1%)
General Fund Revenue	7,610,143	8,136,091	8,396,030	3.2%
Total Revenue	\$ 8,858,938	\$ 9,207,615	\$ 9,371,506	1.8%
Generated Revenue Percent	14.1%	11.6%	10.4%	
General Fund Percent	85.9%	88.4%	89.6%	
Full-time Positions	80	80	81	1.3%
Part-time Positions	2.3	2.3	1.0	(56.5%)
Full-time Equivalents	82.3	82.3	82.0	(0.4%)

*Public Works Operations and Recycling Service District merged in FY14. Recycling Service District has been re-stated here in Public Works Operations for FY13.

Public Works

DESCRIPTION

The Department of Public Works' (DPW) responsibilities include assisting with the planning, design and construction of capital projects within the County not related to Public Schools or Public Utilities, administration of the State mandated Chesapeake Bay, Floodplain, Stormwater Management, and Erosion and Sediment Control programs, implementation of the County's regional stormwater quality program, oversight responsibility over solid waste disposal, refuse collection and

recycling, management of airport operations and facilities, and management of the Cannery. DPW reviews subdivision and site plans, inspects subdivision roads, administers the flood plain ordinance, and manages underground storage tanks for County facilities. DPW provides input to the Virginia Department of Transportation (VDOT) regarding transportation projects being managed by VDOT and manages the planning, design and construction of County road projects.

BUDGET SUMMARY

	FY13 Actual	FY14 Budget	FY15 Budget	FY14 to FY15
Expenditures				
Personnel	\$ 1,527,800	\$ 1,591,783	\$ 1,590,377	(0.1%)
Operating	216,406	145,319	146,945	1.1%
Capital	261	-	-	0.0%
Total Expenditures	\$ 1,744,467	\$ 1,737,102	\$ 1,737,322	0.0%
Revenues				
Other Revenue	\$ 470,112	\$ 331,200	\$ 206,200	(37.7%)
General Fund Revenue	1,274,355	1,405,902	1,531,122	8.9%
Total Revenue	\$ 1,744,467	\$ 1,737,102	\$ 1,737,322	0.0%
Generated Revenue Percent	26.9%	19.1%	11.9%	
General Fund Percent	73.1%	80.9%	88.1%	
Full-time Positions	16	16	17	6.3%
Part-time Positions	1.8	1.8	0.5	(72.2%)
Full-time Equivalent	17.8	17.8	17.5	(1.7%)

BUDGET HIGHLIGHTS

The overall FY15 budget for this department is flat from FY14. The personnel category decreased -0.1%. Prior to the recalculation of VRS rates, the personnel category decreased -1.9%. The personnel decrease is due primarily to vacancy savings and the

elimination of a vacant benefitted part-time Construction Coordinator position. This decrease was mostly offset by a compensation adjustment and recalculated VRS rates. Also, a benefitted part-time Civil Engineer position has been reclassified to full-

Public Works

time. Funding has been included for automated stormwater facility monitoring (\$13,100) and the MS4 permit fee (\$3,000). The application fee is required when updating the MS4 (Municipal Separate Storm Sewer System) permit with the Department of

Conservation and Recreation. This Phase II permit is required of all localities with a population over 100,000 and is intended to address stormwater pollution. There are no changes relative to the operation of the Cannery.

GOALS AND OBJECTIVES

- Provide construction management for assigned County projects;
- Review 100% of erosion and sediment control plans and utility plans within 14 days;
- Review 95% of building permits within four (4) days;
- Review 100% of construction plans within three (3) weeks of receipt from the Planning Department;
- Respond to 100% of all drainage complaints within ten (10) days; and,
- Operate the Cannery to meet citizen needs.

SERVICE LEVELS

	<u>FY13</u> <u>Actual</u>	<u>FY14</u> <u>Budget</u>	<u>FY14</u> <u>Forecast</u>	<u>FY15</u> <u>Budget</u>
Per capita cost of operating department	\$16.99	\$16.82	\$16.82	\$16.50
Number of erosion control and utility plans submitted	33	35	35	35
Number of site plans reviews	135	125	130	130
Number of subdivision construction plan reviews	59	35	40	40
Number of subdivision plat reviews	66	50	60	60
Number of drainage complaints	128	200	200	200
Number of building permits submitted:				
Residential	674	300	500	500
Commercial	114	70	100	100
Septic Tank Pump-out letters sent	3,700	2,000	3,500	3,500
Cannery items processed (can and jars)	4,460	5,000	4,460	5,000
Cannery patrons	150	150	150	150

Public Works Operations

DESCRIPTION

Public Works Operations provides for solid waste disposal and recycling for Hanover citizens. The County has six (6) manned convenience centers throughout the County that accept solid waste and numerous recyclables. The County either sells the recovered materials or they are processed through outside contractors. DPW transports the mixed and corrugated paper to market using hook lift trucks. Yard waste, leaves, and grass are accepted at the Mechanicsville Convenience Center and the Route 301 Transfer Station. Leaves and grass are accepted at the Courthouse and Elmont Convenience Centers. Brush is chipped and sold as mulch or fuel chips, used at schools/parks, and given away to the public. The agency operates the 301 Transfer Station

and Yard Waste Composting Facility. Solid waste is loaded into contractor trailers and hauled to a private landfill. Public Works Operations is also responsible for street sign installation, stormwater drainage easement maintenance and litter control.

The Board of Supervisors established Recycling Service Districts for the residents of the Ashcreek and Milestone subdivisions on January 23, 2008. There are now thirteen (13) subdivisions under one united Service District. This authorization was in response to petitions for establishment of service districts for the purpose of funding every other week curbside recycling service for plastic and glass bottles, metal cans and paper from these communities.

BUDGET SUMMARY

	FY13 Actual	FY14 Budget	FY15 Budget	FY14 to FY15
Expenditures				
Personnel	\$ 1,759,139	\$ 1,819,304	\$ 1,856,633	2.1%
Operating	1,761,948	1,811,483	1,768,959	(2.3%)
Capital	68,418	76,171	110,700	45.3%
Total Expenditures	\$ 3,589,505	\$ 3,706,958	\$ 3,736,292	0.8%
Revenues				
Intergovernmental Revenue	\$ 21,315	\$ 18,000	\$ 18,000	0.0%
Other Revenue	731,995	674,112	703,000	4.3%
General Fund Revenue	2,836,195	3,014,846	3,015,292	0.0%
Total Revenue	\$ 3,589,505	\$ 3,706,958	\$ 3,736,292	0.8%
Generated Revenue Percent	21.0%	18.7%	19.3%	
General Fund Percent	79.0%	81.3%	80.7%	
Full-time Positions	32	32	32	0.0%
Part-time Positions	0.5	0.5	0.5	0.0%
Full-time Equivalents	32.5	32.5	32.5	0.0%

Public Works Operations

BUDGET HIGHLIGHTS

The FY15 Service Level Plan for this division consists of \$100,000 for operational equipment: roll off containers, compactor system, dump truck (used), and a welder with spool gun. It also adds \$10,700 for environmental improvement structures. The personnel category increased 2.1%, of which 1.6% is attributable to the recalculation of VRS rates. The remaining increase in personnel is due primarily to the

compensation adjustment. The operating decrease is due primarily to reduced funding for the transfer station hauling contract as a result of decreased inbound tonnage from solid waste haulers. For FY15, the contracted recycling collection rate with the Central Virginia Waste Management Authority (CVWMA) was adopted at \$24.36 per lot in participating subdivisions for the purpose of funding recycling services.

GOALS AND OBJECTIVES

- Maintain solid waste collection and disposal services within resources;
- Maintain street sign maintenance services;
- Maintain drainage easement maintenance at the highest level within the resources available;
- Maintain recycling and compost programs; and,
- Maintain litter and special waste programs within resources.

SERVICE LEVELS

	FY13 <u>Actual</u>	FY14 <u>Budget</u>	FY14 <u>Forecast</u>	FY15 <u>Budget</u>
Per capita cost of operating department	\$34.95	\$35.89	\$35.89	\$35.48
Municipal Solid Waste (MSW) Tonnage received at convenience centers:				
Private	6,300	7,000	6,000	6,300
Public	26,175	27,000	25,000	25,700
MSW Pulls from Convenience Center	2,674	2,775	2,700	2,700
Number of tons recycled	21,400	18,000	21,000	21,000
Drainage maintenance requests - DPW crews	131	200	150	200
Street Signs	114	220	150	200

General Services

DESCRIPTION

The General Services Department includes the Facilities, Fleet, and Risk Management Divisions.

The Facilities Division is responsible for property management, maintenance and renovation of all non-school, County-owned facilities. This consists of the overall responsibility for a preventative maintenance program, in-house repairs, and alterations of the buildings and related systems. This Division provides support and management services for the County and School telephone system, and administers the County's Facilities and Energy Management policies.

The Fleet Division provides preventive maintenance and repair service for County and School vehicles and motorized

equipment and administers the Fleet Management Policy. This Division provides services including vehicle registrations, preparing equipment specifications, vehicle acquisition and disposal, vehicle replacement, and maintaining vehicle history records. This Division administers the vehicle fuel management program for County and School vehicles.

The Risk Management Division serves both the County and Schools by providing risk assessments, enhanced safety practices and assistance with determining compliance with Federal OSHA requirements. This Division assists with administering the County's Vehicle Safety Policy and assists departments with application of the provisions of the Hanover Safety manual.

BUDGET SUMMARY

	FY13 Actual	FY14 Budget	FY15 Budget	FY14 to FY15
Expenditures				
Personnel	\$ 2,065,508	\$ 2,193,210	\$ 2,288,489	4.3%
Operating	1,398,155	1,482,345	1,538,003	3.8%
Capital	61,303	88,000	71,400	(18.9%)
Total Expenditures	\$ 3,524,966	\$ 3,763,555	\$ 3,897,892	3.6%
Revenues				
Other Revenue	\$ 25,372	\$ 48,212	\$ 48,276	0.1%
General Fund Revenue	3,499,594	3,715,343	3,849,616	3.6%
Total Revenue	\$ 3,524,966	\$ 3,763,555	\$ 3,897,892	3.6%
Generated Revenue Percent	0.7%	1.3%	1.2%	
General Fund Percent	99.3%	98.7%	98.8%	
Full-time Positions	32	32	32	0.0%
Full-time Equivalent	32.0	32.0	32.0	0.0%

General Services

BUDGET HIGHLIGHTS

In FY15 the personnel category for this department increased 4.3%, of which 1.9% is attributable to the recalculation of VRS rates. The remainder of the increase in personnel is primarily due to a compensation adjustment and one (1) additional employee opting for health insurance. The operating increase includes expenses for county facility painting, contractual services, electrical services and

telecommunication services. The Service Level Plan includes operating funding for insurance consultant fees (\$19,500), courthouse signage (\$2,500), and new fire panels (\$2,000), as well as capital funding for various improvements and renovations to county facilities such as HVAC system replacements, roof replacement and building alterations and paving (total of \$71,400).

GOALS AND OBJECTIVES

- Respond to all facility emergency calls in 3 hours or less;
- Complete facilities preventive work requests within five days of issue;
- Provide project management services for capital improvement projects as needed;
- Identify and perform energy saving projects in line with the Board’s Energy Initiative;
- Provide ongoing maintenance and support to all County and School phone systems and serve as liaison to service providers for all service issues;
- Maintain County and School fleets in a safe and cost effective manner;
- Assist customers with fleet needs and promote effective fleet management through best management practices;
- Administer the vehicle fuel management program for County and School vehicles;
- Improve safety and reduce losses by providing safety training, and increasing safety awareness through the use of departmental safety teams and coordinators;
- Coordinate claims processing services for County and School insurance policies; and,
- Provide risk management services for County and School departments and employees through ensuring appropriate insurance coverage and risk mitigation strategies.

SERVICE LEVELS

	<u>FY13</u> <u>Actual</u>	<u>FY14</u> <u>Budget</u>	<u>FY14</u> <u>Forecast</u>	<u>FY15</u> <u>Budget</u>
Per capita cost of operating department	\$34.32	\$36.43	\$36.43	\$37.02
Square Feet Maintained*	617,674	617,674	617,674	617,674
Vehicles Maintained				
School Buses	308	305	305	305
Public Safety	432	425	430	435
Other	378	385	380	380
Special purpose equipment	80	80	80	80
Total	1,198	1,195	1,195	1,200
Number of safety audits performed	21	28	28	32

*Square feet maintained for FY14 Budget changed from 615,779 to 617,674 as correction by department.



This Page Intentionally Left Blank

HUMAN SERVICES

	FY13 Actual	FY14 Budget	FY15 Budget	FY14 to FY15
Health	\$ 501,000	\$ 496,000	\$ 519,286	4.7%
Community Services Board	9,269,499	9,941,672	10,206,010	2.7%
Social Services	4,671,822	5,139,994	5,377,157	4.6%
Community Resources	310,960	293,820	301,269	2.5%
Comprehensive Services Act	4,715,063	5,527,946	5,288,000	(4.3%)
Tax Relief	1,573,920	1,630,000	1,630,000	0.0%
Total Expenditures	\$ 21,042,264	\$ 23,029,432	\$ 23,321,722	1.3%
Personnel	\$ 11,723,992	\$ 12,193,859	\$ 12,685,124	4.0%
Operating	9,318,272	10,835,573	10,636,598	(1.8%)
Total Expenditures	\$ 21,042,264	\$ 23,029,432	\$ 23,321,722	1.3%
Revenues				
Intergovernmental Revenue	\$ 8,643,404	\$ 9,380,324	\$ 9,380,491	0.0%
Other Revenue	3,280,183	3,179,383	3,236,354	1.8%
General Fund Revenue	9,118,677	10,469,725	10,704,877	2.2%
Total Revenue	\$ 21,042,264	\$ 23,029,432	\$ 23,321,722	1.3%
Generated Revenue Percent	56.7%	54.5%	54.1%	
General Fund Percent	43.3%	45.5%	45.9%	
Full-time Positions	173	171	174	1.8%
Part-time Positions	9.6	9.4	8.3	(11.7%)
Full-time Equivalent	182.6	180.4	182.3	1.1%

Health Department

DESCRIPTION

The Hanover Health Department is part of the Virginia Department of Health's Chickahominy Health District. The District encompasses the Counties of Charles City, Goochland, Hanover, and New Kent. Funding is predominantly through a cooperative agreement with the Virginia Department of Health in which Hanover pays 45% of the allotted general funds designated to the Hanover Health Department's budget. The

Hanover Health Department provides medical, emergency preparedness, vital records, and environmental services. The Health Department collaborates with other agencies, health care providers and local communities to address public health issues and to provide public health leadership, guidance, education and consultation to the community. These services are detailed in the local cooperative agreement.

BUDGET SUMMARY

	FY13 Actual	FY14 Budget	FY15 Budget	FY14 to FY15
Expenditures				
Operating	\$ 501,000	\$ 496,000	\$ 519,286	4.7%
Total Expenditures	<u>\$ 501,000</u>	<u>\$ 496,000</u>	<u>\$ 519,286</u>	<u>4.7%</u>
Revenues				
Other Revenue	\$ 86,353	\$ 46,350	\$ 46,350	0.0%
General Fund Revenue	414,647	449,650	472,936	5.2%
Total Revenue	<u>\$ 501,000</u>	<u>\$ 496,000</u>	<u>\$ 519,286</u>	<u>4.7%</u>

BUDGET HIGHLIGHTS

The Health Department represents a stand-alone State function for which the County's

share changes in proportion to State funding of this service.

GOALS AND OBJECTIVES

- Protect the community's health by promoting a healthy environment;
- Promote and improve the community's health through the provision of clinical services in certain critical program areas where a need exists (immunizations, maternity care, family planning, sexually transmitted diseases);
- Promote and improve the community's health through public education on healthy lifestyles and other important public health topics;
- Prevent disease in the population through epidemiologic surveillance and investigation of outbreaks and communicable diseases of public health significance;
- Prevent disease in the population through innovative grant funded programs; and,
- Protect the community's health through emergency preparedness activities.

Health Department

SERVICE LEVELS

	FY13 <u>Actual</u>	FY14 <u>Budget</u>	FY14 <u>Forecast</u>	FY15 <u>Budget</u>
Communicable disease investigations	191	200	200	200
Family planning visits	693	825	805	825
Maternity visits	254	275	280	280
*WIC participation (Number of Clients)	758	1,200	1,000	1,100
WIC Client Visits	3,030	4,000	4,000	4,400
Immunization visits	636	650	650	650
Rabies Incidents	444	425	425	425
Human Victims Bitten	214	200	200	200
Rabies PEP Given	3	2	2	2
Total onsite applications	139	140	142	145
Well applications	198	135	200	202
Restaurant inspection visits	911	791	915	915
Temporary event inspections	26	80	30	30
Environmental Health FOIA Requests	183	185	185	190
District's State Budget Contribution	\$606,222	\$606,222	\$606,222	\$606,222

**WIC generated an estimated \$284,000 in revenue for Hanover County during FY13.
(758 clients x \$31.22 average food package per client per month x 12 months = \$283,977)*

Community Services Board (CSB)

DESCRIPTION

The Hanover Community Services Board (CSB) provides a range of services and programs to county residents and is licensed by the Virginia Department of Behavioral Health and Developmental Services and accredited by CARF International, an independent, nonprofit accreditor of health and human services agencies. The mission of the agency is “to partner with individuals to provide supports and services in the areas of mental health, intellectual disabilities and substance use disorders in their efforts to lead satisfying and productive lives in their communities”. Primarily, services fall under one of two areas: 1) Mental Health, Substance Use

Disorders and Prevention Services and 2) Intellectual Disabilities Services.

Mental Health, Substance Use Disorders and Prevention Services include the following program areas: Emergency/Crisis Services, Outpatient Mental Health and Substance Abuse Services, Psychosocial Rehabilitation Services, Residential Support Services, Intensive Community Treatment (ICT), and Prevention Services. Intellectual Disabilities Services include the following program areas: Case Management, and Day Health and Rehabilitation. Additionally, services are available to all clients as appropriate.

BUDGET SUMMARY

	FY13 Actual	FY14 Budget	FY15 Budget	FY14 to FY15
Expenditures				
Personnel	\$ 8,148,525	\$ 8,584,534	\$ 8,873,996	3.4%
Operating	1,120,974	1,357,138	1,332,014	(1.9%)
Total Expenditures	\$ 9,269,499	\$ 9,941,672	\$ 10,206,010	2.7%
Revenues				
Use of Money and Property	\$ 1,280	\$ -	\$ -	0.0%
Charges for Services	3,006,217	2,921,033	2,958,404	1.3%
Recovered Costs	89,256	150,000	150,000	0.0%
Categorical State Aid	2,274,233	2,267,906	2,276,877	0.4%
Categorical Federal Aid	479,062	462,831	453,157	(2.1%)
Other Revenue	62,836	31,000	49,000	58.1%
General Fund Revenue	3,356,615	4,108,902	4,318,572	5.1%
Total Revenue	\$ 9,269,499	\$ 9,941,672	\$ 10,206,010	2.7%
Generated Revenue Percent	63.8%	58.7%	57.7%	
General Fund Percent	36.2%	41.3%	42.3%	
Full-time Positions	115	114	116	1.8%
Part-time Positions	8.8	8.6	7.5	(12.8%)
Full-time Equivalent	123.8	122.6	123.5	0.7%

Community Services Board (CSB)

BUDGET HIGHLIGHTS

The FY15 CSB budget is \$10.2 million and reflects an overall increase of 2.7%. The personnel category increased 3.4%, of which 1.9% is attributable to the recalculation of VRS rates. The remaining personnel increase is due primarily to a compensation adjustment. Also, the Service Level Plan adds a total of \$49,600 to the personnel category

to increase hours from part-time to full-time for a vacant funded Clinician position and a vacant funded MH/ID Case Manager position. The personnel category does include pooled funding for non-benefitted employees. The operating decrease is due primarily to contract savings.

GOALS AND OBJECTIVES

- To improve program effectiveness and services to consumers;
- To improve finance and technology; and,
- To improve efficiency and service delivery.

SERVICE LEVELS

	<u>FY13</u> <u>Actual</u> Served	<u>FY14</u> <u>Budget</u> Served	<u>FY14</u> <u>Forecast</u> Served	<u>FY15</u> <u>Budget</u> Served
Mental Health Services				
Acute Psychiatric or Inpatient Services	17	25	24	25
Outpatient Services	762	750	730	750
Assertive Community Treatment	68	60	64	60
Case Management Services	658	600	600	600
Rehabilitation	96	90	90	90
Supportive Residential Services	16	20	20	20
Intellectual Disability Services				
Case Management Services	279	260	270	275
Rehabilitation	43	45	47	43
Sheltered Employment	23	25	25	10
Individual Supported Employment	65	75	75	90
Supportive Residential Services	37	25	40	30
Substance Abuse Services				
Acute Psychiatric or Inpatient Services	2	10	7	7
Outpatient Services	188	200	150	150
Case Management Services	226	250	200	200
Intensive Residential Services	23	25	20	20
Emergency Services				
Emergency Services	587	525	600	600
Assessment and Evaluation Services	867	750	700	700

Social Services

DESCRIPTION

The Department of Social Services provides a comprehensive array of services and benefit programs to County citizens. Benefit Programs include Medicaid, Supplemental Nutrition Assistance Program (formerly referred to as the Food Stamp Program), and Temporary Assistance for Needy Families. Social Services programs include child and adult protection, foster care, employment, child day care, and prevention. These programs assist Hanover's residents in achieving self-sufficiency, well-being and safety for their families and themselves. The Department provides temporary crisis help to the traditional poor, the "new" poor who do not make a living wage, the elderly who need

nursing home care, and low-income parents who cannot afford child care while they work. Other major programs include energy assistance, information and referral for housing, food, utilities and medication assistance. The Department's mission is Helping Others Promoting Empowerment (HOPE). Its values are to: recognize strengths; respond to needs; be service-oriented, innovative and creative; and be a strong community partner. The Department continues to work in partnership with other County agencies as part of the emergency response team, strategic planning teams for safe community and human services, and other collaborative county efforts.

BUDGET SUMMARY

	FY13 Actual	FY14 Budget	FY15 Budget	FY14 to FY15
Expenditures				
Personnel	\$ 3,252,001	\$ 3,342,853	\$ 3,535,070	5.8%
Operating	1,419,821	1,797,141	1,842,087	2.5%
Total Expenditures	\$ 4,671,822	\$ 5,139,994	\$ 5,377,157	4.6%
Revenues				
Intergovernmental Revenue	\$ 3,358,523	\$ 3,626,239	\$ 3,760,457	3.7%
Other Revenue	26,881	26,000	27,600	6.2%
General Fund Revenue	1,286,418	1,487,755	1,589,100	6.8%
Total Revenue	\$ 4,671,822	\$ 5,139,994	\$ 5,377,157	4.6%
Generated Revenue Percent	72.5%	71.1%	70.4%	
General Fund Percent	27.5%	28.9%	29.6%	
Full-time Positions	53	53	54	1.9%
Part-time Positions	0.8	0.8	0.8	0.0%
Full-time Equivalents	53.8	53.8	54.8	1.9%

Social Services

BUDGET HIGHLIGHTS

Changes in the FY15 budget are correlated to serving individuals in mandated programs. The personnel category increased 5.8%, of which 2.0% is attributable to the recalculation of VRS rates. The FY15 Service Level Plan adds one (1) Benefit Programs Specialist II to this department. The remainder of the personnel increase is due to a compensation adjustment and one additional employee opting for health insurance. The operating

increase is due mainly to an increase in the adoption subsidy program funding and an additional \$5,000 added through the Service Level Plan for Laserfiche. The one (1) full-time equivalent formerly associated with the Comprehensive Services Act Department has been restated in the FY13 actuals for comparison purposes as these departments merged in FY14.

GOALS AND OBJECTIVES

- Promote safety, stability, and well-being (including independence and personal responsibility) for children, families and adults;
- Expand services and resources by maximizing all revenue and community sources; and
- Provide excellent customer service by developing public trust.

SERVICE LEVELS

	FY13 <u>Actual</u>	FY14 <u>Budget</u>	FY14 <u>Forecast</u>	FY15 <u>Budget</u>
Per capita cost of operating department	\$45.49	\$49.76	\$49.76	\$51.07
Continuous Quality Improvement and Customer Service:				
Eligibility application processing compliance	99%	99%	99%	99%
Switchboard telephone calls	25,315	32,328	24,134	24,134
Lobby traffic (Ashland, Bell Creek)	19,018	22,079	18,979	18,979
Abuse cases:				
Child protection Investigations/assessments	192	169	197	201
Adult protection investigations/cases	265	234	301	342
Public Assistance recipients:				
Supplemental Nutrition Assistance Program	9,117	9,860	9,299	9,485
Medicaid	8,666	9,253	8,839	9,016
Temporary Assistance for Needy Families	731	920	716	716
Energy Assistance	3,505	4,288	3,119	3,119
Child Welfare recipients:				
Child Day Care	265	250	278	292
Foster Care	38	52	30	33
Foster Care Prevention	11	20	12	13
Adult Services recipients:				
	185	185	231	289

Community Resources

DESCRIPTION

The mission of the Department of Community Resources is to promote Hanover's people, traditions, and spirit by mobilizing volunteers and maximizing available resources to address community needs. To support this mission, the Department works with citizens, government departments and local non-profit agencies to assist in finding resources to address individual and community needs. The Department administers a number of programs, of which the following are the most popular. The first program is Hanover Court Appointed Special Advocate (CASA) Program, which utilizes trained community volunteers to advocate for abused and neglected children involved in the Juvenile Court system. The second notable program is the Volunteer Home Repair Referral Program, serving the County's elderly, low-income families, and persons with disabilities. The

Volunteer Home Repair Referral Program uses donated materials and volunteer work crews to either provide temporary heat-saving measures in preparation for the winter months or address home repair needs not otherwise eligible for existing community services/programs. The Youth Services is the third program, and includes the Hanover Youth Service Council, a group of middle and high school students dedicated to planning and implementing service projects and promoting youth service in the community such as through the annual Global Youth Service Day activities. Finally, there is Hanover's Promise, through which the business, faith-based, civic, and human service communities work together to help assure that the County's youth have access to the "five promises" they need to succeed.

BUDGET SUMMARY

	FY13 Actual	FY14 Budget	FY15 Budget	FY14 to FY15
Expenditures				
Personnel	\$ 277,034	\$ 266,472	\$ 276,058	3.6%
Operating	33,926	27,348	25,211	(7.8%)
Total Expenditures	\$ 310,960	\$ 293,820	\$ 301,269	2.5%
Revenues				
Intergovernmental Revenue	\$ 56,931	\$ 56,000	\$ 56,000	0.0%
Other Revenue	7,360	5,000	5,000	0.0%
General Fund Revenue	246,669	232,820	240,269	3.2%
Total Revenue	\$ 310,960	\$ 293,820	\$ 301,269	2.5%
Generated Revenue Percent	20.7%	20.8%	20.2%	
General Fund Percent	79.3%	79.2%	79.8%	
Full-time Positions	5	4	4	0.0%
Full-time Equivalent	5.0	4.0	4.0	0.0%

Community Resources

BUDGET HIGHLIGHTS

For the FY15 budget, the personnel category increased 3.6%, of which 1.9% is attributable to the recalculation of VRS rates. The remaining personnel increase is due mainly to a compensation adjustment. The operating decrease is due mainly to the elimination of funding for a contract service that is no longer utilized.

GOALS AND OBJECTIVES

- Participate, as appropriate, in any relevant focus areas that result from the County’s strategic planning efforts;
- Determine and implement strategies to best meet the Department’s mission of mobilizing community resources to address community needs;
- Continue to administer the Court Appointed Special Advocate Program for abused and neglected children;
- Continue to promote youth service within the community through HYSC and expanded participation in GYSD; and
- Continue to support county-wide volunteer engagement and provide volunteer appreciation and recognition.

SERVICE LEVELS

	FY13 <u>Actual</u>	FY14 <u>Budget</u>	FY14 <u>Forecast</u>	FY15 <u>Budget</u>
Per capita cost of operating department	\$3.03	\$2.84	\$2.84	\$2.86
Estimated volunteer hours reported	226,800	278,600	228,000	230,000
Hanover Specific Volunteer Opportunities posted	69	100	70	60
Volunteer Profiles for Hanover residents	957	875	1,220	1,350
Home repair projects completed	**	30	**	**
HYSC Projects	44	35	37	35
HYSC Service Hours	1,353	1,575	1,200	1,575
Number of CASA volunteers	12	14	12	14
Number of children served through CASA	29	32	29	30
*Number of Information & Referral Contacts	-	925	500	500
*Number of Information & Referral Sources Provided	-	1,900	1,200	1,200
Grant funds/donations received	\$71,101	\$66,670	\$64,500	\$65,500

**New service level indicators that the department began tracking in FY14.*

***Department no longer offers this service.*

Comprehensive Services Act (CSA)

DESCRIPTION

The Comprehensive Services Act (CSA) was passed by the 1992 General Assembly to develop a method to improve services for youth with emotional or behavioral problems and to control the escalating costs of residential care to state and local governments. The intent of the legislation was to create a collaborative system of services and funding that is child-centered, family-focused, and community-based. The statute requires the establishment of the

Community Policy and Management Team appointed by the Board of Supervisors. The CPMT membership includes the department head (or designee) from the Court Services Unit, Hanover Public Schools, Social Services, and the Community Services Board. In addition, a private provider and community representative are included. The Act specifies children for whom access to funds and services is mandated or protected.

BUDGET SUMMARY

	FY13 Actual	FY14 Budget	FY15 Budget	FY14 to FY15
Expenditures				
Personnel	\$ 46,432	\$ -	\$ -	0.0%
Operating	4,668,631	5,527,946	5,288,000	(4.3%)
Total Expenditures	\$ 4,715,063	\$ 5,527,946	\$ 5,288,000	(4.3%)
Revenues				
Recovered Costs	\$ 119,293	\$ 85,000	\$ 100,000	17.6%
Categorical State Aid	2,474,655	2,967,348	2,834,000	(4.5%)
General Fund Revenue	2,121,115	2,475,598	2,354,000	(4.9%)
Total Revenue	\$ 4,715,063	\$ 5,527,946	\$ 5,288,000	(4.3%)
Generated Revenue Percent	55.0%	55.2%	55.5%	
General Fund Percent	45.0%	44.8%	44.5%	

BUDGET HIGHLIGHTS

The decrease in the FY15 operating budget is due to an anticipated decrease in mandated expenditures. Both state and general fund revenues decreased proportionately. Budgeting for recovered costs has been increased as a matter of right-sizing based on

prior year actuals. The one (1) full-time equivalent formerly associated with this department in FY13 has been restated in the Social Services FTE calculation for comparison purposes.

GOALS AND OBJECTIVES

- To ensure compliance with the Comprehensive Services Act;
- To continue to provide a high level of services to children mandated through the CSA;

Comprehensive Services Act (CSA)

- To continue cost containment and monitoring of CSA funds through the Utilization Review Process; and,
- To recover CSA expenditures by actively pursuing reimbursements, including Medicaid, parental co-pay/child support, Supplemental Security Income, and Title IV-E, as appropriate.

SERVICE LEVELS

	FY13 <u>Actual</u>	FY14 <u>Budget</u>	FY14 <u>Forecast</u>	FY15 <u>Budget</u>
Number of children served	105	135	135	120
Total expenditures (Mandated & Non-mandated)	\$4,467,666	\$5,527,946	\$5,527,946	\$5,288,000
Average cost per child	\$42,549	\$40,948	\$40,948	\$42,400
Medicaid funding - total paid	\$699,551	\$1,000,000	\$1,000,000	\$800,000
Medicaid funding - local share	\$193,595	\$208,884	\$208,884	\$200,000
Total recoveries	\$119,293	\$85,000	\$85,000	\$100,000
Parental co-pay received	\$11,820	\$11,350	\$11,350	\$12,000

Tax Relief for the Elderly and Disabled

DESCRIPTION

The tax relief program is authorized by the Board of Supervisors to provide a discount on tax bills to elderly or permanently disabled residents meeting certain income and net worth thresholds. The discount applies to the taxes on the value of the house and up to

ten acres of land. Currently, the County maximum income level is \$50,000 and the maximum net worth is \$200,000. An application or renewal affidavit is required to be submitted to the Commissioner of the Revenue's Office each year.

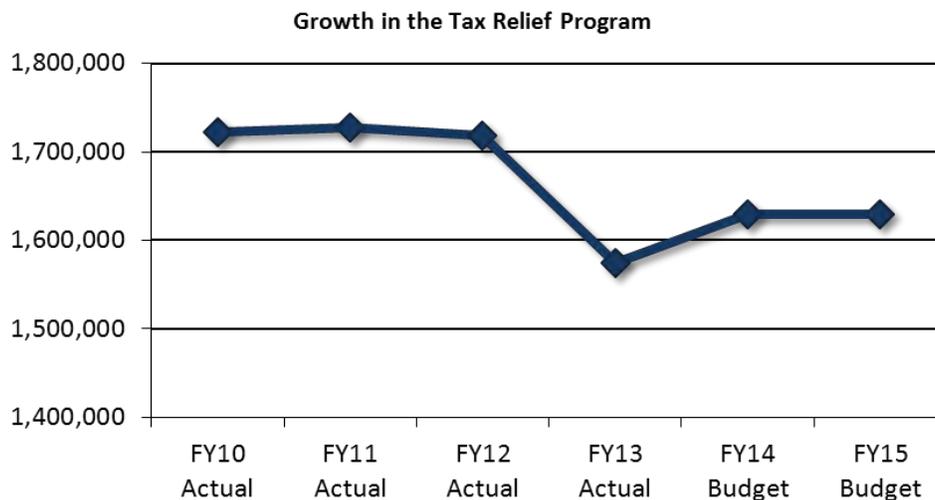
BUDGET SUMMARY

	FY13 Actual	FY14 Budget	FY15 Budget	FY14 to FY15
Expenditures				
Operating	\$ 1,573,920	\$ 1,630,000	\$ 1,630,000	0.0%
Total Expenditures	\$ 1,573,920	\$ 1,630,000	\$ 1,630,000	0.0%
Revenues				
General Fund Revenue	\$ 1,573,920	\$ 1,630,000	\$ 1,630,000	0.0%
Total Revenue	\$ 1,573,920	\$ 1,630,000	\$ 1,630,000	0.0%

BUDGET HIGHLIGHTS

Enhancements to the relief program were adopted by the Board of Supervisors in October 2007 to increase the eligibility criteria for gross income limit to \$50,000, including the acreage exclusion to ten acres, maximum allowable net worth to \$200,000, and removed the maximum discount that

could be received by participants. The primary reasons for the flat budget are that it appears that this program has reached a majority of the potential qualified population and the taxable value of real property has leveled, thereby stabilizing the value of the eligible property.



PARKS, RECREATION AND CULTURAL

	FY13 Actual	FY14 Budget	FY15 Budget	FY14 to FY15
Parks and Recreation	\$ 2,924,697	\$ 3,080,901	\$ 3,240,502	5.2%
Pamunkey Regional Library	2,538,858	2,538,858	2,573,858	1.4%
Total Expenditures	\$ 5,463,555	\$ 5,619,759	\$ 5,814,360	3.5%
Personnel	\$ 1,988,989	\$ 2,043,752	\$ 2,128,454	4.1%
Operating	3,474,566	3,571,007	3,591,406	0.6%
Capital	-	5,000	94,500	1790.0%
Total Expenditures	\$ 5,463,555	\$ 5,619,759	\$ 5,814,360	3.5%
Revenues				
Other Revenue	\$ 477,202	\$ 623,000	\$ 548,000	(12.0%)
General Fund Revenue	4,986,353	4,996,759	5,266,360	5.4%
Total Revenue	\$ 5,463,555	\$ 5,619,759	\$ 5,814,360	3.5%
Generated Revenue Percent	8.7%	11.1%	9.4%	
General Fund Percent	91.3%	88.9%	90.6%	
Full-time Positions	30	28	28	0.0%
Part-time Positions	3.4	3.6	3.6	0.0%
Full-time Equivalent	33.4	31.6	31.6	0.0%

Parks and Recreation

DESCRIPTION

The Parks and Recreation Department provides and promotes leisure services to the citizens of Hanover County. The Department specifically offers, or is involved with, passive park activities, maintenance of County grounds, educational/hobby programs, senior citizen activities, youth programs, athletic leagues, bus tours and special events. Their stated mission is to promote, advocate and provide the highest quality parks and recreation resources and leisure services. The vision is to provide, through a comprehensive delivery system, safe, healthy

and strategically placed resources and leisure services of the highest quality. These resources and services are diversely funded, accessible and affordable. It is also part of the vision that the Parks and Recreation Department plays a key leadership role in providing for and improving the quality of life while conserving and protecting natural, cultural and historic resources. The Parks and Recreation Advisory Commission serves as a liaison between the citizens and the Board of Supervisors.

BUDGET SUMMARY

	FY13 Actual	FY14 Budget	FY15 Budget	FY14 to FY15
Expenditures				
Personnel	\$ 1,988,989	\$ 2,043,752	\$ 2,128,454	4.1%
Operating	935,708	1,032,149	1,017,548	(1.4%)
Capital	-	5,000	94,500	1790.0%
Total Expenditures	<u>\$ 2,924,697</u>	<u>\$ 3,080,901</u>	<u>\$ 3,240,502</u>	<u>5.2%</u>
Revenues				
Other Revenue	\$ 477,202	\$ 623,000	\$ 548,000	(12.0%)
General Fund Revenue	2,447,495	2,457,901	2,692,502	9.5%
Total Revenue	<u>\$ 2,924,697</u>	<u>\$ 3,080,901</u>	<u>\$ 3,240,502</u>	<u>5.2%</u>
Generated Revenue Percent	16.3%	20.2%	16.9%	
General Fund Percent	83.7%	79.8%	83.1%	
Full-time Positions	30	28	28	0.0%
Part-time Positions	3.4	3.6	3.6	0.0%
Full-time Equivalents	33.4	31.6	31.6	0.0%

Parks and Recreation

BUDGET HIGHLIGHTS

In FY15, the personnel category for this department increased 4.1%, of which 1.5% is attributable to the recalculation of VRS rates. The remainder of the personnel increase is due mainly to a compensation adjustment as well as funding for an increase in hours from 32 to 40 for a Recreation Coordinator position. The personnel category includes pooled funding for non-benefited employees associated with the Youth Summer Programs. The operating decrease is primarily attributed to a decrease in special programs expenses,

which offsets increases in agricultural supplies, operating supplies, and small capital outlay expenses. The Service Level Plan includes funding for the increase in personnel hours and capital funding for various equipment replacement (\$56,000), Courthouse Park Roller Rink surface replacement (\$25,000), park entrance sign replacement (\$7,500), and modifications to an existing Pole Green Park storage shed (\$6,000).

GOALS AND OBJECTIVES

- Promote, advocate and provide the highest quality park and recreational resources and leisure services;
- Provide a balance of recreational programs and facilities to meet the present and planned population needs of Hanover County;
- Preserve, maintain and further enhance public grounds, areas of scenic beauty and areas of historic significance;
- Encourage the use of existing recreational and scenic areas;
- Pursue improvements outlined in Years 2-5 of the updated 2010 Parks & Recreation Comprehensive Facilities Master Plan;
- Continue service enhancements to the general public by implementing the ACTIVE Net online registration system for shelter reservations and other facility/program use; and,
- Continue to identify services designed to bolster tournament use of park sites, which consequently increase tourism revenue countywide; as well as hosting other special events designed to increase out of region tourism.

SERVICE LEVELS

	<u>FY13 Actual</u>	<u>FY14 Budget</u>	<u>FY14 Forecast</u>	<u>FY15 Budget</u>
Per capita cost of operating department	\$28.48	\$29.82	\$29.82	\$30.77
Hanover parks	10	10	10	10
Boat ramps	4	4	4	4
% of time athletic fields mowed within 1 week	100%	100%	100%	100%
% of time all athletic fields are inspected monthly	100%	100%	100%	100%
% of time sites are mowed within 10 working days (March 15 – November 1)	97%	98%	98%	99%
Park visitation total	1,316,495	1,400,000	1,400,000	1,425,000

Pamunkey Regional Library

DESCRIPTION

The Pamunkey Regional Library is a political subdivision of the Commonwealth of Virginia, governed by a 10 member Board of Trustees appointed by the Board of Supervisors of the participating counties (four are appointed by Hanover), which provides public library service to Hanover County through six libraries. The mission of the Library is to enhance the quality of life in our communities by providing access to information, promoting reading and enjoyment, nurturing life-long learning, and providing places for people to interact with others.

The Library offers programs for all ages, such as story times, book groups, movies, author visits, teen activities, workshops and lectures, senior center visits and concerts. Citizens may borrow from more than 350,000 items for free, reserve a meeting room, connect on the wireless network for free, use a high-speed computer or join a summer reading program.

The County has benefited greatly as part of this regional library system. Over 700,000 items were circulated in the Hanover libraries in 2013, up 4.5% from the prior year.

LIBRARY DESCRIPTIONS

Hanover's public service outlets are as follows:

1. The Richard S. Gillis, Jr. Ashland Branch Library, 201 S. Railroad Avenue, Ashland, a 10,000 square foot library with 42,000 volumes, open 60 hours a week with a circulation of 148,305 in 2013.
2. The Atlee Branch Library, 9161 Atlee Road, Mechanicsville, a 10,000 square foot library with 50,000 volumes, open 60 hours a week with a circulation of 156,758 in 2013. Technical Services is also located in the building.
3. The Hanover Courthouse Library, 7527 Library Drive, Hanover Courthouse, a 3,000 square foot public service area library with 25,000 volumes, open 60 hours a week with a circulation of 34,001 in 2013. The Library's administrative headquarters are also located in the building.
4. The Mechanicsville Branch, 7461 Sherwood Crossing Place, Mechanicsville, a 16,000 square foot library with 35,000 volumes, open 60 hours a week with a circulation of 267,516 in 2013.
5. The Lois Wickham Jones/Montpelier Library, 17205 Sycamore Tavern Lane, Montpelier, a 2,500 square foot library with 10,000 volumes, open 40 hours a week with a circulation of 49,069 in 2013.
6. The Cochrane Rockville Branch Library, 16600 Pouncey Tract Road, Rockville, a 3,600 square foot library with 18,000 volumes open 60 hours a week with a circulation of 50,364 in 2013.

Pamunkey Regional Library

BUDGET SUMMARY

	FY13 Actual	FY14 Budget	FY15 Budget	FY14 to FY15
Expenditures				
Operating	\$ 2,538,858	\$ 2,538,858	\$ 2,573,858	1.4%
Total Expenditures	\$ 2,538,858	\$ 2,538,858	\$ 2,573,858	1.4%
Revenues				
General Fund Revenue	\$ 2,538,858	\$ 2,538,858	\$ 2,573,858	1.4%
Total Revenue	\$ 2,538,858	\$ 2,538,858	\$ 2,573,858	1.4%
General Fund Percent	100.0%	100.0%	100.0%	

BUDGET HIGHLIGHTS

The County and the Pamunkey Regional Library often refer to the goal to have a ratio of 0.6 per square feet of library space per person in the County. With the replacement

of the Mechanicsville Library the County's ratio is 0.43. The Library's budget increase is due to a compensation adjustment.

GOALS AND OBJECTIVES

- Provide convenient access to library materials and the Internet to all Hanover citizens;
- Provide web access to the library catalog and electronic databases;
- Continue to work to have 0.6 square feet of library space per capita; and
- Increase membership and attendance at library programs.

SERVICE LEVELS

	FY13 <u>Actual</u>	FY14 <u>Budget</u>	FY14 <u>Forecast</u>	FY15 <u>Budget</u>
Per capita cost of operating Library	\$24.72	\$24.58	\$24.58	\$24.44
Active cardholders	80,553	85,000	80,000	80,000
Attendance at library programs	42,252	41,000	42,000	40,000
Internet workstations – hours used	134,986	103,000	130,000	130,000
References questions answered	330,062	365,000	330,000	330,000
Average number of daily website hits	836	823	840	840
Library visits per capita	4.7	5.0	4.4	4.4



This Page Intentionally Left Blank

COMMUNITY DEVELOPMENT

	FY13 Actual	FY14 Budget	FY15 Budget	FY14 to FY15
Planning	\$ 1,683,622	\$ 1,767,426	\$ 1,821,630	3.1%
Economic Development	932,871	1,018,497	1,089,677	7.0%
Virginia Cooperative Extension	78,570	85,470	83,370	(2.5%)
Soil & Water Conservation District	92,680	92,680	92,680	0.0%
Community Support	1,136,802	1,118,941	1,176,225	5.1%
Total Expenditures	\$ 3,924,545	\$ 4,083,014	\$ 4,263,582	4.4%
Personnel	\$ 2,082,172	\$ 2,148,071	\$ 2,201,763	2.5%
Operating	1,842,373	1,934,943	2,051,819	6.0%
Capital	-	-	10,000	100.0%
Total Expenditures	\$ 3,924,545	\$ 4,083,014	\$ 4,263,582	4.4%
Revenues				
Other Revenue	\$ 428,045	\$ 389,000	\$ 390,000	0.3%
General Fund Revenue	3,496,500	3,694,014	3,873,582	4.9%
Total Revenue	\$ 3,924,545	\$ 4,083,014	\$ 4,263,582	4.4%
Generated Revenue Percent	10.9%	9.5%	9.1%	
General Fund Percent	89.1%	90.5%	90.9%	
Full-time Positions	24	23	24	4.3%
Part-time Positions	0.5	0.5	-	(100.0%)
Full-time Equivalent	24.5	23.5	24.0	2.1%

Planning

DESCRIPTION

The Planning Department assists the Board of Supervisors, Planning Commission, Historical Commission, Architectural Review Board, Board of Zoning Appeals, and other designated committees in establishing and implementing development policies for the County. Proposals for changes in plans, ordinances, land use, and the division of land are reviewed with Federal, State, and local agencies for consistency with applicable regulations and policies. The staff also disseminates policy information to the Board, Planning Commission, Architectural Review Board, other boards and committees, and the public.

The Planning Department is made up of four sections. The Administration Section of the Planning Department is responsible for overall management. It is also responsible for

the preparation of ordinances, ordinance amendments, procedures and forms for the Department, and the ongoing advance planning activity for the County, including the comprehensive plan amendments, demographics, and regional issues. The Current Section is responsible for the acceptance, review, and disposition of all land-use and subdivision applications, exclusive of variances. The Development Review Section is responsible for the acceptance, review, tracking, and coordination of County response to, and approval of site plan and subdivision applications. The Zoning Section is responsible for the administration and enforcement of the Zoning Ordinance to include review and approval of building permits, as well as processing variances and appeals.

BUDGET SUMMARY

	FY13 Actual	FY14 Budget	FY15 Budget	FY14 to FY15
Expenditures				
Personnel	\$ 1,567,324	\$ 1,625,087	\$ 1,664,272	2.4%
Operating	116,298	142,339	147,358	3.5%
Capital	-	-	10,000	100.0%
Total Expenditures	\$ 1,683,622	\$ 1,767,426	\$ 1,821,630	3.1%
Revenues				
Other Revenue	\$ 257,530	\$ 183,500	\$ 203,000	10.6%
General Fund Revenue	1,426,092	1,583,926	1,618,630	2.2%
Total Revenue	\$ 1,683,622	\$ 1,767,426	\$ 1,821,630	3.1%
Generated Revenue Percent	15.3%	10.4%	11.1%	
General Fund Percent	84.7%	89.6%	88.9%	
Full-time Positions	19	18	19	5.6%
Part-time Positions	0.5	0.5	-	(100.0%)
Full-time Equivalents	19.5	18.5	19.0	2.7%

Planning

BUDGET HIGHLIGHTS

The FY15 budget includes increases in both personnel and operating. The personnel category increased 2.4%, of which 1.8% is attributable to the recalculation of VRS rates. The remainder of the personnel increase is due primarily to a compensation adjustment. These increases in personnel are partially offset by new hire savings and one (1) additional employee opting out of health insurance. The personnel category also includes funding for non-benefited Board and

Commission members. The FTE count for the department is also to increase from 18.5 to 19.0 as the Business Manager position will no longer be split with Internal Audit as it was in FY14. The increase in operating is due primarily to an increase in professional services for traffic studies associated with new development applications. The Service Level Plan includes capital funding for a new large format scanner (\$10,000).

GOALS AND OBJECTIVES

- Review Economic Development cases within 60 days;
- Review site plan applications in less than 30 days and subdivisions in less than 45 days;
- Continue to participate in the Virginia Citizen's Planning Association;
- Make presentations to civic and community organizations;
- Provide for educational and training opportunities for staff;
- Continue quarterly development community meetings; and,
- Prepare Annual Community Development Report.

SERVICE LEVELS

	FY13 <u>Actual</u>	FY14 <u>Budget</u>	FY14 <u>Forecast</u>	FY15 <u>Budget</u>
Per capita cost of operating department	\$16.39	\$17.11	\$17.11	\$17.30
Percentage of Zoning Cases completed in established time frame	97%	95%	95%	95%
Percentage of Development Reviews completed on time	98.5%	95%	95%	95%
Respond to code violation reports within established time frame	96%	95%	95%	95%

Economic Development

DESCRIPTION

The Economic Development Department provides services designed to create and cultivate business investment in Hanover County, resulting in a stable and diverse local economy and an improved standard of living for County citizens. The County has become an important part of the diverse and growing Richmond metropolitan economy. The main objective of the Department is to provide an expanding tax base and employment opportunities for Hanover citizens. Economic

Development assists existing County businesses with expansion, relocation (within the County), and retention issues. The Department recruits new businesses to the County from both domestic and international markets, assists start-ups and encourages entrepreneurial endeavors. The Department also works to strengthen the Comprehensive Plan for the needs of the business community.

BUDGET SUMMARY

	FY13 Actual	FY14 Budget	FY15 Budget	FY14 to FY15
Expenditures				
Personnel	\$ 514,848	\$ 522,984	\$ 537,491	2.8%
Operating	418,023	495,513	552,186	11.4%
Total Expenditures	\$ 932,871	\$ 1,018,497	\$ 1,089,677	7.0%
Revenues				
Other Revenue	\$ 165,310	\$ 194,000	\$ 175,500	(9.5%)
General Fund Revenue	767,561	824,497	914,177	10.9%
Total Revenue	\$ 932,871	\$ 1,018,497	\$ 1,089,677	7.0%
Generated Revenue Percent	17.7%	19.0%	16.1%	
General Fund Percent	82.3%	81.0%	83.9%	
Full-time Positions	5	5	5	0.0%
Full-time Equivalent	5.0	5.0	5.0	0.0%

BUDGET HIGHLIGHTS

In FY15, the personnel category for this department increased 2.8%, of which 2.0% is attributable to the recalculation of VRS rates. The remainder of the personnel increase is due primarily to a compensation adjustment. The

increase in operating is primarily attributed to an increase in membership dues for the Greater Richmond Partnership.

Economic Development

GOALS AND OBJECTIVES

- Develop and implement long-term County economic development policy;
- Create and cultivate business investment in Hanover County;
- Foster economic development collaboration among County leaders, citizens, and businesses;
- Market the County's business advantages;
- Serve as the primary contact when the County receives business-related inquiries; and,
- Serve as a resource to the Economic Development Authority.

Assist Existing Businesses

- Be a technical resource to the overall County business community;
- Encourage existing County businesses to invest and expand where/when appropriate;
- Visit/interview existing businesses to gauge specific business needs; and,
- Respond to local business needs and serve as a business community liaison with County.

Encourage New Business Ventures

- Provide local entrepreneurs with guidance and resources for their start-up ventures;
- Provide training resources/information to small businesses and start-up ventures; and,
- Provide marketing support for the Dominion Resources Greentech Incubator (DRGI).

Recruit/Relocate Out-Of-Town Businesses

- Respond to commercial prospect inquiries, whether sourced in-house or via regional partners;
- Expand the County supply of available commercial and industrial sites and buildings; and,
- Be a strategic resource and facilitator to groups looking to develop sites within the County.

SERVICE LEVELS

	<u>FY13</u> <u>Actual</u>	<u>FY14</u> <u>Budget</u>	<u>FY14</u> <u>Forecast</u>	<u>FY15</u> <u>Budget</u>
Per capita cost of operating department	\$9.08	\$9.86	\$9.86	\$10.35
Business prospects serviced	59	45	40	45
Information inquiries	150	150	150	150
Existing business visits	102	110	100	110

Lodging Available (Hotel Rooms)

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014*</u>
Town of Ashland	1,117	1,117	1,117	1,117	1,117
County (excluding Town)	780	678	678	678	678

Source: RMCVB

* *Projected*

Virginia Cooperative Extension

DESCRIPTION

The Hanover Unit of the Virginia Cooperative Extension is one of 107 units across the Commonwealth bringing the resources of the two Land Grant Universities of Virginia Tech and Virginia State to their local communities. Cooperative Extension provides research-based information to residents in the areas of agriculture, horticulture, nutrition, budgeting, community resource development, disaster management and assessment, and youth

development and programming. The unit receives partial funding from the U. S. Department of Agriculture and the Commonwealth along with donations, grants and fees. Staff and volunteers utilize telephone contacts, print, video, computer media, hands-on workshops, office visits and lab testing to provide services throughout the county.

BUDGET SUMMARY

	FY13 Actual	FY14 Budget	FY15 Budget	FY14 to FY15
Expenditures				
Operating	\$ 78,570	\$ 85,470	\$ 83,370	(2.5%)
Total Expenditures	<u>\$ 78,570</u>	<u>\$ 85,470</u>	<u>\$ 83,370</u>	<u>(2.5%)</u>
Revenues				
Other Revenue	\$ 5,205	\$ 11,500	\$ 11,500	0.0%
General Fund Revenue	73,365	73,970	71,870	(2.8%)
Total Revenue	<u>\$ 78,570</u>	<u>\$ 85,470</u>	<u>\$ 83,370</u>	<u>(2.5%)</u>
Generated Revenue Percent	6.6%	13.5%	13.8%	
General Fund Percent	93.4%	86.5%	86.2%	

BUDGET HIGHLIGHTS

This function represents the County's share in participating in the State extension service (administered by Virginia Tech), which has been a valuable resource for our agribusiness and residents interested in horticulture, 4-H,

and various other industry related programs. The decrease in FY15 is due to a reduction in the salary match requirement from the County.

GOALS AND OBJECTIVES

- Continue to offer programs reflecting the interests, needs and demographics of current Hanover County residents and prepare to adapt to indicated trends;
- Enhance agribusiness profitability through programming including marketing, branding, and farm fiscal management and practices;
- Provide 4-H youth development with in-school, afterschool and out of school programming;
- Facilitate mentoring program for at/high risk youth;

Virginia Cooperative Extension

- Provide systematic recruitment and training of volunteers to optimize services offered to residents;
- Collaborate with other agencies/departments to seek outside funding to underwrite programming costs; and,
- Health, nutrition, and fitness will each be an interdisciplinary initiative across all three program areas.

SERVICE LEVELS

	FY13 <u>Actual</u>	FY14 <u>Budget</u>	FY14 <u>Forecast</u>	FY15 <u>Budget</u>
Per capita cost of operating department	\$0.77	\$0.83	\$0.83	\$0.79
Telephonic and electronic citizen contact	21,000	21,500	21,500	22,500
Newsletter and mailing citizen contact	3,000	3,500	3,000	2,500
Volunteer members	500	550	550	550
Volunteer contacts	34,000	34,500	34,500	34,500
Volunteer hours	39,000	39,000	39,000	39,000
4-H Youth Participants	1,650	1,850	1,850	1,850

This information does not include services produced through the media including print and local broadcast stations.

Soil and Water Conservation District

DESCRIPTION

The Soil and Water Conservation District of Hanover and Caroline County (SWCD) is a subdivision of State government responsible under State law for conservation work within its boundaries. The activities are governed by a six (6) member Board of Directors of which four (4) members are elected and two (2) members are appointed by Virginia's Division of Soil and Water Conservation. The District maintains an office in Hanover and is staffed by four (4) employees. The Soil and Water Conservation District is designed to assist County landowners with conservation

planning and assistance with conservation programs. The District administers the Virginia Best Management Practices Cost Share Program and the Virginia Tax Credit Program. This program provides financial and technical assistance to install best management practices on agricultural land to reduce non-point source pollution and improve water quality. The District is funded with monies appropriated by the Commonwealth, the U.S. Environmental Protection Agency (EPA), and Hanover and Caroline Counties.

BUDGET SUMMARY

	FY13 Actual	FY14 Budget	FY15 Budget	FY14 to FY15
Expenditures				
Operating	\$ 92,680	\$ 92,680	\$ 92,680	0.0%
Total Expenditures	<u>\$ 92,680</u>	<u>\$ 92,680</u>	<u>\$ 92,680</u>	<u>0.0%</u>
Revenues				
General Fund Revenue	\$ 92,680	\$ 92,680	\$ 92,680	0.0%
Total Revenue	<u>\$ 92,680</u>	<u>\$ 92,680</u>	<u>\$ 92,680</u>	<u>0.0%</u>

BUDGET HIGHLIGHTS

This is the County's share for participating in this district which serves residents in

conservation planning and education. The local contribution will remain flat in FY15.

GOALS AND OBJECTIVES

- Continue to locally administer the Virginia Best Management Practices (BMP) Cost-share and Tax Credit Program in order to provide financial assistance to local landowners and operators for proper installation of conservation practices;
- Continue to bring landowners into compliance with USDA Farm Bill regulations through conservation planning and implementation of BMPs using federal programs such as the Environmental Quality Incentive Program (EQIP), Continuous Conservation Reserve Program (CCRP), and the Conservation Reserve Enhancement Programs (CREP);
- Continue to assist local citizens with the on-farm resource planning through the development of Chesapeake Bay Act Soil and Water Quality Conservation Plans and installation of riparian buffers on the land to reduce erosion and improve water quality;

Soil and Water Conservation District

- Continue to promote conservation no-tillage planting techniques and residue management through the District's Seeder Program;
- Continue to assist the Department of Public Works with the tracking of biosolids applications and CBPA tracts, plans, and plan revisions;
- Continue to administer the Ag Stewardship Act by investigating and resolving complaints against agricultural producers;
- Continue to assist the County with the development and implementation of TMDLs (total maximum daily loads) for locally impaired streams and basin-wide tributary strategies initiatives for the York and James Rivers;
- Continue to provide assistance to urban and suburban landowners for water quality problems, drainage problems, erosion and sediment control problems, and other natural resource problems as referred by the County;
- Actively promote flood hazard awareness, perform inspections and maintenance, and maintain a current and executable emergency action plan for dam Site 52-B in Hanover County;
- Continue to provide conservation education through such youth and adult programs as the Envirothon Competition, Ag Day, Conservation Awards Programs, Quarterly Newsletters, Website development, Conservation Camp, career days, Youth Scholarship Opportunities, Bayscapes Workshops, Scout Programs (Soil and Water Conservation Merit Badge), and conservation workshops/topics of interest as requested; and,
- Manage fiscal and administrative operations of the District to comply with regulations and directives.

SERVICE LEVELS

The SWCD works with agricultural landowners to verify if farms are in compliance with state and local ordinances of the Chesapeake Bay Preservation Act. SWCD provides a minimum of 30 Soil and Water Quality Conservation plans to landowners each year to document riparian buffer information and assist with nutrient management, erosion control measures, and pesticide management. SWCD provides Hanover County Department of Public Works with a current database and GIS information generated through the identification and tracking of these CBPA agricultural tracts, plans, and biosolids applications. The Virginia BMP Cost-share program funding will be used to assist landowners in Hanover and Caroline

Counties with implementing best management practices that reduce erosion and improve water quality on agricultural land. Education is provided on conservation and natural resource issues in the school systems through an annual agriculture day for third graders, an Envirothon competition, Youth Conservation Camp for 9th-12th graders, and college scholarships for a graduating senior at each county high school in the field of conservation.

Community Support

DESCRIPTION

The County recognizes the benefit obtained by its citizens from the agencies listed below and is pleased to provide a share of the operation of these agencies.

BUDGET SUMMARY

	FY13 Actual	FY14 Budget	FY15 Budget	FY14 to FY15
Expenditures				
Operating	\$ 1,136,802	\$ 1,118,941	\$ 1,176,225	5.1%
Total Expenditures	<u>\$ 1,136,802</u>	<u>\$ 1,118,941</u>	<u>\$ 1,176,225</u>	<u>5.1%</u>
Revenues				
General Fund Revenue	\$ 1,136,802	\$ 1,118,941	\$ 1,176,225	5.1%
Total Revenue	<u>\$ 1,136,802</u>	<u>\$ 1,118,941</u>	<u>\$ 1,176,225</u>	<u>5.1%</u>
General Fund Percent	100.0%	100.0%	100.0%	

BUDGET HIGHLIGHTS

The FY15 budget includes an overall increase from FY14, with funding for most agencies remaining relatively flat or increasing only slightly. The increase in overall funding is primarily attributed to the significant increases in funding for the Richmond Metro Convention & Visitors Bureau, which is determined based on increases in hotel occupancy, and J. Sargeant Reynolds Community College. The FY15 budget includes funding for sixteen (16) regional agencies and six (6) Hanover agencies.

GOALS AND OBJECTIVES

- To continue to honor regional and local funding agreements that recognize the County's share of participation.

SERVICE LEVELS

The County appropriated funds for the following agencies. Note that during the course of a fiscal year additional contributions may be appropriated.

Community Support

<u>Organization</u>	<u>FY13 Actual</u>	<u>FY14 Budget</u>	<u>FY15 Budget</u>
American Red Cross	5,000	5,000	5,000
Capital Area Training Consortium	5,000	5,000	5,000
Council on Aging	500	500	500
CultureWorks (formerly Arts & Culture Funding Consortium)	9,500	9,500	10,000
FeedMore (formerly Meals on Wheels)	3,600	3,600	5,000
Greater Richmond Convention Center Authority	768,364	750,000	750,000
Hanover Habitat for Humanity	9,982	10,000	10,000
Hanover Safe Place	5,700	5,700	6,000
Hanover Tavern Foundation	3,700	3,700	3,900
Historic Polegreen Church Foundation	750	750	800
Homeward	3,400	3,400	4,000
J. Sargeant Reynolds Community College	89,200	89,200	123,016
Maymont Foundation	8,300	8,300	9,000
Read Center	1,925	1,925	2,000
Regional Taxicab Program (GRTC)	250	250	250
Richmond Region Tourism	148,613	148,613	167,752
Richmond Regional Planning District Comm	49,243	49,728	49,532
Richmond Sports Backers	4,850	4,850	5,250
Science Museum of VA	7,525	7,525	7,525
Scotchtown	3,700	3,700	3,800
Senior Connections	5,000	5,000	5,200
St. Joseph's Villa	2,700	2,700	2,700
Total	\$ 1,136,802	\$ 1,118,941	\$ 1,176,225

Community Support

American Red Cross – Provides free transportation to Hanover County residents to life-sustaining medical appointments.

Capital Area Training Consortium – Provides job training and employment assistance services to all residents of Hanover.

Council on Aging – Provides services for the senior population including a health fair, health screenings, and health counseling.

CultureWorks – Consolidates and provides funding for the arts and cultural organizations in the Richmond metropolitan area. Direct benefits to the County include operational support for the Barksdale Theatre, Richmond Symphony's Musical Ambassadors Program, Theatre IV performances, and Virginia Opera's In-School Touring. Hanover County residents account for an estimated 33% of the population served by the Consortium.

FeedMore – Provides hot meals to seniors and homebound residents. FeedMore, Inc. is the umbrella organization that brings together Meals on Wheels, Central Virginia Food Bank, and the Community Kitchen. Funding will help acquire and distribute food to those in need.

Greater Richmond Convention Center Authority – The Authority is funded through the state lodging tax generated in each participating locality based on regional agreements supported by the hospitality industry. The amount appropriated totals 100% of this tax in Hanover.

Hanover Habitat for Humanity – Building and selling affordable homes in Hanover County. The contribution offset the associated fees and utility connection for building homes in Hanover County.

Hanover Safe Place (Domestic and Sexual Violence Program) – Provides financial counseling and legal services for victims, training programs, prevention programs, and batterers counseling groups.

Hanover Tavern Foundation – Hanover Tavern offers visitors cultural experiences, educational programming, a restaurant, professional theatre, and a venue for special events.

Historic Polegreen Church Foundation – Provides educational programs based on the theme of the Polegreen Church site and the struggle for civil and religious freedom.

Homeward – Regional homeless services coordinating organization for Hanover, Richmond, Henrico, and Chesterfield.

J. Sargeant Reynolds Community College – Hanover pays approximately 15% of the College's operating and capital costs. Capital costs support infrastructure development in support of new facilities and to upgrade existing infrastructure as needed. Other contributors are the counties of Goochland, Henrico, Louisa, Powhatan, and the City of Richmond.

Community Support

Maymont Foundation – Hanover funds the Foundation along with the other localities in the region. These funds allow Maymont to provide admission-free cultural and educational opportunities to Hanover students and citizens.

Read Center – Provides and supports literacy services to Hanover County residents who meet the entry requirements.

Regional Taxicab Program – Implements programs and improves services for taxicab customers.

Richmond Region Tourism – Formerly the Richmond Metropolitan Convention and Visitors Bureau, RRT is designed to promote the metropolitan Richmond area (including Hanover) as an attractive vacation spot, convention place, and motion picture filming location. Specifically for Hanover, this includes promotional inducement with Kings Dominion, familiarization tours of horse racing farms, Scotchtown, battlefields, shuttle service from County hotels to Richmond conventions, radio station advertising highlighting Hanover attractions, and coordinating all feature films, commercial production, and television shooting in Hanover.

Richmond Regional Planning District Commission – Represents the Counties of Hanover, Charles City, Chesterfield, Goochland, Henrico, New Kent, Powhatan, the Town of Ashland, and the City of Richmond. Funding is based on a per capita calculation.

Richmond Sports Backers – To support efforts to attract sports tourists and generate media exposure for the region through sporting events.

Science Museum of Virginia – Provides educational resources and exhibits focusing on the sciences.

Scotchtown – The home of Patrick Henry. Provides tours and special events for the public.

Senior Connections - An agency for people age sixty and older living in Planning District 15 (includes Hanover) under the jurisdiction of the Older Americans Act.

St. Joseph's Villa – Flagler Home provides temporary housing and support to families who have experienced the crisis of homelessness.

Nondepartmental

DESCRIPTION

Nondepartmental is comprised of General Fund transfers to other funds and appropriated reserves. The County's General Fund provides transfers to the various other funds to supplement revenue collected by these funds. The School Fund, Textbook Fund, and the Airport Fund receive operating and capital funds from the General Fund. The County Improvement Fund and School

Improvement Fund receive capital funds from the General Fund. The Lewistown Commerce Center Community Development Authority (CDA) receives the transfer of its generated revenue. In addition, contingency funds for unexpected budgetary needs are included in this area. For further information on transfers to other funds, refer to each Fund's applicable section of this budget document.

BUDGET SUMMARY

	FY13 Actual	FY14 Budget	FY15 Budget	FY14 to FY15
School Funds				
School Fund	\$ 87,837,783	\$ 72,373,688	\$ 74,453,688	2.9%
Textbook Fund	-	717,352	-	(100.0%)
Subtotal, School Fund	87,837,783	73,091,040	74,453,688	1.9%
Other Funds				
Debt Service Fund	-	19,660,093	19,024,183	(3.2%)
Airport	67,742	66,556	65,074	(2.2%)
Economic Development Authori	324,240	-	-	0.0%
Lewistown CDA	470,589	425,000	495,000	16.5%
Subtotal, Other Funds	862,571	20,151,649	19,584,257	(2.8%)
Capital Funds				
County Improvements Fund	1,807,000	3,447,000	5,438,669	57.8%
School Improvements Fund	2,316,000	1,820,000	1,600,000	(12.1%)
Subtotal, Capital Transfers	4,123,000	5,267,000	7,038,669	33.6%
Total Transfers	\$ 92,823,354	\$ 98,509,689	\$ 101,076,614	2.6%
Reserves				
Reserve for Contingencies	-	1,143,516	1,280,792	12.0%
Reserve for Revenue Transfers	-	500,000	500,000	0.0%
Personnel Adjustments	-	-	100,000	100.0%
Total Nondepartmental	\$ 92,823,354	\$ 100,153,205	\$ 102,957,406	2.8%

Nondepartmental

BUDGET HIGHLIGHTS

Transfers to the School Fund, Other Funds, and Capital Funds are detailed on the respective department pages. The Reserve for Contingencies increased as a result of the increase in the total budget. The Reserve for

Revenue Transfers has maintained the same level of funding on both the revenue and expense side to keep pace with the volume of grants being successfully received.

GOALS AND OBJECTIVES

- Provide necessary operating and capital funding from the General Fund as approved by the Board of Supervisors;
- Provide sufficient reserves for contingencies of at least 0.5% of total general revenues less general fund capital transfers to ensure unexpected budgetary needs are satisfied; and,
- Comply with all debt payment schedules and covenants contained in debt agreements.

Debt Management

DESCRIPTION

Debt service is an expense to the County for principal and interest payments on financing mechanisms, which include: general obligation bonds, revenue bonds, lease-purchase arrangements and loans from the Virginia Department of Education Literary Loan Fund.

The Constitution of Virginia and the Virginia Public Finance Act provide the County with authority to issue general obligation debt secured solely by the pledge of its full faith and credit. The issuance of general obligation bonds must have been approved by public referendum, unless such bonds are issued to certain State authorities. In the Commonwealth of Virginia, there is no

statutory limitation on the amount of general obligation debt the County may incur. It should be noted that the County is restricted by its own policies to borrowing no more than 2.5% of its assessed value of taxable real and personal property. Debt secured solely by the revenues generated by the system for which the bonds were issued may be issued in any amount without a public referendum.

The County's commitment to established debt and financial management policies has enabled the County to achieve AAA bond ratings from all three rating agencies: Fitch Ratings, Standard & Poor's, and Moody's Investors Services.

BUDGET SUMMARY

For FY14 and subsequent fiscal years, the County has established a separate Debt Service Fund for both County and School debt

service funding, which can be found in the Other Funds section of this document.

	FY13 Actual	FY14 Budget	FY15 Budget	FY14 to FY15
Debt Service				
Principal	\$ 2,541,464	\$ -	\$ -	0.0%
Interest	1,957,177	-	-	0.0%
Total Debt Service	<u>\$ 4,498,641</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.0%</u>

OTHER FUNDS

	FY13 Actual	FY14 Budget	FY15 Budget	FY14 to FY15
Hanover County Public Schools	\$ 184,316,090	\$ 170,301,025	\$ 177,730,543	4.4%
Economic Development Authority Fund	872,321	279,635	220,295	(21.2%)
Public Utilities Fund	25,990,456	31,356,683	29,931,785	(4.5%)
Airport Fund	659,632	532,426	854,651	60.5%
Self-Insurance Fund	29,020,285	32,340,470	34,487,327	6.6%
Bell Creek CDA	307,955	405,000	360,000	(11.1%)
Lewistown CDA	1,255,283	557,000	623,000	11.8%
Debt Service Fund	-	19,912,552	19,277,026	(3.2%)
Total Expenditures	\$ 242,422,022	\$ 255,684,791	\$ 263,484,627	3.1%
Personnel	\$ 184,719,099	\$ 188,429,417	\$ 196,141,613	4.1%
Operating	29,822,114	30,970,812	32,856,417	6.1%
Operating Capital	308,985	447,590	551,783	23.3%
Debt Service	19,267,487	23,481,394	22,769,058	(3.0%)
Capital Improvements	8,304,337	12,355,578	11,165,756	(9.6%)
Total Expenditures	\$ 242,422,022	\$ 255,684,791	\$ 263,484,627	3.1%
Revenues				
Non-General Fund Revenue	\$ 160,287,130	\$ 162,442,102	\$ 169,296,255	4.2%
General Fund Revenue	108,360,446	93,242,689	94,188,372	1.0%
Total Revenue	\$ 268,647,576	\$ 255,684,791	\$ 263,484,627	3.1%
Generated Revenue Percent	59.7%	63.5%	64.3%	
General Fund Percent	40.3%	36.5%	35.7%	
Full-time Positions	94	92	92	0.1%
Part-time Positions	0.6	0.6	0.6	(7.8%)
Full-time Equivalents	96.5	94.5	92.5	(2.1%)

Debt service for both County and Schools combined into the Debt Service Fund in FY14.

Positions exclude Schools. See School Board Proposed FY15 Budget <http://hcps2.hanover.k12.va.us> for FTE summary.

Hanover County Public Schools

DESCRIPTION

Hanover County Public Schools' mission is focused on providing a student-centered, community-driven school district that assures a quality education for success in a changing world. The Hanover County School Board is charged with the responsibility of preserving and enhancing public education in Hanover. The seven member body is appointed to four-year terms by the Board of Supervisors of Hanover County. The chief administrator and executive officer appointed by the School Board is Superintendent of Schools, Dr. Jamelle S. Wilson.

Hanover County Public Schools is one of two school divisions with membership of 15,000 or more, with 100% of schools meeting Virginia Accreditation requirements for 2013-14 based on 2012-13 SOL assessment and graduation index results. This is the 12th consecutive year 100% of Hanover schools have achieved full state accreditation.

The quality of the school system has produced many accolades for Hanover's students and teachers. Hanover is fully accredited by the Southern Association of Colleges and Schools Council on Accreditation and School Improvement (SACS CASI) and AdvancED. In addition, Hanover was the first Virginia school district to receive the U. S. Senate Productivity and Quality Award for Continuing Excellence.

In an effort to align effectively with its mission statement, Hanover County Public Schools is divided into four (4) central departmental areas of responsibility: Instructional Leadership; Business and Operations; Human Resources; and Administration and Communication.

Instructional Leadership is responsible for: accreditation, curriculum development, instructional programming, accountability and performance measurement, student classification and academic requirements, guidance, library/media, textbooks, instructional materials, development of the school calendar, summer school, long-range planning, evaluation and reporting.

Business and Operations is responsible for: management of funds, budget planning, the annual operating budget, grant management, student activity fund accounting, grants/gifts/bequests, business partnerships, food services, technology services, capital facility planning and budgeting, maintenance, custodial services, facility usage, pupil transportation and records management.

Human Resources is responsible for: recruiting, staffing, staff development and evaluation, personnel policies and goals, board/staff communication, student health services, personnel records, ethics, hiring, conditions of employment, appointments, transfers, resignations, compensation, fringe benefits, and compliance with state and federal programs for Occupational Safety and Health Act (OSHA), Family and Medical Leave Act (FMLA) and Americans with Disabilities Act (ADA).

Administration and Communication is responsible for: administrative services for the Superintendent and the School Board, community and media relations, School Board relations, legislative services, school security and safety policy development, district website content, TV99 and publications.

Hanover County Public Schools

BUDGET SUMMARY

	FY13 Actual	FY14 Budget	FY15 Budget	FY14 to FY15
Expenditures				
Personnel	\$ 149,555,227	\$ 149,895,402	\$ 155,318,169	3.6%
Operating	17,097,316	18,601,917	20,608,669	10.8%
Capital	1,947,847	1,803,706	1,803,705	(0.0%)
Debt Service	15,715,700	-	-	0.0%
Total Expenditures	\$ 184,316,090	\$ 170,301,025	\$ 177,730,543	4.4%
Revenues				
Non-General Fund Revenue	\$ 96,478,308	\$ 97,209,985	\$ 103,276,855	6.2%
General Fund Revenue	87,837,782	73,091,040	74,453,688	1.9%
Total Revenue	\$ 184,316,090	\$ 170,301,025	\$ 177,730,543	4.4%
Generated Revenue Percent	52.3%	57.1%	58.1%	
General Fund Percent	47.7%	42.9%	41.9%	

BUDGET HIGHLIGHTS

The FY15 budget reflects the input of School Board members, School staff, and parent and professional organizational representatives working together as a budget advisory focus group to develop a budget that maximizes resources. The focus remains on maintaining educational opportunities for our students.

Specific budget highlights include:

- 1) 2% pay increase for all employees.
- 2) 18 instructional positions affecting pupil teacher ratios, and gifted and resource programming.

- 3) Employer paid increases in VRS and health insurance premiums.
- 4) Resources to support facility maintenance projects.
- 5) Instructional/enrichment materials for students.
- 6) SOL instructional support for students; small group and targeted tutoring and on-line instructional support.

BUDGET GOALS

- Develop budget proposals to support the stated goal of the superintendent and school board of providing an education system that will foster the success of all students;
- Provide salary and benefit plans that support Hanover's competitive position and reflect market adjustments where necessary;
- Promote instructional programming that supports professional development for staff, curriculum development, career and alternative education, pre-school education, special education services, technology integration, dual enrollment, and state and federal accountability standards;

Hanover County Public Schools

- Develop and maintain a responsive, systematic approach to long-term building maintenance, construction, custodial services, furniture/equipment replacement, technology (information) system upgrades, other operating efficiencies, and long-range financial stability; and
- Identify the impact of emerging issues and mandates on the school budget.

SCHOOL FUNDS SUMMARY

Hanover County Public Schools operates three (3) separate funds; the School Operating Fund, the School Food Service Fund and the School Capital Improvements Fund. Complete details of all funds can be found in the School Board's Adopted FY14-15 Budget, which can be accessed on the School's

website at <http://hcps2.hanover.k12.va.us>. Following are summaries for the School Operating Fund, the Textbook Fund, and the Food Service Fund. The Textbook Fund is being eliminated in FY15 and will be incorporated into the School Operating Fund.

Hanover County Public Schools

SCHOOL FUND

DESCRIPTION

The School Operating Fund, comprising of 87% of the district's resources, encompasses six (6) components: General Support, Pupil Transportation, Operations and Maintenance, Instruction, Facilities and Other Use of Funds.

General Support

General Support includes the Executive Board, Superintendent, Administration and Communications, Budget and Financial Reporting, Information Technology, and Human Resources. Additionally, school based services of Health Services, Psychological Services, and Speech/Audiology Services are included in this component.

Pupil Transportation

The School Transportation Program plays a vital role in the education process in the County. In addition to providing safe and effective transportation to and from school, buses also transport students to extra-curricular activities such as educational field trips, band and choral concerts, and sporting events.

Operations and Maintenance

Building Services provides technical and maintenance support enabling all facilities to remain in full and efficient operation. Services provided daily by staff include repairs and/or work in the following areas: carpentry, doors and locks, alarms and security systems, heating, ventilation, and air conditioning, electrical, plumbing, painting, welding, roof repairs, grounds, refrigeration, kitchen equipment, and many other tasks. Additionally, the custodial services department provides complete custodial services to schools throughout the district.

Instruction

Instruction is comprised of three (3) levels of education: elementary, middle, and high school education. The fifteen (15) elementary schools are Battlefield Park, Beaverdam, Cold Harbor, Cool Spring, Elmont, Henry Clay, John M. Gandy, Kersey Creek, Laurel Meadow, Mechanicsville, Pearson's Corner, Pole Green, Rural Point, South Anna, and Washington-Henry. The four (4) middle schools include Chickahominy, Liberty, Oak Knoll, and Stonewall Jackson, and the four (4) high schools are Atlee, Hanover, Lee-Davis, and Patrick Henry. The division also provides an alternative learning opportunity at The Georgetown School as well as a Career and Technical education curriculum at The Hanover Center for Trades and Technology.

Facilities

Facilities oversees construction and facility planning activities and is responsible for the acquisition and placement of temporary classrooms.

Other Use of Funds

Debt service costs were reported under this category. Debt service was moved to the County's Debt Service Fund in FY14.

Hanover County Public Schools

BUDGET SUMMARY

	FY13 Actual	FY14 Budget	FY15 Budget	FY14 to FY15
Expenditures				
Personnel	\$ 146,208,957	\$ 146,098,574	\$ 151,772,325	3.9%
Operating Expenditures	\$ 13,542,494	\$ 15,188,683	\$ 17,199,485	13.2%
Capital Expenditures	1,560,112	790,412	1,753,705	121.9%
Debt Service				
Principal	10,723,304	-	-	0.0%
Interest	4,992,396	-	-	0.0%
Total Expenditures	\$ 177,027,263	\$ 162,077,669	\$ 170,725,515	5.3%
Revenues				
Charges for Services	\$ 802,677	\$ 949,000	\$ 800,500	(15.6%)
Recovered Costs	656,096	783,000	603,000	(23.0%)
Non-Categorical State Aid	62,475,456	61,266,762	68,006,852	11.0%
Categorical State Aid	93,040	799,563	796,714	(0.4%)
Sales Tax	17,328,416	18,126,256	17,971,861	(0.9%)
Categorical Federal Aid	6,815,952	6,477,700	6,702,700	3.5%
Miscellaneous	628,516	1,301,700	1,390,200	6.8%
Transfer from General Fund	87,837,782	72,373,688	74,453,688	2.9%
Use of Fund Balance	389,328	-	-	0.0%
Total Revenue	\$ 177,027,263	\$ 162,077,669	\$ 170,725,515	5.3%

Hanover County Public Schools

SCHOOL OPERATING FUND EXPENDITURES

	FY13 Actual	FY14 Budget	FY15 Budget	FY14 to FY15
General Support				
Expenditures				
Personnel	\$ 8,876,082	\$ 8,641,888	\$ 8,528,548	(1.3%)
Operating	578,140	789,033	1,661,406	110.6%
Capital	131,002	25,000	25,000	0.0%
Total Expenditures	<u>\$ 9,585,224</u>	<u>\$ 9,455,921</u>	<u>\$ 10,214,954</u>	<u>8.0%</u>
Pupil Transportation				
Personnel	\$ 6,083,590	\$ 6,030,191	\$ 6,174,520	2.4%
Operating	2,142,344	1,969,018	2,061,733	4.7%
Capital	-	-	-	0.0%
Total Expenditures	<u>\$ 8,225,934</u>	<u>\$ 7,999,209</u>	<u>\$ 8,236,253</u>	<u>3.0%</u>
Operations and Maintenance				
Personnel	\$ 6,189,212	\$ 5,832,252	\$ 5,889,299	1.0%
Operating	5,469,253	6,117,291	6,168,216	0.8%
Capital	127,032	66,883	66,883	0.0%
Total Expenditures	<u>\$ 11,785,497</u>	<u>\$ 12,016,426</u>	<u>\$ 12,124,398</u>	<u>0.9%</u>
Instruction				
Personnel	\$ 124,898,932	\$ 125,455,948	\$ 131,047,056	4.5%
Operating	4,995,336	5,950,098	6,543,887	10.0%
Capital	684,573	381,555	1,344,848	252.5%
Total Expenditures	<u>\$ 130,578,841</u>	<u>\$ 131,787,601</u>	<u>\$ 138,935,791</u>	<u>5.4%</u>
Facilities				
Personnel	\$ 161,141	\$ 138,295	\$ 132,902	(3.9%)
Operating	357,421	363,243	764,243	110.4%
Capital	617,505	316,974	316,974	0.0%
Total Expenditures	<u>\$ 1,136,067</u>	<u>\$ 818,512</u>	<u>\$ 1,214,119</u>	<u>48.3%</u>
Other Use of Funds				
Operating	\$ 15,715,700	\$ -	\$ -	0.0%
Total Expenditures	<u>\$ 15,715,700</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.0%</u>
School Fund, Grand Total	<u>\$ 177,027,263</u>	<u>\$ 162,077,669</u>	<u>\$ 170,725,515</u>	<u>5.3%</u>

Hanover County Public Schools

SCHOOL OPERATING FUND REVENUE

	FY13 Actual	FY14 Budget	FY15 Budget	Percent Change
Charges for Services				
Tuition Payments	\$ 562,417	\$ 677,000	\$ 555,500	(17.9%)
Drivers Ed Fees	167,400	173,000	170,000	(1.7%)
Student Parking Fees	72,860	99,000	75,000	(24.2%)
Charges for Services	\$ 802,677	\$ 949,000	\$ 800,500	(15.6%)
Recovered Costs				
Miscellaneous Refunds	\$ 602,042	\$ 650,000	\$ 545,000	(16.2%)
Payments-Other Agencies	54,054	133,000	58,000	(56.4%)
Recovered Costs	\$ 656,096	\$ 783,000	\$ 603,000	(23.0%)
Intergovernmental				
State Aid				
Basic Aid	\$ 44,491,023	\$ 43,540,742	\$ 47,885,976	10.0%
Vocational Education - SOQ	574,420	567,845	444,084	(21.8%)
Special Education-SOQ	6,078,403	6,050,132	6,756,422	11.7%
Gifted and Talented-SOQ	480,424	474,925	496,951	4.6%
Prevention, Intervent & Remediation	428,204	423,303	570,965	34.9%
Fringe Benefits	7,269,018	7,196,147	8,670,213	20.5%
Remedial Summer School	211,407	235,262	263,550	12.0%
Incentive Funds-State Aid	732,023	1,376,615	648,000	(52.9%)
Other Non-Categorical State Aid	361,040	302,500	317,500	5.0%
Sales Tax	17,328,416	18,126,256	17,971,861	(0.9%)
Textbook	659,760	601,388	1,017,376	69.2%
Foster Home Children	139,102	148,058	104,483	(29.4%)
At-Risk	179,862	178,030	266,747	49.8%
Virginia PreSchool Initiative	125,215	125,000	320,274	156.2%
Early Reading Intervention	112,213	104,973	137,280	30.8%
K-3 Class Size Reduction	303,573	300,963	400,205	33.0%
SOL Algebra Readiness	76,013	76,013	90,653	19.3%
Career and Technical	142,040	88,356	124,239	40.6%
English as a Second Language	80,536	84,683	108,754	28.4%
Other Lottery Funds-State Aid	31,180	39,827	31,180	(21.7%)
General Adult Education	9,182	9,450	9,450	0.0%
Other Categorical	83,858	142,113	139,264	(2.0%)
Subtotal State Aid	\$ 79,896,912	\$ 80,192,581	\$ 86,775,427	8.2%
Federal Aid				
Carl Perkins Grant	153,301	155,000	155,000	0.0%
Preschool Grants	75,602	78,000	78,000	0.0%
Basic Skills-Adult	76,116	145,000	145,000	0.0%
Infants & Toddlers - Federal	131,926	120,000	120,000	0.0%
Title I	996,516	890,000	990,000	11.2%
Title II	373,448	310,000	350,000	12.9%
Medicaid Reimbursement	467,792	513,000	468,000	(8.8%)
JROTC	199,891	200,000	200,000	0.0%
Title VI-B Flow Thru	3,322,260	3,175,000	3,200,000	0.8%
Title III Immigrant & Youth Grant	14,211	-	-	0.0%
Head Start	982,000	875,000	980,000	12.0%
Other Federal Funds	22,889	16,700	16,700	0.0%
Subtotal Federal Aid	\$ 6,815,952	\$ 6,477,700	\$ 6,702,700	3.5%
Intergovernmental	\$ 86,712,864	\$ 86,670,281	\$ 93,478,127	7.9%
Miscellaneous				
Miscellaneous Revenue	628,516	1,301,700	1,390,200	6.8%
Miscellaneous	\$ 628,516	\$ 1,301,700	\$ 1,390,200	6.8%
Interfund Transfers-In				
Transfers from General Fund	\$ 87,837,782	\$ 72,373,688	\$ 74,453,688	2.9%
Interfund Transfers-In	\$ 87,837,782	\$ 72,373,688	\$ 74,453,688	2.9%
Use of Prior Year Balance				
Fund Balance	\$ 389,328	\$ -	\$ -	100.0%
Total	\$ 177,027,263	\$ 162,077,669	\$ 170,725,515	5.3%

Hanover County Public Schools

TEXTBOOK FUND

DESCRIPTION

The Textbook Fund provides administration, maintenance, and control over all of the textbooks used in the schools. The Division's policy is to issue the books at no cost to the

students during the school year. Revenue is received from the State. The textbook fund is being eliminated in FY15 and incorporated into the School Operating Fund.

BUDGET SUMMARY

	FY13 Actual	FY14 Budget	FY15 Budget	FY14 to FY15
Expenditures				
Personnel	\$ 71,607	\$ 76,034	\$ -	(100.0%)
Operating	838	4,050	-	(100.0%)
Capital	304,017	963,294	-	(100.0%)
Total Expenditures	\$ 376,462	\$ 1,043,378	\$ -	(100.0%)
Revenues				
Use of Money and Property	\$ 2,883	\$ -	\$ -	0.0%
Categorical State Aid	277,379	326,026	-	(100.0%)
Prior Year's Fund Balance	96,200	-	-	0.0%
Transfer from General Fund	-	717,352	-	(100.0%)
Total Revenue	\$ 376,462	\$ 1,043,378	\$ -	(100.0%)

Hanover County Public Schools

FOOD SERVICE FUND

DESCRIPTION

The Food Service Fund accounts for all of the operations of the school food services program. The elementary and middle schools participate in the National School Breakfast and Lunch Program, which provides subsidized meals to eligible students at reduced or no cost. An a la carte food service program is available at the high schools.

BUDGET SUMMARY

	FY13 Actual	FY14 Budget	FY15 Budget	FY14 to FY15
Expenditures				
Personnel	\$ 3,274,663	\$ 3,720,794	\$ 3,545,844	(4.7%)
Operating	3,553,984	3,409,184	3,409,184	0.0%
Capital	83,718	50,000	50,000	0.0%
Total Expenditures	\$ 6,912,365	\$ 7,179,978	\$ 7,005,028	(2.4%)
Revenues				
Use of Money and Property	\$ 3,460	\$ 8,000	\$ 4,000	(50.0%)
Charges for Services	4,989,878	5,061,278	5,010,000	(1.0%)
Categorical State Aid	65,475	57,900	60,911	5.2%
Categorical Federal Aid	1,672,651	1,693,800	1,675,800	(1.1%)
Miscellaneous	24,056	22,000	22,000	0.0%
Prior Year's Fund Balance	156,845	337,000	232,317	(31.1%)
Total Revenue	\$ 6,912,365	\$ 7,179,978	\$ 7,005,028	(2.4%)

Economic Development Authority Fund

DESCRIPTION

The Hanover County Economic Development Authority (EDA) consists of seven members appointed from each magisterial district in the County. The EDA (formerly Industrial Development Authority (IDA)) was created by ordinance on August 30, 1967, and is a political subdivision of the Commonwealth of Virginia, but has no taxing authority. The EDA is empowered to acquire, construct, improve, maintain, equip, own, lease, and dispose of

various types of facilities, including facilities for use by the County, and to finance the same by issuance of revenue bonds. Hanover's EDA is primarily used for considering industrial revenue bond requests and assisting the County in lease revenue bonds. Revenue is generated from a management fee of 1/10 of 1% of all outstanding debt issued after 1996 from inducement resolutions approved by the EDA.

BUDGET SUMMARY

	FY13 Actual	FY14 Budget	FY15 Budget	FY14 to FY15
Expenditures				
Operating	\$ 872,321	\$ 279,635	\$ 220,295	(21.2%)
Total Expenditures	<u>\$ 872,321</u>	<u>\$ 279,635</u>	<u>\$ 220,295</u>	<u>(21.2%)</u>
Revenues				
Permits, Fees and Regulatory	\$ 207,935	\$ 199,635	\$ 190,295	(4.7%)
Recovered Costs	25,000	-	-	0.0%
Miscellaneous Revenue	50,000	-	-	0.0%
Categorical State Aid	200,000	-	-	0.0%
Prior Year Balance	65,146	80,000	30,000	(62.5%)
Transfer from General Fund	324,240	-	-	0.0%
Total Revenue	<u>\$ 872,321</u>	<u>\$ 279,635</u>	<u>\$ 220,295</u>	<u>(21.2%)</u>
Generated Revenue Percent	62.8%	100.0%	100.0%	
General Fund Percent	37.2%	0.0%	0.0%	

BUDGET HIGHLIGHTS

The FY15 budget includes the pass through funds that are used to support the Economic Development Department in the General Fund. The decrease is due to reduced funding

for the Dominion Resources Innovation Center (DRIC) and a decrease in bond amounts.

GOALS AND OBJECTIVES

- The EDA intends to promptly service industrial revenue bond requests, other economic development opportunities and, after a thorough study, make timely recommendations to the Board of Supervisors for their consideration.

Public Utilities Fund

DESCRIPTION

The County's Department of Public Utilities owns, operates and maintains public water and wastewater systems in the Suburban Service Area, the Hanover Courthouse Area and five rural residential subdivisions (collectively, the "System"). The County provides utility service to approximately 19,198 water customers and 18,640 wastewater customers. Extensions of the System are made in support of and in compliance with the County's Comprehensive Plan.

The County operates the System as a self-supporting enterprise fund, the Utility Enterprise Fund, whereby the operations and capital expenditures are funded with revenues generated from customer user fees and one-time fees paid for capacity at the time of connection to the System. County General Fund tax dollars are not used to fund the operating or capital expenses of the System. The Utility Enterprise Fund reimburses the County's General Fund for direct services provided to support the Department and also pays a service assessment charge to the General Fund in lieu of taxes for indirect Public Safety and Fire/EMS Services. The Board of Supervisors establishes and revises both water and wastewater rates and fees as well as adopts the annual operating and capital improvement plan budget.

The Department develops its overall operations, maintenance and capital construction plans for the System to ensure operational reliability, adequate capacity, and regulatory compliance. Department capital needs are impacted by projects constructed in support of the County's Comprehensive Plan, rehabilitation and maintenance

requirements of the System and maintaining compliance with State and Federal regulations. The Department operates the System with County personnel and maintains the System with both County and private contractor personnel. The Department reads meters, prepares bills and maintains customer accounts. The Department's activities extend to providing assistance to other utility purveyors within the County, supporting economic development initiatives, and participating in regional approaches to providing water and wastewater services. These activities are accomplished with 91 full-time employees.

MISSION

The Mission of the Department is "to provide water and wastewater services that, within regulatory guidelines, meet or exceed our customers' needs and expectations for safety, quality and quantity; to provide these services at a competitive price and in a fair and equitable and environmentally responsible manner, and to provide opportunities for personal and professional development for employees at all levels of the department."

EXISTING FACILITIES & SERVICE AREA

The Department's water system consists of eight potable water wells, two surface water treatment plants, six water pumping stations and seven storage facilities. The water transmission and distribution system is comprised of approximately 419 miles of waterline ranging in size from 2 to 30 inches in diameter. The Doswell Water Treatment Plant, rated at 4 million gallons per day (mgd), was constructed in 1974 and upgraded and expanded in 1991. The South Anna

Public Utilities Fund

Water Treatment Plant is rated at 2.0 mgd and was constructed in the early 1960's. The South Anna plant is currently not in service and would require rehabilitation and upgrades to return it to service. Additional water supplies are provided by long-term contracts with the City of Richmond and Henrico County. Rural systems owned and operated by the Department include Georgetown, Dianne Ridge, Oak Hill Estates, Strawhorn, Sinclair Manor, and Hanover Courthouse.

The County's wastewater system consists of four wastewater treatment plants and thirty-nine wastewater pumping stations. The wastewater collection system is comprised of approximately 383 miles of sewerline. The Doswell Wastewater Treatment Plant, rated at 1.0 mgd, serves the Doswell area and was placed in service in 1975. Ashland is served by the 2.0 mgd Ashland Wastewater Treatment Plant, which was placed in service in 1992. The Hanover Courthouse area is served by the 0.08 mgd Courthouse Wastewater Treatment Plant, which was placed in service 1978. The Totopotomoy Wastewater Treatment Plant is rated at 7.0 mgd, and was placed in service in 2004. A portion of the wastewater generated in the Suburban Service Area is pumped from Hanover's Beaverdam Creek Wastewater Pump Station (5.4 mgd average capacity) to Henrico County's Strawberry Hill Wastewater Pump Station for conveyance to and treatment at Henrico's wastewater treatment plant under a long-term contract.

WATER SUPPLY CONTRACTS

The County has purchased water from Henrico County since 1974. On April 10,

1995, the County negotiated a new agreement with Henrico County to purchase up to 0.775 mgd. The term of the Henrico water contract is through June 30, 2014, and continues thereafter until terminated by either the County Manager of Henrico or the County Administrator of Hanover, upon giving the other party ten years written notice.

On July 1, 1994, the County entered into a contract with the City of Richmond. The term of the Richmond contract is through June 30, 2035, and continues thereafter until terminated by either the City Manager of Richmond by giving fifteen years written notice (such notice may not be given earlier than July 1, 2020), or the County Administrator by giving ten years notice (such notice may not be given earlier than July 1, 2025), unless a shorter time for notice is mutually agreed upon. The County's available capacity from Richmond is 20 mgd.

WASTEWATER TREATMENT CONTRACT

The County treats most of the wastewater it collects. Since 1979 it has also purchased wastewater treatment services from Henrico County. On April 10, 1995, Hanover and Henrico entered a new wastewater agreement, which provides for long-term wastewater treatment services by Henrico for Hanover. The term of the contract is through June 30, 2014, and continues thereafter until terminated by mutual agreement. The new agreement increased the capacity from 3.69 mgd to 5.4 mgd, which is based upon a 90-day rolling average. Wastewater is conveyed to Henrico County's Strawberry Hill Pump Station from Hanover's Beaverdam Creek Pump Station.

Public Utilities Fund

BUDGET SUMMARY

	FY13 Actual	FY14 Budget	FY15 Budget	FY14 to FY15
Expenditures				
Personnel	\$ 6,115,032	\$ 6,203,335	\$ 6,304,655	1.6%
Operating	10,142,590	10,937,321	10,891,801	(0.4%)
Operating Capital	308,985	447,590	551,783	23.3%
Reserve for Construction	50,000	100,000	100,000	0.0%
Debt Service				
Principal	2,446,872	2,344,510	2,331,830	(0.5%)
Interest	1,029,641	1,097,005	1,034,725	(5.7%)
Capital Improvements	5,897,336	10,226,922	8,716,991	(14.8%)
Total Expenditures	\$ 25,990,456	\$ 31,356,683	\$ 29,931,785	(4.5%)
Revenues				
Permits, Fees, and Licenses	\$ 458,046	\$ 202,360	\$ 255,000	26.0%
Use of Money and Property	59,545	100,000	75,000	(25.0%)
Charges for Services	21,380,594	21,594,815	21,615,000	0.1%
Miscellaneous Revenue	700,710	175,000	175,000	0.0%
Recovered Costs	281,579	267,930	279,500	4.3%
Non Operating Revenue	7,917,247	3,120,000	3,920,000	25.6%
Prior Year Balance	-	5,896,578	3,612,285	(38.7%)
Total Revenue	\$ 30,797,721	\$ 31,356,683	\$ 29,931,785	(4.5%)
Full-time Positions	93	91	91	0.0%
Full-time Equivalents	93.0	91.0	91.0	0.0%

Public Utilities Fund

LARGEST CUSTOMERS

The following table provides annual data on the County's ten largest water customers for the fiscal year ended June 30, 2013:

	Water Usage*	Water Revenue	% of Total Revenue
Bear Island Paper Company, L.P.	463,522	\$ 996,961	7.94%
Tyson Food	260,433	\$ 772,335	6.15%
Kings Dominion	166,346	\$ 401,764	3.20%
Doswell Limited Partnership	94,006	\$ 212,352	1.69%
Hanover Medical Park	49,073	\$ 161,495	1.29%
Randolph - Macon College	26,733	\$ 131,448	1.05%
Aqua Virginia	21,028	\$ 89,542	0.71%
Covenant Woods	14,287	\$ 62,825	0.50%
Hanover Crossing Apartments	9,791	\$ 43,774	0.35%
Kosmo Village Campground	9,186	\$ 33,820	0.27%
Total	1,114,405	\$ 2,906,316	23.14%

*in 1,000 gallons

The ten largest water customers together represent about 23.14% of total water operating and non-operating revenues, with the largest customer representing approximately 7.94% of that total.

The following table provides annual data on the County's ten largest wastewater customers for the fiscal year ended June 30, 2013:

	Wastewater Usage*	Wastewater Revenue	% of Total Revenue
Kings Dominion	64,556	\$ 281,315	1.92%
Hanover Medical Park	48,423	\$ 249,051	1.70%
Randolph - Macon College	21,491	\$ 128,787	0.88%
Covenant Woods	10,236	\$ 55,509	0.38%
Hanover Crossing Apartments	9,791	\$ 54,759	0.37%
Mill Trace Apartments	9,002	\$ 54,012	0.37%
Ashland Town Square	7,417	\$ 45,938	0.31%
Cold Harbor Apartments	7,032	\$ 41,107	0.28%
Shelter Management	6,953	\$ 50,477	0.35%
Richfood	6,920	\$ 34,923	0.24%
Total	191,821	\$ 995,878	6.81%

*in 1,000 gallons

The ten largest wastewater customers together represent about 6.81% of total operating and non-operating wastewater revenues with the largest customer representing approximately 1.92% of that total. Water and wastewater usage by a specific customer may not be equal based upon the specific needs for each service.

Public Utilities Fund

FINANCIAL AND BUDGETARY PROCEDURES

The Director of Public Utilities is responsible for budgeting, accounting, procurement, billing, collection activities, capital construction and financial and strategic planning for the System. Steven P. Herzog, P.E. has served as Director of Public Utilities since July 1, 2011.

The operating budget and the Capital Improvement Plan for the System are updated and presented annually to the County Administrator and the Board of Supervisors. Approval usually occurs in April.

In support of the County's Comprehensive Plan and the Voluntary Settlement Agreement with the Town of Ashland (which provided for annexation of certain territory and the merger of the Ashland and County water and wastewater systems), the Department plans, implements and funds improvements to make water and wastewater capacity available for properties located within the County's suburban services area and the Town of Ashland.

The Utility Enterprise Fund, which is funded by utility ratepayers, reimburses the County's General Fund on an allocated cost basis for services such as procurement, finance, information technology, human resources, and legal that are provided by other County departments to support the Department. In addition, although the Department is a part of the County government and thus tax exempt, the County's General Fund assesses a separate charge to the Utility Enterprise Fund to recover public safety costs, which are not a part of the allocated cost payment.

Utility customers are generally billed on a bi-monthly basis. Some commercial customers are billed monthly. Bills are due and payable upon receipt by the customer. A past due notice is mailed if the bill remains unpaid 30 days after the billing date. If payment is not made in accordance with the past due notice, the utility service may be disconnected. A \$40 fee is assessed to all accounts where service has been discontinued due to nonpayment. A 10% late penalty fee is charged for all past due accounts. Interest at an annual rate of 10% applies to unpaid balances beginning when the account is 60 days past due. The County's annual losses from uncollected accounts have been less than 1% of total billings since 1990. The Treasurer's Office has provided collection support for the Department in the past.

RATES, FEES, AND CHARGES

The principal sources of revenue for the Utility Enterprise Fund are user fees and capacity fees. The user fee is a monthly or bi-monthly charge comprised of a base charge based on meter size, levied regardless of usage, and a commodity charge that is typically based upon metered water consumption. The capacity fee is a one-time charge for each new connection to the water and/or wastewater systems. Capacity fees are based on the size of the water meter necessary to serve the new customer. In setting these fees, the goal is to cover projected operating, maintenance, general improvement, rehabilitation, and capital costs in a fair and equitable manner. This rate structure applies to both water and wastewater services.

Public Utilities Fund

Rate Structure

Water - Base Charges by Meter Size	FY14	FY15
5/8 inch & 3/4 inch	\$9.15	\$9.52
1 inch	22.92	23.84
1 1/2 inch	45.71	47.54
2 inch	73.12	76.04
3 inch	146.25	152.10
4 inch	228.51	237.65
6 inch	457.02	475.30

Water - Residential	FY14	FY15
Base charge by meter size (table above)		
Consumption charge as follows:		
0 to 4,000 gallons, per 1,000 gallons	\$1.45	\$1.51
4,001 to 15,000 gallons, per 1,000 gallons	4.42	4.60
15,001 and above, per 1,000 gallons	5.76	5.99

Water - Commercial Schedule I Rates	FY14	FY15
Base charge by meter size (table above)		
Consumption charge as follows:		
0 to 15,000 gallons, per 1,000 gallons	\$3.93	\$4.09
15,001 to 1,000,000 gallons, per 1,000 gallons	4.42	4.60
Above 1,000,000 gallons, per 1,000 gallons	2.46	2.56
Separate irrigation meter, per 1,000 gallons	5.45	5.67

Water - Commercial Schedule II Rates	FY14	FY15
Base charge	\$140.63	\$146.26
Consumption charge as follows:		
All usage, per 1,000 gallons	2.29	2.38
Peak Use Fee, per 1,000 gallons greater than 150% of previous fiscal year average	1.41	1.47

Water - Commercial Schedule III Rates	FY14	FY15
Base Charge	\$14,062.23	\$14,624.72
Consumption charge as follows:		
All usage, per 1,000 gallons	1.87	1.94
Peak Use Fee, per 1,000 gallons greater than 150% of previous fiscal year average	1.41	1.47

Public Utilities Fund

Wastewater - Base Charges by Meter Size	FY14	FY15
5/8 inch	\$19.83	\$20.03
3/4 inch	19.83	20.03
1 inch	19.83	20.03
1 1/2 inch	19.83	20.03
2 inch	99.17	100.16
3 inch	99.17	100.16
4 inch	99.17	100.16
6 inch	99.17	100.16

Wastewater - Residential	FY14	FY15
Base charge by meter size (table above)		
Consumption charge as follows:		
0 to 4,000 gallons, per 1,000 gallons	\$5.32	\$5.37
4,001 and above, per 1,000 gallons	6.70	6.77
Flat Rate Wastewater	92.63	93.56

Wastewater - Commercial Schedule I Rates	FY14	FY15
Base charge by meter size (table above)		
Consumption charge as follows:		
0 to 50,000 gallons, per 1,000 gallons	\$6.20	\$6.26
Above 50,000, per 1,000 gallons	4.97	5.02

Wastewater - Commercial Schedule II Rates	FY14	FY15
Base charge	\$1,239.73	\$1,252.13
Consumption charge as follows:		
All usage, per 1,000 gallons	4.09	4.13
Peak Use Fee (per 1,000 gallons greater than 150% of previous fiscal year average)	1.23	1.24

Public Utilities Fund

Capacity Fees

Capacity fees are the fees charged to customers when initially connected to the County's system. The detailed fee schedule is listed below.

*Capacity fees for commercial customers requiring larger than 3" meters shall be determined on a case by case basis and established by contract, but in no case shall be less than the capacity fee for a 3" meter.

Residential Water

In FY15 single and multi-family units are charged \$5,290 for a standard connection. There is no increase in the per unit fee for a standard connection in FY15.

Commercial, Industrial, and Public Facilities Water	FY14	FY15
All capacity fees for these entities are based on meter size		
5/8 inch	\$5,290	\$5,290
1 inch	13,226	13,226
1 1/2 inch	26,451	26,451
2 inch	42,322	42,322
3 inch	84,643	84,643
4 inch	*	*
6 inch	*	*
8 inch	*	*

Residential Wastewater

In FY15 single and multi-family units are charged \$8,034 for a standard connection. There is no increase in the per unit fee for a standard connection in FY15.

Commercial, Industrial, and Public Facilities	FY14	FY15
All capacity fees for these entities are based on meter size		
5/8 inch	\$8,034	\$8,034
1 inch	20,083	20,083
1 1/2 inch	40,167	40,167
2 inch	64,266	64,266
3 inch	128,534	128,534
4 inch	*	*
6 inch	*	*
8 inch	*	*

Public Utilities Fund

OBJECTIVES

- Provide reliable water and wastewater service in accordance with applicable regulatory requirements;
- Maintain fiscal integrity to provide for system growth, adequate maintenance, and replacement of capital to ensure quality service, system reliability and to control future costs;
- Emphasize continuing education to maintain staff competency ensuring EPA regulatory compliance; and
- Continue implementing Capital Improvement Plan, meeting customer capacity needs in support of the County's Comprehensive Plan and economic development.

SERVICE LEVELS	FY13	FY14	FY14	FY15
	<u>Actual</u>	<u>Budget</u>	<u>Forecast</u>	<u>Budget</u>
Water customers	19,198	19,830	19,523	19,835
Wastewater customers	18,640	19,251	18,976	19,318
Customer calls	38,945	39,212	41,066	41,723
Plans reviewed	341	500	450	500
Water distributed (mgd)	8.60	9.38	9.31	9.31
Wastewater collected (mgd)	5.90	5.30	6.14	6.14
Miles of water line maintained	419	418	425	430
Miles of sewer line maintained	383	381	388	393



This Page Intentionally Left Blank

Airport Fund

DESCRIPTION

The Hanover County Airport is a 260 acre facility strategically located between Ashland and Richmond, and is easily accessible to Interstates 95 and 295 for multimodal transportation. The airport is a reliever airport within the Richmond Metropolitan Service Area that provides over \$29 million in yearly economic impact, based on a 2010 study contracted by the Virginia Department

of Aviation. The facility has a 5,400 x 100 foot runway, non-precision landing system, and with the services provided by a contracted operator, the airport is able to accommodate corporate aircraft and the businesses which they represent. Services at the facility include flight instruction, aircraft fueling, aircraft charters, aircraft sales, repairs, rentals, and aircraft storage.

BUDGET SUMMARY

	FY13 Actual	FY14 Budget	FY15 Budget	FY14 to FY15
Expenditures				
Personnel	\$ 100,931	\$ 100,880	\$ 104,562	3.6%
Operating	74,273	62,619	61,052	(2.5%)
Debt Service				
Principal	-	67,001	74,072	10.6%
Interest	75,274	76,976	69,905	(9.2%)
Capital Improvements	409,154	224,950	545,060	142.3%
Total Expenditures	\$ 659,632	\$ 532,426	\$ 854,651	60.5%
Revenues				
Use of Money and Property	\$ 189,412	\$ 171,919	\$ 177,077	3.0%
Miscellaneous Revenue	250	22,500	22,500	0.0%
Categorical State Aid	89,073	13,996	15,000	7.2%
Categorical Federal Aid	328,610	157,455	475,000	201.7%
Prior Year Balance	-	50,000	50,000	0.0%
Reserve for Revenue	-	50,000	50,000	0.0%
Transfer from General Fund	67,742	66,556	65,074	(2.2%)
Total Revenue	\$ 675,087	\$ 532,426	\$ 854,651	60.5%
Generated Revenue Percent	90.0%	87.5%	92.4%	
General Fund Percent	10.0%	12.5%	7.6%	
Full-time Positions	1	1	1	0.0%
Full-time Equivalent	1.0	1.0	1.0	0.0%

Airport Fund

BUDGET HIGHLIGHTS

The Airport enterprise fund tracks the revenue, debt service, operating and capital transactions for this activity. The personnel category increased 3.6%, of which 2.0% is attributable to the recalculation of VRS rates. The remaining increase is due to a compensation adjustment. There is a slight decrease in operating. The capital funding is for additional ramp apron and taxiway connectors on the East side to meet the

demand for additional hangars and corporate hangar development.

This budget includes funding for airfield maintenance and these funds are grant leveraged whenever possible, reducing the local burden of funding such operations. The general fund collected approximately \$9,400 in aircraft personal property tax in 2013.

GOALS AND OBJECTIVES

- Continue the removal of obstructions to accommodate safe operations;
- Begin Design Planning for East side development;
- Continue land acquisition for East side development;
- Maximize grant recovery on eligible projects; and,
- Maintain 60 day turnaround time between invoice and revenue recovery for all grants and capital projects.

SERVICE LEVELS

	<u>FY13</u> <u>Actual</u>	<u>FY14</u> <u>Budget</u>	<u>FY14</u> <u>Forecast</u>	<u>FY15</u> <u>Budget</u>
Number of based aircraft	105	107	107	110
Aircraft hangar spaces	54	54	54	54
Aircraft tie down spaces	56	56	56	56
Corporate Hangars	14,800 sq/ft	14,800 sq/ft	14,800 sq/ft	14,800 sq/ft
Gallons of fuel sold	155,631	157,000	186,000	192,000



This Page Intentionally Left Blank

Self-Insurance Fund

DESCRIPTION

The Self-Insurance Fund provides for fiscal management of the County and School Board health insurance costs. The employer's share of health insurance costs and retiree healthcare liability costs are budgeted in departmental budgets, but this internal service fund serves in the payment of claims, accounting for employee health insurance deductions, and providing adequate reserves

to mitigate increases in claims beyond those anticipated. The revenue for the fund comes primarily from employer contributions and employee deductions. Each employee has a deduction based on the level of coverage selected in the program. The fund earns interest on cash balances. There are currently 3,181 budgeted plan participants.

BUDGET SUMMARY

	FY13 Actual	FY14 Budget	FY15 Budget	FY14 to FY15
Expenditures				
Personnel	\$ 28,947,909	\$ 32,229,800	\$ 34,414,227	6.8%
Operating	72,376	110,670	73,100	(33.9%)
Total Expenditures	\$ 29,020,285	\$ 32,340,470	\$ 34,487,327	6.6%
Revenues				
Use of Money and Property	\$ 47,269	\$ 90,000	\$ 50,000	(44.4%)
Employee	9,096,935	9,580,000	9,905,800	3.4%
Employer	21,781,100	22,507,770	24,252,000	7.7%
OPEB	-	72,700	90,100	23.9%
Other	88,563	90,000	39,000	(56.7%)
Fund Balance	-	-	150,427	100.0%
Total Revenue	\$ 31,013,867	\$ 32,340,470	\$ 34,487,327	6.6%
Generated Revenue Percent	100.0%	100.0%	99.6%	
General Fund Percent	0.0%	0.0%	0.4%	
Part-time Positions	0.5	0.5	0.5	0.0%

BUDGET HIGHLIGHTS

The increase in FY15 expenses is based on market trend increases in health care claims. Employee premiums are anticipated to increase slightly from FY14, but the exact amount will not be available until closer to

the plan year. Employer health insurance costs will increase 2.5% to \$7,627 for each full-time participating employee. The operating increase is due mainly to the funding of the County Wellness Program.

Bell Creek Community Development Authority

DESCRIPTION

The Bell Creek Community Development Authority was created in 2002 and consists of 325 acres of land within the County. The property encompasses a mixed-use development and is expected to provide commercial development with retail space including a shopping center known as “The Shoppes at Bell Creek”, a light industrial park, and a residential development on 167 acres known as “The Bluffs at Bell Creek.”

The Bell Creek Community Development Special Assessment Bonds were issued in 2003 in the total principal amount of \$15,980,000. The bonds were issued to

finance the acquisition and construction of roads and road improvements, water and sanitary sewer improvements, storm water management improvements and certain other infrastructure improvements. The Board of Supervisors, at the request of the Bell Creek Community Development Authority, adopted a special assessment levy on all residential, retail, commercial and light industrial properties within the authority to repay the bonds. As of June 30, 2013, \$13,268,000 of the bonds has been repaid, reducing the outstanding debt to \$2,712,000.

BUDGET SUMMARY

	FY13 Actual	FY14 Budget	FY15 Budget	FY14 to FY15
Expenditures				
Operating	\$ 307,955	\$ 405,000	\$ 360,000	(11.1%)
Total Expenditures	\$ 307,955	\$ 405,000	\$ 360,000	(11.1%)
Revenues				
Recovered Costs	\$ 311,822	\$ 405,000	\$ 360,000	(11.1%)
Total Revenue	\$ 311,822	\$ 405,000	\$ 360,000	(11.1%)



Lewistown Community Development Authority

DESCRIPTION

The Lewistown Commerce Center Community Development Authority was created in 2006 and consists of 186.5 acres of land within the County. The property is part of a business complex that is expected to provide commercial and retail spaces, recreation and tourism facilities and other amenities that are expected to be developed in phases by different entities. The overall development has been named Winding Brook.

The Lewistown Community Development Authority Revenue Bonds were issued in 2007 in the total principal amount of \$37,675,000. The bonds were issued to finance the acquisition of certain land and the construction of certain infrastructure improvements.

Pursuant to the terms of a Special Assessment Agreement between the County, the Authority, and the Developers, the 2007 Bonds will be payable from (1) a Special Real Property Tax, equal to \$0.10 per \$100 of the assessed or assessable value of taxable real and leasehold property, respectively, within the District, beginning with calendar year 2008, (2) Incremental Tax Revenues consisting of specified percentages of incremental real and personal property, hotel occupancy, and the County's portion of sales tax revenues collected beginning in 2007 over and above 2006 collections within the District, and (3) Special Assessments imposed and collected by the County, if necessary, at the request of the Authority on taxable real property within the District, in that order. Special assessments were imposed in fiscal year 2012.

BUDGET SUMMARY

	FY13 Actual	FY14 Budget	FY15 Budget	FY14 to FY15
Expenditures				
Operating	\$ 1,255,283	\$ 557,000	\$ 623,000	11.8%
Total Expenditures	<u>\$ 1,255,283</u>	<u>\$ 557,000</u>	<u>\$ 623,000</u>	<u>11.8%</u>
Revenues				
Recovered Costs	\$ 804,986	\$ 132,000	\$ 128,000	(3.0%)
Transfer from General Fund	470,589	425,000	495,000	16.5%
Total Revenue	<u>\$ 1,275,575</u>	<u>\$ 557,000</u>	<u>\$ 623,000</u>	<u>11.8%</u>
Generated Revenue Percent	63.1%	23.7%	20.5%	
General Fund Percent	36.9%	76.3%	79.5%	

Debt Service Fund

DESCRIPTION

Debt service is an expense to the County for principal and interest payments on financing mechanisms, which include: general obligation bonds, revenue bonds, lease-purchase arrangements and loans from the Virginia Department of Education Literacy Loan Fund.

The Constitution of Virginia and the Virginia Public Finance Act provide the County with authority to issue general obligation debt secured solely by the pledge of its full faith and credit. The issuance of general obligation bonds must have been approved by public referendum, unless such bonds are issued to certain State authorities. In the Commonwealth of Virginia, there is no statutory limitation on the amount of general obligation debt the County may incur. Debt secured solely by the revenues generated by the system for which the bonds were issued may be issued in any amount without a public referendum.

The County's commitment to established debt and financial management policies has

enabled the County to achieve AAA bond ratings from all three rating agencies: Fitch Ratings, Standard & Poor's, and Moody's Investors Services.

The process of debt funding begins with the Five-Year Capital Improvements Program (CIP). The Board of Supervisors is not only approving which projects are to be funded in which year, but the Board also approves a means of financing. The debt service of the CIP is designed to have minimal impact on the General Fund balance and not produce wide fluctuations of annual debt service requirements.

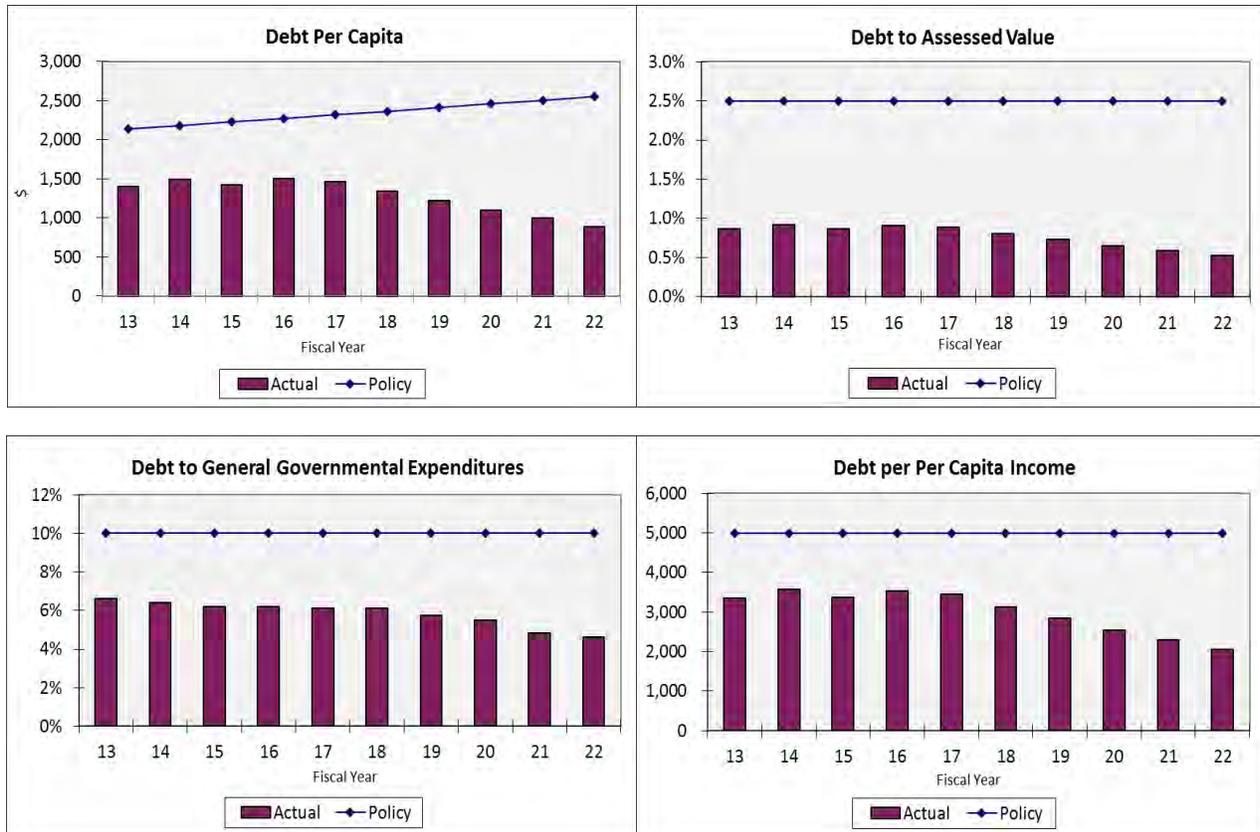
As of June 30, 2013, the County had total bonded debt outstanding of \$159.3 million. Of this amount, \$139 million comprises debt backed by the full faith and credit of the County. The remainder of the County's debt represents bonds secured by specified revenue sources (i.e., revenue bonds and obligations under capital leases).

DEBT RATIO POLICIES

In an effort to maintain fiscal restraint and control, the Board of Supervisors has established guidelines for each of the following debt ratios: debt per capita (\$1,900 growing by 2% annually beginning FY2008); debt to assessed value (2.5%); debt service to

general (non-capital) government expenditures (10%); and debt per capita income (\$5,000). The following graphs illustrate the County's actual and projected compliance with the debt policy.

Debt Service Fund



BUDGET SUMMARY

Beginning in FY14, the County established this Debt Service Fund for both County and School debt service funding. These expenses were

previously recorded in the Debt Management Department of the General Fund and the School Operating Fund.

	FY13 Actual	FY14 Budget	FY15 Budget	FY14 to FY15
Expenditures				
Operating	-	16,650	18,500	11.1%
Debt Service				
Principal	-	12,528,656	12,711,510	1.5%
Interest	-	7,367,246	6,547,016	(11.1%)
Total Expenditures	\$ -	\$ 19,912,552	\$ 19,277,026	(3.2%)
Revenues				
Categorical Federal Aid	-	252,459	252,843	0.2%
Transfer from General Fund	-	19,660,093	19,024,183	(3.2%)
Total Revenue	\$ -	\$ 19,912,552	\$ 19,277,026	(3.2%)
Generated Revenue Percent	-	1.3%	1.3%	
General Fund Percent	-	98.7%	98.7%	



This Page Intentionally Left Blank

Capital Improvements Program

Process

The Capital Improvements Program (CIP) is the County's plan for expenditures on facilities, equipment, and vehicles over the next five fiscal years. Capital improvements are separated from the annual operating budget because they include any proposed public construction, acquisition of land, buildings and accessory equipment, or vehicles or equipment with a unit cost greater than \$50,000. The Code of Virginia provides that a CIP be prepared to carry out policies adopted through the Comprehensive Plan. The CIP performs this function by outlining anticipated County projects by year, by cost and by recommended funding source. The Comprehensive Plan includes the Community Facilities Plan, which along with the CIP provides for capital improvements necessitated by growth for a twenty year period. Hanover County has maintained compliance with capital outlay programs as stated in Section 15.2-2239 of the Code of Virginia as follows:

"Local planning commissions to prepare and submit annually capital improvement programs to governing body or official charged with preparation of budget. -- A local planning commission may, and at the direction of the governing body shall, prepare and revise annually a capital improvement program based on the comprehensive plan of the locality for a period not to exceed the ensuing five years. The commission shall submit the program annually to the governing body, or to the chief administrative officer or other official charged with preparation of the budget for the locality, at such time as it or he shall direct.

The capital improvement program shall include the commission's recommendations, and estimates of cost of the facilities, including any road improvement and any transportation improvement the locality chooses to include in its capital improvement plan and as provided for in the comprehensive plan, and the means of financing them, to be undertaken in the ensuing fiscal year and in a period not to exceed the next four years, as the basis of the capital budget for the locality. In the preparation of its capital budget recommendations, the commission shall consult with the chief administrative officer or other executive head of the government of the locality, the heads of departments and interested citizens and organizations and shall hold such public hearings as it deems necessary."

The purpose of having a CIP is to assess the County's existing condition and identify needs which must be addressed to accomplish planning goals. A principal goal is to provide for the orderly and timed development of land consistent with the County's ability to provide services in accordance with the Comprehensive Plan.

The CIP sets forth needs and priorities to coordinate development of County facilities with anticipated revenues, growth and the community's ability to pay. By saying where public schools, water or sewer lines, drainage, and other improvements should be constructed, the County can encourage development in appropriate areas. "Appropriate" is used here to mean

Capital Improvements Program

consistent with adopted policies. This makes the CIP a key document in influencing and managing growth. The CIP is also an important tool in ensuring efficient use of limited financial resources. By reviewing anticipated revenues with anticipated capital needs, priorities can be established to ensure that essential public services can be continued and improved without interruption.

The CIP process is used to establish priorities between competing needs: 1) The County Departments recommend individual projects based on their needs assessment; 2) The Finance Department and County Administrator's office reviews and recommends proposals based on an assessment of community needs and financial resources available; 3) The Planning Commission reviews the recommendations and provides input to the Board of Supervisors; 4) The Board of Supervisors acts on the recommendations from public hearings, the County staff and the Planning Commission.

Funding

The Five-Year Financial Plan forecasts the anticipated expenditures, approximate timing, and source of funding for each project. The adoption of the CIP does not appropriate funds nor commit the Board to any expenditure in fiscal years two through five whereas fiscal year one is appropriated in conjunction with the Adopted Budget. The relationship between the CIP and the operating budget is carefully considered during the operating budget process. The CIP has three direct impacts on the operating budget: 1) Any projects funded with general fund resources must be evaluated with other needs for the competing resources for that year; 2) Any project funded with long term debt financing, must be in compliance with the debt policy and must anticipate the impact of the repayment of debt service on current and future years budgets; and 3) Implementation costs such as staffing and operating costs should be formulated. The following are the current CIP funding sources being utilized by the County:

Fund Balance Assignment: Funds transferred from the General Fund that were classified as an assigned fund balance and in excess of the unassigned fund balance required by County policy.

General Fund: Direct payments from the County's operating revenue.

Long-Term Debt: Provides current financial resources to governmental funds, while the repayment of the principal and interest of long-term debt consumes the current financial resources of governmental funds.

Public Utility Capacity Fees: Fees associated with new water and sewer connections to obtain capacity in the utility system.

Public Utility User Fees: There may be certain utility projects which benefit the existing utility customer for which user fee charges are the appropriate funding source of the utility project.

Capital Improvements Program

Prior Year's Balance - Asset Forfeiture: Asset forfeiture funds which have been received in a prior year and recorded as part of the General Fund's restricted fund balance which are being appropriated for use on an authorized law enforcement project.

Proffers: Cash proffers are used to finance road projects only and are the result of rezoning whereas rezoning and development of properties for residential or commercial use result in increased population or demand and a commensurate increase in the need for capital improvements.

Revenue Bonds: Payments from the proceeds of the sale of Revenue Bonds. These bonds pledge the revenue generating potential of a facility or utility system.

State and Federal Grants: Payments from the State and Federal Government to provide facilities promoted by the State and Federal agencies.

Sample Capital Improvement

Functional Area: The functional area is a group of related activities aimed at accomplishing a major service or regulatory program for which a locality is responsible. Examples of functions are Judicial Administration, Public Safety, and Human Services. This is located at the top of the form in the title box.

Department: The "Department" denotes the County (or School) department that has oversight responsibility for the capital improvement. If applicable, other departments will provide their services to ensure that the capital improvement meets all specifications, laws and budgetary controls.

Project: Denotes the project name.

Location: The physical address of where the capital improvement is to be located. Countywide is used for location if the capital improvement is not physically set (e.g. equipment) or maintained in one location.

**Description/
Justification:** A brief description outlines the capital improvement and will contain the reasons behind the capital improvement and other pertinent information. Included in the description, if applicable, are the number of acres required, square feet of structure desired, feasibility studies, and design work status. For construction projects, a cost/sq. ft. will be provided and adjusted for inflation and contingency.

Capital Improvements Program

- Useful Life:** The estimated amount of time before an asset will need to be replaced based on the expected quality, application, and environment of that asset.
- Timetable:** This is the date(s) anticipated that the capital improvement will be acquired or completed. If construction of a capital improvement is required, the estimated starting and ending dates are noted. Request for Bid (RFB) or Requests for Proposals (RFP) with a vendor are required, with an appropriate contract awarded, in completing a capital improvement. This is not provided for all projects.
- Operating Impact:** Operating impact will describe what effect, if any, the capital improvement will have on the operating budget. Impacts are salaries/fringe benefits, operating and/or capital outlay. Only incremental impacts are shown in subsequent years as growth of base impacts are correlated to growth rates in Five-Year Financial Plan assumptions. Debt service impacts are shown in the Five-Year Financial Plan and the Debt Service Fund section of the Budget document. Any reduced expenditures or increased revenues are also noted, if applicable.
- Funding Sources:** Funding sources represent, by fiscal year, the capital improvement funding and the classification of such funding. Some examples of the classifications are general fund, debt, fund balance assignment, user fees, etc.
- Funding Uses:** Funding uses represent, by fiscal year, the capital improvement expenditures and the classification of such expenditures. Some examples of the classifications are professional services, land, construction, vehicles, etc.



This Page Intentionally Left Blank

CAPITAL IMPROVEMENTS PROGRAM

Capital Improvement Program Projects	FY15	FY16	FY17	FY18	FY19	Grand Total	General Funds	Long-Term Debt	Cash Proffers	Other Sources
General Government Admin.	\$ 2,753,000	\$ 1,757,000	\$ 1,186,000	\$ 2,551,000	\$ 1,721,000	\$ 9,968,000	\$ 6,573,000	\$ -	\$ -	\$ 3,395,000
Human Resources	605,000	-	-	300,000	-	905,000	-	-	-	905,000
Human Resource System	605,000	-	-	300,000	-	905,000	-	-	-	905,000
Commissioner of the Revenue	-	-	-	600,000	525,000	1,125,000	-	-	-	1,125,000
County Revenue Management System	-	-	-	600,000	525,000	1,125,000	-	-	-	1,125,000
Assessor	400,000	-	-	-	-	400,000	-	-	-	400,000
Computer Aided Mass Appraisal System	400,000	-	-	-	-	400,000	-	-	-	400,000
Finance	665,000	-	-	-	-	665,000	-	-	-	665,000
Countywide Financial System	665,000	-	-	-	-	665,000	-	-	-	665,000
Information Technology	1,083,000	1,757,000	1,186,000	1,651,000	1,196,000	6,873,000	6,573,000	-	-	300,000
Technology Infrastructure	590,000	650,000	630,000	600,000	600,000	3,070,000	3,070,000	-	-	-
Enterprise Licenses	326,500	336,500	360,000	360,000	360,000	1,743,000	1,743,000	-	-	-
Storage Area Network	86,500	440,500	96,000	96,000	96,000	815,000	815,000	-	-	-
Computer Replacement Program	80,000	100,000	100,000	140,000	140,000	560,000	560,000	-	-	-
GIS-Based Asset Management and Work Order System	-	-	-	300,000	-	300,000	-	-	-	300,000
Data Center Upgrades	-	150,000	-	75,000	-	225,000	225,000	-	-	-
Tax Parcel Data Enhancement	-	80,000	-	-	-	80,000	80,000	-	-	-
County Website Hosting	-	-	-	80,000	-	80,000	80,000	-	-	-
Public Safety	\$ 1,783,245	\$ 3,283,000	\$ 3,019,000	\$ 2,022,000	\$ 2,675,000	\$ 12,782,245	\$ 11,623,000	\$ -	\$ -	\$ 1,159,245
Sheriff	190,000	650,000	350,000	325,000	-	1,515,000	575,000	-	-	940,000
Law Enforcement Records Management System	-	400,000	350,000	-	-	750,000	-	-	-	750,000
Vaughan-Bradley Building HVAC	-	-	-	225,000	-	225,000	225,000	-	-	-
Vaughan-Bradley Building Renovations	190,000	-	-	-	-	190,000	-	-	-	190,000
Vaughan-Bradley Building Chiller Replacement	-	175,000	-	-	-	175,000	175,000	-	-	-
Firing Range Lead Removal	-	-	-	100,000	-	100,000	100,000	-	-	-
Vaughan-Bradley Building Elevator Cylinder Replacement	-	75,000	-	-	-	75,000	75,000	-	-	-
Emergency Communications	373,000	1,682,000	1,700,000	210,000	625,000	4,590,000	4,590,000	-	-	-
Radio Replacement - Portable & Mobile	310,000	1,300,000	1,200,000	210,000	625,000	3,645,000	3,645,000	-	-	-
Capital Region Radio	63,000	132,000	500,000	-	-	695,000	695,000	-	-	-
Tower Light Upgrade/Replacement	-	250,000	-	-	-	250,000	250,000	-	-	-
Fire/EMS	1,220,245	951,000	969,000	1,487,000	2,050,000	6,677,245	6,458,000	-	-	219,245
Fire Engine & Heavy Squad Replacement	500,000	500,000	500,000	750,000	1,000,000	3,250,000	3,250,000	-	-	-
Ambulance Replacement	386,000	396,000	414,000	435,000	450,000	2,081,000	2,081,000	-	-	-
Life Pack (LP) 15 Upgrade	274,245	55,000	55,000	302,000	-	686,245	467,000	-	-	219,245
Air Bottles for Scott Air Packs	-	-	-	-	600,000	600,000	600,000	-	-	-
Cascade System - Station 7	60,000	-	-	-	-	60,000	60,000	-	-	-
Public Works	\$ 2,070,000	\$ 2,111,000	\$ 3,013,600	\$ 2,786,200	\$ 3,120,000	\$ 13,100,800	\$ 4,650,800	\$ -	\$ 2,500,000	\$ 5,950,000
Public Works	1,700,000	1,800,000	2,750,000	2,200,000	2,250,000	10,700,000	2,250,000	-	2,500,000	5,950,000
Reserve for Future Roadway Improvements	1,600,000	1,700,000	1,700,000	2,000,000	2,000,000	9,000,000	2,000,000	-	2,500,000	4,500,000
Regional Stormwater Implementation	100,000	100,000	1,050,000	100,000	100,000	1,450,000	-	-	-	1,450,000
Watershed Improvement Program	-	-	-	100,000	150,000	250,000	250,000	-	-	-
Solid Waste Services	-	-	63,600	151,200	220,000	434,800	434,800	-	-	-
Solid Waste Equipment Replacement	-	-	63,600	151,200	220,000	434,800	434,800	-	-	-
General Services	370,000	311,000	200,000	435,000	650,000	1,966,000	1,966,000	-	-	-
General Vehicle Replacement Schedule	200,000	200,000	200,000	300,000	300,000	1,200,000	1,200,000	-	-	-
Fleet Garage Floor Top-Coat	-	-	-	-	300,000	300,000	300,000	-	-	-
Telecommunications Switch Upgrades	170,000	-	-	-	-	170,000	170,000	-	-	-
HVAC Air Handler Replacement	-	-	-	135,000	-	135,000	135,000	-	-	-
Risk Management Information System	-	60,000	-	-	-	60,000	60,000	-	-	-
Elevator Cylinder Replacement	-	51,000	-	-	-	51,000	51,000	-	-	-
Vaughan-Bradley Building Roof Replacement	-	-	-	-	50,000	50,000	50,000	-	-	-
Human Services	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ 500,000	\$ 500,000	\$ -	\$ -	\$ -
Community Services Board	-	-	-	-	500,000	500,000	500,000	-	-	-
RAFT House Purchase	-	-	-	-	500,000	500,000	500,000	-	-	-
Parks, Recreation & Cultural	\$ -	\$ -	\$ -	\$ 50,000	\$ 90,000	\$ 140,000	\$ 140,000	\$ -	\$ -	\$ -
Parks and Recreation	-	-	-	50,000	90,000	140,000	140,000	-	-	-
Courthouse Park - Athletic Field Lighting	-	-	-	50,000	90,000	140,000	140,000	-	-	-
Community Development	\$ -	\$ -	\$ 575,000	\$ 100,000	\$ -	\$ 675,000	\$ -	\$ -	\$ -	\$ 675,000
Planning	-	-	575,000	100,000	-	675,000	-	-	-	675,000
Community Development System Replacements	-	-	575,000	100,000	-	675,000	-	-	-	675,000
Non-Departmental	\$ 741,669	\$ 200,000	\$ 200,000	\$ 207,052	\$ 200,000	\$ 1,548,721	\$ 548,721	\$ -	\$ -	\$ 1,000,000
Non-Departmental	741,669	200,000	200,000	207,052	200,000	1,548,721	548,721	-	-	1,000,000
Reserve for Revenue Transfer	200,000	200,000	200,000	200,000	200,000	1,000,000	-	-	-	1,000,000
Debt Capacity Reserve	541,669	-	-	7,052	-	548,721	548,721	-	-	-
Airport	\$ 495,060	\$ 306,141	\$ 5,957,034	\$ 4,048,614	\$ 1,385,970	\$ 12,192,819	\$ 85,060	\$ -	\$ -	\$ 12,107,759
Airport	495,060	306,141	5,957,034	4,048,614	1,385,970	12,192,819	85,060	-	-	12,107,759
East Side Taxiway Apron	495,060	-	4,048,614	4,048,614	-	8,592,288	85,060	-	-	8,507,228
Airport Land Acquisition	-	209,181	1,908,420	-	1,385,970	3,503,571	-	-	-	3,503,571
Airport Improvements	-	96,960	-	-	-	96,960	-	-	-	96,960

CAPITAL IMPROVEMENTS PROGRAM

Capital Improvement Program Projects	FY15	FY16	FY17	FY18	FY19	Grand Total	General Funds	Long-Term Debt	Cash Proffers	Other Sources
Education	\$ 6,330,200	\$ 1,600,000	\$ 11,796,500	\$ 1,600,000	\$ 3,339,000	\$ 24,665,700	\$ 8,000,000	\$ 16,665,700	\$ -	\$ -
School Board	6,330,200	1,600,000	11,796,500	1,600,000	3,339,000	24,665,700	8,000,000	16,665,700	-	-
HVAC Repairs & Upgrades	1,797,100	-	5,720,500	-	1,339,000	8,856,600	-	8,856,600	-	-
Technology Enhancements	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000	5,000,000	-	-	-
School Buses	600,000	600,000	600,000	600,000	600,000	3,000,000	3,000,000	-	-	-
Roof Repairs and Replacements	207,500	-	1,267,500	-	400,000	1,875,000	-	1,875,000	-	-
Window Replacements	1,025,000	-	600,000	-	-	1,625,000	-	1,625,000	-	-
Bathroom Renovations	520,000	-	900,000	-	-	1,420,000	-	1,420,000	-	-
Electrical Service Upgrades	212,800	-	536,500	-	-	749,300	-	749,300	-	-
Kitchen Modernizations	594,000	-	152,000	-	-	746,000	-	746,000	-	-
Auditorium Renovations	-	-	600,000	-	-	600,000	-	600,000	-	-
School Grounds Upgrades	213,000	-	330,000	-	-	543,000	-	543,000	-	-
Lock Standardization	160,800	-	-	-	-	160,800	-	160,800	-	-
Gym Floor & Bleacher Repair	-	-	90,000	-	-	90,000	-	90,000	-	-
Department of Public Utilities	\$ 8,716,991	\$ 8,992,948	\$ 11,805,717	\$ 10,254,644	\$ 7,292,086	\$ 47,062,386	\$ -	\$ 9,409,000	\$ -	\$ 37,653,386
DPU - Water Source and Distribution Projects	5,560,991	7,537,948	10,664,717	8,261,644	3,357,086	35,382,386	-	7,475,000	-	27,907,386
Hanover-Richmond Joint Capital Water Contract	3,264,991	6,422,948	6,881,717	5,020,644	1,262,086	22,852,386	-	4,500,000	-	18,352,386
Elmont Water Storage Tank and Pump Station	697,000	-	2,955,000	-	-	3,652,000	-	1,500,000	-	2,152,000
New Ashcake Road Waterline Improvements	-	322,000	-	1,334,000	-	1,656,000	-	1,334,000	-	322,000
Water Tank Rehabilitation	150,000	350,000	117,000	295,000	500,000	1,412,000	-	-	-	1,412,000
Cedar Lane Waterline Improvements	-	208,000	-	1,185,000	-	1,393,000	-	-	-	1,393,000
Chamberlayne Road Waterline Improvements	975,000	-	-	-	-	975,000	-	-	-	975,000
Lockwood Pump Station Improvements	-	-	-	-	391,000	391,000	-	-	-	391,000
Doswell Water Treatment Plant Carbon Feed System	-	-	354,000	-	-	354,000	-	-	-	354,000
Air Park Water Storage Tank Pump Station Upgrade	-	-	-	34,000	290,000	324,000	-	-	-	324,000
Sliding Hill Road to Countryside Lane Waterline	-	-	-	-	310,000	310,000	-	-	-	310,000
Waterline Replacement	-	75,000	75,000	75,000	75,000	300,000	-	-	-	300,000
Water Treatment Plant Rehabilitation	-	75,000	75,000	75,000	75,000	300,000	-	-	-	300,000
Ashcake Road/Long Road Waterline Improvements	-	-	-	-	282,000	282,000	-	-	-	282,000
Rt. 360 at Bell Creek Road Waterline Improvements	183,000	-	-	-	-	183,000	-	-	-	183,000
Meadowbridge Road Waterline Improvements	-	-	-	-	172,000	172,000	-	-	-	172,000
Courthouse Water System Improvements	-	-	168,000	-	-	168,000	-	-	-	168,000
Quarles Road Water Facility Rehabilitations	162,000	-	-	-	-	162,000	-	-	-	162,000
I-95 Waterline Crossing at Long Road	-	-	-	141,000	-	141,000	-	141,000	-	-
Dianne Ridge Water Treatment	-	-	39,000	102,000	-	141,000	-	-	-	141,000
Brandy Creek Drive Waterline Improvements	129,000	-	-	-	-	129,000	-	-	-	129,000
Georgetown Well House Rehabilitations	-	85,000	-	-	-	85,000	-	-	-	85,000
DPU - Wastewater Collection and Treatment Projects	2,845,000	1,390,000	1,141,000	1,703,000	3,113,000	10,192,000	-	1,934,000	-	8,258,000
Stony Run Trunk Sewer Phase 6	1,750,000	-	-	-	-	1,750,000	-	-	-	1,750,000
Ashland Sewerline Rehabilitation - Area 2	-	-	-	850,000	-	850,000	-	850,000	-	-
Pump Station #5 Rehabilitation	-	-	-	-	763,000	763,000	-	-	-	763,000
Ashland WWTP Generators and Fuel Tank Replacement	-	-	-	-	700,000	700,000	-	-	-	700,000
WWPS Control Upgrade	-	540,000	-	-	-	540,000	-	-	-	540,000
AWWTP UV System Replacement	54,000	458,000	-	-	-	512,000	-	-	-	512,000
Doswell WWTP Equalization Tank Rehabilitation	-	-	510,000	-	-	510,000	-	-	-	510,000
Shelton Pointe Pump Station Upgrade	-	-	-	85,000	348,000	433,000	-	-	-	433,000
DWWTP UV System Replacement	340,000	-	-	-	-	340,000	-	-	-	340,000
Pamunkey Lift Station Pump Replacement	-	-	-	282,000	-	282,000	-	282,000	-	-
TWWTP Influent Step Screen	-	-	250,000	-	-	250,000	-	250,000	-	-
Beaverdam WWPS Grinder Replacement	-	-	-	-	221,000	221,000	-	-	-	221,000
DWWTP Aeration Basin Blower Replacement	-	-	-	-	210,000	210,000	-	-	-	210,000
DWWTP Clarifier Weir and Baffle Replacement	-	20,000	189,000	-	-	209,000	-	-	-	209,000
Ashland Sewerline Rehabilitation - Area 3	-	202,000	-	-	-	202,000	-	-	-	202,000
Beaverdam WWPS Pump Control Panel Replacement	-	-	-	200,000	-	200,000	-	200,000	-	-
Quarles Road WWPS Pump Replacement	180,000	-	-	-	-	180,000	-	-	-	180,000
DWWTP Magnesium Hydroxide Tank Replacement	-	-	-	-	175,000	175,000	-	-	-	175,000
Ashland WWTP Nutrient Improvements	-	-	-	-	165,000	165,000	-	-	-	165,000
Best Products Pump Station Replacement	-	-	-	-	161,000	161,000	-	-	-	161,000
AWWTP Polymer Control Panel	-	-	-	160,000	-	160,000	-	160,000	-	-
CHSTP Aeration Tank Rehabilitation	160,000	-	-	-	-	160,000	-	-	-	160,000
Mechumps Creek Pump Station Pump Replacement	-	-	-	-	150,000	150,000	-	-	-	150,000
TWWTP UV Panel Replacement	142,000	-	-	-	-	142,000	-	-	-	142,000
DWWTP Digester Blowers and Enclose Replacement	-	-	-	126,000	-	126,000	-	-	-	126,000
CHSTP UV Disinfection Replacement System	-	-	-	-	120,000	120,000	-	-	-	120,000
Hanover Lift Station Pump Replacement	-	-	119,000	-	-	119,000	-	119,000	-	-
Mechanicsville Sewer Rehabilitation - Area 1	-	-	-	-	100,000	100,000	-	-	-	100,000
Beaverdam WWPS Divider Gate Replacement	-	93,000	-	-	-	93,000	-	-	-	93,000
LeReve Manor WWPS Rehabilitation	85,000	-	-	-	-	85,000	-	-	-	85,000
Snead Street WWPS Pump Replacement	-	77,000	-	-	-	77,000	-	-	-	77,000
AWWTP Belt Press Rehabilitation	75,000	-	-	-	-	75,000	-	-	-	75,000
Air Park WWPS Generator Replacement	-	-	73,000	-	-	73,000	-	73,000	-	-
Hardees WWPS Pump Replacement	59,000	-	-	-	-	59,000	-	-	-	59,000
DPU - Other Projects	311,000	65,000	-	290,000	822,000	1,488,000	-	-	-	1,488,000
Vehicle Replacement	-	65,000	-	290,000	322,000	677,000	-	-	-	677,000
Customer Information System (CIS) and Asset Management Upgrade	-	-	-	-	500,000	500,000	-	-	-	500,000
Equipment Replacement	311,000	-	-	-	-	311,000	-	-	-	311,000
Grand Total	\$ 22,890,165	\$ 18,250,089	\$ 37,552,851	\$ 23,619,510	\$ 20,323,056	\$ 122,635,671	\$ 32,120,581	\$ 26,074,700	\$ 2,500,000	\$ 61,940,390

CAPITAL IMPROVEMENTS PROGRAM

Summary by Funding Source	FY15	FY16	FY17	FY18	FY19	Total
General Fund	\$ 5,273,729	\$ 6,901,000	\$ 6,108,600	\$ 6,256,252	\$ 7,581,000	\$ 32,120,581
County Improvements Fund	3,668,669	5,301,000	4,468,600	4,616,252	5,981,000	24,035,521
School Improvements Fund	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	8,000,000
Airport Fund	5,060	-	40,000	40,000	-	85,060
Long-Term Debt	\$ 4,730,200	\$ -	\$ 16,638,500	\$ 2,967,000	\$ 1,739,000	\$ 26,074,700
School Improvements Fund	4,730,200	-	10,196,500	-	1,739,000	16,665,700
Utility Fund	-	-	6,442,000	2,967,000	-	9,409,000
Cash Proffers	\$ 500,000	\$ 2,500,000				
County Improvements Fund	500,000	500,000	500,000	500,000	500,000	2,500,000
Other Sources	\$ 12,386,236	\$ 10,849,089	\$ 14,305,751	\$ 13,896,258	\$ 10,503,056	\$ 61,940,390
County Improvements Fund	3,179,245	1,550,000	3,025,000	2,600,000	1,825,000	12,179,245
Airport Fund	490,000	306,141	5,917,034	4,008,614	1,385,970	12,107,759
Utility Fund	8,716,991	8,992,948	5,363,717	7,287,644	7,292,086	37,653,386
Total Funding Sources	\$ 22,890,165	\$ 18,250,089	\$ 37,552,851	\$ 23,619,510	\$ 20,323,056	\$ 122,635,671

Summary by Function	FY15	FY16	FY17	FY18	FY19	Total
General Government Admin.	\$ 2,753,000	\$ 1,757,000	\$ 1,186,000	\$ 2,551,000	\$ 1,721,000	\$ 9,968,000
Public Safety	1,783,245	3,283,000	3,019,000	2,022,000	2,675,000	12,782,245
Human Services	-	-	-	-	500,000	500,000
Public Works	2,070,000	2,111,000	3,013,600	2,786,200	3,120,000	13,100,800
Parks, Recreation & Cultural	-	-	-	50,000	90,000	140,000
Community Development	-	-	575,000	100,000	-	675,000
Non-Departmental	741,669	200,000	200,000	207,052	200,000	1,548,721
Airport	495,060	306,141	5,957,034	4,048,614	1,385,970	12,192,819
Education	6,330,200	1,600,000	11,796,500	1,600,000	3,339,000	24,665,700
Department of Public Utilities	8,716,991	8,992,948	11,805,717	10,254,644	7,292,086	47,062,386
Total by Year	\$ 22,890,165	\$ 18,250,089	\$ 37,552,851	\$ 23,619,510	\$ 20,323,056	\$ 122,635,671

Summary by Fund	FY15	FY16	FY17	FY18	FY19	Total
County Improvements Fund	\$ 7,347,914	\$ 7,351,000	\$ 7,993,600	\$ 7,716,252	\$ 8,306,000	\$ 38,714,766
School Improvements Fund	6,330,200	1,600,000	11,796,500	1,600,000	3,339,000	24,665,700
Airport Fund	495,060	306,141	5,957,034	4,048,614	1,385,970	12,192,819
Utility Fund	8,716,991	8,992,948	11,805,717	10,254,644	7,292,086	47,062,386
Grand Total	\$ 22,890,165	\$ 18,250,089	\$ 37,552,851	\$ 23,619,510	\$ 20,323,056	\$ 122,635,671

Funding Analysis of County and School Projects	FY15	FY16	FY17	FY18	FY19	Total
General Fund Support	39%	77%	31%	67%	65%	51%
Support from Other Sources	27%	23%	18%	33%	20%	23%
Total Non-Debt Funding	65%	100%	48%	100%	85%	74%
Total Debt Funding	35%	0%	52%	0%	15%	26%

CAPITAL IMPROVEMENTS PROGRAM

Funding Sources by Fund	FY15	FY16	FY17	FY18	FY19	Total
County Improvements Fund	\$ 7,347,914	\$ 7,351,000	\$ 7,993,600	\$ 7,716,252	\$ 8,306,000	\$ 38,714,766
General Fund	3,668,669	5,301,000	4,468,600	4,616,252	5,981,000	24,035,521
Other Sources	3,179,245	1,550,000	3,025,000	2,600,000	1,825,000	12,179,245
Cash Proffers	500,000	500,000	500,000	500,000	500,000	2,500,000
School Improvements Fund	\$ 6,330,200	\$ 1,600,000	\$ 11,796,500	\$ 1,600,000	\$ 3,339,000	\$ 24,665,700
General Fund	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	8,000,000
Long-Term Debt	4,730,200	-	10,196,500	-	1,739,000	16,665,700
Airport Fund	\$ 495,060	\$ 306,141	\$ 5,957,034	\$ 4,048,614	\$ 1,385,970	\$ 12,192,819
General Fund	5,060	-	40,000	40,000	-	85,060
Other Sources	490,000	306,141	5,917,034	4,008,614	1,385,970	12,107,759
Utility Fund	\$ 8,716,991	\$ 8,992,948	\$ 11,805,717	\$ 10,254,644	\$ 7,292,086	\$ 47,062,386
Other Sources	8,716,991	8,992,948	5,363,717	7,287,644	7,292,086	37,653,386
Long-Term Debt	-	-	6,442,000	2,967,000	-	9,409,000
Grand Total	\$ 22,890,165	\$ 18,250,089	\$ 37,552,851	\$ 23,619,510	\$ 20,323,056	\$ 122,635,671

Total Capital Improvements Funds	FY15	FY16	FY17	FY18	FY19	Total
Other Sources	\$ 12,386,236	\$ 10,849,089	\$ 14,305,751	\$ 13,896,258	\$ 10,503,056	\$ 61,940,390
General Fund	5,273,729	6,901,000	6,108,600	6,256,252	7,581,000	32,120,581
Long-Term Debt	4,730,200	-	16,638,500	2,967,000	1,739,000	26,074,700
Cash Proffers	500,000	500,000	500,000	500,000	500,000	2,500,000
Grand Total	\$ 22,890,165	\$ 18,250,089	\$ 37,552,851	\$ 23,619,510	\$ 20,323,056	\$ 122,635,671

Detail of Other Sources	FY15	FY16	FY17	FY18	FY19	Total
County Improvements Fund	\$ 3,179,245	\$ 1,550,000	\$ 3,025,000	\$ 2,600,000	\$ 1,825,000	\$ 12,179,245
Fund Balance Assignment	1,770,000	500,000	1,450,000	1,400,000	625,000	5,745,000
Categorical State Aid	800,000	850,000	850,000	1,000,000	1,000,000	4,500,000
Other Source	200,000	200,000	200,000	200,000	200,000	1,000,000
State Grant	-	-	525,000	-	-	525,000
State OEMS Grant	219,245	-	-	-	-	219,245
Prior Year's Balance-Asset Forfeiture	190,000	-	-	-	-	190,000
Airport Fund	\$ 490,000	\$ 306,141	\$ 5,917,034	\$ 4,008,614	\$ 1,385,970	\$ 12,107,759
FAA Grant	475,000	-	5,638,532	3,885,901	1,272,830	11,272,263
State VDOA Grant	15,000	306,141	278,502	122,713	113,140	835,496
Utility Fund	\$ 8,716,991	\$ 8,992,948	\$ 5,363,717	\$ 7,287,644	\$ 7,292,086	\$ 37,653,386
User Fees	5,644,991	8,462,948	3,908,717	6,017,644	5,789,086	29,823,386
Capacity Fees	3,072,000	530,000	1,455,000	1,270,000	1,503,000	7,830,000
Grand Total	\$ 12,386,236	\$ 10,849,089	\$ 14,305,751	\$ 13,896,258	\$ 10,503,056	\$ 61,940,390

CAPITAL IMPROVEMENTS PROGRAM

OPERATING LIFE CYCLE COSTS

	FY15	FY16	FY17	FY18	FY19
County Improvements Fund	\$ -	\$ 200,000	\$ 255,500	\$ 387,000	\$ 594,700
Maintenance	-	200,000	255,500	387,000	594,700
Community Development System Replacements	-	-	-	80,000	82,000
Computer Aided Mass Appraisal System	-	60,000	61,500	63,000	64,600
County Revenue Management System	-	-	-	-	120,000
County Website Hosting	-	-	-	-	30,000
Courthouse Park - Athletic Field Lighting	-	-	-	-	800
GIS-Based Asset Management and Work Order System	-	-	-	-	30,000
Human Resource System	-	65,000	67,000	69,000	88,300
Law Enforcement Records Management System	-	-	40,000	81,000	83,000
Risk Management Information System	-	-	10,000	10,000	10,000
Watershed Improvement Program	-	-	-	5,000	5,000
Countywide Financial System	-	75,000	77,000	79,000	81,000
Utility Fund	\$ 1,800	\$ 1,800	\$ 1,800	\$ 82,800	\$ 148,500
Maintenance	1,800	1,800	1,800	82,800	148,500
Ashland WWTP Nutrient Improvements	-	-	-	-	62,500
Dianne Ridge Water Treatment	-	-	-	-	3,000
Doswell Water Treatment Plant Carbon Feed System	-	-	-	56,000	56,000
Elmont Water Storage Tank and Pump Station	-	-	-	25,000	25,000
I-95 Waterline Crossing at Long Road	-	-	-	-	200
Water Tank Rehabilitation	500	500	500	500	500
Stony Run Trunk Sewer Phase 6	1,300	1,300	1,300	1,300	1,300
Grand Total	\$ 1,800	\$ 201,800	\$ 257,300	\$ 469,800	\$ 743,200

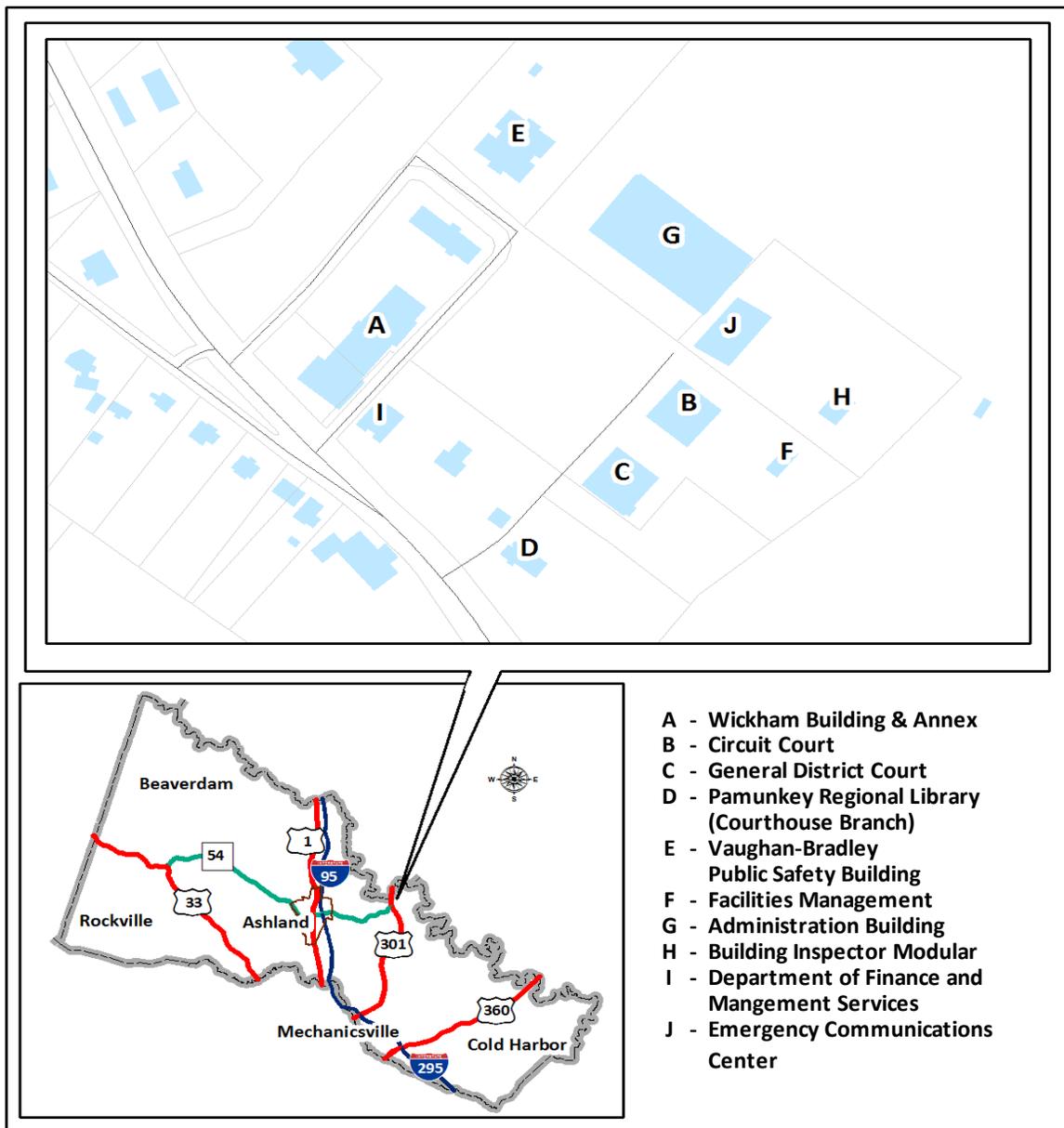
NOTES

(1) Any debt funding associated with CIP projects has been accounted for in the County's Five-Year Financial Plan and is not represented on this table of operating impacts.

General Government Administration

The Hanover County Government Complex is comprised of ten (10) buildings: Wickham Building & Annex, Circuit Court, General District Court, Pamunkey Regional Library (Courthouse Branch), Vaughan-Bradley Public Safety Building, Facilities Management, Administration Building, Building Inspector/Modular Building, Department of Finance and Management Services, and the Emergency Communications Center.

The Administration Building houses the Board of Supervisors meeting room and the offices for the following general government administrative functions: County Administrator, County Attorney, Public Utilities, Building Inspector, Public Works and the Planning Department. The Wickham Building houses the Commissioner of the Revenue, Treasurer, Information Technology, Registrar, and the Department of Human Resources. Offices for certain other functions are also housed in the Wickham and Wickham Annex Buildings.



General Government

Functional Area: General Government

Department: Human Resources

Project: Time & Attendance/Human Resource Systems/Payroll

Location: Countywide System

Description: Presently the County manages its time reporting using basic technology software such as Excel. This approach creates a risk to the County, especially for departments that do not operate under a traditional 40 hour work week (public safety, human services, etc.). A Time & Attendance system will provide the County with an automated and structured alternative to tracking and scheduling time across the County that will ensure compliance with various laws. The County presently uses a variety of systems and approaches to manage its human capital. A consolidated and integrated Human Resources System will allow the County to keep up with federal and state laws, enhance operations efficiencies, allow for better management/maintenance of personnel records (reporting, benefits administration), and to manage risk. Time & Attendance and Payroll are scheduled for FY15 (\$605,000) and the Human Resource System is scheduled for FY18 (\$300,000).

Useful Life: 10 years

Timetable: Time & Attendance and Payroll system implementation in FY15, HR system implementation in FY18.

Operating Impact: Software system maintenance fees will begin in FY16.

	FY15	FY16	FY17	FY18	FY19	Totals
Funding Sources						
Fund Balance						
Assignment	\$ 605,000	\$ -	\$ -	\$ 300,000	\$ -	\$ 905,000
Funding Sources Total	\$ 605,000	\$ -	\$ -	\$ 300,000	\$ -	\$ 905,000
Funding Uses						
Professional Services	\$ 605,000	\$ -	\$ -	\$ 300,000	\$ -	\$ 905,000
Funding Uses Total	\$ 605,000	\$ -	\$ -	\$ 300,000	\$ -	\$ 905,000
Operating Impact						
Maintenance	\$ -	\$ 65,000	\$ 67,000	\$ 69,000	\$ 88,300	\$ 289,300
Operating Impact Total	\$ -	\$ 65,000	\$ 67,000	\$ 69,000	\$ 88,300	\$ 289,300

General Government

Functional Area: General Government

Department: Commissioner of the Revenue

Project: County Revenue Management System

Location: Countywide

Description: Presently, the County utilizes the Bright System for its revenue tracking and management. Real Estate and Personal Property records are managed by the Commissioner of the Revenue, and tax billing, cash receipts, collections, and accounting are managed by the Treasurer. This solution runs on the iSeries platform and has limited support and functionality. A new revenue management system will allow the County to implement more controls, workflows, audits, and functionality into the process. In addition, a more effective public portal can be offered to citizens so they can monitor and manage their real estate and personal property accounts.

Useful Life: 10 years

Timetable: Data conversion in FY18, system implementation in FY19, final system cutover January 1, 2020.

Operating Impact: Software system maintenance fees will begin in FY19.

	FY15	FY16	FY17	FY18	FY19	Totals
Funding Sources						
Fund Balance	\$	-	\$	-	\$	600,000
Assignment	-	\$	-	\$	-	\$ 525,000
Funding Sources Total	\$	-	\$	-	\$	600,000
						\$ 525,000
						\$ 1,125,000

Funding Uses						
Technology	\$	-	\$	-	\$	600,000
						\$ 525,000
						\$ 1,125,000
Funding Uses Total	\$	-	\$	-	\$	600,000
						\$ 525,000
						\$ 1,125,000

Operating Impact						
Maintenance	\$	-	\$	-	\$	120,000
						\$ 120,000
Operating Impact Total	\$	-	\$	-	\$	120,000
						\$ 120,000

General Government

Functional Area: General Government

Department: Assessor

Project: Computer Aided Mass Appraisal System (CAMA)

Location: Tax Assessor - County Property Value

Description: A new CAMA system will provide the foundation for building an effective countywide land records management system. The system will establish a more easily maintained and flexible information center for property record data with the intention of reducing redundancy while providing an accurate inventory of real estate records. The implementation of a new system will lead to high quality assessments and more equitable taxation. The new system will allow the Assessor's department to focus on their primary mission of providing taxpayers with accurate, equitable, and current property assessments. A new assessment system should be implemented based on the following goals:

- Increase accuracy and consistency of residential and commercial assessments;
- Ensure all properties, structures, and acreages are accounted for;
- Streamline the process of assessing property values to increase efficiency;
- Increase the transparency of the assessment process for the public;
- Increase public access to assessment data;
- Implement innovative assessment approaches; and,
- Integrate assessment data with other County business systems to eliminate data redundancy.

Useful Life: 10 years

Timetable: Data conversion July-December 2014, system implementation January-May 2015, system testing May-December 2015, system cutover January 1, 2016.

Operating Impact: Software system maintenance fees will begin in FY16.

	FY15	FY16	FY17	FY18	FY19	Totals
Funding Sources						
Fund Balance						
Assignment	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ 400,000
Funding Sources Total	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ 400,000
Funding Uses						
Technology	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ 400,000
Funding Uses Total	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ 400,000
Operating Impact						
Maintenance	\$ -	\$ 60,000	\$ 61,500	\$ 63,000	\$ 64,600	\$ 249,100
Operating Impact Total	\$ -	\$ 60,000	\$ 61,500	\$ 63,000	\$ 64,600	\$ 249,100

General Government

Functional Area: General Government

Department: Finance & Management Services

Project: Financial System

Location: Countywide System

Description: The County has a Financial system that operates on the iSeries platform using older software technology. Core Financial System functionality for General Ledger, Budget, Accounts Payable and Procurement are inefficient and require substantial staff resources to develop and maintain subsidiary spreadsheets and manual processes to ensure adequate internal controls. Presently the County manages its budget process predominantly using spreadsheets and manual processes. A new financial system that has internal controls and best practices, more operational efficiencies (user interfaces, workflow, reporting, auditing), better financial management, and that runs on the Windows platform will provide enhanced functionality that will streamline financial functions and contract management.

Useful Life: 10 years

Timetable: The project is scheduled to be fully implemented by January 2016.

Operating Impact: Software system maintenance fees will begin in FY16.

	FY15	FY16	FY17	FY18	FY19	Totals
Funding Sources						
Fund Balance	\$ 665,000	\$ -	\$ -	\$ -	\$ -	\$ 665,000
Assignment						
Funding Sources Total	\$ 665,000	\$ -	\$ -	\$ -	\$ -	\$ 665,000
Funding Uses						
Technology	\$ 665,000	\$ -	\$ -	\$ -	\$ -	\$ 665,000
Funding Uses Total	\$ 665,000	\$ -	\$ -	\$ -	\$ -	\$ 665,000
Operating Impact						
Maintenance	\$ -	\$ 75,000	\$ 77,000	\$ 79,000	\$ 81,000	\$ 312,000
Operating Impact Total	\$ -	\$ 75,000	\$ 77,000	\$ 79,000	\$ 81,000	\$ 312,000

General Government

Functional Area: General Government

Department: Information Technology

Project: Technology Infrastructure

Location: Various County Office Buildings as required

Description: Technology Infrastructure includes the County's Network, Server, and iSeries, including the County's Security & Network Protection methods. Some of these costs are not separated by categories as vendors bid these as bundled prices to include the equipment, software licenses and their warranty coverage. These upgrades are required as shifts in technology occur, to provide current support and warranty coverage, and provide system enhancements along with implementation of new technologies. These funds also ensure the Continuity of Operations for all technology services within the County. This CIP includes all hardware to operate the County's Infrastructure in all County locations except for Public Utilities and Pamunkey Regional Jail.

Useful Life: The County has adopted a replacement strategy based upon the useful life or when the equipment vendor has classified the product as EOL (End Of Life) and is no longer supporting the product.

Timetable: Major purchases include FY15 enhancements to the County's major systems and infrastrucutre. FY15-FY17 also includes funds to allow the County to replace equipment that had been delayed from prior fiscal years.

Operating Impact: There is no anticipated additional operating impact as a result of this project.

	FY15	FY16	FY17	FY18	FY19	Totals
Funding Sources						
General Fund	\$ 590,000	\$ 650,000	\$ 630,000	\$ 600,000	\$ 600,000	\$ 3,070,000
Funding Sources Total	\$ 590,000	\$ 650,000	\$ 630,000	\$ 600,000	\$ 600,000	\$ 3,070,000
Funding Uses						
Technology	\$ 590,000	\$ 650,000	\$ 630,000	\$ 600,000	\$ 600,000	\$ 3,070,000
Funding Uses Total	\$ 590,000	\$ 650,000	\$ 630,000	\$ 600,000	\$ 600,000	\$ 3,070,000

General Government

Functional Area: General Government

Department: Information Technology

Project: Enterprise Licenses

Location: Wickham Building

Description: The County utilizes numerous enterprise software agreements to keep and maintain systems with up-to-date software that provides users and customers with extended functionality, corrections for known issues and key security upgrades. The Microsoft Enterprise Agreement is one example that provides software licensing and product access for all County computers. Servers, desktops, laptops and other device operating systems are funded and maintained through the Enterprise Agreement. Employees are licensed to use the latest version of Microsoft productivity tools, including Office, SharePoint, Exchange and many other products. Administrative costs are greatly reduced through the use of the Enterprise License Agreements. Licenses do not have to be purchased with new computers and the management of licenses are simplified and very efficient. Users have access to vendor issued patches and updates for their systems without the need to re-purchase software or pay vendors on a time and materials basis to correct problems. The Microsoft Premier support agreement has been added as of FY14 to provide critical support for the Microsoft platform as the County's enterprise applications are migrated off the iSeries (AS/400) systems.

Useful Life: Varies based upon the product. However, all product upgrades are included with the license agreement.

Timetable: Perform updates as deployed by the vendor. The Microsoft Enterprise and Premier agreements are done in 3 year terms.

Operating Impact: There is no anticipated additional operating impact as a result of this project.

	FY15	FY16	FY17	FY18	FY19	Totals
Funding Sources						
General Fund	\$ 326,500	\$ 336,500	\$ 360,000	\$ 360,000	\$ 360,000	\$ 1,743,000
Funding Sources Total	\$ 326,500	\$ 336,500	\$ 360,000	\$ 360,000	\$ 360,000	\$ 1,743,000
Funding Uses						
Technology	\$ 326,500	\$ 336,500	\$ 360,000	\$ 360,000	\$ 360,000	\$ 1,743,000
Funding Uses Total	\$ 326,500	\$ 336,500	\$ 360,000	\$ 360,000	\$ 360,000	\$ 1,743,000

General Government

Functional Area: General Government

Department: Information Technology

Project: Storage Area Network (SAN)

Location: Wickham Building

Description: Technology Infrastructure enhancements for the County's Storage Area Network. The current SAN was originally purchased in FY11 using Energy Efficiency and Conservation Block Grant (EECBG) funds. The SAN provides the County with the ability to provide storage with greater capabilities and reliability. The SAN allows multiple system access, which helps the County ensure that we are utilizing all storage more effectively and efficiently than traditional server storage. The SAN also provides greater advance fault detection, allowing staff the ability to identify potential issues and correct them before the problems cause catastrophic system failures and service outages.

Useful Life: Varies - typically 10-15 years

Timetable: FY15 funds will be used for warranty and maintenance and to address future growth and upgrades. FY16 includes the addition of a new unit to provide for anticipated storage growth as we migrate our major systems away from the IBM iSeries systems.

Operating Impact: There is no anticipated additional operating impact as a result of this project.

	FY15	FY16	FY17	FY18	FY19	Totals
Funding Sources						
General Fund	\$ 86,500	\$ 440,500	\$ 96,000	\$ 96,000	\$ 96,000	\$ 815,000
Funding Sources Total	\$ 86,500	\$ 440,500	\$ 96,000	\$ 96,000	\$ 96,000	\$ 815,000

Funding Uses						
Technology	\$ 86,500	\$ 440,500	\$ 96,000	\$ 96,000	\$ 96,000	\$ 815,000
Funding Uses Total	\$ 86,500	\$ 440,500	\$ 96,000	\$ 96,000	\$ 96,000	\$ 815,000

General Government

Functional Area: General Government

Department: Information Technology

Project: Computer Replacement Program

Location: Wickham Building

Description: The computer replacement program philosophy is to replace equipment only when it is no longer functional. The County currently has a number of desktop and laptop computers that are more than five (5) years old, which is the point at which we become more aware of issues, or are a make/model that we have experienced issues with. The large number of PCs of this age results in inefficiency and impacts workforce productivity. This funding will allow the County to implement a replacement schedule that allows for programmatic computer replacements. As new enterprise applications are deployed using full feature client side applications, the need to keep the client systems current becomes more apparent. These dollars have been maximized by the use of new lower cost device offerings while still providing maximum usability and performance. These funds do not replace any computers in Public Utilities, Regional Jail or any Mobile Device Terminals (MDT's).

Useful Life: 4+ years

Timetable: Ongoing

Operating Impact: There are no anticipated additional operating impacts as a result of this project.

	FY15	FY16	FY17	FY18	FY19	Totals
Funding Sources						
General Fund	\$ 80,000	\$ 100,000	\$ 100,000	\$ 140,000	\$ 140,000	\$ 560,000
Funding Sources Total	\$ 80,000	\$ 100,000	\$ 100,000	\$ 140,000	\$ 140,000	\$ 560,000
Funding Uses						
Technology	\$ 80,000	\$ 100,000	\$ 100,000	\$ 140,000	\$ 140,000	\$ 560,000
Funding Uses Total	\$ 80,000	\$ 100,000	\$ 100,000	\$ 140,000	\$ 140,000	\$ 560,000

General Government

Functional Area: General Government

Department: Information Technology

Project: GIS-Based Asset Management and Work Order System

Location: Public Works and Public Utilities

Description: The GIS-based Asset Management system will allow Public Works and Public Utilities to inventory their infrastructure in a structured system integrated to GIS. The inventory will include attribute details. The Work Order component of the system will allow Community Development Departments to manage and schedule maintenance activities for the inventoried infrastructure. Additionally, this system will allow the public to log requests for staff to check on specific physical locations that are experiencing various issues.

Useful Life: 10 years

Timetable: The system will be implemented in FY18.

Operating Impact: Software system maintenance fees will begin in FY19.

	FY15	FY16	FY17	FY18	FY19	Totals
Funding Sources						
Fund Balance	\$	-	\$	-	\$	300,000
Assignment	\$	-	\$	-	\$	300,000
Funding Sources Total	\$	-	\$	-	\$	300,000
Funding Uses						
Technology	\$	-	\$	-	\$	300,000
Funding Uses Total	\$	-	\$	-	\$	300,000
Operating Impact						
Maintenance	\$	-	\$	-	\$	30,000
Operating Impact Total	\$	-	\$	-	\$	30,000

General Government

Functional Area: General Government

Department: Information Technology

Project: Data Center Upgrades

Location: Various Primary and Backup Data Centers in the County

Description: This project will provide required maintenance and enhancements of the County Data Centers to ensure the continuity of the county technology operations by ensuring that existing cooling and UPS (Uninterruptable Power Supply) systems continue to operate properly with regular maintenance and upgrades. Future expenditures are for maintenance of existing cooling and UPS equipment, UPS battery replacements, major component upgrades and replacements, area modifications for growth of services, and improvements to center interconnects to provide highly available systems and services. Without this routine maintenance and upgrades of critical systems, the equipment may fail without warning or not operate as required. Loss of stabilized power or cooling could lead to catastrophic failure of major business systems affecting all county citizens.

Useful Life: 5 years for UPS batteries and major components of the cooling system. Major components of the UPS (such as capacitors and filtering circuits) have a 3-5 year useful life.

Timetable: Enhancements and maintenance will take place in FY16 and FY18 in a phased approach designed to minimize time that system components may be offline.

Operating Impact: There is no anticipated additional operating impact as a result of this project.

	FY15	FY16	FY17	FY18	FY19	Totals
Funding Sources						
General Fund	\$ -	\$ 150,000	\$ -	\$ 75,000	\$ -	\$ 225,000
Funding Sources Total	\$ -	\$ 150,000	\$ -	\$ 75,000	\$ -	\$ 225,000

Funding Uses						
Technology	\$ -	\$ 150,000	\$ -	\$ 75,000	\$ -	\$ 225,000
Funding Uses Total	\$ -	\$ 150,000	\$ -	\$ 75,000	\$ -	\$ 225,000

General Government

Functional Area: General Government

Department: Information Technology

Project: Tax Parcel Data Enhancement

Location: Wickham Building

Description: The basis of the County's real estate tax record system is the tax parcel. Local government tax parcel data is the legal repository of land ownership and property value. The original GIS parcel data layer was established in the mid 1990's by digitally converting hard copy manually created maps that were not based on deeds or survey plats. Since the County's assessment system is predominantly based on physical attributes of a parcel and characteristics of the land that comprises the parcel, it is imperative that parcels be as accurate as possible. Implementation of a new CAMA (Computer Aided Mass Appraisal) system provides an opportunity to make the related GIS parcel data more accurate.

Useful Life: Introducing more accuracy will provide continual benefits.

Timetable: The project will be completed in FY16.

Operating Impact: There are no anticipated additional operating impacts as a result of this project.

	FY15	FY16	FY17	FY18	FY19	Totals
Funding Sources						
General Fund	\$ -	\$ 80,000	\$ -	\$ -	\$ -	\$ 80,000
Funding Sources Total	\$ -	\$ 80,000	\$ -	\$ -	\$ -	\$ 80,000
Funding Uses						
Technology	\$ -	\$ 80,000	\$ -	\$ -	\$ -	\$ 80,000
Funding Uses Total	\$ -	\$ 80,000	\$ -	\$ -	\$ -	\$ 80,000

General Government

Functional Area: General Government

Department: Information Technology

Project: County Website Hosting

Location: Wickham Building

Description: The County is developing a new website, which will be completed in March 2014. Moving the hosting of the website to a third party contractor will allow the Information Technology department to focus its resources in other areas while working with the contractor to enhance the functionality of the website. This will also ensure the website functions on all platforms and with all major browsers in support of citizens using advanced technology and functionality.

Useful Life: Ongoing

Timetable: The project will be completed in FY18.

Operating Impact: Website hosting fees will need to be budgeted starting in FY19 at \$30,000 annually.

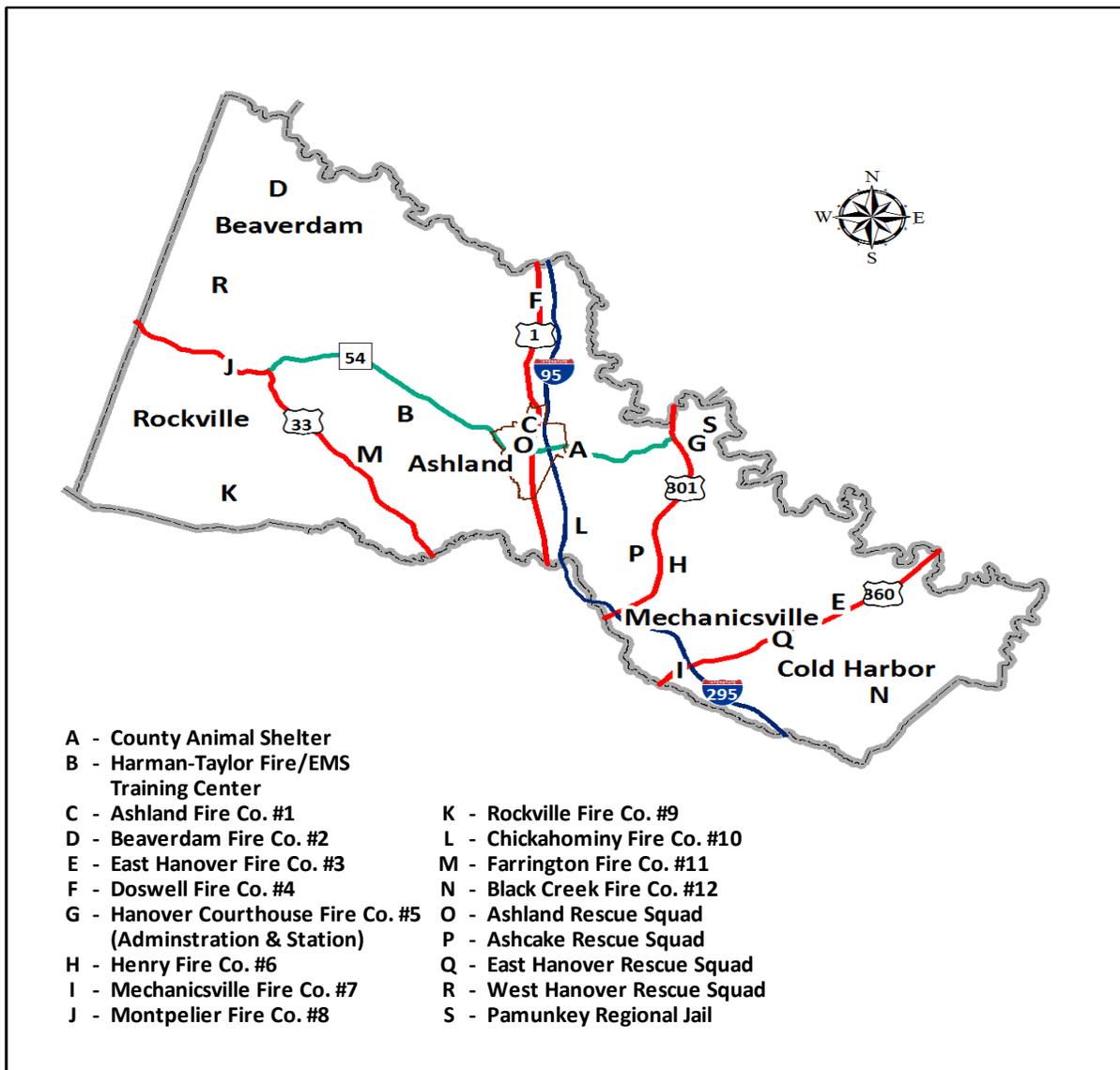
	FY15	FY16	FY17	FY18	FY19	Totals
Funding Sources						
General Fund	\$ -	\$ -	\$ -	\$ 80,000	\$ -	\$ 80,000
Funding Sources Total	\$ -	\$ -	\$ -	\$ 80,000	\$ -	\$ 80,000
Funding Uses						
Technology	\$ -	\$ -	\$ -	\$ 80,000	\$ -	\$ 80,000
Funding Uses Total	\$ -	\$ -	\$ -	\$ 80,000	\$ -	\$ 80,000
Operating Impact						
Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ 30,000
Operating Impact Total	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ 30,000



This Page Intentionally Left Blank

Public Safety

The existing Public Safety Functions include the Sheriff, Emergency Communications, Community Corrections, Juvenile Court Services, and Building Inspector's Office located at the Hanover County Government Complex. The County also provides a facility for the Animal Shelter at the Taylor House Complex (A). The Harman-Taylor Fire/EMS Training Center is located in Ashland, VA (B) and Fire/EMS administration is a part of Hanover Courthouse Station #5 (G). The twelve fire stations are: Ashland Co. #1 (C), Beaverdam Co. #2 (D), Black Creek Co. #12 (N), Chickahominy Co. #10 (L), Doswell Co.#4 (F), East Hanover Co. #3 (E), Farrington Co. #11 (M), Hanover Courthouse Co. #5 (G), Henry Co. #6 (H), Mechanicsville Co. #7 (I), Montpelier Co. #8 (J), and Rockville Co. #9 (K). The four rescue squads are: Ashland (O), Ashcake (P), East Hanover (Q), and West Hanover (R). The County participates in the Pamunkey Regional Jail (S).



Public Safety

Functional Area: Public Safety

Department: Sheriff

Project: Law Enforcement Records Management System (includes mobile field reporting & Commonwealth Attorney case reporting)

Location: Sheriff & Commonwealth Attorney Systems

Description: The Sheriff presently has several software solutions to support the many aspects of law enforcement, including using New World Systems running on the iSeries platform for their records management system. The intent is to replace as many components as possible (prioritizing those that have technology deficiencies) into an integrated solution. The Sheriff also has a need for a mobile field reporting solution. This functionality is presently done using antiquated tools (pdf files). A new system running on the Windows platform will introduce many enhancements and efficiencies into the law enforcement program. Presently the Commonwealth's Attorney uses the VCAIS system, which has limited support and functionality. FY16 funds will be used for the records management system. FY17 funds will be used for the mobile field reporting solution.

Useful Life: 10 years

Timetable: Data conversion July-December 2015, system implementation January-December 2016, final system cutover January 1, 2017. Mobile field reporting and Commonwealth Attorney case reporting and prosecutor system will be implemented in FY17.

Operating Impact: Software system maintenance fees will begin in FY17.

	FY15	FY16	FY17	FY18	FY19	Totals
Funding Sources						
Fund Balance						
Assignment	\$ -	\$ 400,000	\$ 350,000	\$ -	\$ -	\$ 750,000
Funding Sources Total	\$ -	\$ 400,000	\$ 350,000	\$ -	\$ -	\$ 750,000
Funding Uses						
Technology	\$ -	\$ 400,000	\$ 350,000	\$ -	\$ -	\$ 750,000
Funding Uses Total	\$ -	\$ 400,000	\$ 350,000	\$ -	\$ -	\$ 750,000
Operating Impact						
Maintenance	\$ -	\$ -	\$ 40,000	\$ 81,000	\$ 83,000	\$ 204,000
Operating Impact Total	\$ -	\$ -	\$ 40,000	\$ 81,000	\$ 83,000	\$ 204,000

Public Safety

Functional Area: Public Safety

Department: Sheriff

Project: Vaughan-Bradley Building HVAC

Location: Vaughan-Bradley Building

Description: The manufacturer no longer makes an interface for the current HVAC system in the Vaughn-Bradley Building. Toggle switches are being placed onto each control unit as an interim measure. With funding for this project, this unit will be replaced.

Useful Life: 15 years

Timetable: FY18 purchase and installation

Operating Impact: There are no anticipated additional operating impacts as a result of this project.

	FY15	FY16	FY17	FY18	FY19	Totals
Funding Sources						
General Fund	\$ -	\$ -	\$ -	\$ 225,000	\$ -	\$ 225,000
Funding Sources Total	\$ -	\$ -	\$ -	\$ 225,000	\$ -	\$ 225,000
Funding Uses						
Facility Improvements	\$ -	\$ -	\$ -	\$ 225,000	\$ -	\$ 225,000
Funding Uses Total	\$ -	\$ -	\$ -	\$ 225,000	\$ -	\$ 225,000

Public Safety

Functional Area: Public Safety

Department: Sheriff

Project: Vaughan-Bradley Building Renovations

Location: Vaughan-Bradley Building

Description: Currently, the empty space in the Vaughan-Bradley Building formerly occupied by the Emergency Communications Center houses the Intelligence Unit. This funding will be used to create much needed office space to properly house our Intelligence Unit and additional meeting/training areas. The Vice/Narcotics offices will be upgraded as well to include: new furniture, carpet, and fresh paint. Additional office renovations will be completed on the second floor after the initial renovation is complete.

Useful Life: 25 years

Timetable: Begin renovations in July 2014

Operating Impact: There are no anticipated additional operating impacts as a result of this project.

	FY15	FY16	FY17	FY18	FY19	Totals
Funding Sources						
Prior Year's Balance- Asset Forfeiture	\$ 190,000	\$ -	\$ -	\$ -	\$ -	\$ 190,000
Funding Sources Total	\$ 190,000	\$ -	\$ -	\$ -	\$ -	\$ 190,000
Funding Uses						
Facility Improvements	\$ 190,000	\$ -	\$ -	\$ -	\$ -	\$ 190,000
Funding Uses Total	\$ 190,000	\$ -	\$ -	\$ -	\$ -	\$ 190,000

Public Safety

Functional Area: Public Safety

Department: Sheriff

Project: Vaughan-Bradley Building Chiller Replacement

Location: Vaughan-Bradley Building

Description: The Vaughan-Bradley Building chiller has surpassed its life expectancy. Additionally, the controls are out of date and will cost more to fix than buy new.

Useful Life: 15-20 years

Timetable: FY16 purchase and installation

Operating Impact: There are no anticipated additional operating impacts as a result of this project.

	FY15	FY16	FY17	FY18	FY19	Totals
Funding Sources						
General Fund	\$ -	\$ 175,000	\$ -	\$ -	\$ -	\$ 175,000
Funding Sources Total	\$ -	\$ 175,000	\$ -	\$ -	\$ -	\$ 175,000

Funding Uses						
Facility Improvements	\$ -	\$ 175,000	\$ -	\$ -	\$ -	\$ 175,000
Funding Uses Total	\$ -	\$ 175,000	\$ -	\$ -	\$ -	\$ 175,000

Public Safety

Functional Area: Public Safety

Department: Sheriff

Project: Firing Range Lead Removal

Location: Hanover County Sheriff's Office Range

Description: Lead removal is an EPA Best Practice for outdoor firing ranges and should be done every 10-12 years. The last removal was completed in 2007. This process will prevent the Hanover Sheriff's Office Range from being a hazardous environment.

Useful Life: N/A

Timetable: The lead removal process will be started and completed in FY18.

Operating Impact: There are no anticipated additional operating impacts as a result of this project.

	FY15	FY16	FY17	FY18	FY19	Totals
Funding Sources						
General Fund	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ 100,000
Funding Sources Total	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ 100,000
Funding Uses						
Facility Improvements	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ 100,000
Funding Uses Total	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ 100,000

Public Safety

Functional Area: Public Safety

Department: Sheriff

Project: Elevator Cylinder Replacement

Location: Vaughan-Bradley Building

Description: The current elevator shaft/cylinder in the Vaughan-Bradley Building is 17 years old and has a 20 year anticipated useful life. Scheduled replacement of this unit is preferred over an emergency repair or replacement. This project would plan for the replacement at the end of its useful life.

Useful Life: 20 years

Timetable: FY16 purchase and installation

Operating Impact: There are no anticipated additional operating impacts as a result of this project.

	FY15	FY16	FY17	FY18	FY19	Totals
Funding Sources						
General Fund	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ 75,000
Funding Sources Total	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ 75,000
Funding Uses						
Facility Improvements	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ 75,000
Funding Uses Total	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ 75,000

Public Safety

Functional Area: Public Safety

Department: Emergency Communications

Project: Radio Replacement - Mobile & Portable

Location: Emergency Communications

Description: Radio Subscriber Lifecycle Replacements - Portable Radios for Public Safety Users will be replaced beginning in FY15 and continue through FY18. The XTS 5000 radio product is the primary portable radio in use by Hanover public safety agencies and 700 portable radios require replacement. Additionally, regional police agencies (including Hanover) have agreed to encrypt all law enforcement talk groups in FY18, which will require Hanover to replace 320 Sheriff's Office mobile radios. General government agencies will begin radio replacement in FY18-FY19.

Useful Life: Current radio subscribers are anticipated to have a useful life of 7-10 years. This project represents initial lifecycle replacement plan request for a phased multi-year replacement program.

Timetable: Upon approval of this project and appropriation of funding, we anticipate a 9 month implementation process.

Operating Impact: There are no anticipated additional operating impacts as a result of this project.

	FY15	FY16	FY17	FY18	FY19	Totals
Funding Sources						
General Fund	\$ 310,000	\$ 1,300,000	\$ 1,200,000	\$ 210,000	\$ 625,000	\$ 3,645,000
Funding Sources Total	\$ 310,000	\$ 1,300,000	\$ 1,200,000	\$ 210,000	\$ 625,000	\$ 3,645,000
Funding Uses						
Equipment	\$ 310,000	\$ 1,300,000	\$ 1,200,000	\$ 210,000	\$ 625,000	\$ 3,645,000
Funding Uses Total	\$ 310,000	\$ 1,300,000	\$ 1,200,000	\$ 210,000	\$ 625,000	\$ 3,645,000

Public Safety

Functional Area: Public Safety

Department: Emergency Communications

Project: Capital Region Radio System

Location: Emergency Communications

Description: The Capital Region Radio System participants (Chesterfield, Henrico, and Richmond) are in the process of upgrading their existing Motorola radio systems to a P25 digital radio system capable of integrating with the Hanover County P25 digital radio system. In 2008, Hanover was added as a voting member of the Capital Region Communications Steering Committee. Long range plans include provisions for including the Hanover County radio system as part of the Capital Region Radio System. This integration provides numerous benefits for radio system users and this CIP project provides funding for the required integration via one of two currently available integration options.

Useful Life: The useful life of this project is expected to be 15-20 years. Hanover currently has in place a support contract that will keep our current system up to date for 15 years.

Timetable: Integration of the two radio systems and expenditure of County funding is contingent upon selection and award of a radio system upgrade/replacement contract and the development of a regionally agreeable implementation plan. Regional coordination meetings anticipate that a regional contract will be awarded during FY15 to replace/upgrade the Chesterfield, Henrico and Richmond systems. The integration of the two systems cannot occur until the new Capital Region Radio system is operational and this request assumes that integration design will occur during FY15 and equipment funding will not be required until FY16 and FY17. Consulting costs have been updated this year for Hanover resulting from a regional RFP (Request for Proposals).

Operating Impact: There are no anticipated additional operating impacts as a result of this project.

	FY15	FY16	FY17	FY18	FY19	Totals
Funding Sources						
General Fund	\$ 63,000	\$ 132,000	\$ 500,000	\$ -	\$ -	\$ 695,000
Funding Sources Total	\$ 63,000	\$ 132,000	\$ 500,000	\$ -	\$ -	\$ 695,000
Funding Uses						
Equipment	\$ -	\$ -	\$ 500,000	\$ -	\$ -	\$ 500,000
Professional Services	63,000	132,000	-	-	-	195,000
Funding Uses Total	\$ 63,000	\$ 132,000	\$ 500,000	\$ -	\$ -	\$ 695,000

Public Safety

Functional Area: Public Safety

Department: Emergency Communications

Project: Tower Light Upgrade/Replacement

Location: Emergency Communications

Description: Tower Light Lifecycle Replacements - Current tower lighting systems on 10 towers have exhibited lifecycle issues and should be upgraded to address ongoing maintenance issues. Cost per tower is estimated to be \$25,000.

Useful Life: Tower light systems are anticipated to have a useful life of 20 years.

Timetable: Upon approval of this project and appropriation of funding, we anticipate a 9 month implementation process.

Operating Impact: There are no anticipated additional operating impacts as a result of this project.

	FY15	FY16	FY17	FY18	FY19	Totals
Funding Sources						
General Fund	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ 250,000
Funding Sources Total	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ 250,000
Funding Uses						
Equipment	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ 250,000
Funding Uses Total	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ 250,000

Public Safety

Functional Area: Public Safety

Department: Fire/EMS

Project: Fire Engine and Heavy Squad Replacement

Location: Fire Stations in Hanover County

Description: The County operates a fleet of 20 engines, eight (8) tankers, three (3) ladder trucks and miscellaneous air utility vehicles, brush trucks, heavy duty squad trucks, first responder all purpose vehicles and a mobile command unit. To maintain this fleet at the recommended replacement plan, it is necessary to replace two (2) engines per year within the five-year plan. The engines in this rotation are the first line engines for fire and medical response from the County fire stations. They have a capacity of 750 gallons of water, 2,000 gallon per minute pump, 2,000 feet of assorted hose, breathing apparatus and the capability of transporting six (6) firefighters to emergency scenes. This plan will not expand the current fleet of fire engines beyond the 20 currently in operation.

Useful Life: The current replacement plan envisions a 10 year useful life for engines, a 15 year useful life for ladder trucks, 15 years for squad trucks and a 20 year useful life for tankers.

Timetable: Purchase two (2) engines every year for the next two (2) fiscal years (FY15 & FY16); one (1) squad and one (1) engine the succeeding two (2) fiscal years (FY17 & FY18), and one (1) ladder truck in FY19. Delivery is 300 days from date of purchase.

Operating Impact: Repair expenses increase and reliability decreased with the age of equipment. The replacement plan has been created to mitigate the cost and hazard of malfunctioning equipment in order to better ensure the prompt response to calls for service.

	FY15	FY16	FY17	FY18	FY19	Totals
Funding Sources						
General Fund	\$ 500,000	\$ 500,000	\$ 500,000	\$ 750,000	\$ 1,000,000	\$ 3,250,000
Funding Sources Total	\$ 500,000	\$ 500,000	\$ 500,000	\$ 750,000	\$ 1,000,000	\$ 3,250,000
Funding Uses						
Vehicles	\$ 500,000	\$ 500,000	\$ 500,000	\$ 750,000	\$ 1,000,000	\$ 3,250,000
Funding Uses Total	\$ 500,000	\$ 500,000	\$ 500,000	\$ 750,000	\$ 1,000,000	\$ 3,250,000

Public Safety

Functional Area: Public Safety

Department: Fire/EMS

Project: Ambulance Replacement

Location: Ambulance in Hanover County

Description: Hanover County currently operates 21 ambulances from 13 stations. The fleet will remain at 21 ambulances. Ambulances are chosen for replacement based on estimated maintenance costs, mileage, age, and the number of previous chassis applied to the ambulance. All ambulances will be outfitted to advanced life support standards.

Useful Life: 10 years

Timetable: At this funding level, the County will purchase two (2) ambulances per year.

Operating Impact: Repair expenses increase and reliability decreased with the age of equipment. The replacement plan has been created to mitigate the cost and hazard of malfunctioning equipment in order to better ensure the prompt response to calls for service.

	FY15	FY16	FY17	FY18	FY19	Totals
Funding Sources						
General Fund	\$ 386,000	\$ 396,000	\$ 414,000	\$ 435,000	\$ 450,000	\$ 2,081,000
Funding Sources Total	\$ 386,000	\$ 396,000	\$ 414,000	\$ 435,000	\$ 450,000	\$ 2,081,000
Funding Uses						
Vehicles	\$ 386,000	\$ 396,000	\$ 414,000	\$ 435,000	\$ 450,000	\$ 2,081,000
Funding Uses Total	\$ 386,000	\$ 396,000	\$ 414,000	\$ 435,000	\$ 450,000	\$ 2,081,000

Public Safety

Functional Area: Public Safety

Department: Fire/EMS

Project: Life Pack (LP) 15 Upgrade

Location: All Fire/EMS Personnel

Description: The current LP12's have reached the end of their useful life and the manufacturer no longer produces replacement parts. Life Packs are a critical piece of equipment on our ambulances because they provide lifesaving diagnostic and treatment interventions for our most critical patients. In addition, they are a state mandated requirement for ambulances to be licensed and receive an EMS Permit. Each unit costs \$27,425.

Useful Life: 10 years

Timetable: All 25 pieces will have to be replaced by year 4 and Fire/EMS will develop a replacement plan.

Operating Impact: State mandated requirement.

	FY15	FY16	FY17	FY18	FY19	Totals
Funding Sources						
General Fund	\$ 55,000	\$ 55,000	\$ 55,000	\$ 302,000	\$ -	\$ 467,000
State OEMS Grant	219,245	-	-	-	-	219,245
Funding Sources Total	\$ 274,245	\$ 55,000	\$ 55,000	\$ 302,000	\$ -	\$ 686,245

Funding Uses						
Equipment	\$ 274,245	\$ 55,000	\$ 55,000	\$ 302,000	\$ -	\$ 686,245
Funding Uses Total	\$ 274,245	\$ 55,000	\$ 55,000	\$ 302,000	\$ -	\$ 686,245

Public Safety

Functional Area: Public Safety

Department: Fire/EMS

Project: New Air Bottles for Scott Air Packs

Location: All Fire/EMS Personnel

Description: The useful life of any air bottle (SCBA) is 15 years. Within that 15 year time span they can only be hydro tested twice. At the conclusion of FY14, we will have completed our last hydro test for our current SCBA inventory. We will have to replace all of the bottles by the conclusion of FY19. We have 600 bottles and the cost is \$1,000 each to replace.

Useful Life: 15 years

Timetable: FY19

Operating Impact: If they are not replaced we will not be able to meet the primary mission of the Fire department which is to protect lives and property.

	FY15	FY16	FY17	FY18	FY19	Totals
Funding Sources						
General Fund	\$ -	\$ -	\$ -	\$ -	\$ 600,000	\$ 600,000
Funding Sources Total	\$ -	\$ -	\$ -	\$ -	\$ 600,000	\$ 600,000
Funding Uses						
Equipment	\$ -	\$ -	\$ -	\$ -	\$ 600,000	\$ 600,000
Funding Uses Total	\$ -	\$ -	\$ -	\$ -	\$ 600,000	\$ 600,000

Public Safety

Functional Area: Public Safety

Department: Fire/EMS

Project: Cascade System for Station 7

Location: Mechanicsville Fire Station, 7161 Stonewall Parkway, Mechanicsville, VA 23116

Description: A cascade system is a stationary machine that fills our current SCBA bottles. Stations 1 and 7 currently have a cascade system in place. The current system at station 7 is over 20 years old and was purchased to support our former SCBA's. Every time a bottle is filled, the capacity of the machine is being maximized which will cause it to have a shorter life span.

Useful Life: 20 years

Timetable: 6 month delivery from date of purchase.

Operating Impact: If the system fails it would diminish the life span of the system at Station 1 and would increase the turnaround time to get the bottles filled.

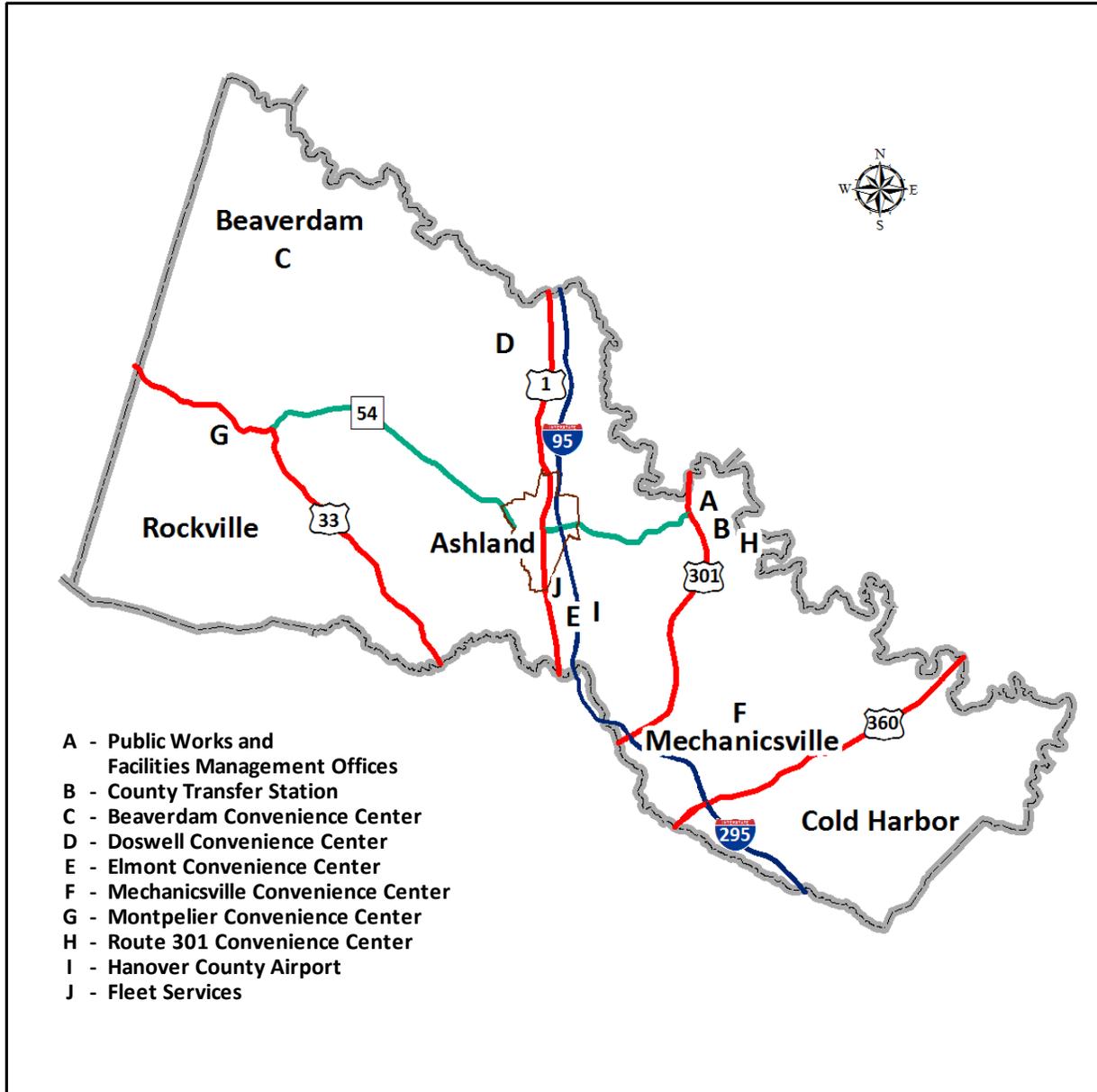
	FY15	FY16	FY17	FY18	FY19	Totals
Funding Sources						
General Fund	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ 60,000
Funding Sources Total	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ 60,000
Funding Uses						
Equipment	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ 60,000
Funding Uses Total	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ 60,000



This Page Intentionally Left Blank

Public Works

The Public Works function facilities include the Public Works and Facilities Management offices in the Administration Building at the Hanover County Government Complex (A). In addition, this function also includes the Hanover County Airport (I), and the County Transfer Station (B) and its six Solid Waste convenience centers: Beaverdam (C), Doswell (D), Elmont (E), Mechanicsville (F), Montpelier (G), and Route 301 (H). The County Garage is located on Lewistown Road (J).



Public Works

Functional Area: Public Works

Department: Public Works

Project: Reserve for Future Roadway Improvements

Location: To be determined

Description: The intent of this project is to improve traffic operations and highway capacity or construct new roadways on an as-needed basis to be determined by the Board of Supervisors. The funds will also be used to match state funds for specific road projects and to help offset unforeseen construction cost increases on current and future road projects.

Useful Life: N/A

Timetable: Continuous improvements

Operating Impact: There is no anticipated additional operating impact as a result of this project.

	FY15	FY16	FY17	FY18	FY19	Totals
Funding Sources						
Categorical State Aid	\$ 800,000	\$ 850,000	\$ 850,000	\$ 1,000,000	\$ 1,000,000	\$ 4,500,000
Cash Proffers	500,000	500,000	500,000	500,000	500,000	2,500,000
General Fund	300,000	350,000	350,000	500,000	500,000	2,000,000
Funding Sources Total	\$ 1,600,000	\$ 1,700,000	\$ 1,700,000	\$ 2,000,000	\$ 2,000,000	\$ 9,000,000
Funding Uses						
Construction	\$ 960,000	\$ 1,020,000	\$ 1,020,000	\$ 1,200,000	\$ 1,200,000	\$ 5,400,000
Land	320,000	340,000	340,000	400,000	400,000	1,800,000
Professional Services	320,000	340,000	340,000	400,000	400,000	1,800,000
Funding Uses Total	\$ 1,600,000	\$ 1,700,000	\$ 1,700,000	\$ 2,000,000	\$ 2,000,000	\$ 9,000,000

Public Works

Functional Area: Public Works

Department: Public Works

Project: Regional Stormwater Implementation

Location: Suburban Service Area

Description: Prior to June 30, 2014, the County's regional stormwater program provided for the voluntary collection of a one-time pro-rata share fee from development based on the amount of impervious surface. Fees collected were used to construct regional stormwater management ponds to meet water quality requirements in-lieu of requiring on-site Best Management Practices (BMPs). Due to changes to the State's stormwater management laws, the County's regional stormwater program will end on June 30, 2014. The CIP anticipates expending the current un-appropriated fund balances to close out this program over FY15 through FY19 for additional nutrient reductions. For FY17, the Henderson Hall project proposes to restore a stream corridor at the rear of single family lots in Kings Charter Subdivision. It has been a source of concern for those residents and the Kings Charter community due to accelerated erosion and down cutting affecting the lake quality and properties. This project will be to rebuild the channel and engineer a restoration to prevent the ongoing erosion. This project will serve to meet the County's Chesapeake Bay Total Maximum Daily load stormwater requirements, protect the environment and solve the local erosion problem. The project is anticipated to be funded with a combination of local and matching state grant funds.

Useful Life: N/A

Timetable: FY15-FY19

Operating Impact: There is no anticipated additional operating impact as a result of this project.

	FY15	FY16	FY17	FY18	FY19	Totals
Funding Sources						
Fund Balance	\$ 100,000	\$ 100,000	\$ 525,000	\$ 100,000	\$ 100,000	\$ 925,000
Assignment						
State Grant	-	-	525,000	-	-	525,000
Funding Sources Total	\$ 100,000	\$ 100,000	\$ 1,050,000	\$ 100,000	\$ 100,000	\$ 1,450,000
Funding Uses						
Facility Improvements	\$ 100,000	\$ 100,000	\$ 1,050,000	\$ 100,000	\$ 100,000	\$ 1,450,000
Funding Uses Total	\$ 100,000	\$ 100,000	\$ 1,050,000	\$ 100,000	\$ 100,000	\$ 1,450,000

Public Works

Functional Area: Public Works

Department: Public Works

Project: Watershed Improvement Program

Location: Hanover County

Description: A special condition in the State’s Municipal Separate Storm Sewer System (MS4) General Permit requires the County to develop and implement a Chesapeake Bay Total Maximum Daily Load (TMDL) action plan to reduce pollutants discharged from our public storm sewer system. The Chesapeake Bay TMDL is a “pollution diet” established by the U.S. Environmental Protection Agency (EPA) and implemented through Virginia’s Watershed Implementation Plan (WIP) to improve water quality in the Chesapeake Bay watershed. Localities in the Bay watershed with MS4 permits like Hanover are mandated to reduce pollutants from previously developed lands as a condition of their permit. The State’s WIP requires localities to address 5% of the required reduction in the current 5-year permit cycle (FY14-FY18), 35% in the second 5-year cycle, and the remaining 60% reductions in the third 5-year cycle.

New Capital Improvement Funds to address the Chesapeake Bay related requirements contained in the County’s storm sewer system permit will comprise a large portion of budget growth in future years. These capital funds will be used to modify and upgrade stormwater facilities to reduce sediment, phosphorus and nitrogen. At this time, the County is developing a plan which focuses on building projects that fix existing local problems and meet regulatory requirements. A combination of general fund appropriations, grant funds and local developer funds are proposed to fund this increasing obligation. These general fund dollars projected in FY18 and FY19 are intended to begin addressing projected needs in the second permit cycle and beyond. The grant funds are not reflected in the budget since they will be project specific and incorporated on a case by case basis.

Useful Life: N/A

Timetable: FY15-FY28

Operating Impact: FY18-\$5,000 FY19-\$5,000

	FY15	FY16	FY17	FY18	FY19	Totals
Funding Sources						
General Fund	\$ -	\$ -	\$ -	\$ 100,000	\$ 150,000	\$ 250,000
Funding Sources Total	\$ -	\$ -	\$ -	\$ 100,000	\$ 150,000	\$ 250,000
Funding Uses						
Facility Improvements	\$ -	\$ -	\$ -	\$ 100,000	\$ 150,000	\$ 250,000
Funding Uses Total	\$ -	\$ -	\$ -	\$ 100,000	\$ 150,000	\$ 250,000
Operating Impact						
Maintenance	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 10,000
Operating Impact Total	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 10,000

Public Works

Functional Area: Public Works

Department: Solid Waste Services

Project: Solid Waste Equipment Replacement

Location: County Convenience Centers and Transfer Station

Description: The project will purchase replacement equipment to handle solid waste at the County Convenience Centers, Route 301 Transfer Station and Waste-to-Compost (WTC). This project is necessary to maintain a viable fleet of solid waste handling equipment. Aging equipment will be taken out of service and replaced with modern, reliable equipment. Acquisition of new equipment will provide for more efficient operations with less maintenance and repair downtime.

Useful Life: The estimated useful life varies for this equipment; Farm Tractor - 15 years, Hooklift Truck - 15 years, Hooklift Conversion - 10 years, Wheeled Loader - 15 years.

Timetable: FY17 - Farm Tractor (\$63,600); FY18 - Hooklift Truck (\$140,400) and Hooklift Conversion (\$10,800); FY19 - Wheeled Loader (\$220,000)

Operating Impact: There is no anticipated additional operating impact as a result of this project.

	FY15	FY16	FY17	FY18	FY19	Totals
Funding Sources						
General Fund	\$ -	\$ -	\$ 63,600	\$ 151,200	\$ 220,000	\$ 434,800
Funding Sources Total	\$ -	\$ -	\$ 63,600	\$ 151,200	\$ 220,000	\$ 434,800
Funding Uses						
Equipment	\$ -	\$ -	\$ 63,600	\$ 151,200	\$ 220,000	\$ 434,800
Funding Uses Total	\$ -	\$ -	\$ 63,600	\$ 151,200	\$ 220,000	\$ 434,800

Public Works

Functional Area: Public Works

Department: General Services

Project: General Vehicle Replacement Schedule

Location: Fleet

Description: As the County's fleet ages, vehicle replacement is required. The annual budgeted amounts would go directly to replacing County vehicles.

Useful Life: 7-10 years

Timetable: FY15 - FY19

Operating Impact: There is no anticipated additional operating impact as a result of this project.

	FY15	FY16	FY17	FY18	FY19	Totals
Funding Sources						
General Fund	\$ 200,000	\$ 200,000	\$ 200,000	\$ 300,000	\$ 300,000	\$ 1,200,000
Funding Sources Total	\$ 200,000	\$ 200,000	\$ 200,000	\$ 300,000	\$ 300,000	\$ 1,200,000
Funding Uses						
Vehicles	\$ 200,000	\$ 200,000	\$ 200,000	\$ 300,000	\$ 300,000	\$ 1,200,000
Funding Uses Total	\$ 200,000	\$ 200,000	\$ 200,000	\$ 300,000	\$ 300,000	\$ 1,200,000

Public Works

Functional Area: Public Works

Department: General Services

Project: Fleet Garage Floor Top-Coat

Location: Fleet facility

Description: Concrete floors in all bay areas are in need of top-coat application to protect and extend working life of garage floor. Dropped tools, spills, and the weight of vehicles all combine to destroy, split and crack the concrete surface.

Useful Life: 10 - 15 years

Timetable: FY19

Operating Impact: There is no anticipated additional operating impact as a result of this project.

	FY15	FY16	FY17	FY18	FY19	Totals
Funding Sources						
General Fund	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ 300,000
Funding Sources Total	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ 300,000

Funding Uses						
Facility Improvements	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ 300,000
Funding Uses Total	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ 300,000

Public Works

Functional Area: Public Works

Department: General Services

Project: Telecommunications Switch Upgrades

Location: Multiple

Description: This project would result in upgrading five (5) remaining telephone switches, including the Government Complex, to maintain compliance with the supported versions of the County's current Mitel software and hardware. This will also give us the ability to remove the County system from the Octell Voicemail as the new units have embedded voicemail.

Useful Life: 10 years

Timetable: FY15 purchase and installation

Operating Impact: There is no anticipated additional operating impact as a result of this project.

	FY15	FY16	FY17	FY18	FY19	Totals
Funding Sources						
General Fund	\$ 170,000	\$ -	\$ -	\$ -	\$ -	\$ 170,000
Funding Sources Total	\$ 170,000	\$ -	\$ -	\$ -	\$ -	\$ 170,000
Funding Uses						
Facility Improvements	\$ 170,000	\$ -	\$ -	\$ -	\$ -	\$ 170,000
Funding Uses Total	\$ 170,000	\$ -	\$ -	\$ -	\$ -	\$ 170,000

Public Works

Functional Area: Public Works

Department: General Services

Project: HVAC Air Handler Replacement

Location: Wickham Building

Description: The HVAC Supply and Return building air handlers are continuing to age and deteriorate. This project would replace these units.

Useful Life: 25 - 40 years

Timetable: FY18 purchase and installation

Operating Impact: There is no anticipated additional operating impact as a result of this project.

	FY15	FY16	FY17	FY18	FY19	Totals
Funding Sources						
General Fund	\$ -	\$ -	\$ -	\$ 135,000	\$ -	\$ 135,000
Funding Sources Total	\$ -	\$ -	\$ -	\$ 135,000	\$ -	\$ 135,000
Funding Uses						
Facility Improvements	\$ -	\$ -	\$ -	\$ 135,000	\$ -	\$ 135,000
Funding Uses Total	\$ -	\$ -	\$ -	\$ 135,000	\$ -	\$ 135,000

Public Works

Functional Area: Public Works

Department: General Services

Project: Risk Management Information System

Location: General Services Risk Management Division

Description: "Hosted" information system to provide risk management support in the areas of record keeping, claims processing and tracking, coverage management, safety issues, etc. System will help provide capacity to handle increased workload from assumption of risk management function for Hanover Schools and improve risk management efficiency.

Useful Life: 10 years

Timetable: FY15-FY19

Operating Impact: Beginning with FY17, there will be an ongoing maintenance impact of \$10,000.

	FY15	FY16	FY17	FY18	FY19	Totals
Funding Sources						
General Fund	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ 60,000
Funding Sources Total	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ 60,000
Funding Uses						
Technology	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ 60,000
Funding Uses Total	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ 60,000
Operating Impact						
Maintenance	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 30,000
Operating Impact Total	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 30,000

Public Works

Functional Area: Public Works

Department: General Services

Project: Elevator Cylinder Replacement

Location: Wickham Building

Description: Hydraulic cylinder elevators will ultimately fail due to corrosion brought about by water and electrolysis. The anticipated useful life of a cylinder can be anywhere from 20 to 40 years depending on the environment. This unit slated for replacement is past the 35 year mark.

Useful Life: 20 - 40 years

Timetable: FY16 purchase and installation

Operating Impact: There is no anticipated additional operating impact as a result of this project.

	FY15	FY16	FY17	FY18	FY19	Totals
Funding Sources						
General Fund	\$ -	\$ 51,000	\$ -	\$ -	\$ -	\$ 51,000
Funding Sources Total	\$ -	\$ 51,000	\$ -	\$ -	\$ -	\$ 51,000
Funding Uses						
Facility Improvements	\$ -	\$ 51,000	\$ -	\$ -	\$ -	\$ 51,000
Funding Uses Total	\$ -	\$ 51,000	\$ -	\$ -	\$ -	\$ 51,000

Public Works

Functional Area: Public Works

Department: General Services

Project: Roof Replacement

Location: Vaughan-Bradley Building

Description: The Vaughan-Bradley Building has a 20 year old ballasted roof system that has received repairs in areas of heavy traffic due to Communication and HVAC equipment installation. The roof will soon be at the end of its useful life and will be replaced with the same type of EPDM (Ethylene Propylene Diene Monomer) material. Also, roof gutters will be relined with EPDM as part of total roof replacement.

Useful Life: 20 years

Timetable: FY19

Operating Impact: There is no anticipated additional operating impact as a result of this project.

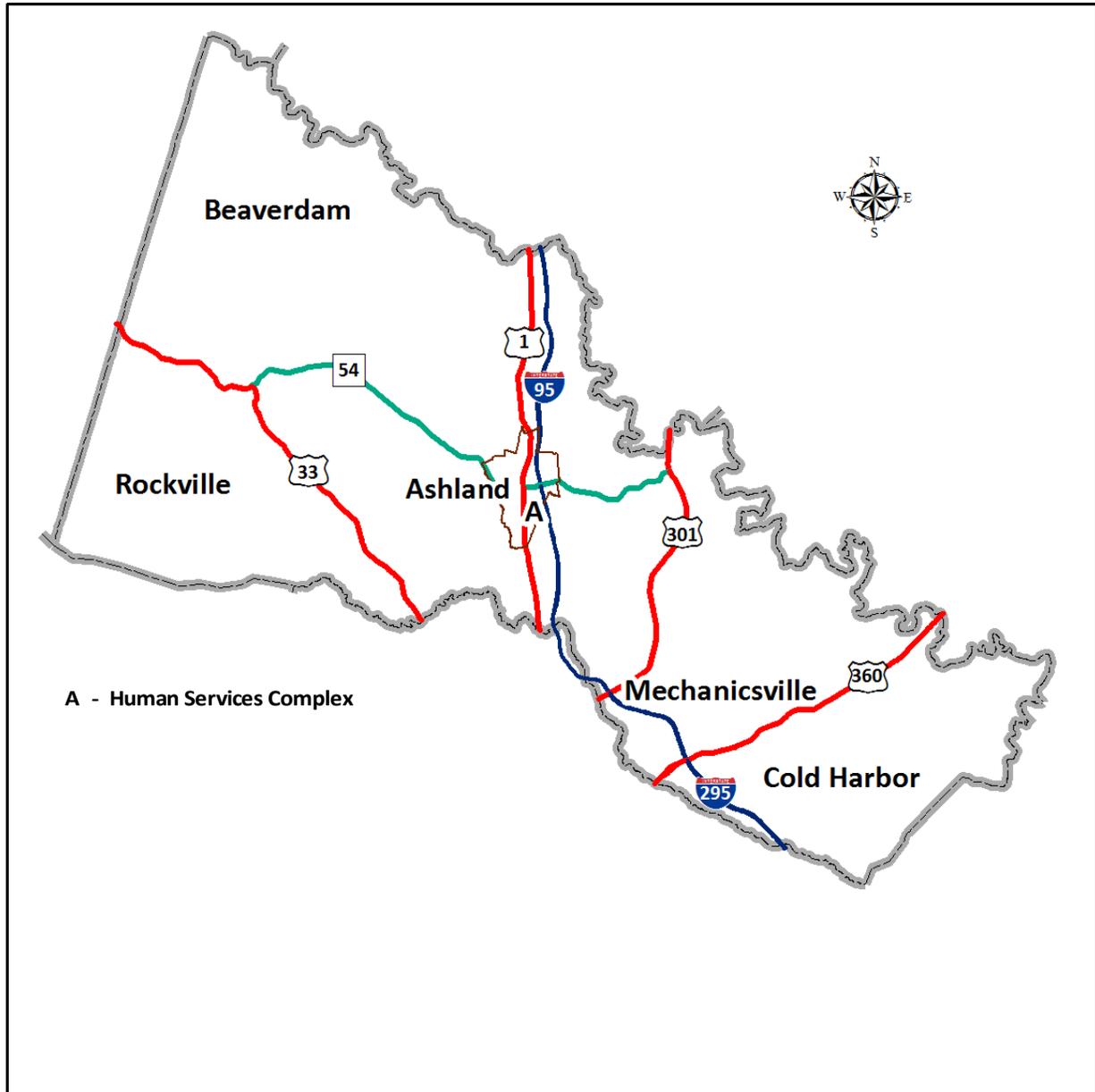
	FY15	FY16	FY17	FY18	FY19	Totals
Funding Sources						
General Fund	\$ -	\$ -	\$ -	\$ -	50,000	\$ 50,000
Funding Sources Total	\$ -	\$ -	\$ -	\$ -	50,000	\$ 50,000
Funding Uses						
Facility Improvements	\$ -	\$ -	\$ -	\$ -	50,000	\$ 50,000
Funding Uses Total	\$ -	\$ -	\$ -	\$ -	50,000	\$ 50,000



This Page Intentionally Left Blank

Human Services

The Human Services functions include Social Services, Community Services Board, and Community Resources. All Human Services related departments are located at the Hanover County Human Services Complex (A) located at 12310 Washington Highway, Ashland, VA 23005.



Human Services

Functional Area: Human Services

Department: Community Services Board (CSB)

Project: RAFT House Purchase

Location: Undetermined

Description: The RAFT (Recovery Acceptance Friendship Teamwork) House project is to provide a facility that fully meets the program needs of the CSB psychosocial rehabilitation program, while also eliminating the last remaining CSB leased facility. The current facility does not allow for needed expansion and configuration for optimum programming. Transition to a County owned facility will also provide a more cost effective alternative to long-term leasing.

Useful Life: 20 + years

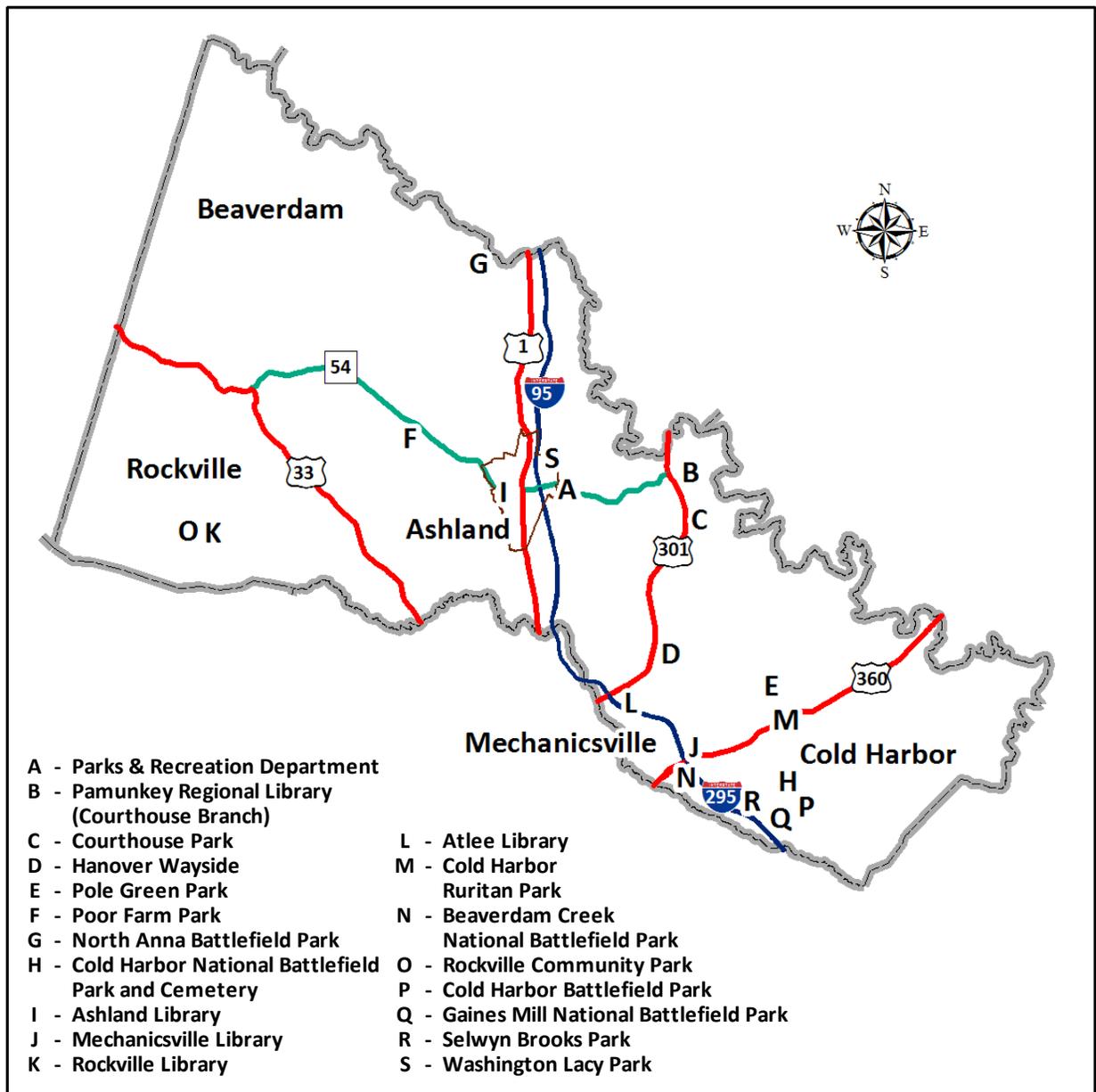
Timetable: Purchase of an existing property or construction in FY19

Operating Impact: There is no anticipated additional operating impact as a result of this project.

	FY15	FY16	FY17	FY18	FY19	Totals
Funding Sources						
General Fund	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ 500,000
Funding Sources Total	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ 500,000
Funding Uses						
Facility Improvements	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ 500,000
Funding Uses Total	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ 500,000

Parks, Recreation and Cultural

Parks, Recreation and Cultural Facilities include the services provided by the Parks and Recreation Department located at the Taylor Complex (A) and the Pamunkey Regional Library located at the Hanover County Government Complex (B). Existing Parks include Courthouse Park (C), Hanover Wayside (D), Pole Green (E), Poor Farm (F), North Anna Battlefield Park (G), Cold Harbor National Battlefield Park and Cemetery (H), Cold Harbor Ruritan Park (M), Beaverdam Creek National Battlefield Park (N), Rockville Community Park (O), Cold Harbor Battlefield Park (P), Gaines Mill National Battlefield Park (Q), Selwyn Brooks Park (R), and Washington Lacy Park (S). Libraries include Ashland (I), Atlee (L), Hanover Courthouse (B), Mechanicsville (J), and Rockville (K).



Parks, Recreation and Cultural

Functional Area: Parks, Recreation and Cultural

Department: Parks and Recreation

Project: Courthouse Park - Athletic Field Lighting

Location: 7232 Courtland Farm Road, Hanover Virginia 23069

Description: Complete lighting on Athletic Field #1

Useful Life: 25 + years

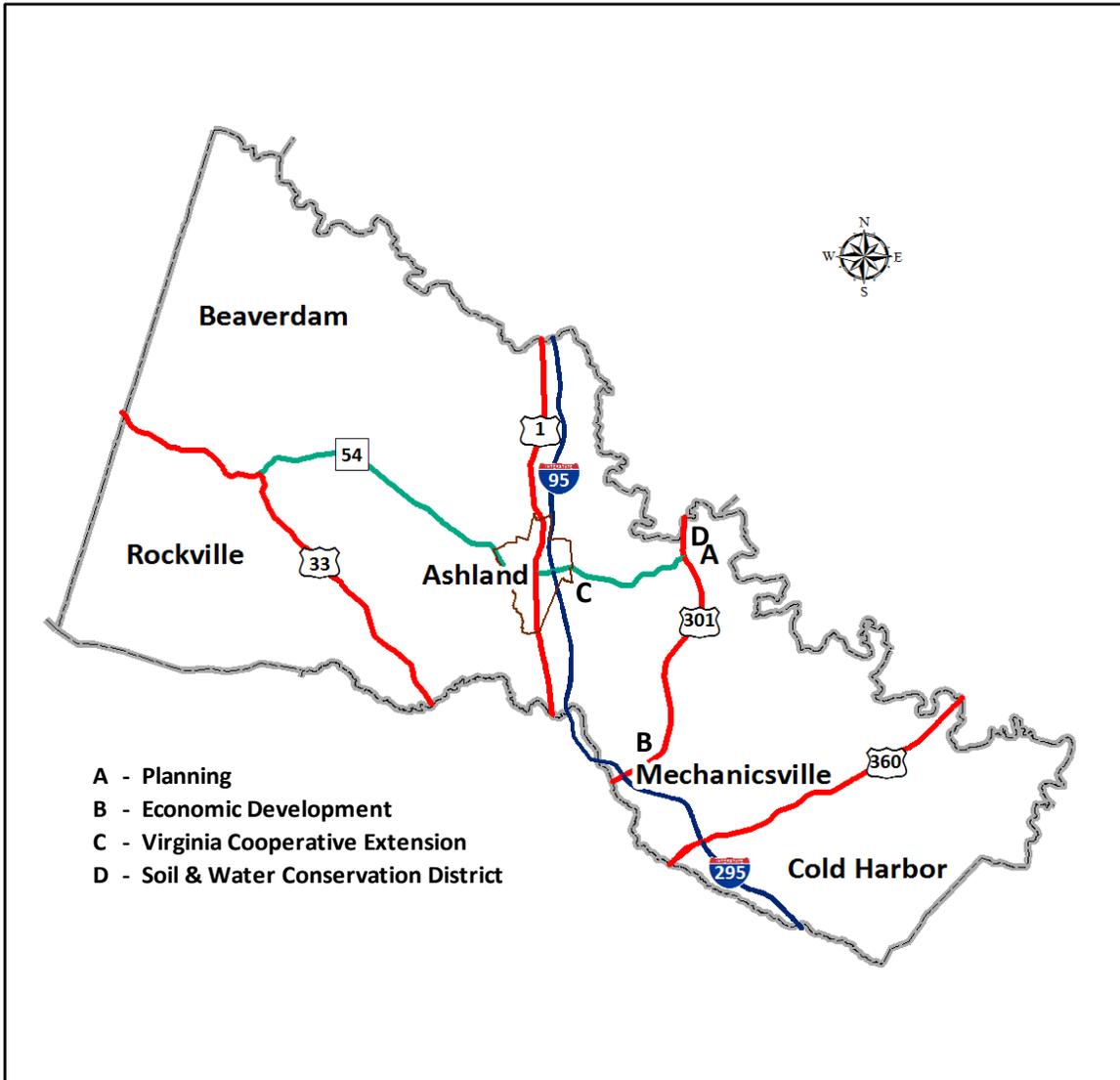
Timetable: FY18

Operating Impact: Anticipated annual impact on operating budget would be approximately \$800.

	FY15	FY16	FY17	FY18	FY19	Totals
Funding Sources						
General Fund	\$ -	\$ -	\$ -	\$ 50,000	\$ 90,000	\$ 140,000
Funding Sources Total	\$ -	\$ -	\$ -	\$ 50,000	\$ 90,000	\$ 140,000
Funding Uses						
Facility Improvements	\$ -	\$ -	\$ -	\$ 50,000	\$ 90,000	\$ 140,000
Funding Uses Total	\$ -	\$ -	\$ -	\$ 50,000	\$ 90,000	\$ 140,000
Operating Impact						
Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 800	\$ 800
Operating Impact Total	\$ -	\$ -	\$ -	\$ -	\$ 800	\$ 800

Community Development

Community Development includes the Planning Department located at the Hanover County Government Complex (A), Economic Development located in the Rutland Center building (B), the Virginia Cooperative Extension Office located at the Taylor Complex (C), and the Soil and Water Conservation District located at the Hanover Business Center on Route 301 next to the County Government Complex (D).



Community Development

Functional Area: Community Development

Department: Planning

Project: Community Development System Replacements

Location: Community Development Departments

Description: Presently the Community Development departments use the SunGard HTE software solution to support permitting, code enforcement, plan of development, work orders, and utility customer service. The system runs on the iSeries platform. A new system running on the Windows platform would introduce efficiencies and enhancements that would expand the functionality of the existing system and would provide more seamless access to the public for the services offered through the system.

Useful Life: 10 years

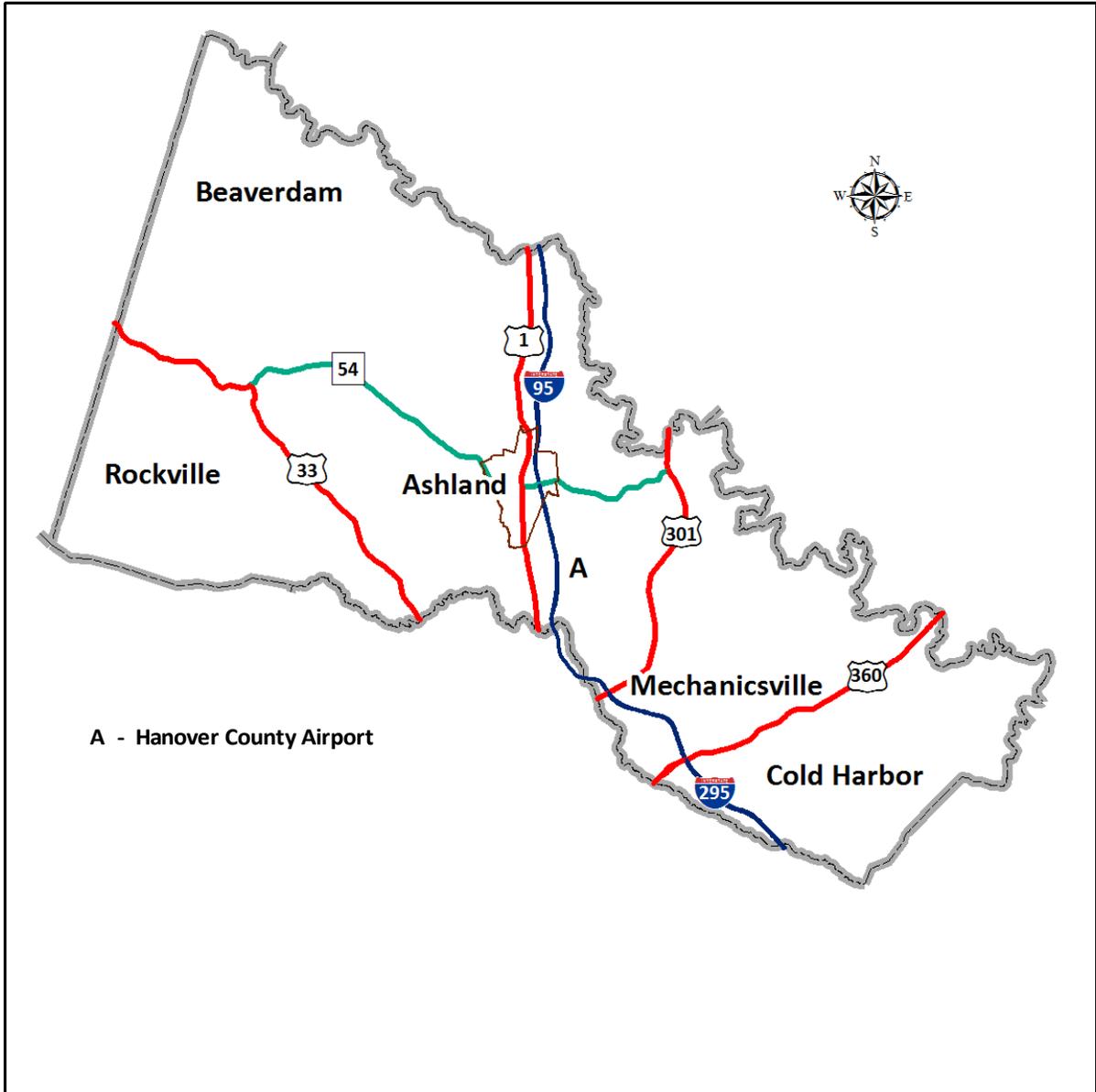
Timetable: Data conversion in FY17, system implementation in FY18, final system cutover January 1, 2019.

Operating Impact: Software system maintenance fees will begin in FY18.

	FY15	FY16	FY17	FY18	FY19	Totals
Funding Sources						
Fund Balance						
Assignment	\$ -	\$ -	\$ 575,000	\$ 100,000	\$ -	\$ 675,000
Funding Sources Total	\$ -	\$ -	\$ 575,000	\$ 100,000	\$ -	\$ 675,000
Funding Uses						
Technology	\$ -	\$ -	\$ 575,000	\$ 100,000	\$ -	\$ 675,000
Funding Uses Total	\$ -	\$ -	\$ 575,000	\$ 100,000	\$ -	\$ 675,000
Operating Impact						
Maintenance	\$ -	\$ -	\$ -	\$ 80,000	\$ 82,000	\$ 162,000
Operating Impact Total	\$ -	\$ -	\$ -	\$ 80,000	\$ 82,000	\$ 162,000

Hanover County Airport

The Hanover County Airport facilities include the County Airport (A) located at 11152 Airpark Road, Ashland, VA 23005.



Airport Fund

Functional Area: Public Works

Department: Airport

Project: East Side Taxiway and Apron

Location: Hanover County Airport, 11152 Airpark Road, Ashland, VA 23005

Description: Current aircraft hangars on the West side are 100% occupied. Additional ramp apron and taxiway connectors on the East side are needed to meet the demand for additional hangars and corporate hangar development.

Useful Life: N/A

Timetable: FY15 Design, FY17-FY18 Construction

Operating Impact: There is no anticipated additional operating impact as a result of this project.

	FY15	FY16	FY17	FY18	FY19	Totals
Funding Sources						
FAA Grant	\$ 475,000	\$ -	\$ 3,885,901	\$ 3,885,901	\$ -	\$ 8,246,802
State VDOA Grant	15,000	-	122,713	122,713	-	260,426
General Fund	5,060	-	40,000	40,000	-	85,060
Funding Sources Total	\$ 495,060	\$ -	\$ 4,048,614	\$ 4,048,614	\$ -	\$ 8,592,288

Funding Uses						
Construction	\$ -	\$ -	\$ 4,048,614	\$ 4,048,614	\$ -	\$ 8,097,228
Professional Services	495,060	-	-	-	-	495,060
Funding Uses Total	\$ 495,060	\$ -	\$ 4,048,614	\$ 4,048,614	\$ -	\$ 8,592,288

Airport Fund

Functional Area: Public Works

Department: Airport

Project: Airport Land Acquisition

Location: Hanover County Airport, 11152 Airpark Road, Ashland, VA 23005

Description: The 2000 Airport Master Plan indicates the need to purchase 58 acres of land and aviation easements to the North, South and East of the runway to meet FAA Airport Safety Criteria. Purchase of this land or easement is required to remove airspace obstructions and complete East side expansion. The County will give priority for acquisition of required land when it is on the market. Funding is a combination of state and federal grants with local general fund match from existing project balances. No new general fund requested.

Useful Life: N/A

Timetable: FY16/FY17 purchase of land or easements

Operating Impact: There is no anticipated additional operating impact as a result of this project.

	FY15	FY16	FY17	FY18	FY19	Totals
Funding Sources						
FAA Grant	\$ -	\$ -	\$ 1,752,631	\$ -	\$ 1,272,830	\$ 3,025,461
State VDOA Grant	-	209,181	155,789	-	113,140	478,110
Funding Sources Total	\$ -	\$ 209,181	\$ 1,908,420	\$ -	\$ 1,385,970	\$ 3,503,571
Funding Uses						
Land	\$ -	\$ 209,181	\$ 1,908,420	\$ -	\$ 1,385,970	\$ 3,503,571
Funding Uses Total	\$ -	\$ 209,181	\$ 1,908,420	\$ -	\$ 1,385,970	\$ 3,503,571

Airport Fund

Functional Area: Public Works

Department: Airport

Project: Airport Improvements

Location: Hanover County Airport, 11152 Airpark Road, Ashland, VA 23005

Description: Funding initiative to be used toward the removal of obstructions on the North and sides of the runway, and any additional obstruction clearing as needed to maintain federal and state grant assurance. Funding is anticipated as state grant with local general funding from existing project balances. No new general fund is requested.

Useful Life: N/A

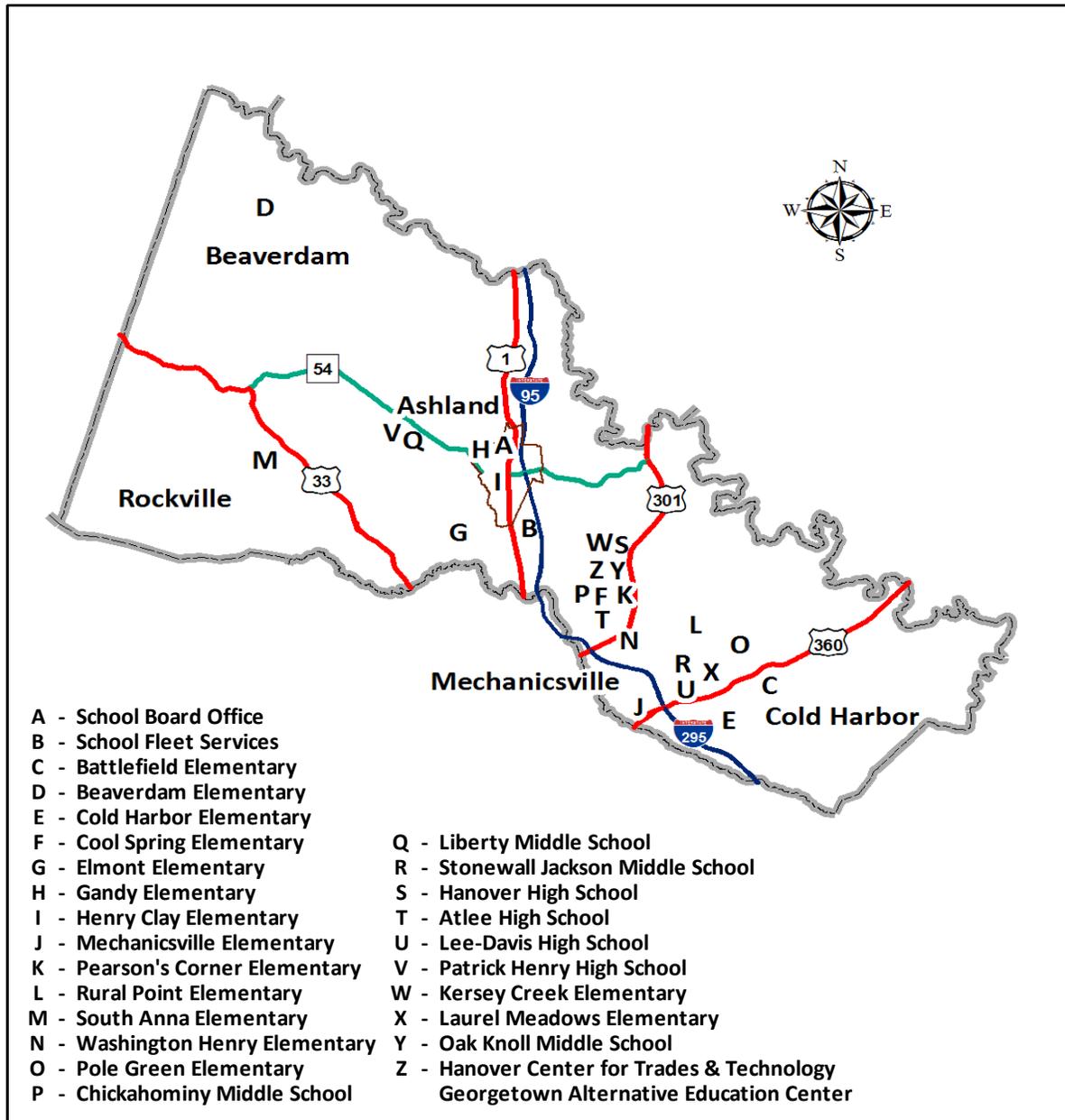
Timetable: FY16 North airport obstruction removal. Projects will be initiated as sufficient funding is accumulated and/or grant funds become available.

Operating Impact: There is no anticipated additional operating impact as a result of this project.

	FY15	FY16	FY17	FY18	FY19	Totals
Funding Sources						
State VDOA Grant	\$ -	\$ 96,960	\$ -	\$ -	\$ -	\$ 96,960
Funding Sources Total	\$ -	\$ 96,960	\$ -	\$ -	\$ -	\$ 96,960
Funding Uses						
Construction	\$ -	\$ 96,960	\$ -	\$ -	\$ -	\$ 96,960
Funding Uses Total	\$ -	\$ 96,960	\$ -	\$ -	\$ -	\$ 96,960

Education

The Education facilities for the Hanover County Public Schools include the School Board (A) where all administrative functions are performed and the School Bus Garage (B). There are twenty-five schools in the County including fifteen elementary schools: Battlefield (C), Beaverdam (D), Cold Harbor (E), Cool Spring (F), Elmont (G), Gandy (H), Henry Clay (I), Kersey Creek (W), Mechanicsville (J), Pearson's Corner (K), Rural Point (L), South Anna (M), Washington-Henry (N), Pole Green (O) and Laurel Meadows (X); four middle schools: Chickahominy (P), Liberty (Q), Stonewall Jackson (R), and Oak Knoll (Y); four high schools: Atlee (T), Lee-Davis (U), Patrick Henry (V), and Hanover (S); one trade school: Hanover Center for Trades & Technology; and one alternative school: Georgetown Alternative Education Center (Z).



Education

Functional Area: Education

Department: Hanover County Public Schools

Project: HVAC Repairs & Upgrades

Location: Various Schools

Description: All types of HVAC systems used within the various school facilities require ongoing planned and unplanned maintenance and eventual replacement based on the predicted life of the unit. As an HVAC system approaches the end of the predicted life, the operational staff reviews various factors to determine the timing for replacement. The factors include; the frequency of unplanned maintenance, the costs associated with unscheduled maintenance, the availability of spare parts, the cost and availability of the refrigerant, and the energy efficiency of the unit. The schools listed in the FY15-19 CIP have sections of their buildings which require HVAC replacements based on the FY13 Facilities Assessment.

Useful Life: 20 years

Timetable: FY19

Operating Impact: Potential energy savings achieved through building enhancements.

	FY15	FY16	FY17	FY18	FY19	Totals
Funding Sources						
Debt - VPSA	\$ 1,797,100	\$ -	\$ 5,720,500	\$ -	\$ 1,339,000	\$ 8,856,600
Funding Sources Total	\$ 1,797,100	\$ -	\$ 5,720,500	\$ -	\$ 1,339,000	\$ 8,856,600
Funding Uses						
Construction	\$ 1,797,100	\$ -	\$ 5,720,500	\$ -	\$ 1,339,000	\$ 8,856,600
Funding Uses Total	\$ 1,797,100	\$ -	\$ 5,720,500	\$ -	\$ 1,339,000	\$ 8,856,600

Education

Functional Area: Education

Department: Hanover County Public Schools

Project: Technology Enhancements

Location: All Schools

Description:

- Server replacements in all schools
- Additional laptop carts and new mobile devices
- Expanded Wi-Fi density coverage
- Expanded bandwidth to tier one provider (move to full 1GB pipe)
- Replacement of the firewall, proxy, and core switching network
- Hosted email system and archiving
- Disaster recovery plan and contingency site (in conjunction with County IT)

Useful Life: 5 years

Timetable: Annual purchase of computers and related hardware

Operating Impact: There is no anticipated additional operating impact as a result of this project.

	FY15	FY16	FY17	F18	FY19	Totals
Funding Sources						
General Fund	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 5,000,000
Funding Sources Total	\$ 1,000,000	\$ 5,000,000				
Funding Uses						
Equipment	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 5,000,000
Funding Uses Total	\$ 1,000,000	\$ 5,000,000				

Education

Functional Area: Education

Department: Hanover County Public Schools

Project: School Buses

Location: Transportation

Description: School buses need to be replaced when they are unable to be practically repaired. This point occurs when buses have been in service around 15 years. Hanover has 34 buses exceeding 15 years old. This funding would replace these buses over the next 5 years.

Useful Life: 10-15 years

Timetable: Annual purchases

Operating Impact: The annual replacement of school buses removes the oldest, least efficient buses from the fleet and increases the operational efficiency and reliability of the fleet.

	FY15	FY16	FY17	FY18	FY19	Totals
Funding Sources						
General Fund	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 3,000,000
Funding Sources Total	\$ 600,000	\$ 3,000,000				
Funding Uses						
Vehicles	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 3,000,000
Funding Uses Total	\$ 600,000	\$ 3,000,000				

Education

Functional Area: Education

Department: Hanover County Public Schools

Project: Roof Repairs & Replacements

Location: Various Schools

Description: All types of roofing systems used within the various school facilities require ongoing maintenance and eventual replacement based on the predicted life and manufacturer’s warranty for the given structure. As a roofing system approaches the end of the predicted life, the operational staff reviews the history of roof repairs and the unscheduled maintenance costs to determine the timing for the replacement. The schools listed in the FY15-19 CIP have sections of their roofing systems that will exceed the useful life and require replacement based on the FY13 Facilities Assessment.

Useful Life: 15-25 years

Timetable: FY19

Operating Impact: Potential energy savings achieved through building enhancements.

	FY15	FY16	FY17	FY18	FY19	Totals
Funding Sources						
Debt - VPSA	\$ 207,500	\$ -	\$ 1,267,500	\$ -	\$ 400,000	\$ 1,875,000
Funding Sources Total	\$ 207,500	\$ -	\$ 1,267,500	\$ -	\$ 400,000	\$ 1,875,000
Funding Uses						
Construction	\$ 207,500	\$ -	\$ 1,267,500	\$ -	\$ 400,000	\$ 1,875,000
Funding Uses Total	\$ 207,500	\$ -	\$ 1,267,500	\$ -	\$ 400,000	\$ 1,875,000

Education

Functional Area: Education

Department: Hanover County Public Schools

Project: Window Replacements

Location: Battlefield Park, Beaverdam, Elmont, John Gandy, Pearson's Corner, Liberty, Mechanicsville, Stonewall Jackson, Washington-Henry

Description: The schools listed in the FY15-19 CIP are scheduled for window replacements based on the FY13 Facilities Assessment. These schools have the original window structures that were installed when the school was constructed. These wood framed, single paned glass windows will be replaced with aluminum framed, double paned glass store front windows. These windows will have improved energy efficiency and reduced maintenance due to the elimination of painting, caulking, glazing and replacement of rotten wood.

Useful Life: 20 years

Timetable: FY17

Operating Impact: Potential energy savings achieved through building enhancements.

	FY15	FY16	FY17	FY18	FY19	Totals
Funding Sources						
Debt - VPSA	\$ 1,025,000	\$ -	\$ 600,000	\$ -	\$ -	\$ 1,625,000
Funding Sources Total	\$ 1,025,000	\$ -	\$ 600,000	\$ -	\$ -	\$ 1,625,000
Funding Uses						
Construction	\$ 1,025,000	\$ -	\$ 600,000	\$ -	\$ -	\$ 1,625,000
Funding Uses Total	\$ 1,025,000	\$ -	\$ 600,000	\$ -	\$ -	\$ 1,625,000

Education

Functional Area: Education

Department: Hanover County Public Schools

Project: Bathroom Renovations

Location: Elmont, Henry-Clay, Mechanicsville, Pearson’s Corner, Battlefield Park, Beaverdam, John Gandy, Rural Point, Washington-Henry

Description: The schools listed in the FY15-19 CIP are scheduled for bathroom renovations based on the FY13 Facilities Assessment. These schools typically have the original bathroom facilities from when the school was constructed. This renovation will only involve modifications above ground and will not include renovations to the plumbing and sewer infrastructure. Typical improvements will include: new fixtures, tile, ceiling grid, paint, ventilation and minor structural changes to improve ADA accessibility.

Useful Life: 20 years

Timetable: FY17

Operating Impact: There is no anticipated operating impact as a result of this project.

	FY15	FY16	FY17	FY18	FY19	Totals
Funding Sources						
Debt - VPSA	\$ 520,000	\$ -	\$ 900,000	\$ -	\$ -	\$ 1,420,000
Funding Sources Total	\$ 520,000	\$ -	\$ 900,000	\$ -	\$ -	\$ 1,420,000
Funding Uses						
Construction	\$ 520,000	\$ -	\$ 900,000	\$ -	\$ -	\$ 1,420,000
Funding Uses Total	\$ 520,000	\$ -	\$ 900,000	\$ -	\$ -	\$ 1,420,000

Education

Functional Area: Education

Department: Hanover County Public Schools

Project: Electrical Service Upgrades

Location: Cold Harbor, Rural Point, South Anna, Stonewall Jackson, Battlefield Park, Beaverdam, Lee-Davis, Liberty, Patrick Henry, Washington-Henry

Description: As part of the FY13 Facilities Assessment Study, the mechanical and electrical consulting firm of Simmons, Rockecharlie and Prince were hired to assess the general condition of the main electrical service to the facilities. Based on their engineering analysis, the schools listed in the FY15-19 CIP require replacement of the switchboard serving the main electrical system because the switchboard is no longer serviceable. Typically, these types of replacements would be done during a major renovation to the facility. In that no major renovations are planned for these facilities, it is advisable to upgrade the main electrical service independently.

Useful Life: 20 years

Timetable: FY17

Operating Impact: Potential energy savings achieved through building enhancements.

	FY15	FY16	FY17	FY18	FY19	Totals
Funding Sources						
Debt - VPSA	\$ 212,800	\$ -	\$ 536,500	\$ -	\$ -	\$ 749,300
Funding Sources Total	\$ 212,800	\$ -	\$ 536,500	\$ -	\$ -	\$ 749,300
Funding Uses						
Construction	\$ 212,800	\$ -	\$ 536,500	\$ -	\$ -	\$ 749,300
Funding Uses Total	\$ 212,800	\$ -	\$ 536,500	\$ -	\$ -	\$ 749,300

Education

Functional Area: Education

Department: Hanover County Public Schools

Project: Kitchen Modernizations

Location: Various Schools

Description: The appliances and mechanical system used within a school kitchen to prepare meals, serve food, and wash dishes must be replaced periodically based on normal wear, excessive cost to repair and the obsolescence of spare parts. The schools listed in the FY15-19 CIP will have new appliances installed in their kitchen facilities based on the FY13 Facilities Assessment done by School Nutrition Services. These appliances include dishwashers, ovens, refrigerators, freezers, serving lines, kettles, and steamers.

Useful Life: 20 years

Timetable: FY17

Operating Impact: Potential energy, repair, and maintenance savings achieved through equipment upgrades.

	FY15	FY16	FY17	FY18	FY19	Totals
Funding Sources						
Debt - VPSA	\$ 594,000	\$ -	\$ 152,000	\$ -	\$ -	\$ 746,000
Funding Sources Total	\$ 594,000	\$ -	\$ 152,000	\$ -	\$ -	\$ 746,000
Funding Uses						
Construction	\$ 594,000	\$ -	\$ 152,000	\$ -	\$ -	\$ 746,000
Funding Uses Total	\$ 594,000	\$ -	\$ 152,000	\$ -	\$ -	\$ 746,000

Education

Functional Area: Education

Department: Hanover County Public Schools

Project: Auditorium Renovations

Location: Lee-Davis, Patrick Henry

Description: The schools listed in the FY15-19 CIP are scheduled for renovations to the auditoriums based on the FY13 Facilities Assessment. The auditorium infrastructure in these schools are original with the construction of the school and has exceeded its useful life. Renovation components include the installation of new seating, sound system, lighting, stage, and curtains as well as cosmetic improvements to wall and floor finishes.

Useful Life: 20 years

Timetable: FY17

Operating Impact: There is no anticipated operating impact as a result of this project.

	FY15	FY16	FY17	FY18	FY19	Totals
Funding Sources						
Debt - VPSA	\$ -	\$ -	\$ 600,000	\$ -	\$ -	\$ 600,000
Funding Sources Total	\$ -	\$ -	\$ 600,000	\$ -	\$ -	\$ 600,000
Funding Uses						
Construction	\$ -	\$ -	\$ 600,000	\$ -	\$ -	\$ 600,000
Funding Uses Total	\$ -	\$ -	\$ 600,000	\$ -	\$ -	\$ 600,000

Education

Functional Area: Education

Department: Hanover County Public Schools

Project: School Grounds Upgrades

Location: Atlee, Battlefield Park, Beaverdam, Cool Spring, Lee-Davis, Mechanicsville, South Anna, Washington-Henry

Description: The schools listed in the FY15-19 CIP are scheduled for general upgrades to various exterior structures and grounds based on the FY13 Facilities Assessment. These projects include installation of playground equipment, drainage improvements, sidewalk installations, and the removal of unused storage buildings.

Useful Life: 20 years

Timetable: FY17

Operating Impact: There is no anticipated operating impact as a result of this project.

	FY15	FY16	FY17	FY18	FY19	Totals
Funding Sources						
Debt - VPSA	\$ 213,000	\$ -	\$ 330,000	\$ -	\$ -	\$ 543,000
Funding Sources Total	\$ 213,000	\$ -	\$ 330,000	\$ -	\$ -	\$ 543,000
Funding Uses						
Construction	\$ 213,000	\$ -	\$ 330,000	\$ -	\$ -	\$ 543,000
Funding Uses Total	\$ 213,000	\$ -	\$ 330,000	\$ -	\$ -	\$ 543,000

Education

Functional Area: Education

Department: Hanover County Public Schools

Project: Lock Standardization

Location: Various Schools

Description: Ideally, a school system with numerous facilities should have a standardized door locking mechanism such that a single master key unlocks all exterior and interior doors. In addition, with the unfortunate occurrences of violence in schools, there is a transition to implement locking mechanisms that provide the capability of locking the exterior trim without having to enter the hallway to lock the door; i.e. "Intruder" locks. The mechanical (key operated) classroom intruder lock expands the classroom function lock by incorporating double lock cylinder control, enabling a teacher to lock the lock and secure the door from within the classroom. This feature always allows egress while leaving the outside lever locked. The schools listed in the FY15-19 CIP for lock standardization are part of this ongoing transition.

Useful Life: 20 years

Timetable: FY15

Operating Impact: There is no anticipated operating impact as a result of this project.

	FY15	FY16	FY17	FY18	FY19	Totals
Funding Sources						
Debt - VPSA	\$ 160,800	\$ -	\$ -	\$ -	\$ -	\$ 160,800
Funding Sources Total	\$ 160,800	\$ -	\$ -	\$ -	\$ -	\$ 160,800
Funding Uses						
Construction	\$ 160,800	\$ -	\$ -	\$ -	\$ -	\$ 160,800
Funding Uses Total	\$ 160,800	\$ -	\$ -	\$ -	\$ -	\$ 160,800

Education

Functional Area: Education

Department: Hanover County Public Schools

Project: Gym Floor & Bleacher Repair

Location: Hanover, Liberty, Patrick Henry, Lee Davis

Description: The schools listed in the FY15-19 CIP are scheduled for general improvements to athletic facility infrastructure based on the FY13 Facilities Assessment. These improvements are being done based on normal wear and fall within the reasonable expected lifetime of the component. The improvements include: synthetic track resurfacing, wood gym floor resurfacing, and regarding and seeding of athletic fields.

Useful Life: 20 years

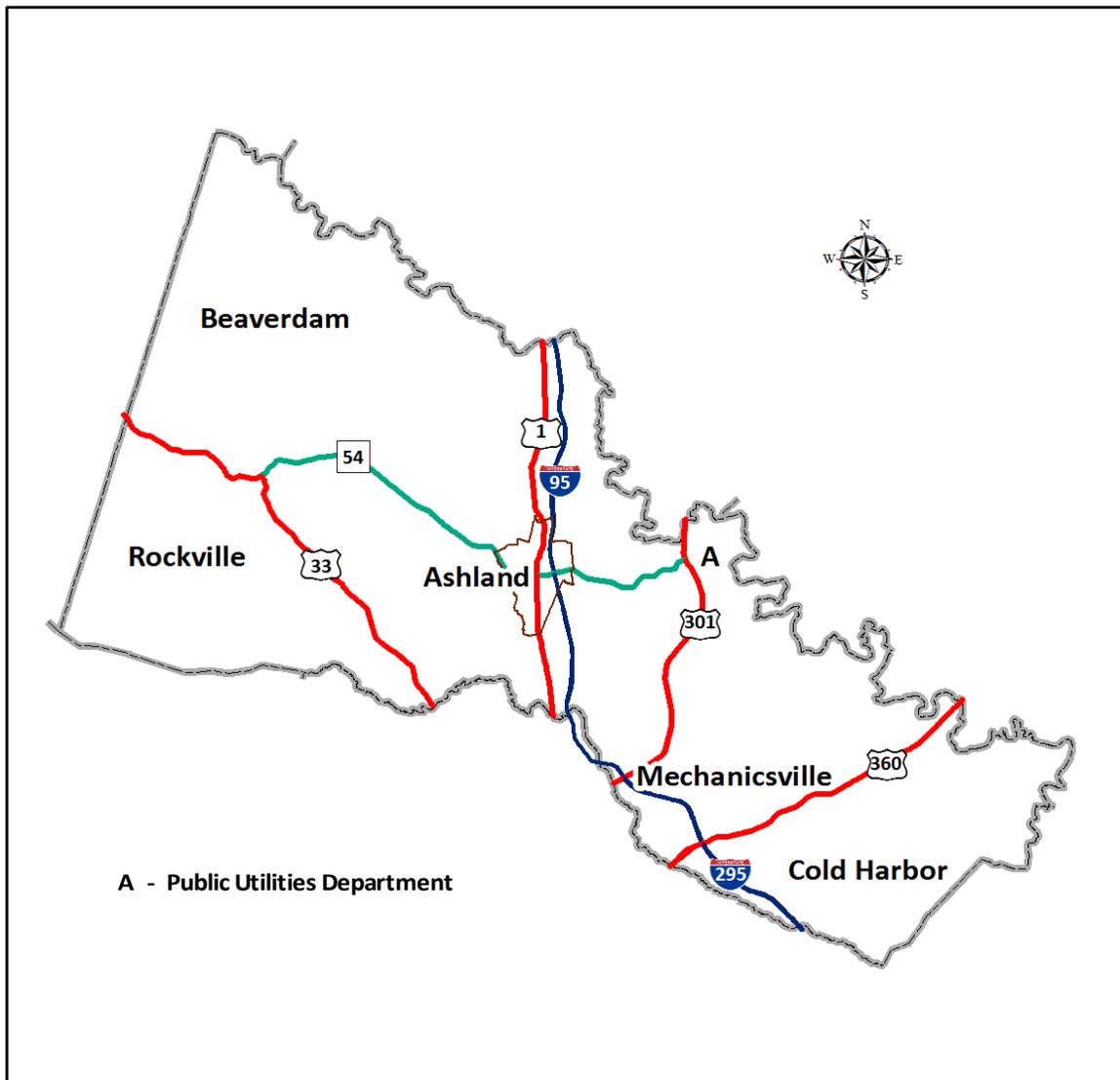
Timetable: FY17

Operating Impact: There is no anticipated operating impact as a result of this project.

	FY15	FY16	FY17	FY18	FY19	Totals
Funding Sources						
Debt - VPSA	\$ -	\$ -	\$ 90,000	\$ -	\$ -	\$ 90,000
Funding Sources Total	\$ -	\$ -	\$ 90,000	\$ -	\$ -	\$ 90,000
Funding Uses						
Construction	\$ -	\$ -	\$ 90,000	\$ -	\$ -	\$ 90,000
Funding Uses Total	\$ -	\$ -	\$ 90,000	\$ -	\$ -	\$ 90,000

Public Utilities

The Public Utilities Department is located at the Hanover County Complex on Rt. 301. Capital improvements (e.g., water/sewer lines) are shown with a map, if applicable. Refer to the description of the Public Utilities Department in the operating budget document for a comprehensive overview of the utility system.



Public Utilities

Functional Area: Public Utilities

Department: Public Utilities

Project: Hanover-Richmond Joint Capital Contract Payment

Description: This project provides for improvements to the City of Richmond water system to support Hanover County's water supply. Included in this project is \$22,852,386 over five years for jointly funded capital improvements in the City.

Useful Life: N/A

Timetable: FY15 - FY19

Operating Impact: There is no anticipated additional operating impact as a result of this project.

	FY15	FY16	FY17	FY18	FY19	Totals
Funding Sources						
User Fees	\$ 3,264,991	\$ 6,422,948	\$ 2,381,717	\$ 5,020,644	\$ 1,262,086	\$18,352,386
Long Term Debt	-	-	4,500,000	-	-	4,500,000
Funding Sources Total	\$ 3,264,991	\$ 6,422,948	\$ 6,881,717	\$ 5,020,644	\$ 1,262,086	\$22,852,386
Funding Uses						
Joint Capital	\$ 3,264,991	\$ 6,422,948	\$ 6,881,717	\$ 5,020,644	\$ 1,262,086	\$22,852,386
Funding Uses Total	\$ 3,264,991	\$ 6,422,948	\$ 6,881,717	\$ 5,020,644	\$ 1,262,086	\$22,852,386

Public Utilities

Functional Area: Public Utilities

Department: Public Utilities

Project: Elmont Water Storage Tank and Pump Station

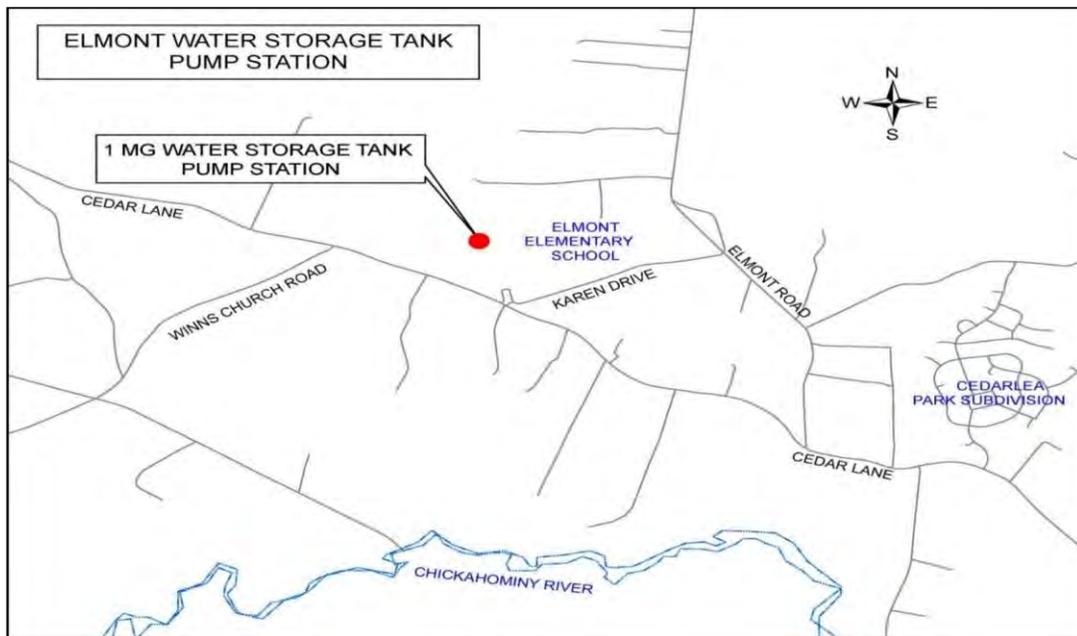
Location: Intersection of Cedar Lane and Karen Drive (FMP W93 & W94)

Description: This project provides for the FY15 design and FY17 construction of a 1 MG water storage tank and a pump station to be located near the intersection of Cedar Lane and Karen Drive. This project is needed to provide adequate system pressures and fire flows in the far western portions of the Suburban Services Area.

Useful Life: 35-75 years

Timetable: Design (FY15); Construction (FY17)

Operating Impact: \$25,000 per year beginning in FY18.



	FY15	FY16	FY17	FY18	FY19	Totals
Funding Sources						
Capacity Fees	\$ 697,000	\$ -	\$ 1,455,000	\$ -	\$ -	\$ 2,152,000
Long Term Debt	-	-	1,500,000	-	-	1,500,000
Funding Sources Total	\$ 697,000	\$ -	\$ 2,955,000	\$ -	\$ -	\$ 3,652,000
Funding Uses						
Construction	\$ -	\$ -	\$ 2,955,000	\$ -	\$ -	\$ 2,955,000
Professional Services	697,000	-	-	-	-	697,000
Funding Uses Total	\$ 697,000	\$ -	\$ 2,955,000	\$ -	\$ -	\$ 3,652,000
Operating Impact						
Maintenance	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 50,000
Operating Impact Total	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 50,000

Public Utilities

Functional Area: Public Utilities

Department: Public Utilities

Project: New Ashcake Road Waterline Improvements

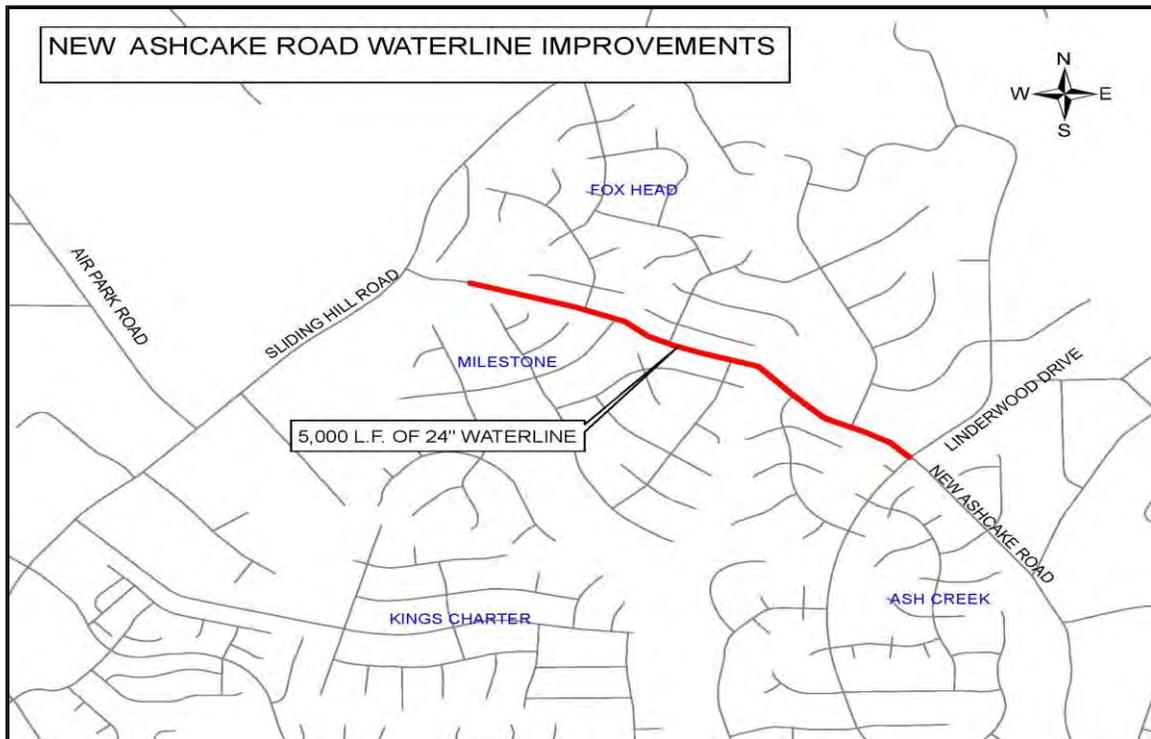
Location: Along New Ashcake Road from Linderwood Drive to Sliding Hill Road (FMP W14)

Description: This project provides for the FY16 design and easement acquisition and FY18 construction of approximately 5,000' of 24" waterline along New Ashcake Road from Linderwood Drive to the vicinity of the intersection of New Ashcake and Sliding Hill Roads.

Useful Life: 50 years

Timetable: Design and Easement Acquisition (FY16); Construction (FY18)

Operating Impact: There is no anticipated additional operating impact as a result of this project.



	FY15	FY16	FY17	FY18	FY19	Totals
Funding Sources						
Long Term Debt	\$ -	\$ -	\$ -	\$ 1,334,000	\$ -	\$ 1,334,000
Capacity Fees	-	322,000	-	-	-	322,000
Funding Sources Total	\$ -	\$ 322,000	\$ -	\$ 1,334,000	\$ -	\$ 1,656,000
Funding Uses						
Construction	\$ -	\$ -	\$ -	\$ 1,334,000	\$ -	\$ 1,334,000
Professional Services	-	200,000	-	-	-	200,000
Land	-	122,000	-	-	-	122,000
Funding Uses Total	\$ -	\$ 322,000	\$ -	\$ 1,334,000	\$ -	\$ 1,656,000

Public Utilities

Functional Area: Public Utilities

Department: Public Utilities

Project: Water Tank Rehabilitation

Location: Suburban Service Area and Rural Systems

Description: This project provides for the continuing funding to rehabilitate existing water storage tanks throughout the Suburban Service Area and Rural Systems. Specific and planned repairs are scheduled for the following tanks: FY15 Pleasant Street Mixer; FY16 Jackson Avenue Storage Tank; FY17 Oak Hill Estates Hydro and Storage Tank; FY18 Pamunkey Regional Jail Storage Tank; FY19 Airpark Storage Tank.

Useful Life: 15-75 years

Timetable: Design and Construction (FY15-FY19)

Operating Impact: Pleasant Street Mixer FY15 \$500 per year

	FY15	FY16	FY17	FY18	FY19	Totals
Funding Sources						
User Fees	\$ 150,000	\$ 350,000	\$ 117,000	\$ 295,000	\$ 500,000	\$ 1,412,000
Funding Sources Total	\$ 150,000	\$ 350,000	\$ 117,000	\$ 295,000	\$ 500,000	\$ 1,412,000

	FY15	FY16	FY17	FY18	FY19	Totals
Funding Uses						
Construction	\$ 120,000	\$ 310,000	\$ 102,000	\$ 275,000	\$ 445,000	\$ 1,252,000
Professional Services	30,000	40,000	15,000	20,000	55,000	160,000
Funding Uses Total	\$ 150,000	\$ 350,000	\$ 117,000	\$ 295,000	\$ 500,000	\$ 1,412,000

	FY15	FY16	FY17	FY18	FY19	Totals
Operating Impact						
Maintenance	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 2,500
Operating Impact Total	\$ 500	\$ 2,500				

Public Utilities

Functional Area: Public Utilities

Department: Public Utilities

Project: Cedar Lane Waterline Improvements

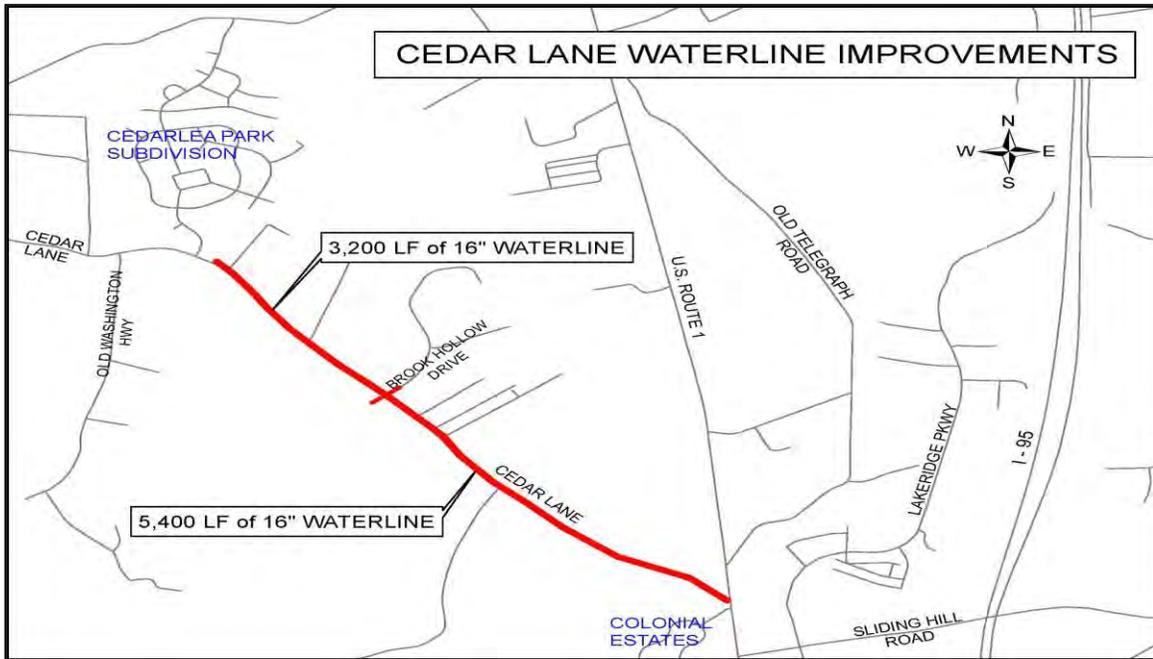
Location: Along Cedar Lane from Cedarlea Parkway to Route 1 (FMP W25)

Description: This project provides for the FY16 design and easement acquisition and FY18 construction of approximately 3,200' of 16" waterline from Cedarlea Parkway to Brookhollow Drive and the FY18 design and easement acquisition and FY20 construction of approximately 5,400' of 16" waterline from Brookhollow Drive to Rt. 1.

Useful Life: 50 years

Timetable: Design and Easement Acquisition (FY16); Design, Easement Acquisition and Construction (FY18)

Operating Impact: There is no anticipated additional operating impact as a result of this project.



	FY15	FY16	FY17	FY18	FY19	Totals
Funding Sources						
Capacity Fees	\$ -	\$ 208,000	\$ -	\$ 1,185,000	\$ -	\$ 1,393,000
Funding Sources Total	\$ -	\$ 208,000	\$ -	\$ 1,185,000	\$ -	\$ 1,393,000
Funding Uses						
Construction	\$ -	\$ -	\$ -	\$ 826,000	\$ -	\$ 826,000
Professional Services	-	125,440	-	215,000	-	340,440
Land	-	82,560	-	144,000	-	226,560
Funding Uses Total	\$ -	\$ 208,000	\$ -	\$ 1,185,000	\$ -	\$ 1,393,000

Public Utilities

Functional Area: Public Utilities

Department: Public Utilities

Project: Chamberlayne Road Waterline Improvements - Phase II

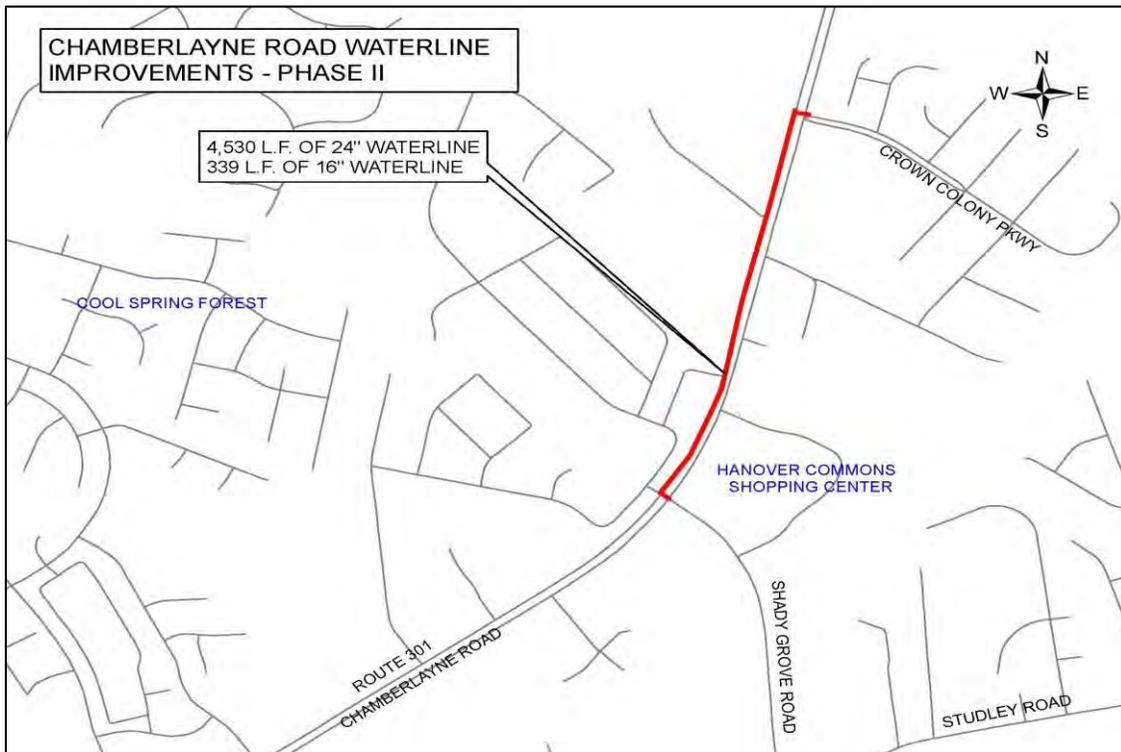
Location: Along Chamberlayne Road from Shady Grove Road to Crown Colony Parkway (FMP W34)

Description: This project provided for the FY10 design and easement acquisition and provides for FY15 construction of 4,530' of 24" and 339' of 16" waterline from Shady Grove Road to Crown Colony Parkway along Chamberlayne Road.

Useful Life: 50 years

Timetable: Construction (FY15)

Operating Impact: There is no anticipated additional operating impact as a result of this project.



	FY15	FY16	FY17	FY18	FY19	Totals
Funding Sources						
Capacity Fees	\$ 975,000	\$ -	\$ -	\$ -	\$ -	\$ 975,000
Funding Sources Total	\$ 975,000	\$ -	\$ -	\$ -	\$ -	\$ 975,000
Funding Uses						
Construction	\$ 947,000	\$ -	\$ -	\$ -	\$ -	\$ 947,000
Professional Services	28,000	-	-	-	-	28,000
Funding Uses Total	\$ 975,000	\$ -	\$ -	\$ -	\$ -	\$ 975,000

Public Utilities

Functional Area: Public Utilities

Department: Public Utilities

Project: Lockwood Pump Station Improvements Phase 3

Location: Lockwood Pump Station (FMP W53)

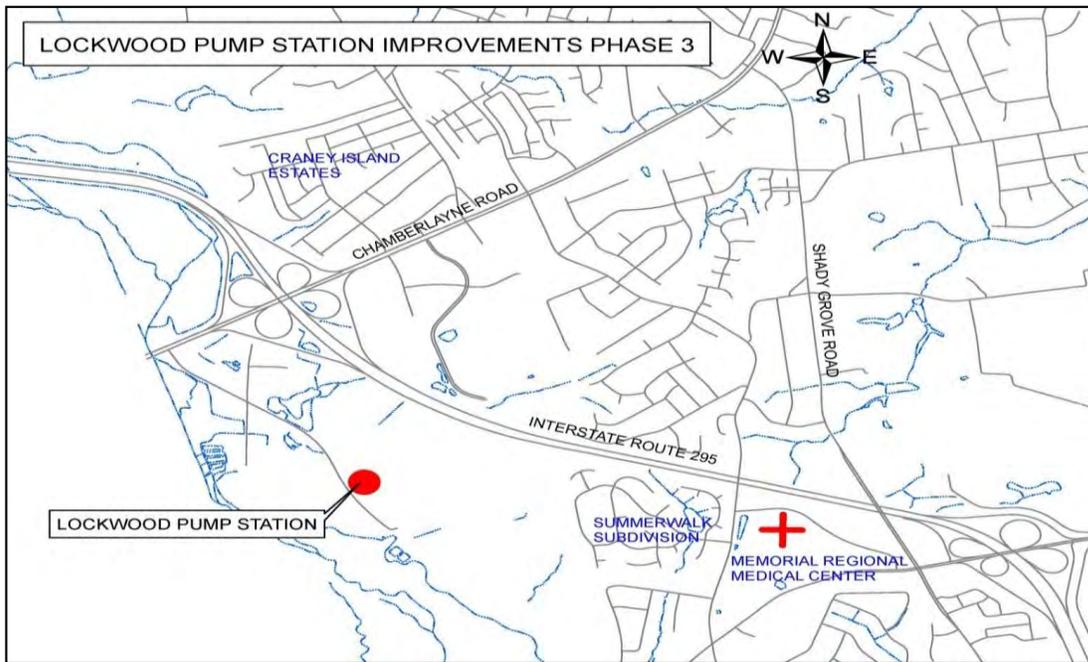
Description: This project includes the FY19 design and FY20 construction of the third and final phase of improvements that will result in the increase in the pumping capacity from 15 million gallons per day (mgd) to 20 mgd. The improvements generally include the following:

- A. Replace the 16" diameter flow meter/totalizer with one 24" diameter flow meter/totalizer.
- B. Replace the 40 Hp Pump No. 1 with one 250 Hp pump (4.4 mgd), electrics (soft starter) and controls (constant speed).
- C. Remove 16" pump bypass check valve and install one 250 Hp Pump No. 3, electrics (soft starter) and controls (constant speed).
- D. Relocate 16" pump bypass check valve to new vault in yard.

Useful Life: 20 years

Timetable: Design (FY19)

Operating Impact: There is no anticipated additional operating impact as a result of this project.



	FY15	FY16	FY17	FY18	FY19	Totals
Funding Sources						
Capacity Fees	\$ -	\$ -	\$ -	\$ -	\$ 391,000	\$ 391,000
Funding Sources Total	\$ -	\$ -	\$ -	\$ -	\$ 391,000	\$ 391,000
Funding Uses						
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ 391,000	\$ 391,000
Funding Uses Total	\$ -	\$ -	\$ -	\$ -	\$ 391,000	\$ 391,000

Public Utilities

Functional Area: Public Utilities

Department: Public Utilities

Project: Doswell Water Treatment Plant Carbon Feed System

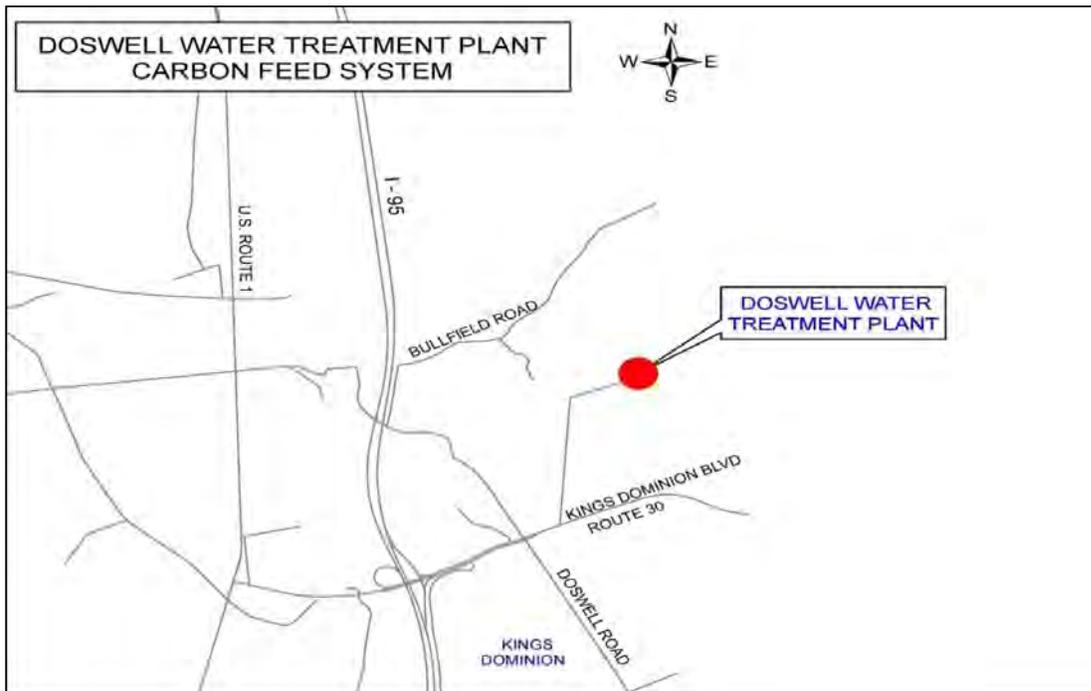
Location: Doswell Water Treatment Plant

Description: EPA's Stage II Disinfectant By-Product Rule is more stringent than the previous Stage I rule. This project provides for the capability of powdered activated carbon addition, if warranted, to enhance water treatment and ensure compliance with the regulation.

Useful Life: 10 years

Timetable: Design and Construction (FY17)

Operating Impact: \$56,000 per year beginning in FY18.



	FY15	FY16	FY17	FY18	FY19	Totals
Funding Sources						
User Fees	\$ -	\$ -	\$ 354,000	\$ -	\$ -	\$ 354,000
Funding Sources Total	\$ -	\$ -	\$ 354,000	\$ -	\$ -	\$ 354,000
Funding Uses						
Construction	\$ -	\$ -	\$ 300,000	\$ -	\$ -	\$ 300,000
Professional Services	-	-	54,000	-	-	54,000
Funding Uses Total	\$ -	\$ -	\$ 354,000	\$ -	\$ -	\$ 354,000
Operating Impact						
Maintenance	\$ -	\$ -	\$ -	\$ 56,000	\$ 56,000	\$ 112,000
Operating Impact Total	\$ -	\$ -	\$ -	\$ 56,000	\$ 56,000	\$ 112,000

Public Utilities

Functional Area: Public Utilities

Department: Public Utilities

Project: Air Park Water Storage Tank Pump Station Upgrade

Location: Air Park Pump Station

Description: This project provides for the upgrade of the existing pumps to full size impellers and 75 Hp motors and the installation of larger variable frequency drives (VFDs).

Useful Life: 20 years

Timetable: Design (FY18) ; Construction (FY19)

Operating Impact: There is no anticipated additional operating impact as a result of this project.



	FY15	FY16	FY17	FY18	FY19	Totals
Funding Sources						
User Fees	\$ -	\$ -	\$ -	\$ 34,000	\$ 290,000	\$ 324,000
Funding Sources Total	\$ -	\$ -	\$ -	\$ 34,000	\$ 290,000	\$ 324,000
Funding Uses						
Construction	\$ -	\$ -	\$ -	\$ -	\$ 290,000	\$ 290,000
Professional Services	-	-	-	34,000	-	34,000
Funding Uses Total	\$ -	\$ -	\$ -	\$ 34,000	\$ 290,000	\$ 324,000

Public Utilities

Functional Area: Public Utilities

Department: Public Utilities

Project: Sliding Hill Road and Ashcake Road Waterline Improvements

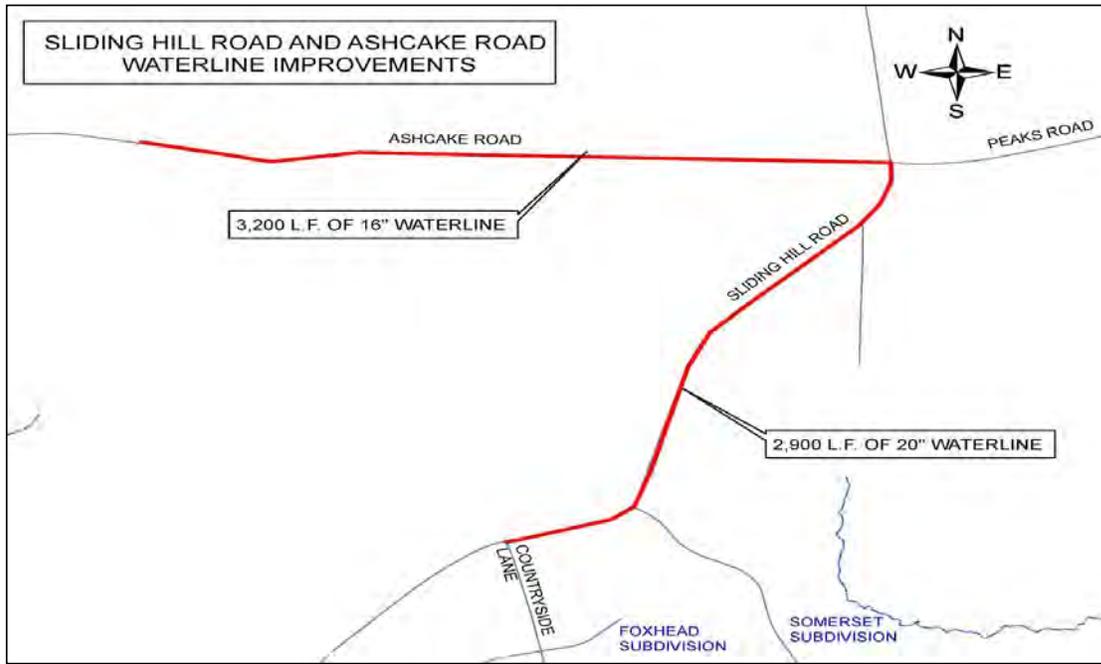
Location: Along Sliding Hill Road from Countryside Lane to Ashcake Road (FMP W19 Modified Phase 2) and along Ashcake Road from Sliding Hill Road to connect to existing waterline in Ashcake Road (FMP W36)

Description: This project provides for the FY19 design and easement acquisition and the FY20 construction of approximately 2,900' of 20" waterline along Sliding Hill Road from Countryside Lane to Ashcake Road and 3,200' of 16" waterline along Ashcake Road from Sliding Hill Road to connect to the existing waterline in Ashcake Road.

Useful Life: 50 years

Timetable: Design and Easement Acquisition (FY19)

Operating Impact: There is no anticipated additional operating impact as a result of this project.



	FY15	FY16	FY17	FY18	FY19	Totals
Funding Sources						
Capacity Fees	\$ -	\$ -	\$ -	\$ -	\$ 310,000	\$ 310,000
Funding Sources Total	\$ -	\$ -	\$ -	\$ -	\$ 310,000	\$ 310,000
Funding Uses						
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ 186,000	\$ 186,000
Land	-	-	-	-	124,000	124,000
Funding Uses Total	\$ -	\$ -	\$ -	\$ -	\$ 310,000	\$ 310,000

Public Utilities

Functional Area: Public Utilities

Department: Public Utilities

Project: Waterline Replacement

Location: Suburban Service Area and Rural Systems

Description: This project provides for the replacement of aged and undersized waterlines in various streets within the Suburban Service Area and Rural Systems.

Useful Life: 50 years

Timetable: Design and Construction (FY16-FY19)

Operating Impact: There is no anticipated additional operating impact as a result of this project.

	FY15	FY16	FY17	FY18	FY19	Totals
Funding Sources						
User Fees	\$ -	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 300,000
Funding Sources Total	\$ -	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 300,000
Funding Uses						
Construction	\$ -	\$ 67,500	\$ 67,500	\$ 67,500	\$ 67,500	\$ 270,000
Professional Services	-	7,500	7,500	7,500	7,500	30,000
Funding Uses Total	\$ -	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 300,000

Public Utilities

Functional Area: Public Utilities

Department: Public Utilities

Project: Water Treatment Plant Rehabilitation

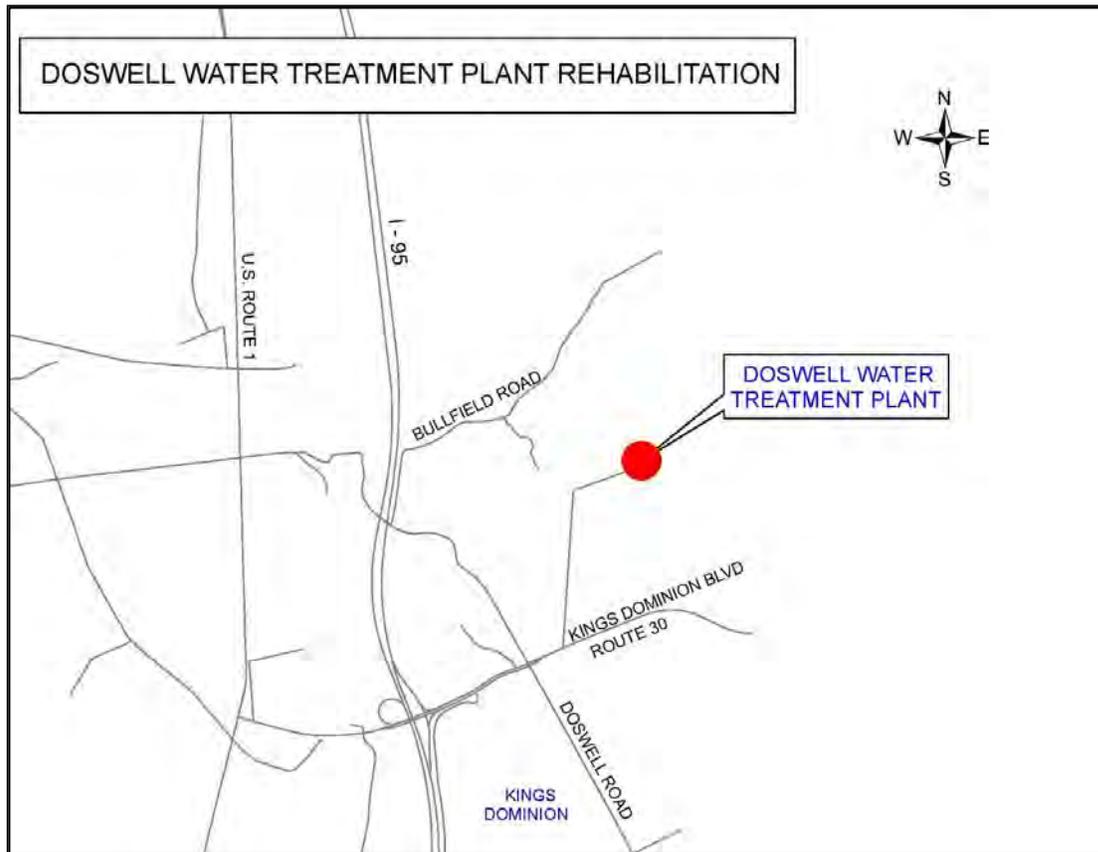
Location: Doswell Water Treatment Plant

Description: This project provides for the continuing funding to rehabilitate various equipment, structural components and process enhancements at the Doswell Water Treatment Plant.

Useful Life: 5-35 years

Timetable: Design and Construction (FY16 - FY19)

Operating Impact: There is no anticipated additional operating impact as a result of this project.



	FY15	FY16	FY17	FY18	FY19	Totals
Funding Sources						
User Fees	\$ -	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 300,000
Funding Sources Total	\$ -	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 300,000
Funding Uses						
Construction	\$ -	\$ 67,500	\$ 67,500	\$ 67,500	\$ 67,500	\$ 270,000
Professional Services	-	7,500	7,500	7,500	7,500	30,000
Funding Uses Total	\$ -	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 300,000

Public Utilities

Functional Area: Public Utilities

Department: Public Utilities

Project: Ashcake Road/Long Road Waterline Improvements

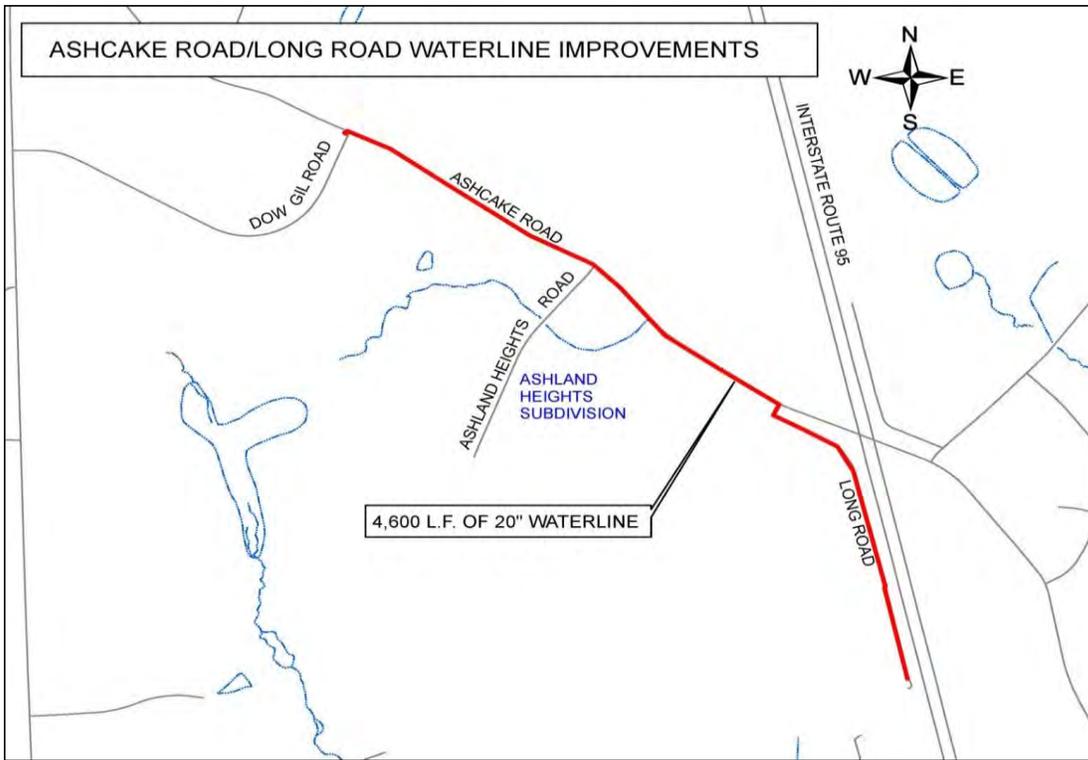
Location: From the Northlake Development along Long Road to Ashcake Road ending at Dow Gil Road (FMP W38 Modified Phase 2)

Description: This project provides for the FY19 design and easement acquisition and FY21 construction of approximately 4,600' of 20" waterline from the Northlake Development along Long Road to Ashcake Road and ending at Dow Gil Road. This project provides increased transmission capacity from the planned Garnett/Ashcake Road Water Storage Tank and Pump Station.

Useful Life: 50 years

Timetable: Design and Easement Acquisition (FY19)

Operating Impact: There is no anticipated additional operating impact as a result of this project.



	FY15	FY16	FY17	FY18	FY19	Totals
Funding Sources						
Capacity Fees	\$ -	\$ -	\$ -	\$ -	\$ 282,000	\$ 282,000
Funding Sources Total	\$ -	\$ -	\$ -	\$ -	\$ 282,000	\$ 282,000
Funding Uses						
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ 169,200	\$ 169,200
Land	-	-	-	-	112,800	112,800
Funding Uses Total	\$ -	\$ -	\$ -	\$ -	\$ 282,000	\$ 282,000

Public Utilities

Functional Area: Public Utilities

Department: Public Utilities

Project: Route 360 at Bell Creek Road Waterline Improvements

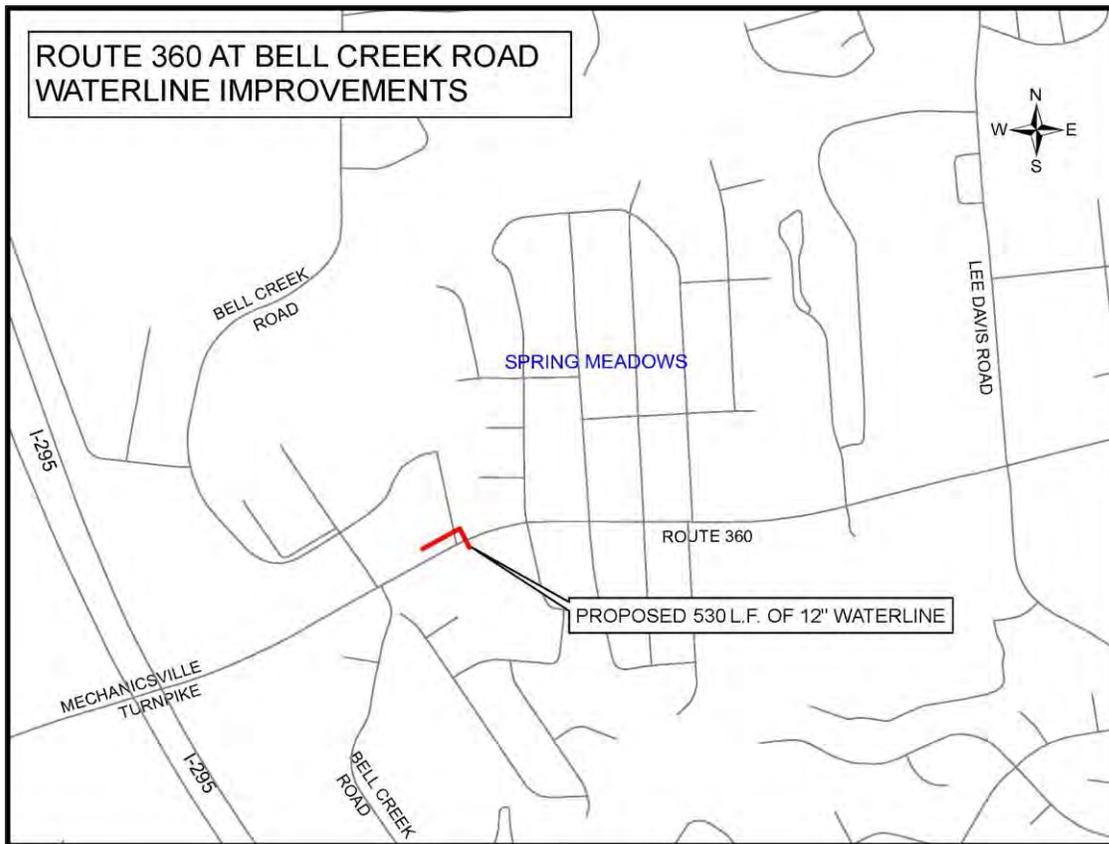
Location: Across and along Route 360 at Bell Creek Road

Description: This project provides for the FY15 construction of approximately 530' of 12" waterline across and along Route 360 at Bell Creek Road. This project is being done in conjunction with the proposed VDOT Route 360 widening project from I-295 to Wynbrook Lane.

Useful Life: 50 years

Timetable: Construction (FY15)

Operating Impact: There is no anticipated additional operating impact as a result of this project.



	FY15	FY16	FY17	FY18	FY19	Totals
Funding Sources						
User Fees	\$ 183,000	\$ -	\$ -	\$ -	\$ -	\$ 183,000
Funding Sources Total	\$ 183,000	\$ -	\$ -	\$ -	\$ -	\$ 183,000
Funding Uses						
Construction	\$ 183,000	\$ -	\$ -	\$ -	\$ -	\$ 183,000
Funding Uses Total	\$ 183,000	\$ -	\$ -	\$ -	\$ -	\$ 183,000

Public Utilities

Functional Area: Public Utilities

Department: Public Utilities

Project: Meadowbridge Road Waterline Improvements

Location: Meadowbridge Road from Memorial Regional Medical Center to Shady Grove Road (FMP W77)

Description: This project includes the FY19 design and easement acquisition and FY20 construction of approximately 2,700' of 16" waterline along Meadowbridge Road from the entrance to Memorial Regional Medical Center to Shady Grove Road.

Useful Life: 50 years

Timetable: Design and Easement Acquisition (FY19)

Operating Impact: There is no anticipated additional operating impact as a result of this project.



	FY15	FY16	FY17	FY18	FY19	Totals
Funding Sources						
Capacity Fees	\$ -	\$ -	\$ -	\$ -	\$ 172,000	\$ 172,000
Funding Sources Total	\$ -	\$ -	\$ -	\$ -	\$ 172,000	\$ 172,000
Funding Uses						
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ 103,600	\$ 103,600
Land	-	-	-	-	68,400	68,400
Funding Uses Total	\$ -	\$ -	\$ -	\$ -	\$ 172,000	\$ 172,000

Public Utilities

Functional Area: Public Utilities

Department: Public Utilities

Project: Courthouse Water System Pump Station Improvements

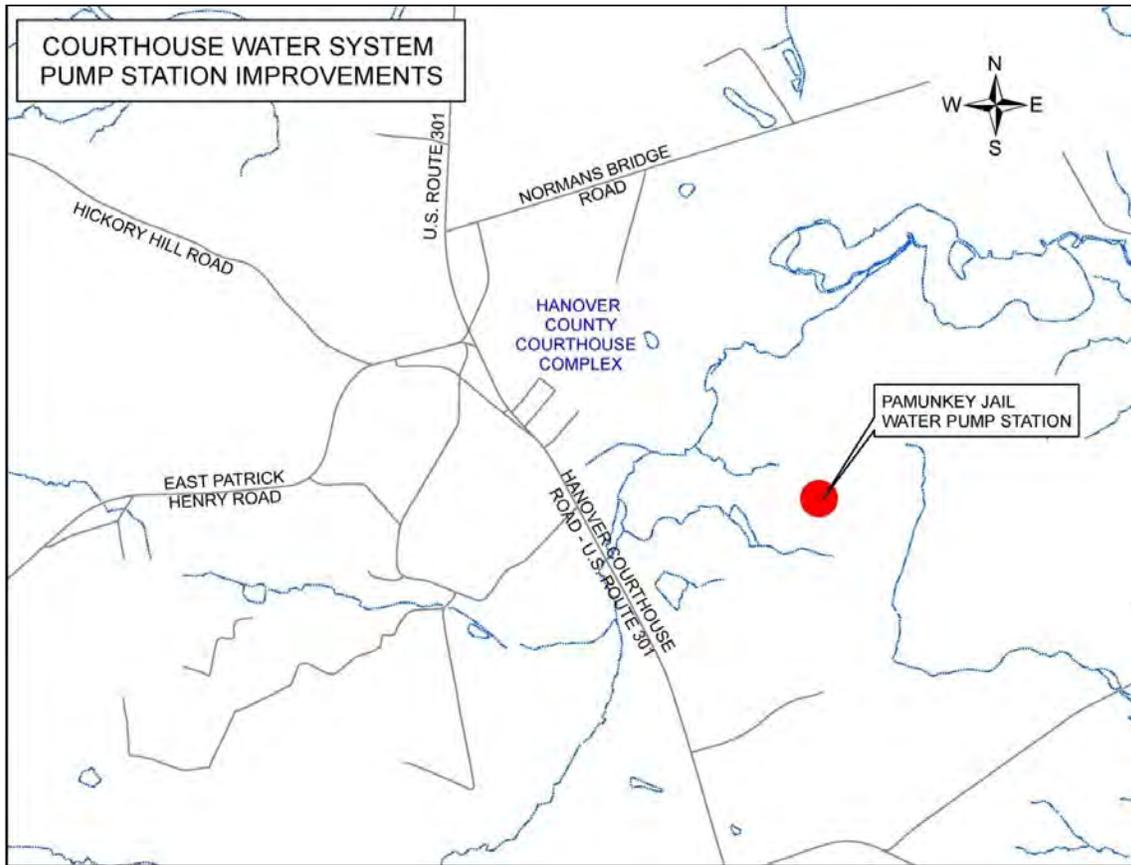
Location: Pamunkey Regional Jail Water Pump Station

Description: This project provides for modifications to piping, electrics and controls to enhance metering, chemical feed and pump operation capabilities.

Useful Life: 5-20 years

Timetable: Construction (FY17)

Operating Impact: There is no anticipated additional operating impact as a result of this project.



	FY15	FY16	FY17	FY18	FY19	Totals
Funding Sources						
User Fees	\$ -	\$ -	\$ 168,000	\$ -	\$ -	\$ 168,000
Funding Sources Total	\$ -	\$ -	\$ 168,000	\$ -	\$ -	\$ 168,000
Funding Uses						
Construction	\$ -	\$ -	\$ 168,000	\$ -	\$ -	\$ 168,000
Funding Uses Total	\$ -	\$ -	\$ 168,000	\$ -	\$ -	\$ 168,000

Public Utilities

Functional Area: Public Utilities

Department: Public Utilities

Project: Quarles Road Water Facility Rehabilitation

Location: Quarles Road Tank and Pump Station

Description: This project provides for the FY15 rehabilitation of the Quarles Road Tank Pump Station.

Useful Life: 20-35 years

Timetable: Design and Construction (FY15)

Operating Impact: There is no anticipated additional operating impact as a result of this project.



	FY15	FY16	FY17	FY18	FY19	Totals
Funding Sources						
User Fees	\$ 162,000	\$ -	\$ -	\$ -	\$ -	\$ 162,000
Funding Sources Total	\$ 162,000	\$ -	\$ -	\$ -	\$ -	\$ 162,000
Funding Uses						
Construction	\$ 142,000	\$ -	\$ -	\$ -	\$ -	\$ 142,000
Professional Services	20,000	-	-	-	-	20,000
Funding Uses Total	\$ 162,000	\$ -	\$ -	\$ -	\$ -	\$ 162,000

Public Utilities

Functional Area: Public Utilities

Department: Public Utilities

Project: I-95 Waterline Crossing at Long Road

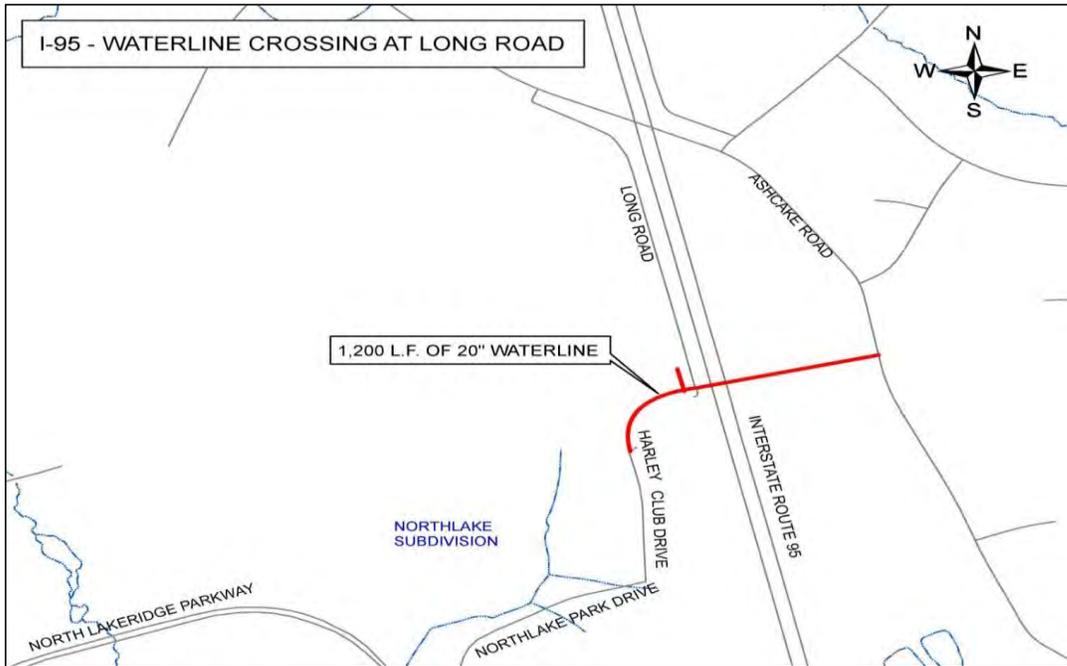
Location: Ashcake Road to Harley Club Drive in the Northlake Development (FMP W38 Modified Phase 1)

Description: This project provides for the FY18 design and easement acquisition and FY20 construction of approximately 1,200' of 20" waterline from Ashcake Road to Harley Club Drive in the Northlake Development.

Useful Life: 50 years

Timetable: Design and Easement Acquisition (FY18)

Operating Impact: \$200 per year beginning in FY19.



	FY15	FY16	FY17	FY18	FY19	Totals
Funding Sources						
Long Term Debt	\$ -	\$ -	\$ -	\$ 141,000	\$ -	\$ 141,000
Funding Sources Total	\$ -	\$ -	\$ -	\$ 141,000	\$ -	\$ 141,000
Funding Uses						
Professional Services	\$ -	\$ -	\$ -	\$ 84,600	\$ -	\$ 84,600
Land	-	-	-	56,400	-	56,400
Funding Uses Total	\$ -	\$ -	\$ -	\$ 141,000	\$ -	\$ 141,000
Operating Impact						
Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 200	\$ 200
Operating Impact Total	\$ -	\$ -	\$ -	\$ -	\$ 200	\$ 200

Public Utilities

Functional Area: Public Utilities

Department: Public Utilities

Project: Dianne Ridge Subdivision Water Treatment

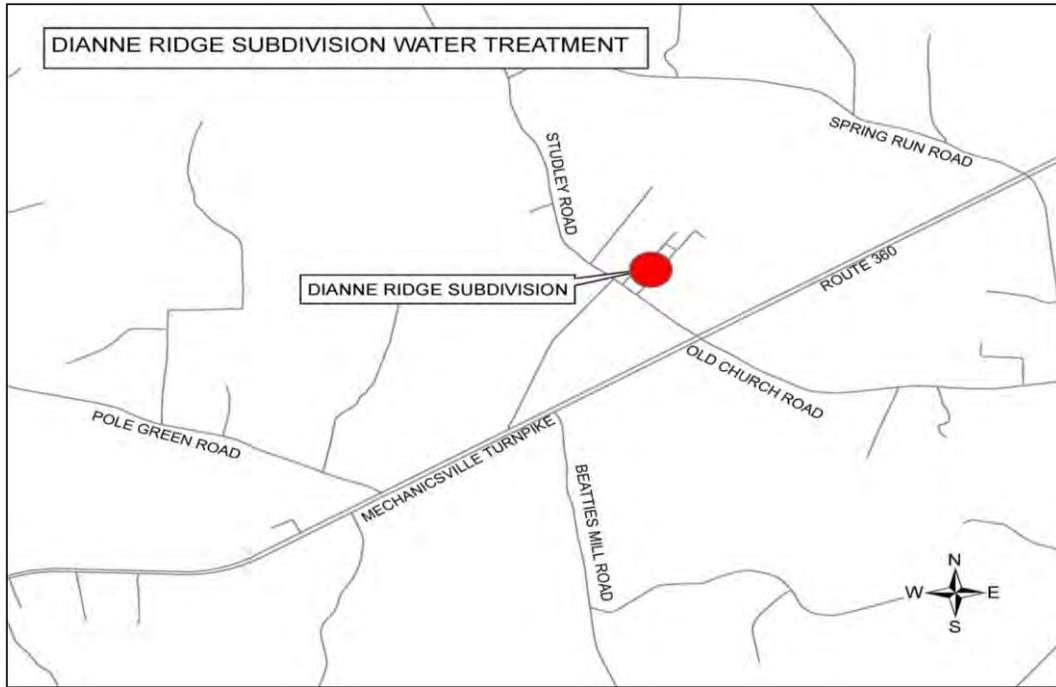
Location: Dianne Ridge Subdivision

Description: This project provides for the FY17 design and FY18 construction of treatment equipment for removal of gross alpha should levels increase beyond maximum containment level. The well water is in compliance with EPA/VDH regulations; however, levels have been increasing. Sampling, which is required every three years, will be used to determine if and when the project is needed.

Useful Life: 30 years

Timetable: Design (FY17); Construction (FY18)

Operating Impact: \$3,000 per year beginning in FY19.



	FY15	FY16	FY17	FY18	FY19	Totals
Funding Sources						
User Fees	\$ -	\$ -	\$ 39,000	\$ 102,000	\$ -	\$ 141,000
Funding Sources Total	\$ -	\$ -	\$ 39,000	\$ 102,000	\$ -	\$ 141,000
Funding Uses						
Construction	\$ -	\$ -	\$ -	\$ 102,000	\$ -	\$ 102,000
Professional Services	-	-	39,000	-	-	39,000
Funding Uses Total	\$ -	\$ -	\$ 39,000	\$ 102,000	\$ -	\$ 141,000
Operating Impact						
Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ 3,000
Operating Impact Total	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ 3,000

Public Utilities

Functional Area: Public Utilities

Department: Public Utilities

Project: Brandy Creek Drive Waterline Improvements

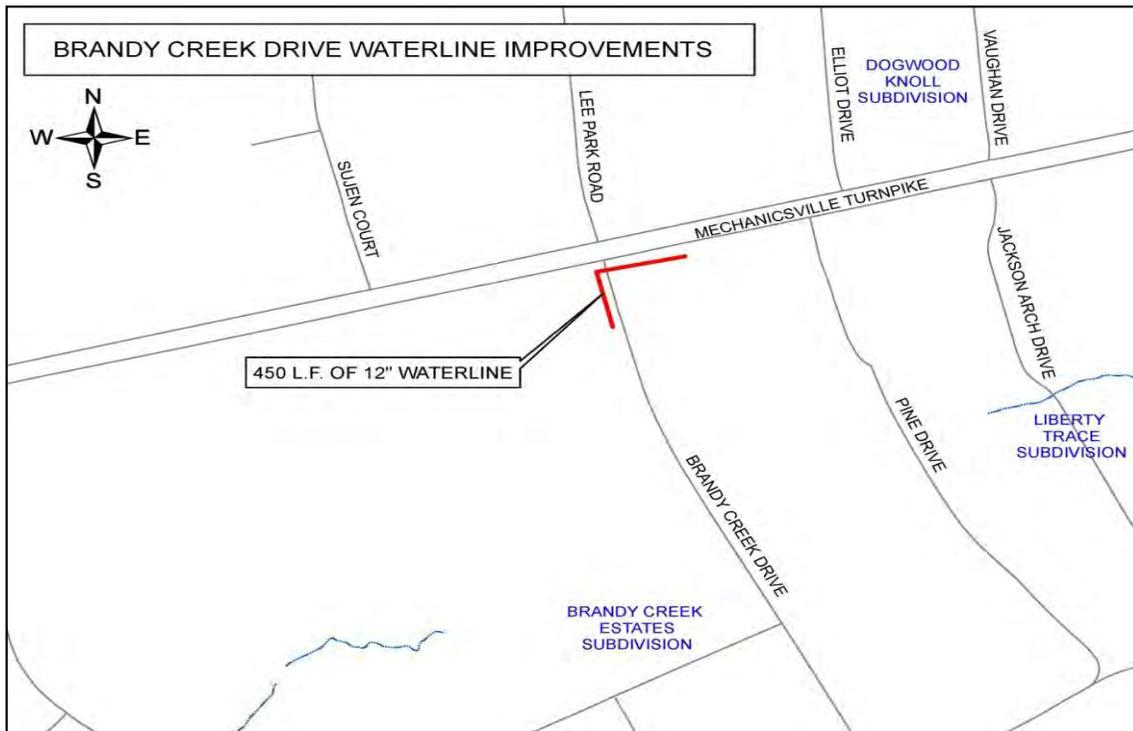
Location: Brandy Creek Drive at Mechanicsville Turnpike

Description: This project provides for the FY15 design, easement acquisition and construction of approximately 450' of 12" waterline connecting the 12" waterline along the south side of Mechanicsville Turnpike to the 8" waterline in Brandy Creek Drive.

Useful Life: 50 years

Timetable: Design, Easement Acquisition and Construction (FY15)

Operating Impact: There is no anticipated additional operating impact as a result of this project.



	FY15	FY16	FY17	FY18	FY19	Totals
Funding Sources						
User Fees	\$ 129,000	\$ -	\$ -	\$ -	\$ -	\$ 129,000
Funding Sources Total	\$ 129,000	\$ -	\$ -	\$ -	\$ -	\$ 129,000
Funding Uses						
Construction	\$ 96,800	\$ -	\$ -	\$ -	\$ -	\$ 96,800
Professional Services	19,300	-	-	-	-	19,300
Land	12,900	-	-	-	-	12,900
Funding Uses Total	\$ 129,000	\$ -	\$ -	\$ -	\$ -	\$ 129,000

Public Utilities

Functional Area: Public Utilities

Department: Public Utilities

Project: Georgetown Well House Rehabilitation

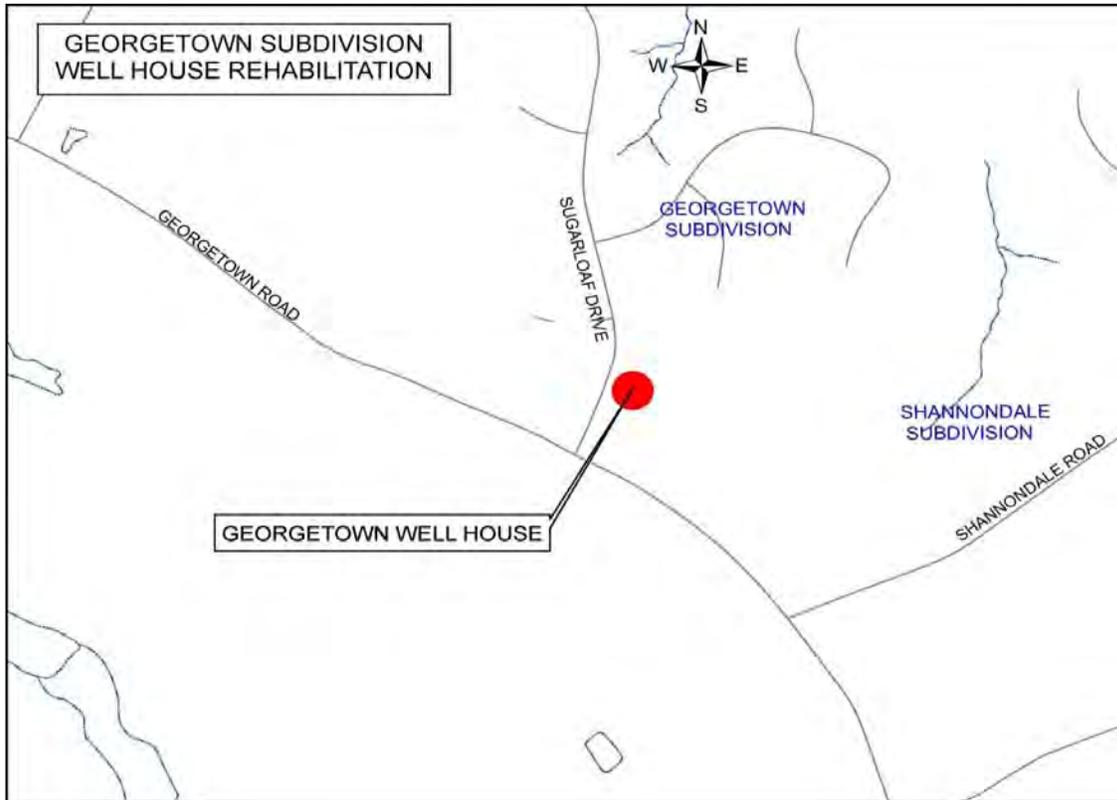
Location: Georgetown Subdivision Well House

Description: This project provides for the FY16 rehabilitation of the Georgetown Well House facility.

Useful Life: 20-35 years

Timetable: Design and Construction (FY16)

Operating Impact: There is no anticipated additional operating impact as a result of this project.



	FY15	FY16	FY17	FY18	FY19	Totals
Funding Sources						
User Fees	\$ -	\$ 85,000	\$ -	\$ -	\$ -	\$ 85,000
Funding Sources Total	\$ -	\$ 85,000	\$ -	\$ -	\$ -	\$ 85,000
Funding Uses						
Construction	\$ -	\$ 65,000	\$ -	\$ -	\$ -	\$ 65,000
Professional Services	-	20,000	-	-	-	20,000
Funding Uses Total	\$ -	\$ 85,000	\$ -	\$ -	\$ -	\$ 85,000

Public Utilities

Functional Area: Public Utilities

Department: Public Utilities

Project: Stony Run Trunk Sewer Phase 6

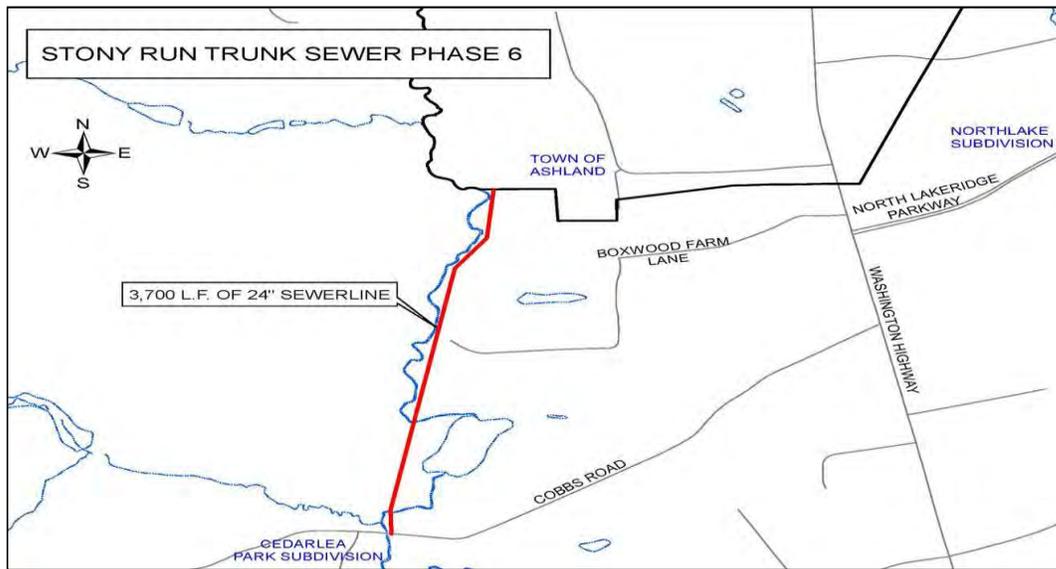
Location: Cobbs Road to Town of Ashland Limits (FMP S24)

Description: This project provides for the FY15 design, easement acquisition and construction of approximately 3,700' of 24" sanitary sewer from Cobbs Road to the Town of Ashland limits.

Useful Life: 50 years

Timetable: Design and Easement Acquisition (FY15)

Operating Impact: \$1,300 per year beginning in FY15.



	FY15	FY16	FY17	FY18	FY19	Totals
Funding Sources						
Capacity Fees	\$ 1,400,000	\$ -	\$ -	\$ -	\$ -	\$ 1,400,000
User Fees	350,000	-	-	-	-	350,000
Funding Sources Total	\$ 1,750,000	\$ -	\$ -	\$ -	\$ -	\$ 1,750,000
Funding Uses						
Construction	\$ 1,550,000	\$ -	\$ -	\$ -	\$ -	\$ 1,550,000
Professional Services	180,000	-	-	-	-	180,000
Land	20,000	-	-	-	-	20,000
Funding Uses Total	\$ 1,750,000	\$ -	\$ -	\$ -	\$ -	\$ 1,750,000
Operating Impact						
Maintenance	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300	\$ 6,500
Operating Impact Total	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300	\$ 6,500

Public Utilities

Functional Area: Public Utilities

Department: Public Utilities

Project: Ashland Sewerline Rehabilitation - Area 2

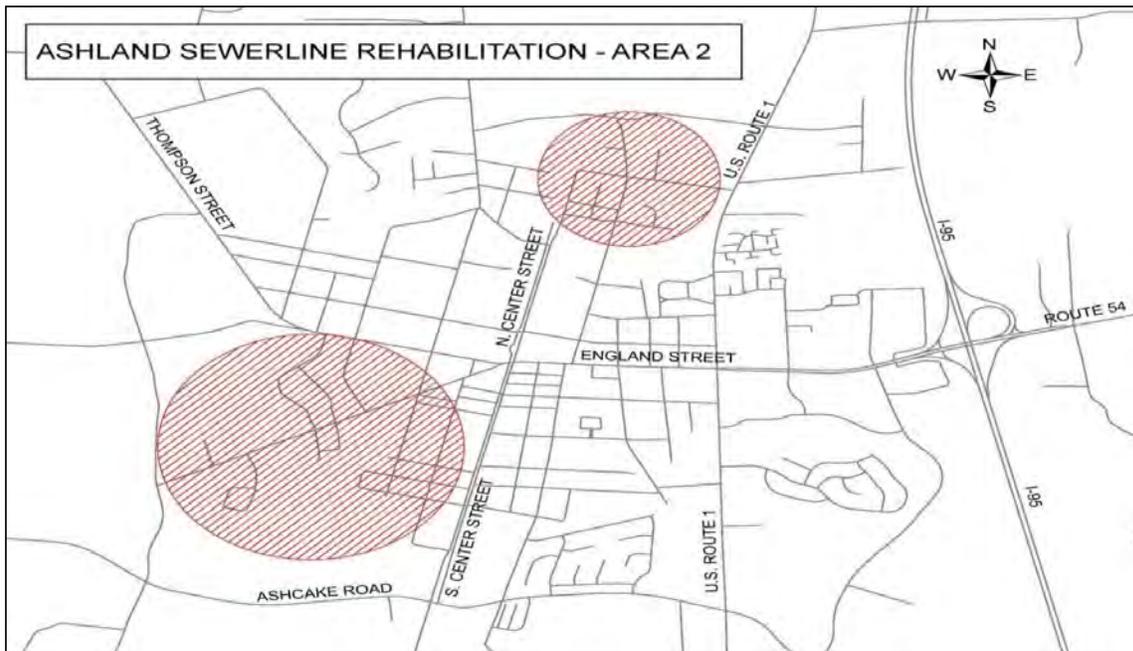
Location: Ashland Wastewater Treatment Plant drainage basin

Description: This project provides for sewerline rehabilitation within the Ashland Wastewater Treatment Plant drainage basin. This project consists of lining approximately 2,500' of pipe, installing approximately five point repair liners and repairing/sealing 40 lateral connections. This work will also include the reconnection of 6 customers to newly rehabilitated Henry Street sewer which allows for the abandonment of approximately 400' of maintenance intensive pipe. These repairs are needed to correct structural defects in the sewer pipes and to reduce the volume of inflow and infiltration to the sanitary sewer system.

Useful Life: 50 years

Timetable: Design and Construction (FY18)

Operating Impact: There is no anticipated additional operating impact as a result of this project.



	FY15	FY16	FY17	FY18	FY19	Totals
Funding Sources						
Long Term Debt	\$ -	\$ -	\$ -	\$ 850,000	\$ -	\$ 850,000
Funding Sources Total	\$ -	\$ -	\$ -	\$ 850,000	\$ -	\$ 850,000
Funding Uses						
Construction	\$ -	\$ -	\$ -	\$ 739,500	\$ -	\$ 739,500
Professional Services	-	-	-	110,500	-	110,500
Funding Uses Total	\$ -	\$ -	\$ -	\$ 850,000	\$ -	\$ 850,000

Public Utilities

Functional Area: Public Utilities

Department: Public Utilities

Project: Pump Station #5 Rehabilitation

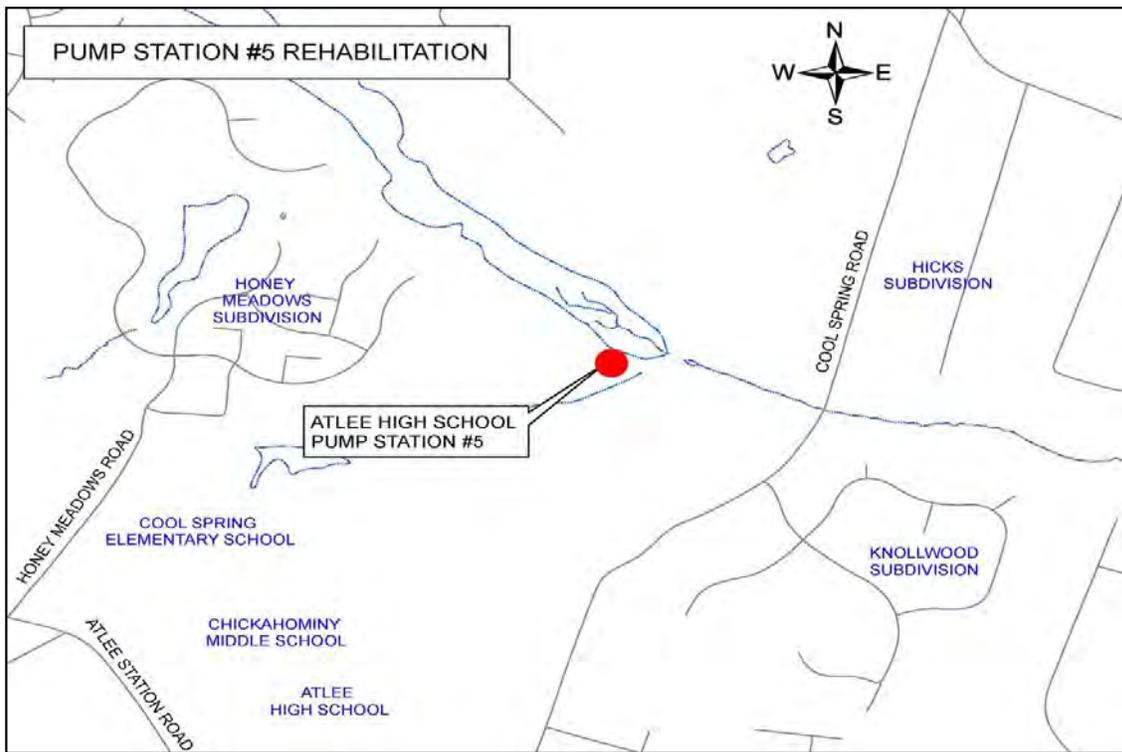
Location: Atlee High School Pump Station #5

Description: This project includes the design and complete rehabilitation of the pump station. The pump station will be 30 years old at the time of rehabilitation.

Useful Life: 30 years

Timetable: Design and Construction (FY19)

Operating Impact: There is no anticipated additional operating impact as a result of this project.



	FY15	FY16	FY17	FY18	FY19	Totals
Funding Sources						
User Fees	\$ -	\$ -	\$ -	\$ -	\$ 763,000	\$ 763,000
Funding Sources Total	\$ -	\$ -	\$ -	\$ -	\$ 763,000	\$ 763,000
Funding Uses						
Construction	\$ -	\$ -	\$ -	\$ -	\$ 681,000	\$ 681,000
Professional Services	-	-	-	-	82,000	82,000
Funding Uses Total	\$ -	\$ -	\$ -	\$ -	\$ 763,000	\$ 763,000

Public Utilities

Functional Area: Public Utilities

Department: Public Utilities

Project: Ashland Wastewater Treatment Plant Generators and Fuel Tanks Replacement

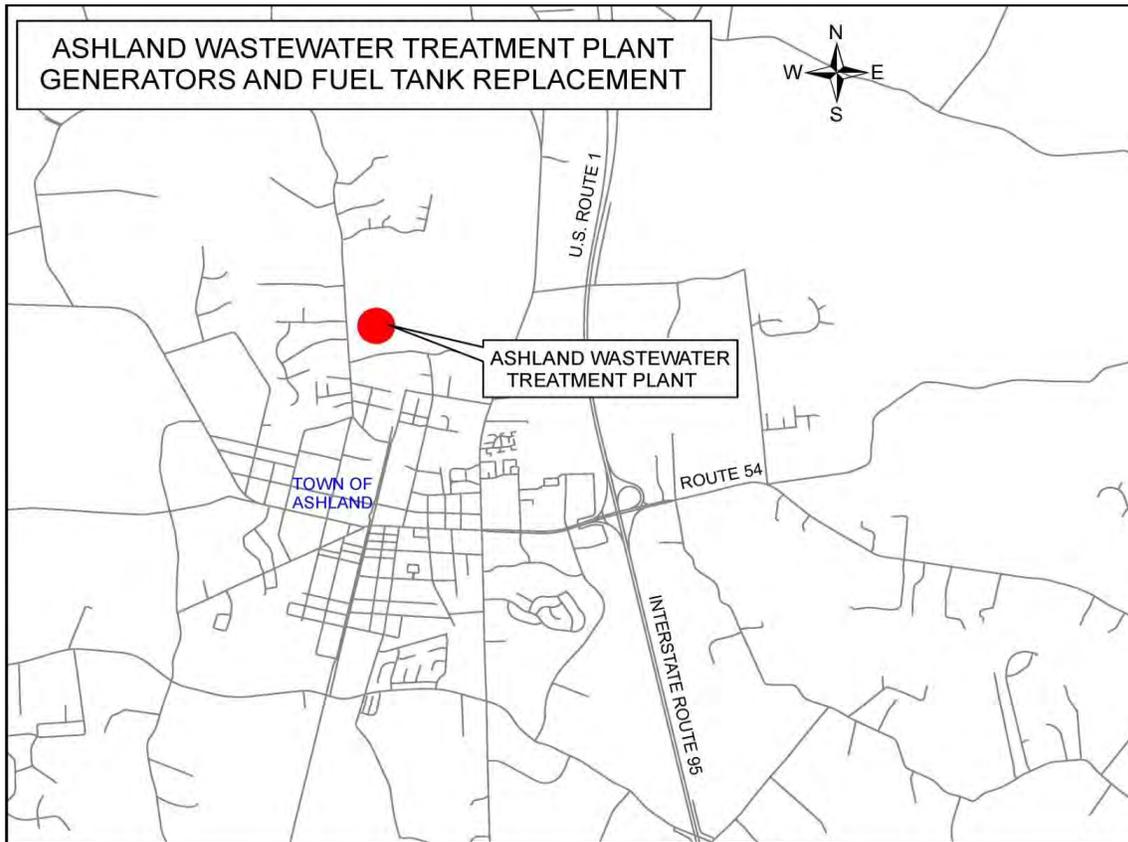
Location: Ashland Wastewater Treatment Plant

Description: This project provides for the design and "in kind" replacement of the Main Plant generator (700kW) and the Headworks generator (300kW). Also included are the installations of sound attenuation enclosures and new fuel tanks.

Useful Life: 20 years

Timetable: Construction (FY19)

Operating Impact: There is no anticipated additional operating impact as a result of this project.



	FY15	FY16	FY17	FY18	FY19	Totals
Funding Sources						
User Fees	\$ -	\$ -	\$ -	\$ -	\$ 700,000	\$ 700,000
Funding Sources Total	\$ -	\$ -	\$ -	\$ -	\$ 700,000	\$ 700,000
Funding Uses						
Construction	\$ -	\$ -	\$ -	\$ -	\$ 700,000	\$ 700,000
Funding Uses Total	\$ -	\$ -	\$ -	\$ -	\$ 700,000	\$ 700,000

Public Utilities

Functional Area: Public Utilities

Department: Public Utilities

Project: Wastewater Pump Station Control Upgrade

Location: Various locations throughout the Hanover Wastewater Service Area

Description: This project provides for the upgrade of 27 pump station control panels. The existing panels were installed in 2002 and the current "EnviroRanger" programmable logic control units have been discontinued and support is limited. New control panels will be installed.

Useful Life: 15 years

Timetable: Design and Construction (FY16)

Operating Impact: There is no anticipated additional operating impact as a result of this project.

	FY15	FY16	FY17	FY18	FY19	Totals
Funding Sources						
User Fees	\$ -	\$ 540,000	\$ -	\$ -	\$ -	\$ 540,000
Funding Sources Total	\$ -	\$ 540,000	\$ -	\$ -	\$ -	\$ 540,000
Funding Uses						
Construction	\$ -	\$ 459,000	\$ -	\$ -	\$ -	\$ 459,000
Professional Services	-	81,000	-	-	-	81,000
Funding Uses Total	\$ -	\$ 540,000	\$ -	\$ -	\$ -	\$ 540,000

Public Utilities

Functional Area: Public Utilities

Department: Public Utilities

Project: Ashland Wastewater Treatment Plant Ultraviolet Disinfection System Replacement

Location: Ashland Wastewater Treatment Plant

Description: This project includes the complete replacement of the ultraviolet (UV) disinfection system. The existing equipment has reached the end of its useful life. The equipment manufacturer has indicated that future maintenance support and availability of replacement parts are no longer reliable.

Useful Life: 20 years

Timetable: Design (FY15); Construction (FY16)

Operating Impact: There is no anticipated additional operating impact as a result of this project.



	FY15	FY16	FY17	FY18	FY19	Totals
Funding Sources						
User Fees	\$ 54,000	\$ 458,000	\$ -	\$ -	\$ -	\$ 512,000
Funding Sources Total	\$ 54,000	\$ 458,000	\$ -	\$ -	\$ -	\$ 512,000
Funding Uses						
Construction	\$ -	\$ 458,000	\$ -	\$ -	\$ -	\$ 458,000
Professional Services	54,000	-	-	-	-	54,000
Funding Uses Total	\$ 54,000	\$ 458,000	\$ -	\$ -	\$ -	\$ 512,000

Public Utilities

Functional Area: Public Utilities

Department: Public Utilities

Project: Doswell Wastewater Treatment Plant Equalization Tank Rehabilitation

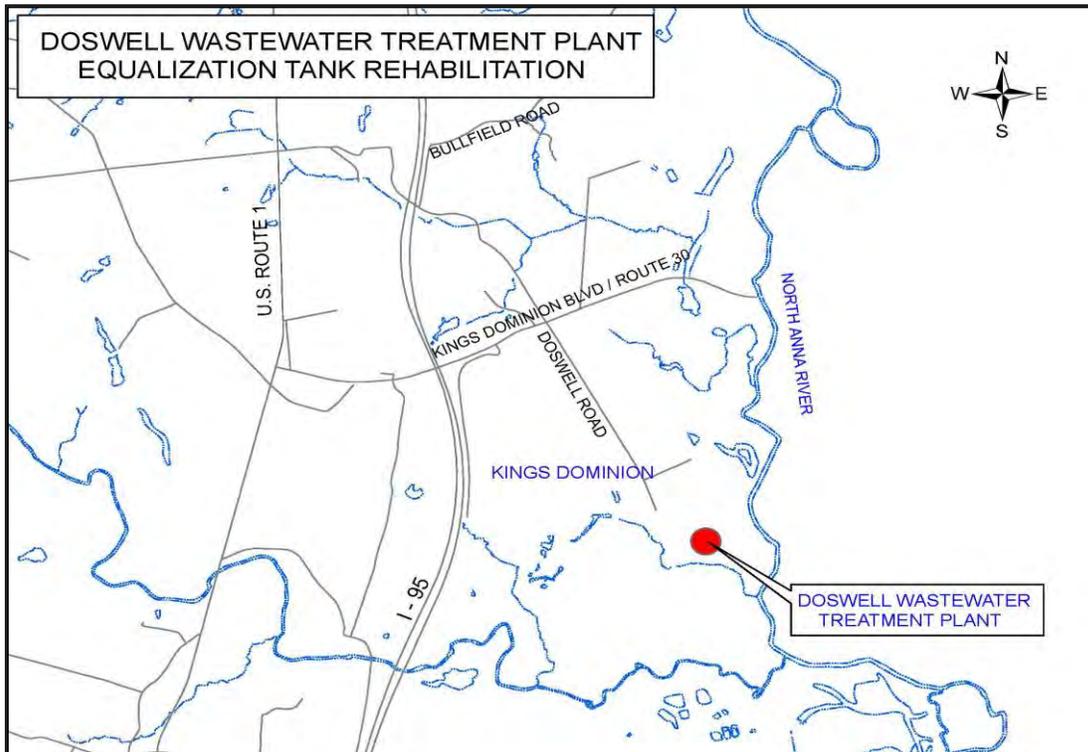
Location: Doswell Wastewater Treatment Plant

Description: This project consists of the rehabilitation and recoating of the two (2) 500,000 gallon steel equalization tanks. This includes cleaning, complete recoating of the interiors and spot repair and recoating of the exteriors.

Useful Life: 20-35 years

Timetable: Design and Construction (FY17)

Operating Impact: There is no anticipated additional operating impact as a result of this project.



	FY15	FY16	FY17	FY18	FY19	Totals
Funding Sources						
User Fees	\$ -	\$ -	\$ 510,000	\$ -	\$ -	\$ 510,000
Funding Sources Total	\$ -	\$ -	\$ 510,000	\$ -	\$ -	\$ 510,000
Funding Uses						
Construction	\$ -	\$ -	\$ 453,350	\$ -	\$ -	\$ 453,350
Professional Services	-	-	56,650	-	-	56,650
Funding Uses Total	\$ -	\$ -	\$ 510,000	\$ -	\$ -	\$ 510,000

Public Utilities

Functional Area: Public Utilities

Department: Public Utilities

Project: Shelton Pointe Wastewater Pump Station Upgrade

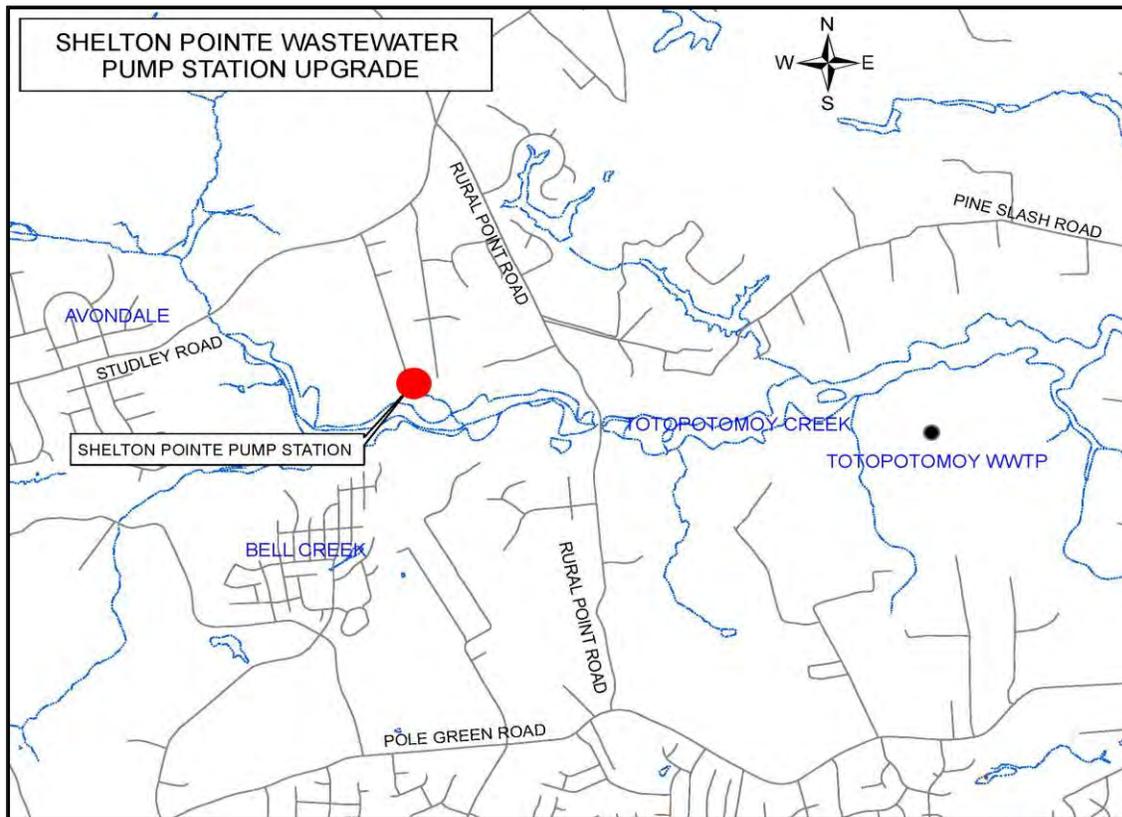
Location: Shelton Pointe Pump Station (FMP S59)

Description: This project provides for the FY18 design and FY19 construction of an upgrade of Shelton Pointe Wastewater Pump Station to increase capacity to 5.75 MGD through the installation of new pumps.

Useful Life: 20 years

Timetable: Design (FY18); Construction (FY19)

Operating Impact: There is no anticipated additional operating impact as a result of this project.



	FY15	FY16	FY17	FY18	FY19	Totals
Funding Sources						
Capacity Fees	\$ -	\$ -	\$ -	\$ 85,000	\$ 348,000	\$ 433,000
Funding Sources Total	\$ -	\$ -	\$ -	\$ 85,000	\$ 348,000	\$ 433,000
Funding Uses						
Construction	\$ -	\$ -	\$ -	\$ -	\$ 348,000	\$ 348,000
Professional Services	-	-	-	85,000	-	85,000
Funding Uses Total	\$ -	\$ -	\$ -	\$ 85,000	\$ 348,000	\$ 433,000

Public Utilities

Functional Area: Public Utilities

Department: Public Utilities

Project: Doswell Wastewater Treatment Plant Ultraviolet Disinfection System Replacement

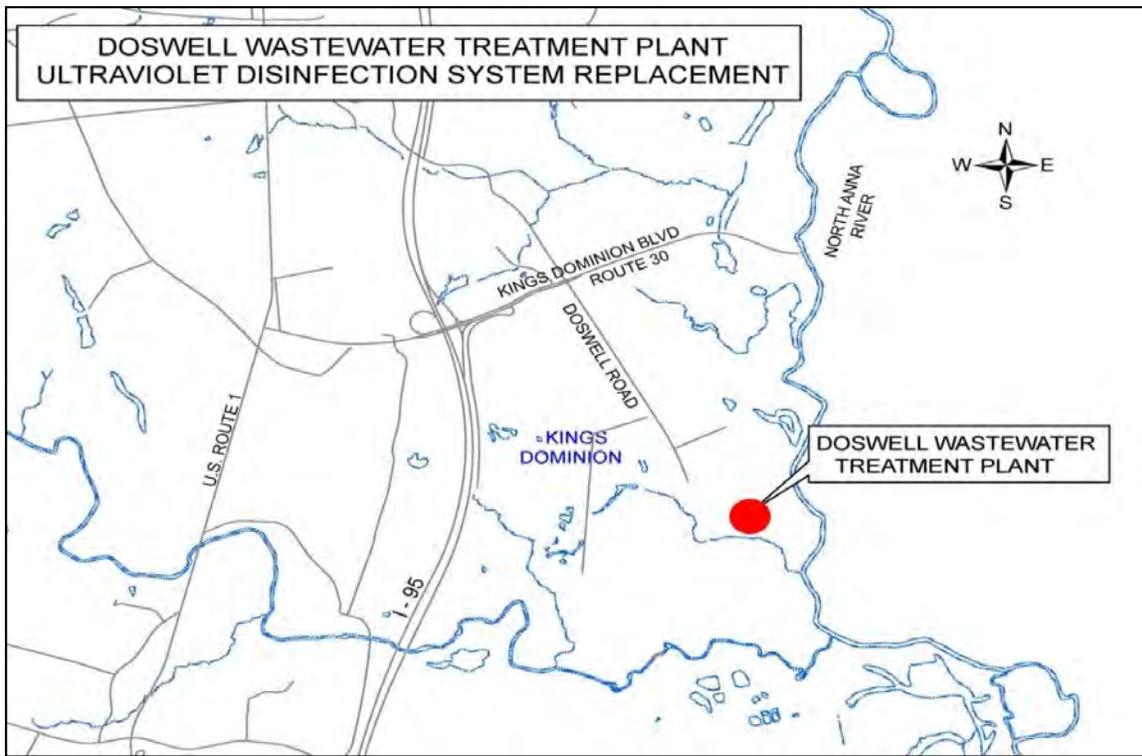
Location: Doswell Wastewater Treatment Plant

Description: This project includes the complete replacement of the ultraviolet (UV) disinfection system. The existing equipment has reached the end of its useful life. The equipment manufacturer has indicated that future maintenance support and availability of replacement parts are no longer reliable.

Useful Life: 20 years

Timetable: Construction (FY15)

Operating Impact: There is no anticipated additional operating impact as a result of this project.



	FY15	FY16	FY17	FY18	FY19	Totals
Funding Sources						
User Fees	\$ 340,000	\$ -	\$ -	\$ -	\$ -	\$ 340,000
Funding Sources Total	\$ 340,000	\$ -	\$ -	\$ -	\$ -	\$ 340,000
Funding Uses						
Construction	\$ 340,000	\$ -	\$ -	\$ -	\$ -	\$ 340,000
Funding Uses Total	\$ 340,000	\$ -	\$ -	\$ -	\$ -	\$ 340,000

Public Utilities

Functional Area: Public Utilities

Department: Public Utilities

Project: Pamunkey Jail Lift Station Pump Replacement

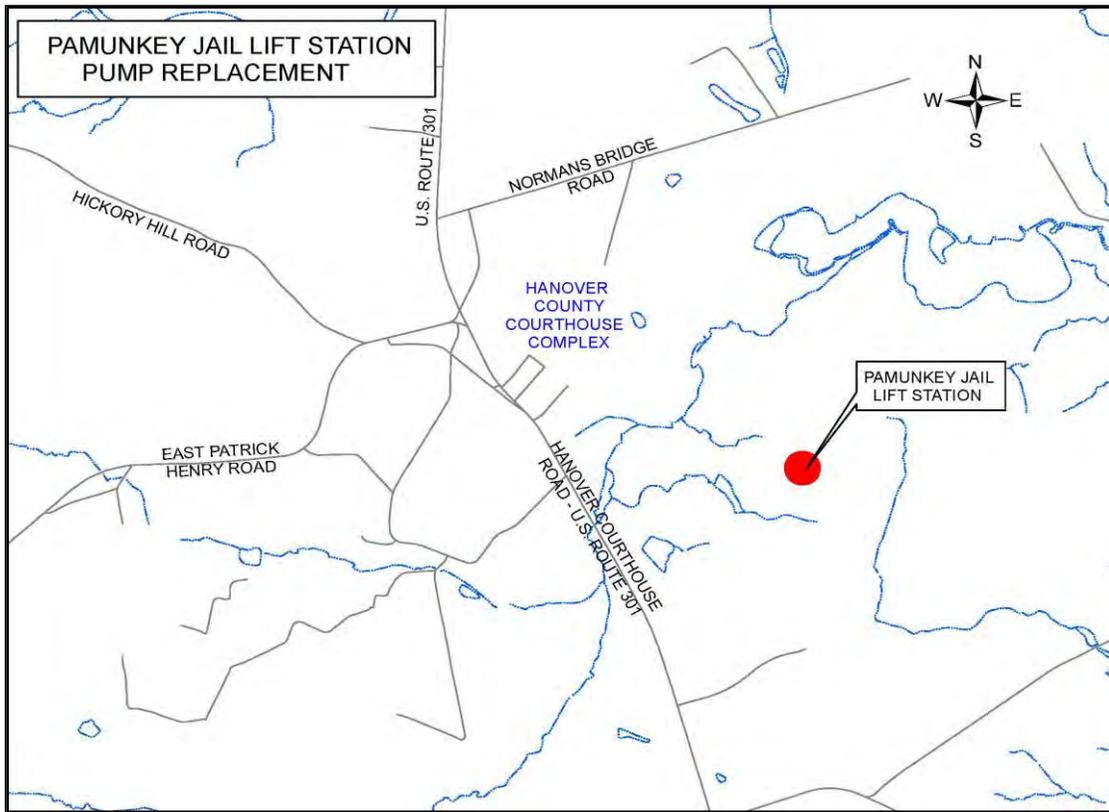
Location: Pamunkey Jail Lift Station

Description: This project provides for the replacement of the two (2) existing submersible pumps (installed in 1998).

Useful Life: 20 years

Timetable: Construction (FY18)

Operating Impact: There is no anticipated additional operating impact as a result of this project.



	FY15	FY16	FY17	FY18	FY19	Totals
Funding Sources						
Long Term Debt	\$ -	\$ -	\$ -	\$ 282,000	\$ -	\$ 282,000
Funding Sources Total	\$ -	\$ -	\$ -	\$ 282,000	\$ -	\$ 282,000
Funding Uses						
Construction	\$ -	\$ -	\$ -	\$ 282,000	\$ -	\$ 282,000
Funding Uses Total	\$ -	\$ -	\$ -	\$ 282,000	\$ -	\$ 282,000

Public Utilities

Functional Area: Public Utilities

Department: Public Utilities

Project: Totopotomoy Wastewater Treatment Plant 2nd Influent Step Screen

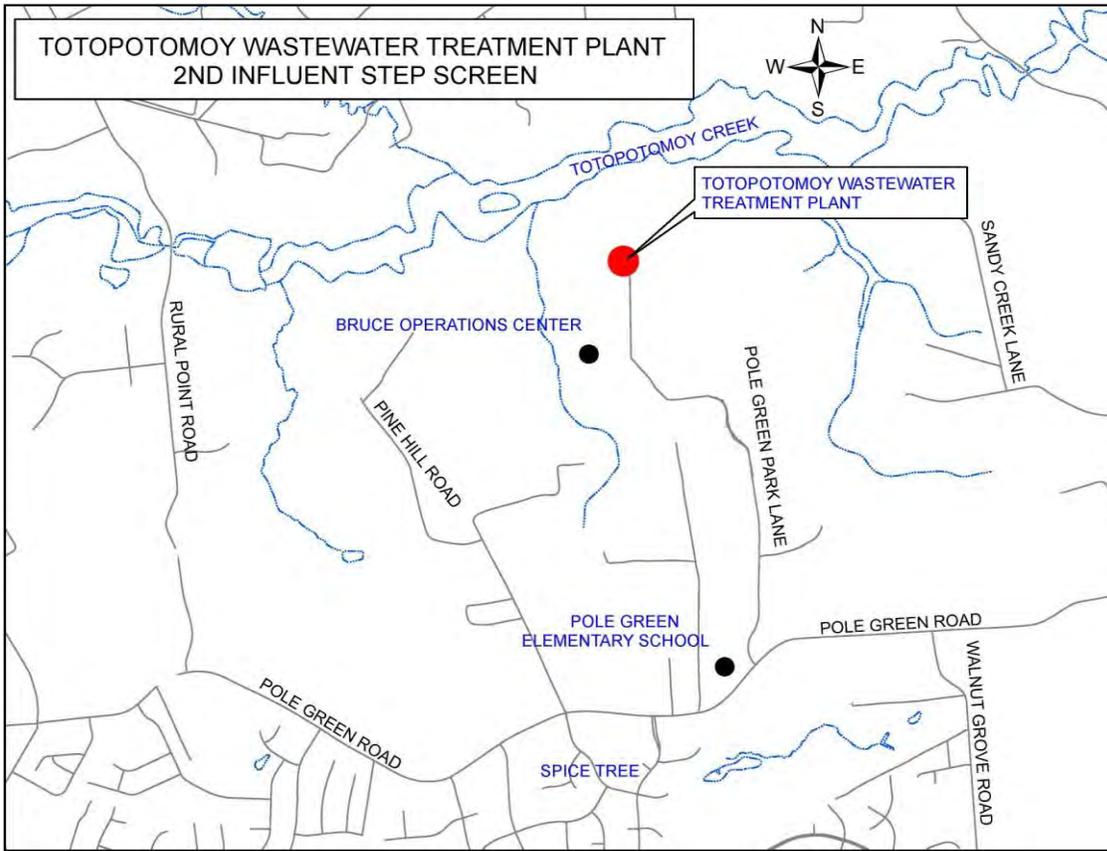
Location: Totopotomoy Wastewater Treatment Plant

Description: This project consists of the addition of a second influent step screen at the Totopotomoy Wastewater Treatment Plant. The second screen will be needed to handle higher flows.

Useful Life: 20 years

Timetable: Design and Construction (FY17)

Operating Impact: There is no anticipated additional operating impact as a result of this project.



	FY15	FY16	FY17	FY18	FY19	Totals
Funding Sources						
Long Term Debt	\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ 250,000
Funding Sources Total	\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ 250,000
Funding Uses						
Construction	\$ -	\$ -	\$ 230,000	\$ -	\$ -	\$ 230,000
Professional Services	-	-	20,000	-	-	20,000
Funding Uses Total	\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ 250,000

Public Utilities

Functional Area: Public Utilities

Department: Public Utilities

Project: Beaverdam Wastewater Pump Station Grinder Replacement

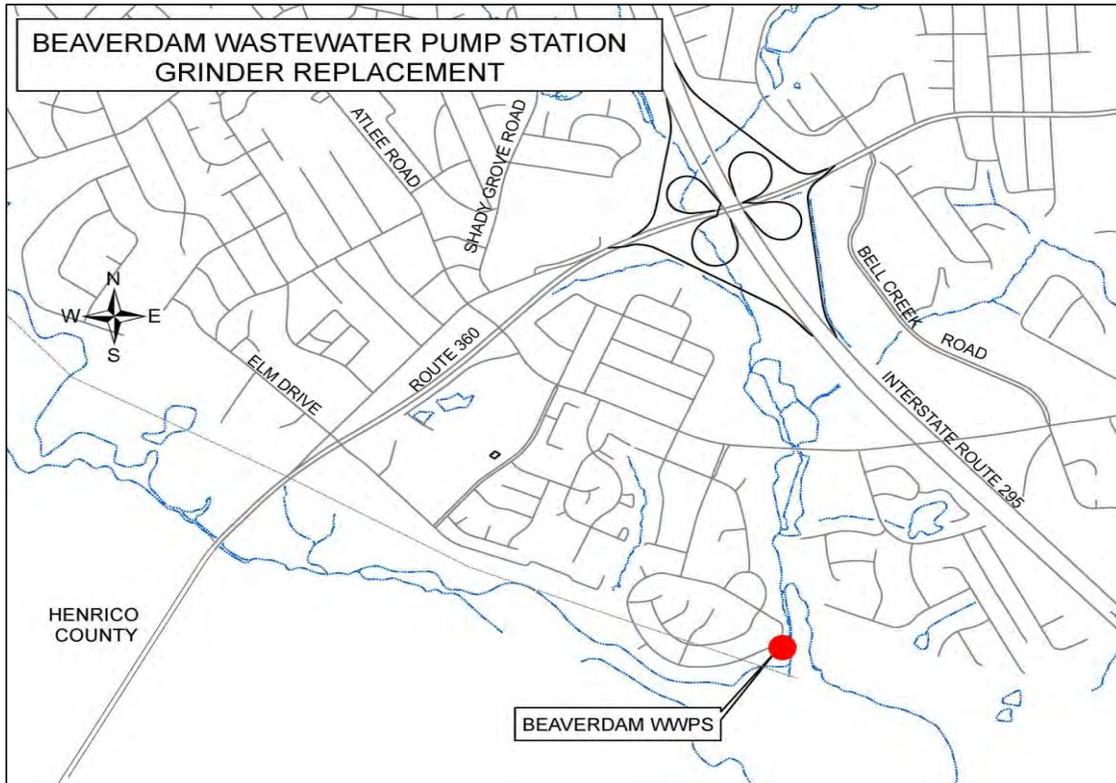
Location: Beaverdam Wastewater Pump Station

Description: The project provides for the replacement of the two (2) existing influent grinders. The grinders will be over 20 years old, both have been rebuilt and consequently have reached the end of their useful life.

Useful Life: 20 years

Timetable: Design and Construction (FY19)

Operating Impact: There is no anticipated additional operating impact as a result of this project.



	FY15	FY16	FY17	FY18	FY19	Totals
Funding Sources						
User Fees	\$ -	\$ -	\$ -	\$ -	\$ 221,000	\$ 221,000
Funding Sources Total	\$ -	\$ -	\$ -	\$ -	\$ 221,000	\$ 221,000
Funding Uses						
Construction	\$ -	\$ -	\$ -	\$ -	\$ 197,300	\$ 197,300
Professional Services	-	-	-	-	23,700	23,700
Funding Uses Total	\$ -	\$ -	\$ -	\$ -	\$ 221,000	\$ 221,000

Public Utilities

Functional Area: Public Utilities

Department: Public Utilities

Project: Doswell Wastewater Treatment Plant Aeration Basin Blower Replacement

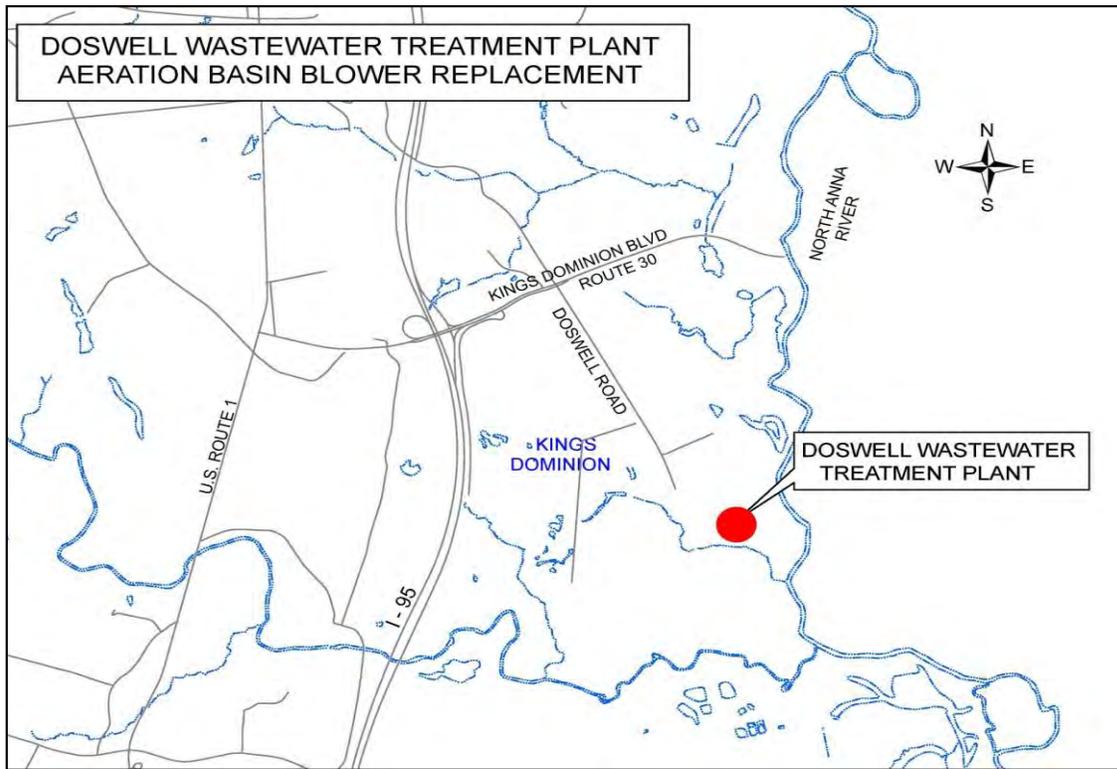
Location: Doswell Wastewater Treatment Plant

Description: This project includes the replacement of the three (3) existing aeration basin centrifugal blowers and associated equipment. The existing blowers were installed in 1994 making them over 25 years old at the time of their replacement; consequently, they have reached the end of their useful life.

Useful Life: 20 years

Timetable: Design and Construction (FY19)

Operating Impact: There is no anticipated additional operating impact as a result of this project.



	FY15	FY16	FY17	FY18	FY19	Totals
Funding Sources						
User Fees	\$ -	\$ -	\$ -	\$ -	\$ 210,000	\$ 210,000
Funding Sources Total	\$ -	\$ -	\$ -	\$ -	\$ 210,000	\$ 210,000
Funding Uses						
Construction	\$ -	\$ -	\$ -	\$ -	\$ 187,000	\$ 187,000
Professional Services	-	-	-	-	23,000	23,000
Funding Uses Total	\$ -	\$ -	\$ -	\$ -	\$ 210,000	\$ 210,000

Public Utilities

Functional Area: Public Utilities

Department: Public Utilities

Project: Doswell Wastewater Treatment Plant Clarifier Weir and Baffle Replacement

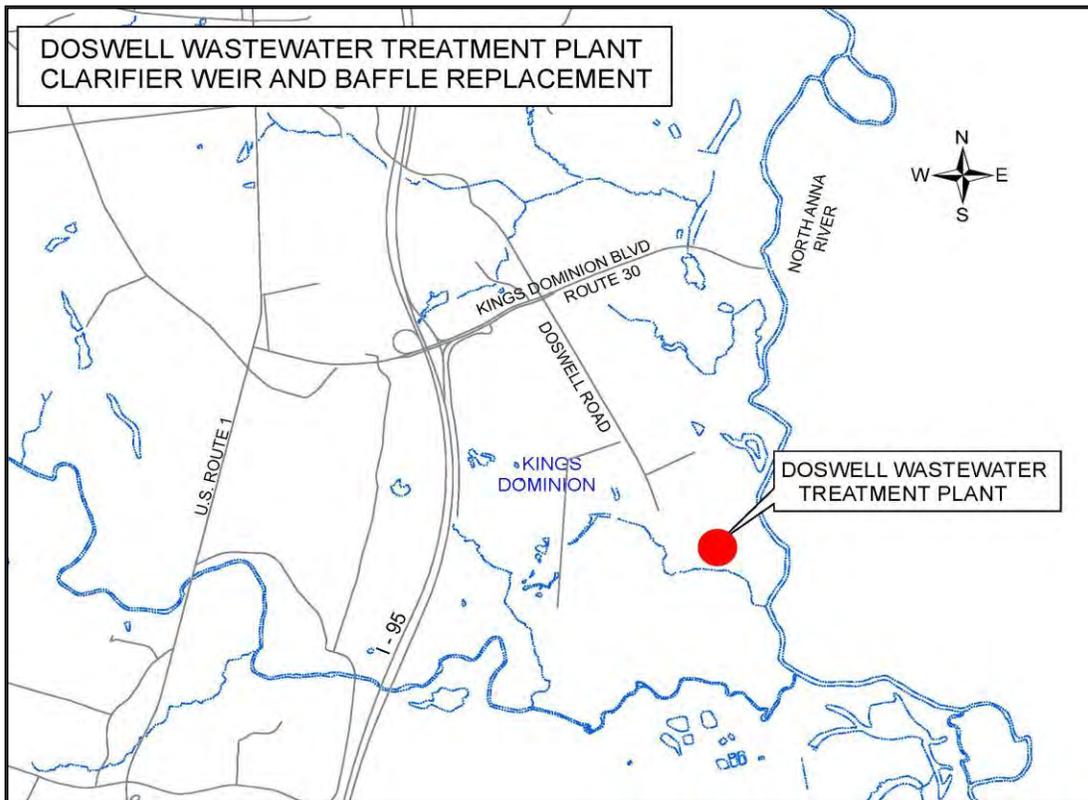
Location: Doswell Wastewater Treatment Plant

Description: This project provides for the replacement of both the clarifier weir and baffles along with coating the effluent trough and wall.

Useful Life: 20 years

Timetable: Design (FY16); Construction (FY17)

Operating Impact: There is no anticipated additional operating impact as a result of this project.



	FY15	FY16	FY17	FY18	FY19	Totals
Funding Sources						
User Fees	\$ -	\$ 20,000	\$ 189,000	\$ -	\$ -	\$ 209,000
Funding Sources Total	\$ -	\$ 20,000	\$ 189,000	\$ -	\$ -	\$ 209,000
Funding Uses						
Construction	\$ -	\$ -	\$ 189,000	\$ -	\$ -	\$ 189,000
Professional Services	-	20,000	-	-	-	20,000
Funding Uses Total	\$ -	\$ 20,000	\$ 189,000	\$ -	\$ -	\$ 209,000

Public Utilities

Functional Area: Public Utilities

Department: Public Utilities

Project: Ashland Sewerline Rehabilitation - Area 3

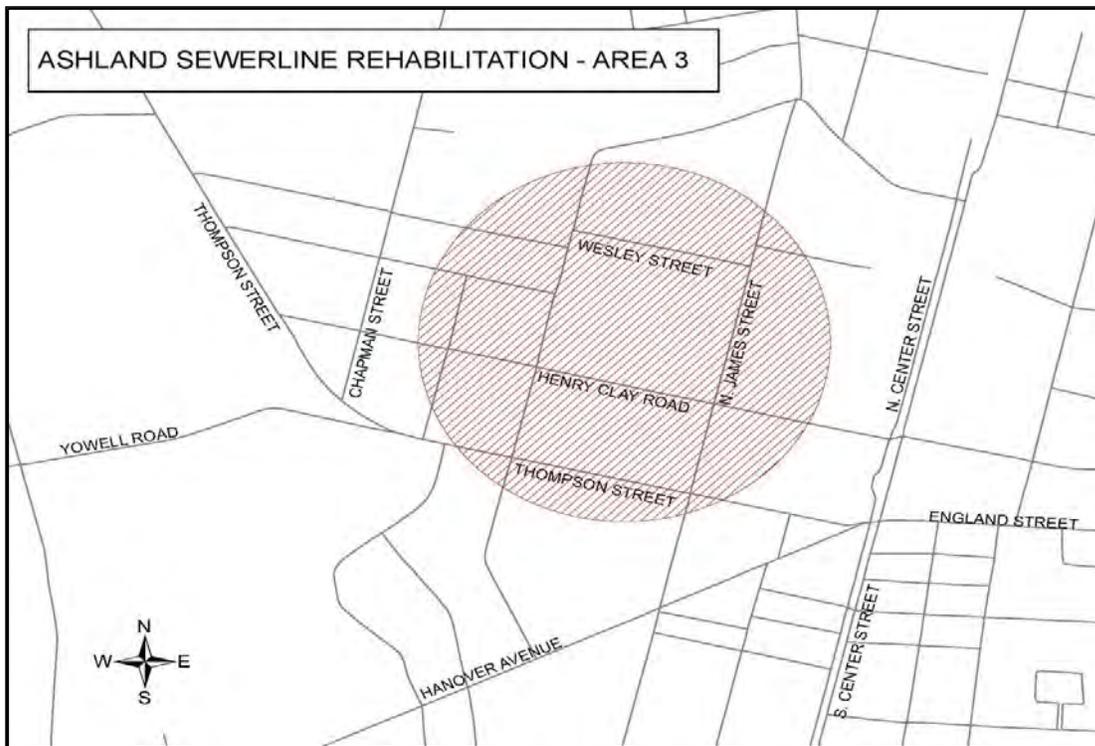
Location: Ashland Wastewater Treatment Plant drainage basin

Description: This project provides for sewerline rehabilitation within the Ashland Wastewater Treatment Plant drainage basin. This project consists of replacing approximately 350' of pipe, lining approximately 400' of pipe and repairing/sealing 15 lateral connections. These repairs are needed to correct structural defects in the sewer pipes and to reduce the volume of inflow and infiltration to the sanitary sewer system.

Useful Life: 50 years

Timetable: Design and Construction (FY16)

Operating Impact: There is no anticipated additional operating impact as a result of this project.



	FY15	FY16	FY17	FY18	FY19	Totals
Funding Sources						
User Fees	\$ -	\$ 202,000	\$ -	\$ -	\$ -	\$ 202,000
Funding Sources Total	\$ -	\$ 202,000	\$ -	\$ -	\$ -	\$ 202,000
Funding Uses						
Construction	\$ -	\$ 173,000	\$ -	\$ -	\$ -	\$ 173,000
Professional Services	-	29,000	-	-	-	29,000
Funding Uses Total	\$ -	\$ 202,000	\$ -	\$ -	\$ -	\$ 202,000

Public Utilities

Functional Area: Public Utilities

Department: Public Utilities

Project: Beaverdam Wastewater Pump Station Pump Control Panel

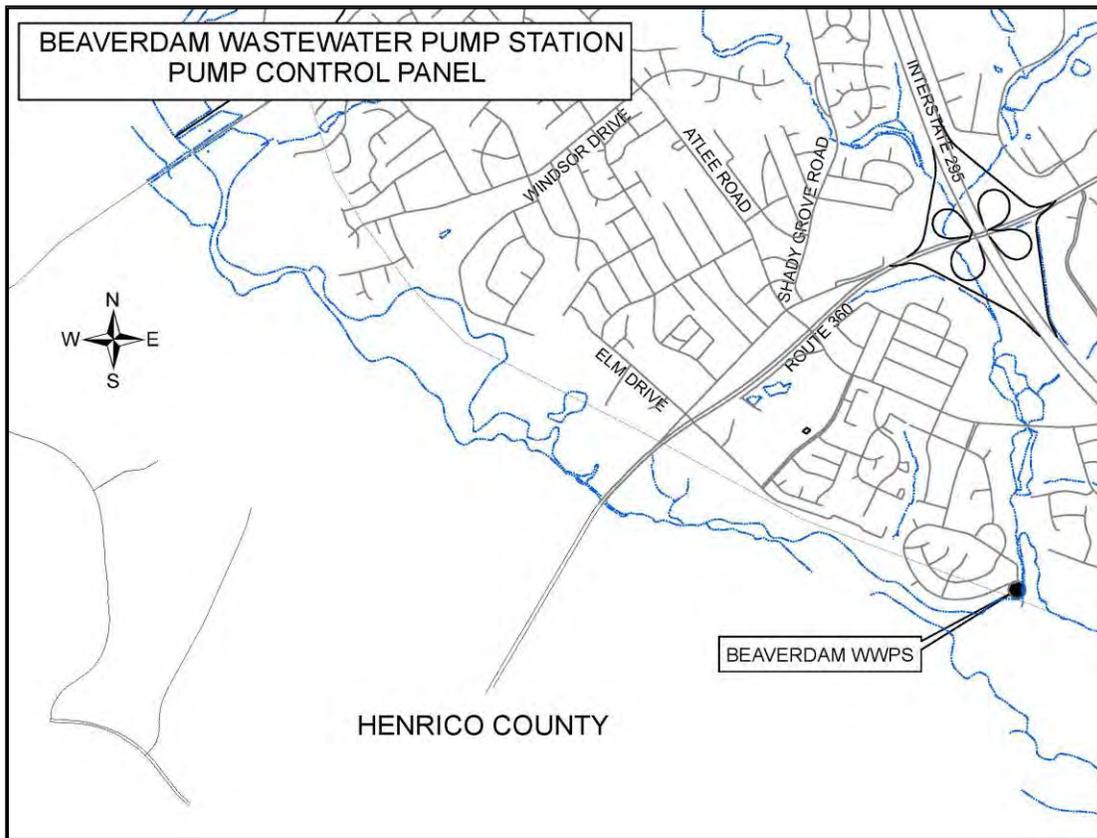
Location: Beaverdam Wastewater Pump Station

Description: The existing control panel has been in service since 2001 and will be near the end of its service life at the time of replacement.

Useful Life: 10-20 years

Timetable: Construction (FY18)

Operating Impact: There is no anticipated additional operating impact as a result of this project.



	FY15	FY16	FY17	FY18	FY19	Totals
Funding Sources						
Long Term Debt	\$ -	\$ -	\$ -	\$ 200,000	\$ -	\$ 200,000
Funding Sources Total	\$ -	\$ -	\$ -	\$ 200,000	\$ -	\$ 200,000
Funding Uses						
Construction	\$ -	\$ -	\$ -	\$ 200,000	\$ -	\$ 200,000
Funding Uses Total	\$ -	\$ -	\$ -	\$ 200,000	\$ -	\$ 200,000

Public Utilities

Functional Area: Public Utilities

Department: Public Utilities

Project: Quarles Road Wastewater Pump Station Pump Replacement

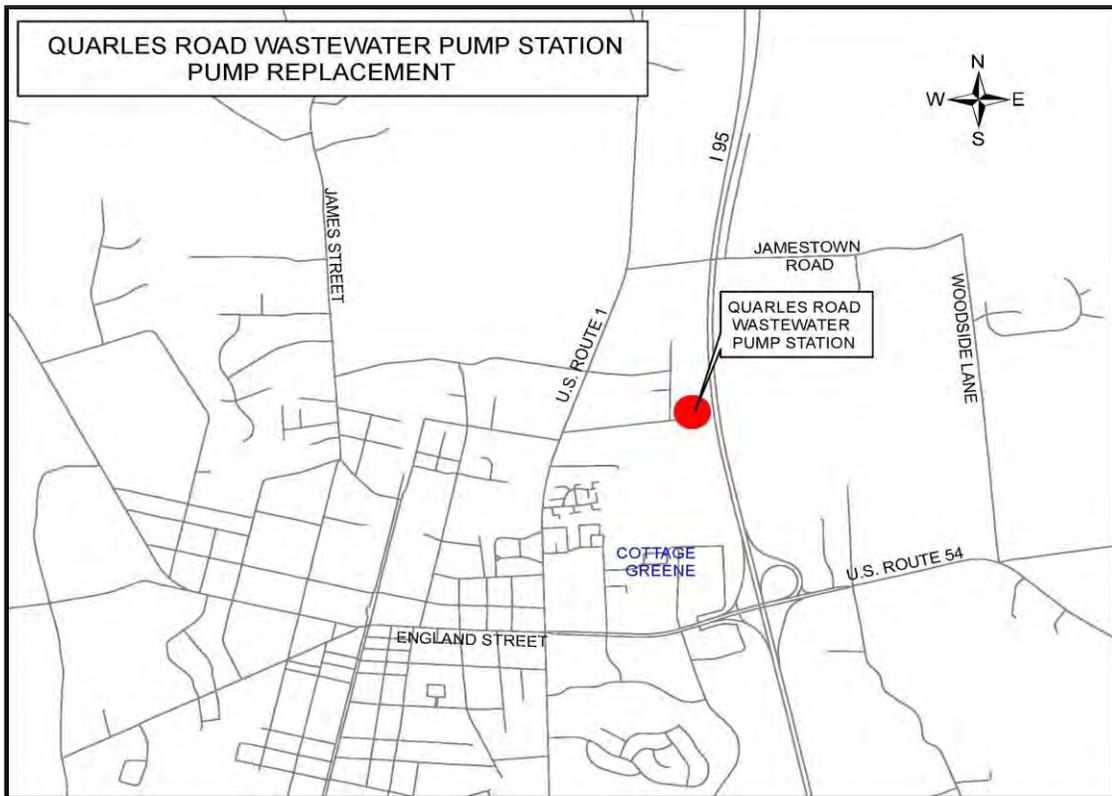
Location: Quarles Road Wastewater Pump Station

Description: This project provides for the replacement of the two (2) existing submersible pumps (installed in 1998). In addition, these pumps are no longer supported by the manufacturer.

Useful Life: 20 years

Timetable: Construction (FY15)

Operating Impact: There is no anticipated additional operating impact as a result of this project.



	FY15	FY16	FY17	FY18	FY19	Totals
Funding Sources						
User Fees	\$ 180,000	\$ -	\$ -	\$ -	\$ -	\$ 180,000
Funding Sources Total	\$ 180,000	\$ -	\$ -	\$ -	\$ -	\$ 180,000
Funding Uses						
Construction	\$ 180,000	\$ -	\$ -	\$ -	\$ -	\$ 180,000
Funding Uses Total	\$ 180,000	\$ -	\$ -	\$ -	\$ -	\$ 180,000

Public Utilities

Functional Area: Public Utilities

Department: Public Utilities

Project: Doswell Wastewater Treatment Plant Magnesium Hydroxide Tank Replacement

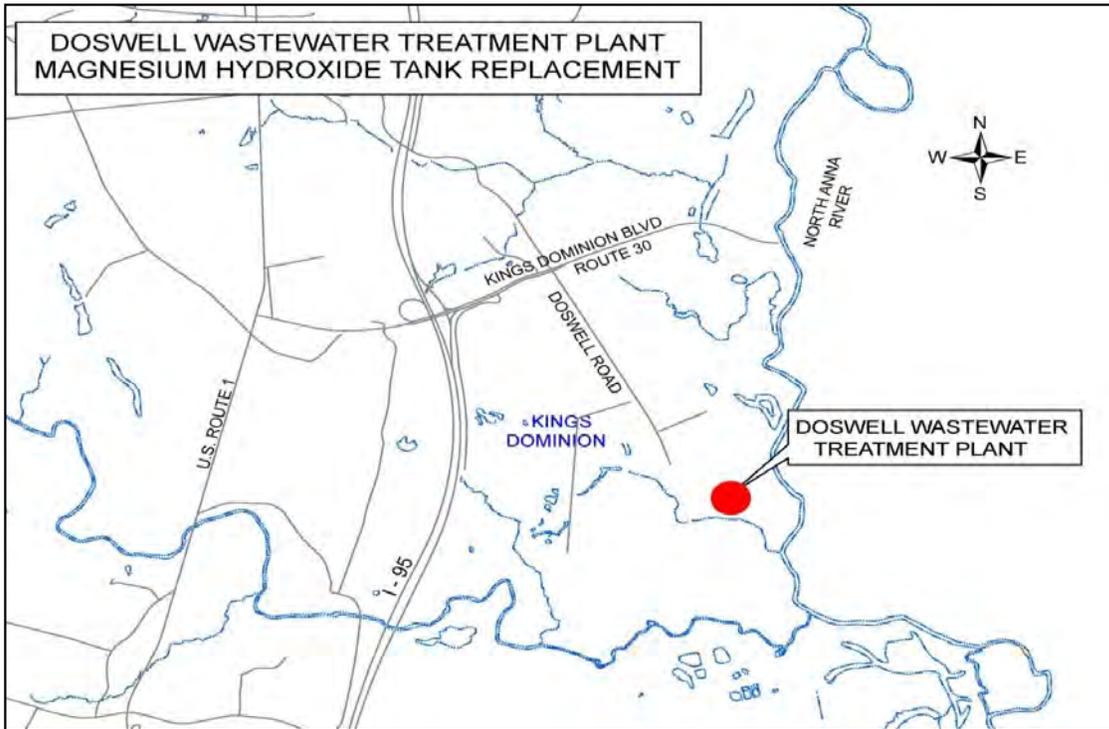
Location: Doswell Wastewater Treatment Plant

Description: This project consists of the replacement of the existing horizontal magnesium hydroxide tank and associated equipment. The tank was taken from surplus (old water tank) when put into service. The original tank is a horizontal tank and will be replaced with a vertical tank.

Useful Life: 20 years

Timetable: Design and Construction (FY19)

Operating Impact: There is no anticipated additional operating impact as a result of this project.



	FY15	FY16	FY17	FY18	FY19	Totals
Funding Sources						
User Fees	\$ -	\$ -	\$ -	\$ -	\$ 175,000	\$ 175,000
Funding Sources Total	\$ -	\$ -	\$ -	\$ -	\$ 175,000	\$ 175,000
Funding Uses						
Construction	\$ -	\$ -	\$ -	\$ -	\$ 156,500	\$ 156,500
Professional Services	-	-	-	-	18,500	18,500
Funding Uses Total	\$ -	\$ -	\$ -	\$ -	\$ 175,000	\$ 175,000

Public Utilities

Functional Area: Public Utilities

Department: Public Utilities

Project: Ashland Wastewater Treatment Plant Nutrient Improvements Phase II

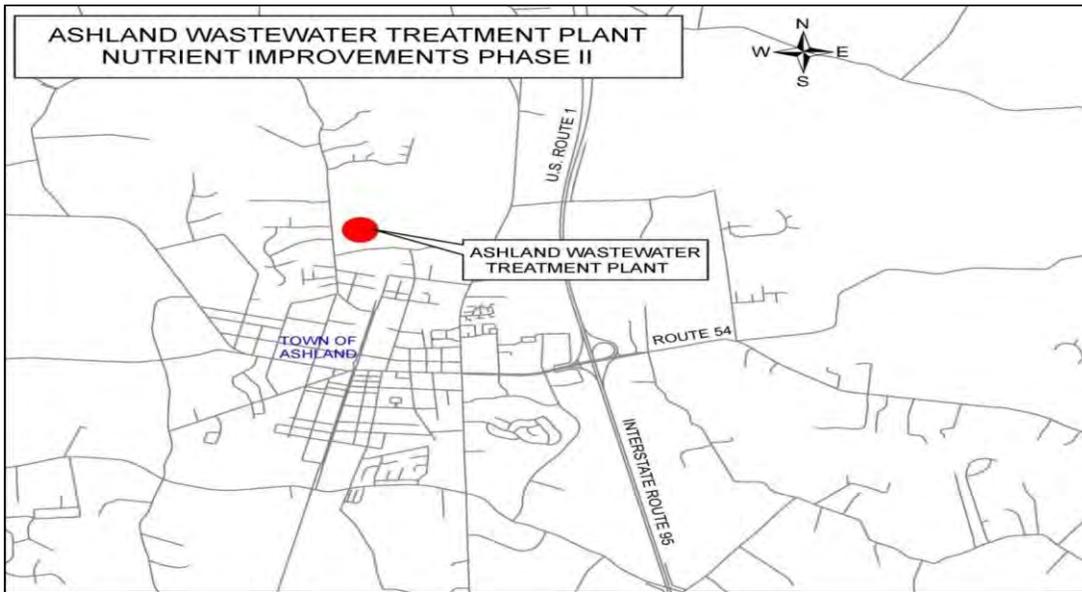
Location: Ashland Wastewater Treatment Plant

Description: This project includes the FY19 addition of chemical storage, pumping, piping and miscellaneous electrics and controls to reduce the amount of phosphorous in the plant's effluent.

Useful Life: 20-50 years

Timetable: Design and Construction (FY19)

Operating Impact: \$62,500 per year beginning in FY19.



	FY15	FY16	FY17	FY18	FY19	Totals
Funding Sources						
User Fees	\$ -	\$ -	\$ -	\$ -	\$ 165,000	\$ 165,000
Funding Sources Total	\$ -	\$ -	\$ -	\$ -	\$ 165,000	\$ 165,000
Funding Uses						
Construction	\$ -	\$ -	\$ -	\$ -	\$ 145,000	\$ 145,000
Professional Services	-	-	-	-	20,000	20,000
Funding Uses Total	\$ -	\$ -	\$ -	\$ -	\$ 165,000	\$ 165,000
Operating Impact						
Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 62,500	\$ 62,500
Operating Impact Total	\$ -	\$ -	\$ -	\$ -	\$ 62,500	\$ 62,500

Public Utilities

Functional Area: Public Utilities

Department: Public Utilities

Project: Best Products Pump Station Replacement

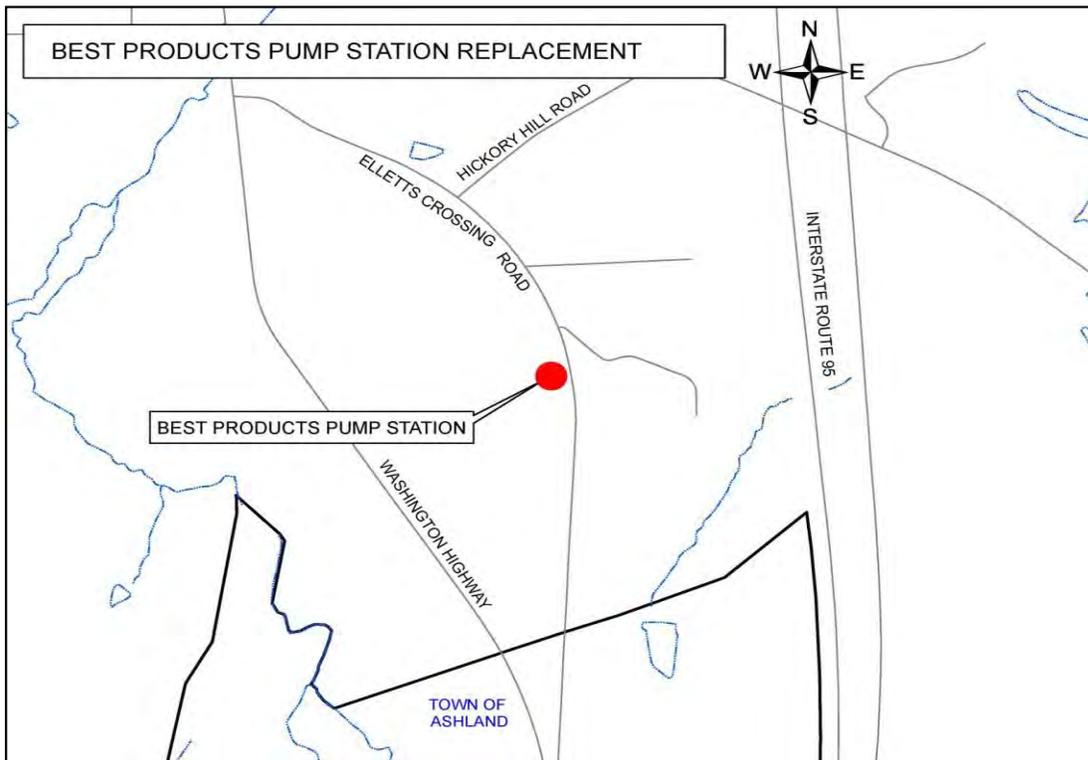
Location: Best Products Wastewater Pump Station

Description: This project provides for the replacement of the Best Products Wastewater Pump Station. The pump station was installed in 1977, will be over 40 years old at the time of replacement and will have reached the end of its useful life.

Useful Life: 40 years

Timetable: Design and Construction (FY19)

Operating Impact: There is no anticipated additional operating impact as a result of this project.



	FY15	FY16	FY17	FY18	FY19	Totals
Funding Sources						
User Fees	\$ -	\$ -	\$ -	\$ -	\$ 161,000	\$ 161,000
Funding Sources Total	\$ -	\$ -	\$ -	\$ -	\$ 161,000	\$ 161,000
Funding Uses						
Construction	\$ -	\$ -	\$ -	\$ -	\$ 140,400	\$ 140,400
Professional Services	-	-	-	-	20,600	20,600
Funding Uses Total	\$ -	\$ -	\$ -	\$ -	\$ 161,000	\$ 161,000

Public Utilities

Functional Area: Public Utilities

Department: Public Utilities

Project: Ashland Wastewater Treatment Plant Polymer Control Panel

Location: Ashland Wastewater Treatment Plant

Description: This project provides for the replacement of the polymer feed panel located adjacent to the belt press room at the Ashland Wastewater Treatment Plant. The panel has been in service since 1992.

Useful Life: 20 years

Timetable: Construction (FY18)

Operating Impact: There is no anticipated additional operating impact as a result of this project.



	FY15	FY16	FY17	FY18	FY19	Totals
Funding Sources						
Long Term Debt	\$ -	\$ -	\$ -	\$ 160,000	\$ -	\$ 160,000
Funding Sources Total	\$ -	\$ -	\$ -	\$ 160,000	\$ -	\$ 160,000
Funding Uses						
Construction	\$ -	\$ -	\$ -	\$ 160,000	\$ -	\$ 160,000
Funding Uses Total	\$ -	\$ -	\$ -	\$ 160,000	\$ -	\$ 160,000

Public Utilities

Functional Area: Public Utilities

Department: Public Utilities

Project: Courthouse Sewage Treatment Plant Aeration Tank Rehabilitation

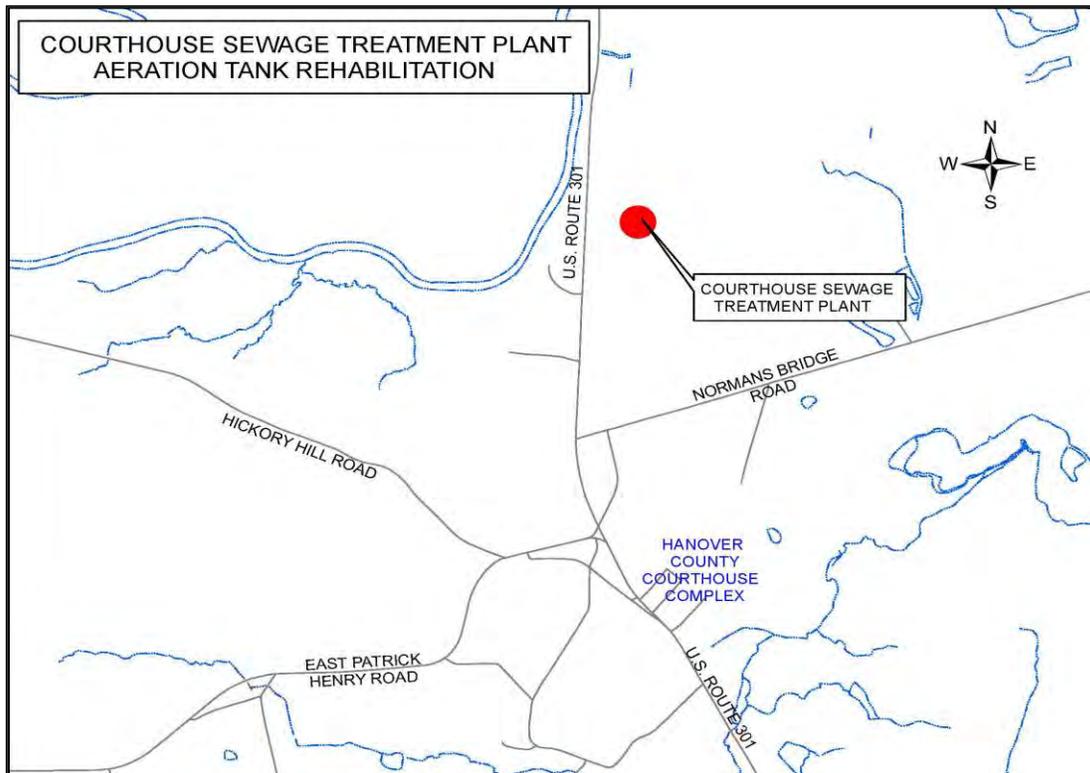
Location: Courthouse Sewage Treatment Plant

Description: This project provides for the recoating of aeration tanks, railings, piping and steel appurtenances including blower pipe recoating. Anode replacement will also be included.

Useful Life: 20-35 years

Timetable: Construction (FY15)

Operating Impact: There is no anticipated additional operating impact as a result of this project.



	FY15	FY16	FY17	FY18	FY19	Totals
Funding Sources						
User Fees	\$ 160,000	\$ -	\$ -	\$ -	\$ -	\$ 160,000
Funding Sources Total	\$ 160,000	\$ -	\$ -	\$ -	\$ -	\$ 160,000
Funding Uses						
Construction	\$ 160,000	\$ -	\$ -	\$ -	\$ -	\$ 160,000
Funding Uses Total	\$ 160,000	\$ -	\$ -	\$ -	\$ -	\$ 160,000

Public Utilities

Functional Area: Public Utilities

Department: Public Utilities

Project: Mechumps Creek Pump Station Pump Replacement

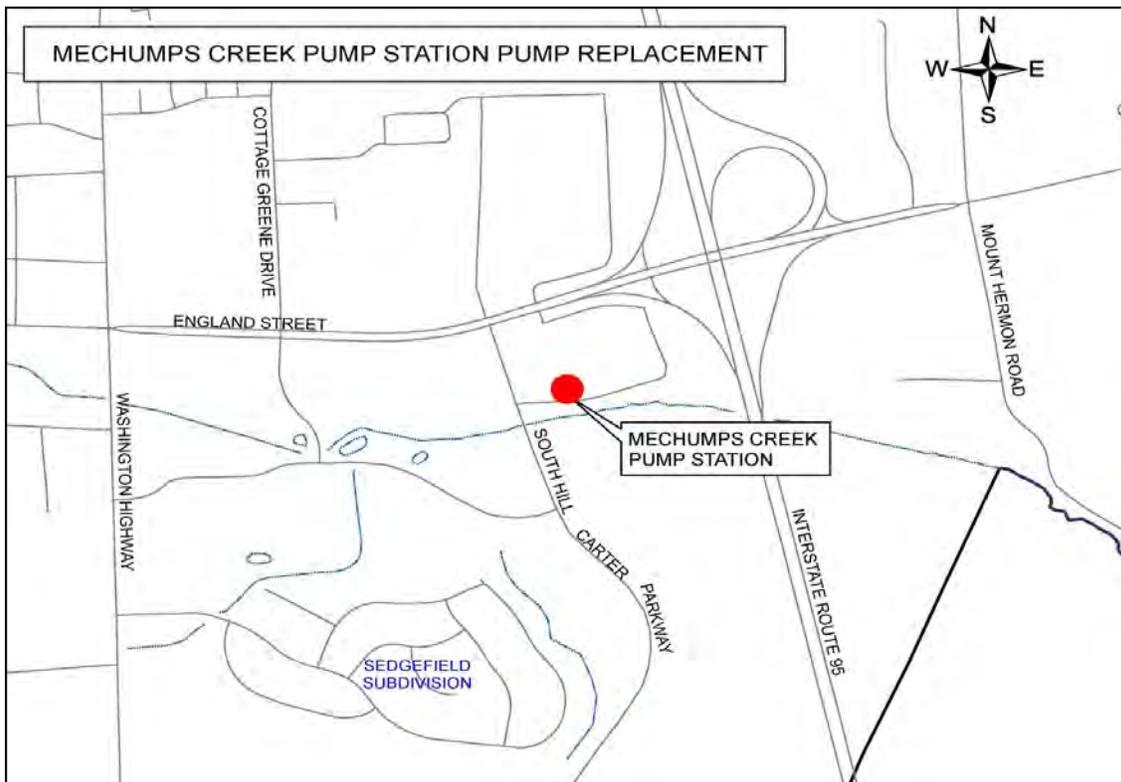
Location: Mechumps Creek Wastewater Pump Station

Description: This project provides for the replacement and installation of the two (2) dry well sewer pumps. The pumps will be 20 years old at the time of replacement.

Useful Life: 20 years

Timetable: Design and Construction (FY19)

Operating Impact: There is no anticipated additional operating impact as a result of this project.



	FY15	FY16	FY17	FY18	FY19	Totals
Funding Sources						
User Fees	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ 150,000
Funding Sources Total	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ 150,000
Funding Uses						
Construction	\$ -	\$ -	\$ -	\$ -	\$ 140,000	\$ 140,000
Professional Services	-	-	-	-	10,000	10,000
Funding Uses Total	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ 150,000

Public Utilities

Functional Area: Public Utilities

Department: Public Utilities

Project: Totopotomoy Wastewater Treatment Plant Ultraviolet Disinfection Panel Replacement

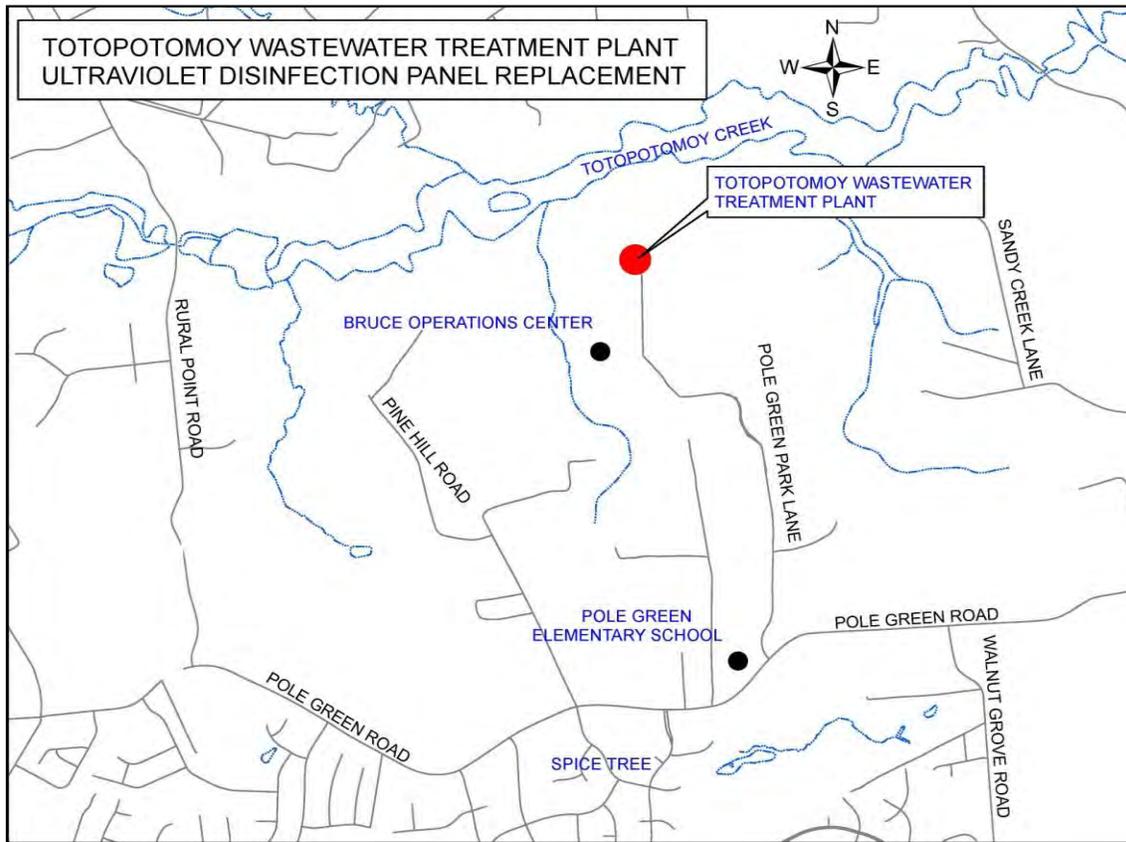
Location: Totopotomoy Wastewater Treatment Plant

Description: This project provides for the replacement of the ultraviolet disinfection system control panel. The existing panel components are no longer supported by the manufacturer.

Useful Life: 20 years

Timetable: Construction (FY15)

Operating Impact: There is no anticipated additional operating impact as a result of this project.



	FY15	FY16	FY17	FY18	FY19	Totals
Funding Sources						
User Fees	\$ 142,000	\$ -	\$ -	\$ -	\$ -	\$ 142,000
Funding Sources Total	\$ 142,000	\$ -	\$ -	\$ -	\$ -	\$ 142,000
Funding Uses						
Construction	\$ 142,000	\$ -	\$ -	\$ -	\$ -	\$ 142,000
Funding Uses Total	\$ 142,000	\$ -	\$ -	\$ -	\$ -	\$ 142,000

Public Utilities

Functional Area: Public Utilities

Department: Public Utilities

Project: Doswell Wastewater Treatment Plant Digester Blowers and Enclosures Replacement

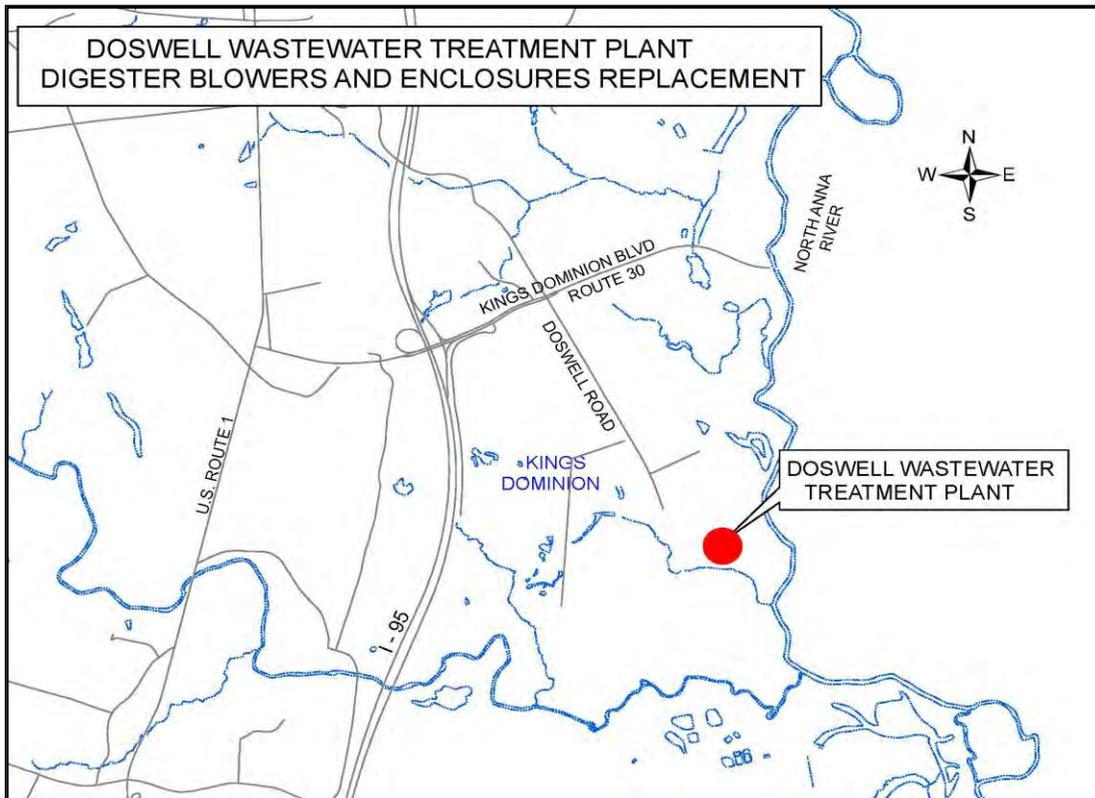
Location: Doswell Wastewater Treatment Plant

Description: The two (2) existing 50 Hp centrifugal blowers will be 17 years old at the time of replacement. This project provides for the replacement in kind of both blowers.

Useful Life: 20 years

Timetable: Construction (FY18)

Operating Impact: There is no anticipated additional operating impact as a result of this project.



	FY15	FY16	FY17	FY18	FY19	Totals
Funding Sources						
User Fees	\$ -	\$ -	\$ -	\$ 126,000	\$ -	\$ 126,000
Funding Sources Total	\$ -	\$ -	\$ -	\$ 126,000	\$ -	\$ 126,000
Funding Uses						
Construction	\$ -	\$ -	\$ -	\$ 126,000	\$ -	\$ 126,000
Funding Uses Total	\$ -	\$ -	\$ -	\$ 126,000	\$ -	\$ 126,000

Public Utilities

Functional Area: Public Utilities

Department: Public Utilities

Project: Courthouse Sewage Treatment Plant Ultraviolet Disinfection System Replacement

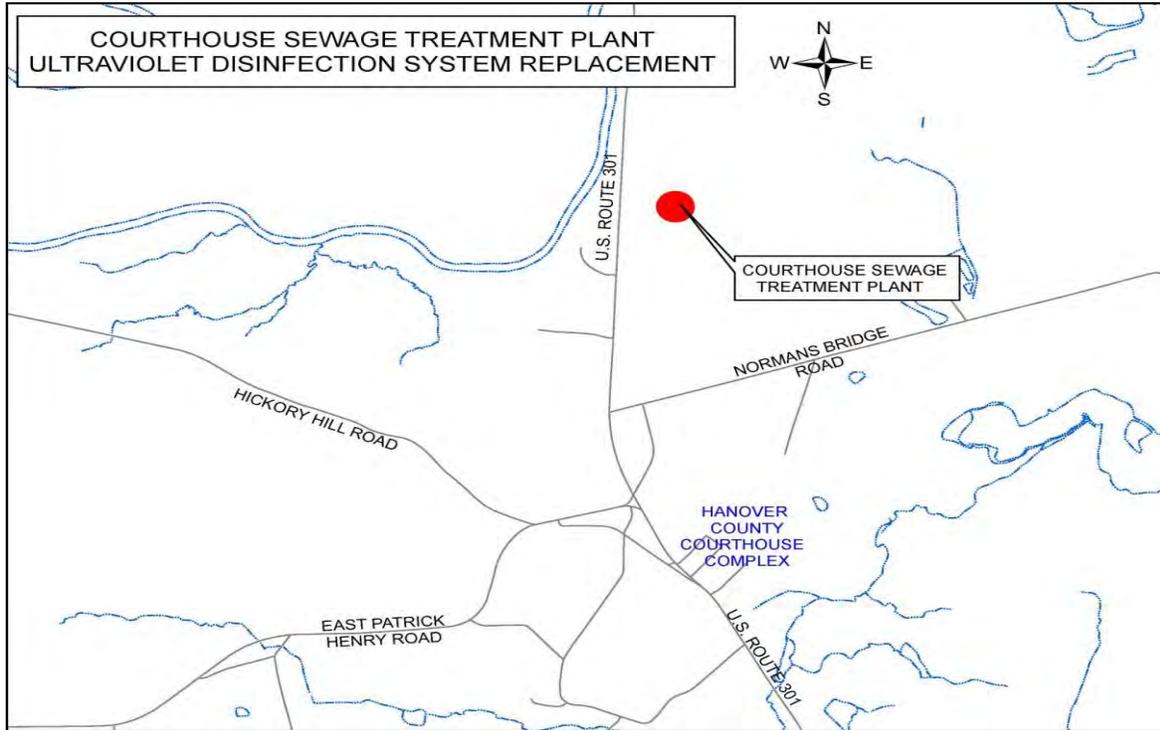
Location: Courthouse Sewage Treatment Plant

Description: This project includes the replacement of the ultraviolet (UV) disinfection system. The existing equipment was installed and placed in service in 1997 and has reached the end of its useful life.

Useful Life: 20 years

Timetable: Design and Construction (FY19)

Operating Impact: There is no anticipated additional operating impact as a result of this project.



	FY15	FY16	FY17	FY18	FY19	Totals
Funding Sources						
User Fees	\$ -	\$ -	\$ -	\$ -	\$ 120,000	\$ 120,000
Funding Sources Total	\$ -	\$ -	\$ -	\$ -	\$ 120,000	\$ 120,000
Funding Uses						
Construction	\$ -	\$ -	\$ -	\$ -	\$ 106,800	\$ 106,800
Professional Services	-	-	-	-	13,200	13,200
Funding Uses Total	\$ -	\$ -	\$ -	\$ -	\$ 120,000	\$ 120,000

Public Utilities

Functional Area: Public Utilities

Department: Public Utilities

Project: Hanover Lift Station Pump Replacement

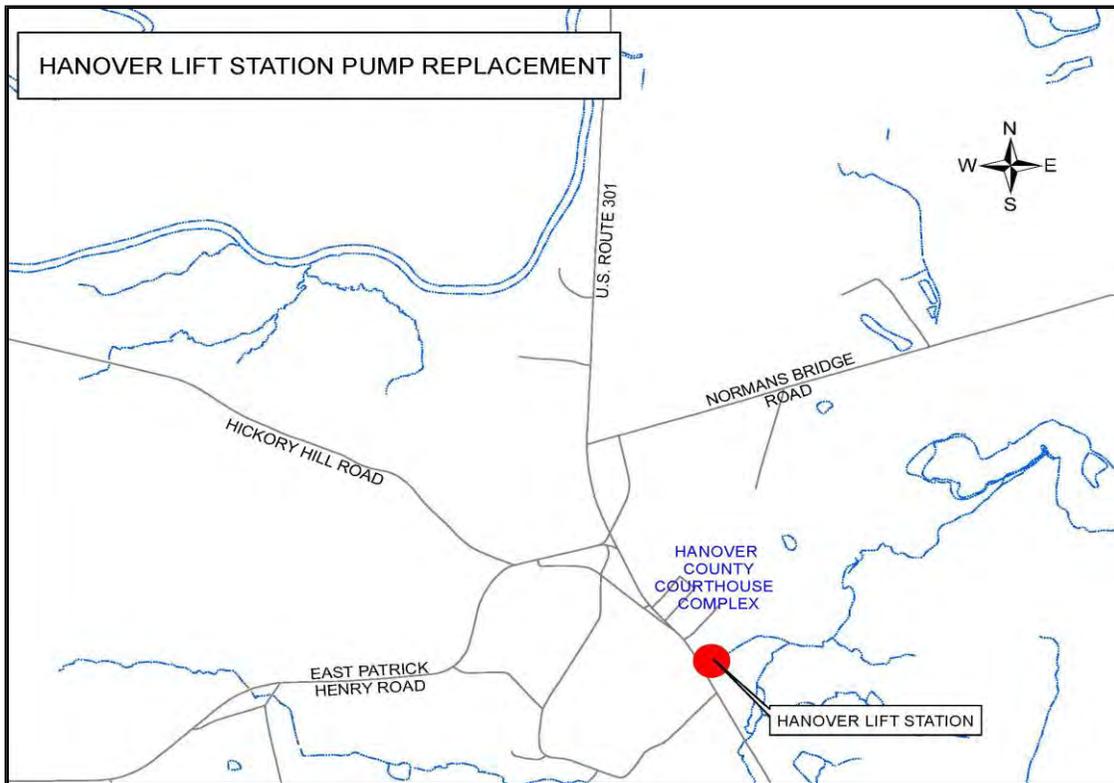
Location: Hanover Courthouse Complex

Description: This project provides for the replacement of the existing submersible pumps.

Useful Life: 20 years

Timetable: Construction (FY17)

Operating Impact: There is no anticipated additional operating impact as a result of this project.



	FY15	FY16	FY17	FY18	FY19	Totals
Funding Sources						
Long Term Debt	\$ -	\$ -	\$ 119,000	\$ -	\$ -	\$ 119,000
Funding Sources Total	\$ -	\$ -	\$ 119,000	\$ -	\$ -	\$ 119,000
Funding Uses						
Construction	\$ -	\$ -	\$ 119,000	\$ -	\$ -	\$ 119,000
Funding Uses Total	\$ -	\$ -	\$ 119,000	\$ -	\$ -	\$ 119,000

Public Utilities

Functional Area: Public Utilities

Department: Public Utilities

Project: Mechanicsville Sewer Rehabilitation - Area 1

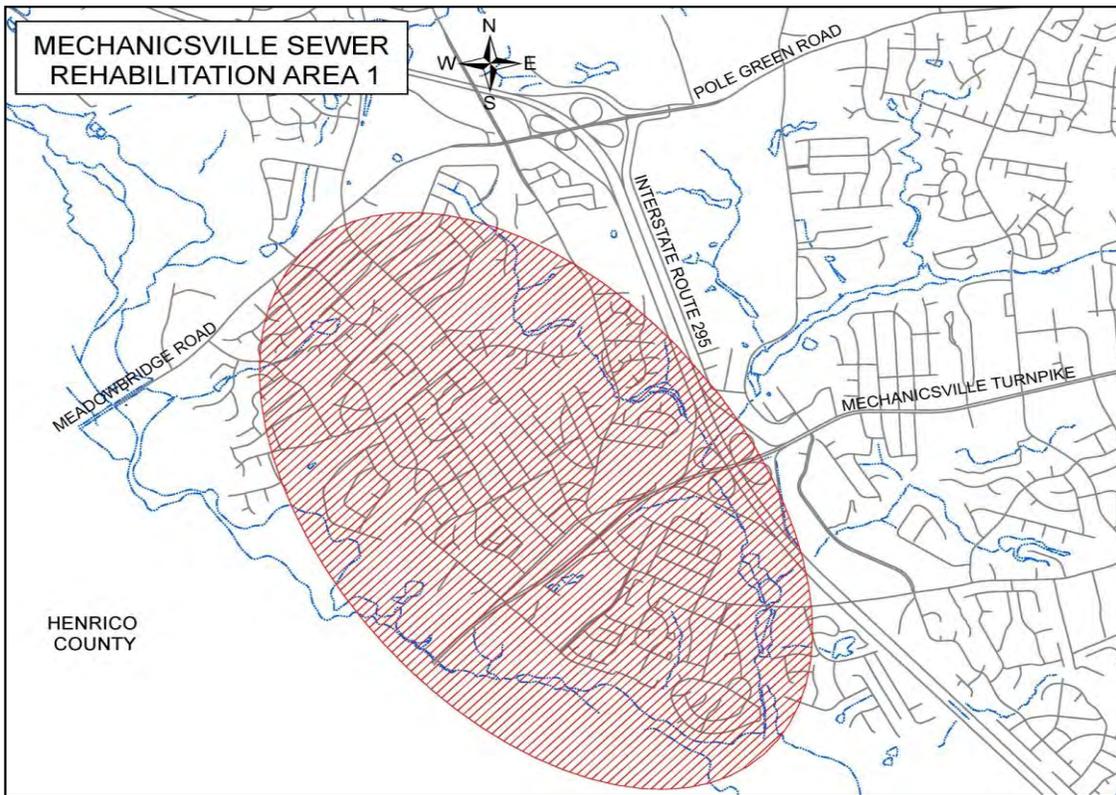
Location: Mechanicsville (generally west of I-295)

Description: This project consists of sewerline, lateral and manhole rehabilitation and replacement to correct deficiencies and reduce inflow/infiltration.

Useful Life: 50 years

Timetable: Design (FY19)

Operating Impact: There is no anticipated additional operating impact as a result of this project.



	FY15	FY16	FY17	FY18	FY19	Totals
Funding Sources						
User Fees	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000
Funding Sources Total	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000
Funding Uses						
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000
Funding Uses Total	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000

Public Utilities

Functional Area: Public Utilities

Department: Public Utilities

Project: Beaverdam Wastewater Pump Station Divider Gate Replacement

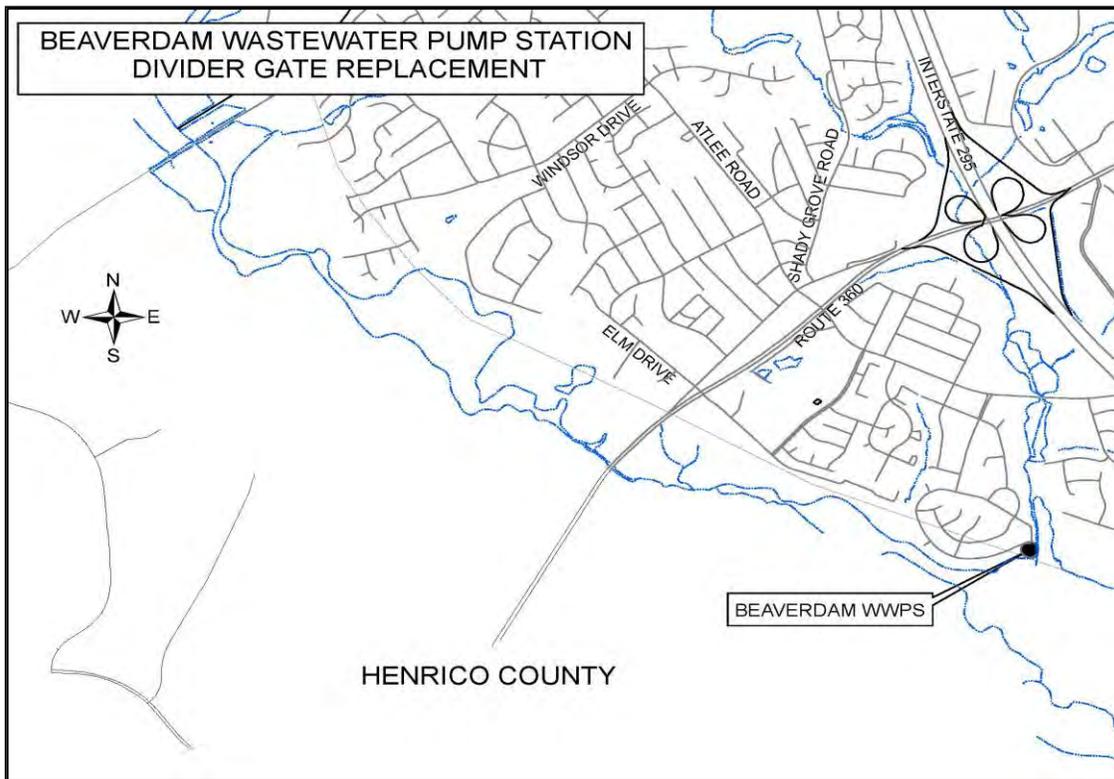
Location: Beaverdam Wastewater Pump Station

Description: The existing 30" divider gate has been in service since 1978. The gate is becoming increasingly difficult to operate and is critical to the operation of the pump station.

Useful Life: 20 - 35 years

Timetable: Design and Construction (FY16)

Operating Impact: There is no anticipated additional operating impact as a result of this project.



	FY15	FY16	FY17	FY18	FY19	Totals
Funding Sources						
User Fees	\$ -	\$ 93,000	\$ -	\$ -	\$ -	\$ 93,000
Funding Sources Total	\$ -	\$ 93,000	\$ -	\$ -	\$ -	\$ 93,000
Funding Uses						
Construction	\$ -	\$ 83,000	\$ -	\$ -	\$ -	\$ 83,000
Professional Services	-	10,000	-	-	-	10,000
Funding Uses Total	\$ -	\$ 93,000	\$ -	\$ -	\$ -	\$ 93,000

Public Utilities

Functional Area: Public Utilities

Department: Public Utilities

Project: LeReve Manor Wastewater Pump Station Rehabilitation

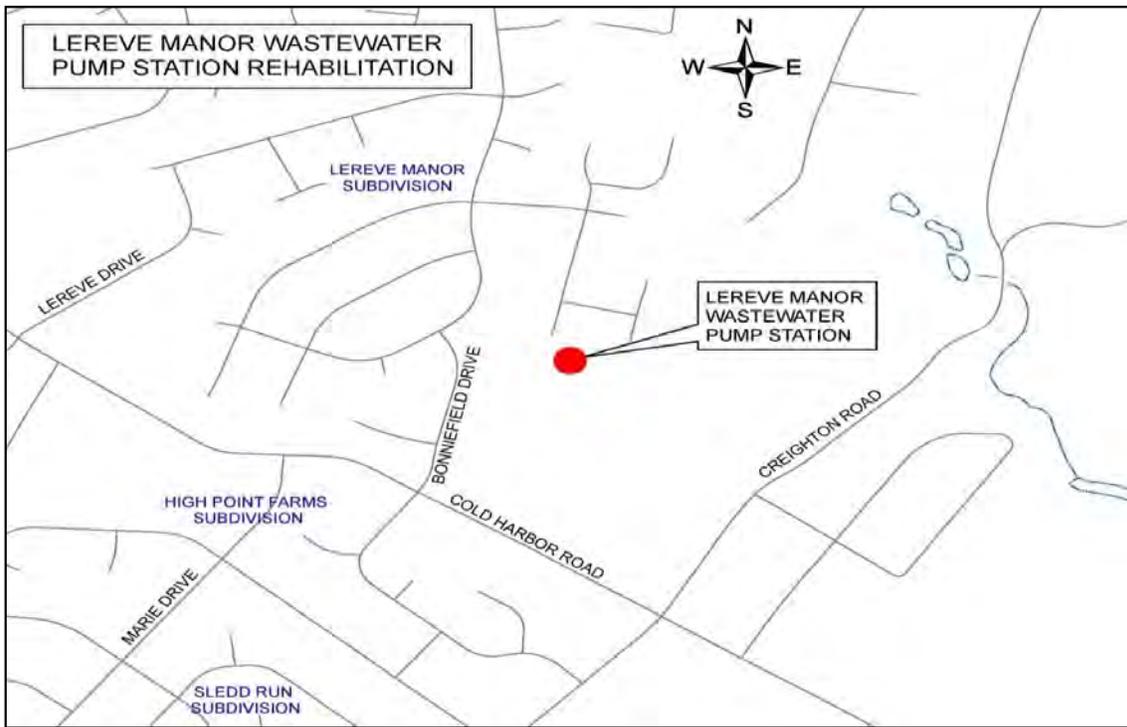
Location: LeReve Manor Subdivision

Description: This project provides for the installation of a new wet well, pumps and equipment. The pump station was installed circa 1985 and has numerous laterals that discharge into the station's influent line (not into a manhole) making installation of the rails and pump very difficult. Pumping around the existing wet well is not possible without risking back-ups into homes. This project includes converting the existing wet well into an influent manhole and installing a new wet well that will house two new submersible pumps and equipment.

Useful Life: 40 years

Timetable: Construction (FY15)

Operating Impact: There is no anticipated additional operating impact as a result of this project.



	FY15	FY16	FY17	FY18	FY19	Totals
Funding Sources						
User Fees	\$ 85,000	\$ -	\$ -	\$ -	\$ -	\$ 85,000
Funding Sources Total	\$ 85,000	\$ -	\$ -	\$ -	\$ -	\$ 85,000
Funding Uses						
Construction	\$ 85,000	\$ -	\$ -	\$ -	\$ -	\$ 85,000
Funding Uses Total	\$ 85,000	\$ -	\$ -	\$ -	\$ -	\$ 85,000

Public Utilities

Functional Area: Public Utilities

Department: Public Utilities

Project: Snead Street Wastewater Pump Station Pump Replacement

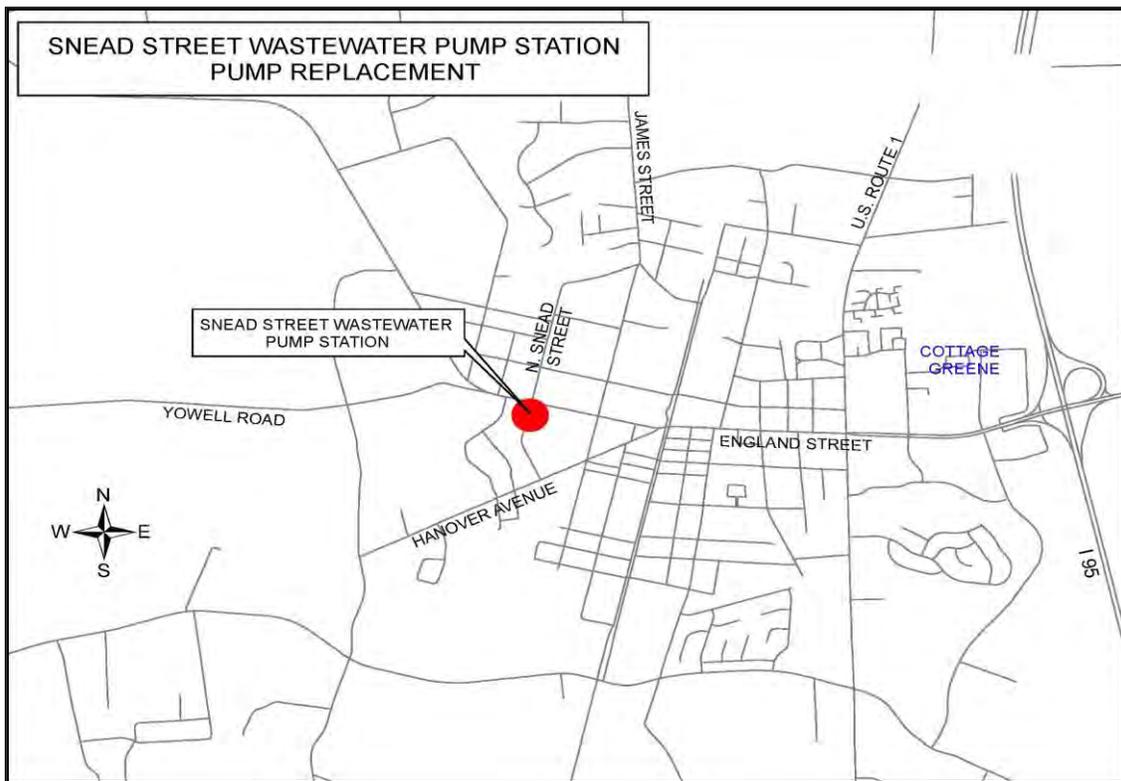
Location: Snead Street Wastewater Pump Station

Description: This project provides for the replacement of the two (2) existing submersible pumps (installed in 1995).

Useful Life: 20 years

Timetable: Construction (FY16)

Operating Impact: There is no anticipated additional operating impact as a result of this project.



	FY15	FY16	FY17	FY18	FY19	Totals
Funding Sources						
User Fees	\$ -	\$ 77,000	\$ -	\$ -	\$ -	\$ 77,000
Funding Sources Total	\$ -	\$ 77,000	\$ -	\$ -	\$ -	\$ 77,000
Funding Uses						
Construction	\$ -	\$ 77,000	\$ -	\$ -	\$ -	\$ 77,000
Funding Uses Total	\$ -	\$ 77,000	\$ -	\$ -	\$ -	\$ 77,000

Public Utilities

Functional Area: Public Utilities

Department: Public Utilities

Project: Ashland Wastewater Treatment Plant Belt Press Rehabilitation

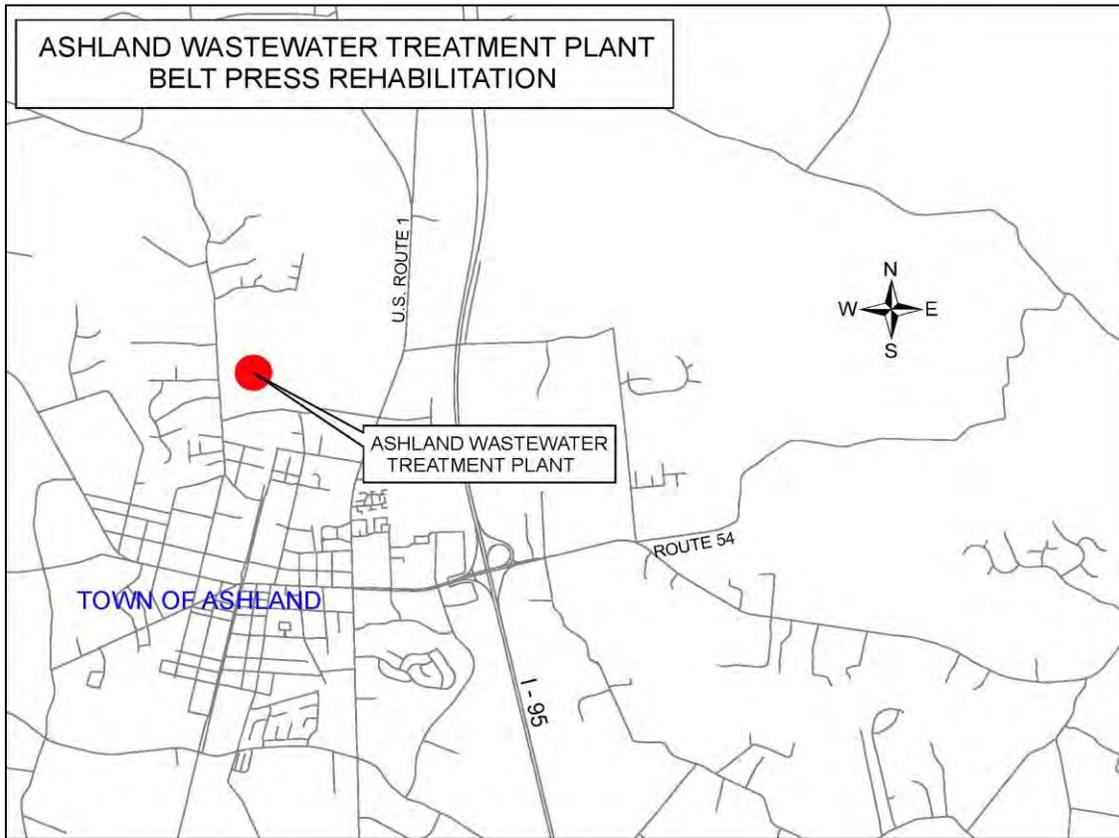
Location: Ashland Wastewater Treatment Plant

Description: The Ashland Wastewater Treatment Plant belt press has been in service since approximately 1992. This project provides for a complete overhaul of the unit.

Useful Life: 20 years

Timetable: Construction (FY15)

Operating Impact: There is no anticipated additional operating impact as a result of this project.



	FY15	FY16	FY17	FY18	FY19	Totals
Funding Sources						
User Fees	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 75,000
Funding Sources Total	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 75,000
Funding Uses						
Construction	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 75,000
Funding Uses Total	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 75,000

Public Utilities

Functional Area: Public Utilities

Department: Public Utilities

Project: Air Park Wastewater Pump Station Generator Replacement

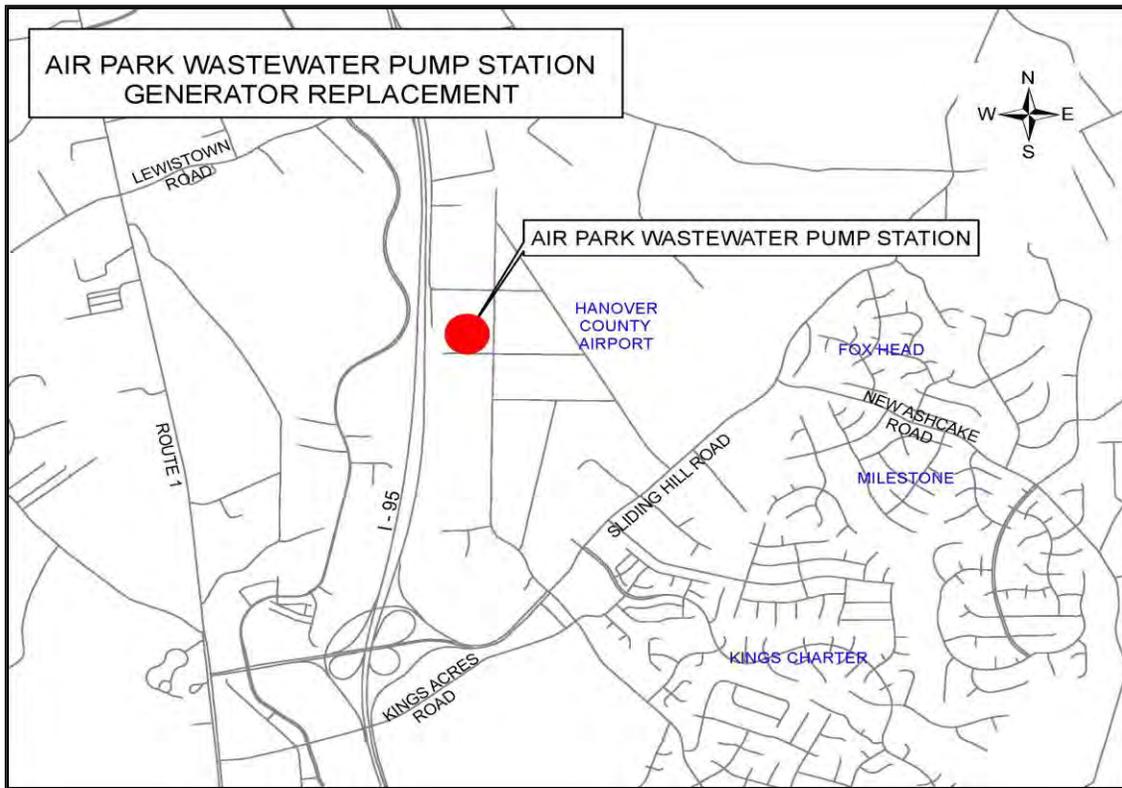
Location: Air Park Wastewater Pump Station

Description: The generator at the Air Park Wastewater Pump Station will have been in service for over 20 years and is nearing the end of its service life. Project includes design and construction to replace the existing unit.

Useful Life: 20 years

Timetable: Design and Construction (FY17)

Operating Impact: There is no anticipated additional operating impact as a result of this project.



	FY15	FY16	FY17	FY18	FY19	Totals
Funding Sources						
Long Term Debt	\$ -	\$ -	\$ 73,000	\$ -	\$ -	\$ 73,000
Funding Sources Total	\$ -	\$ -	\$ 73,000	\$ -	\$ -	\$ 73,000
Funding Uses						
Construction	\$ -	\$ -	\$ 65,000	\$ -	\$ -	\$ 65,000
Professional Services	-	-	8,000	-	-	8,000
Funding Uses Total	\$ -	\$ -	\$ 73,000	\$ -	\$ -	\$ 73,000

Public Utilities

Functional Area: Public Utilities

Department: Public Utilities

Project: Hardees Wastewater Pump Station Pump Replacement

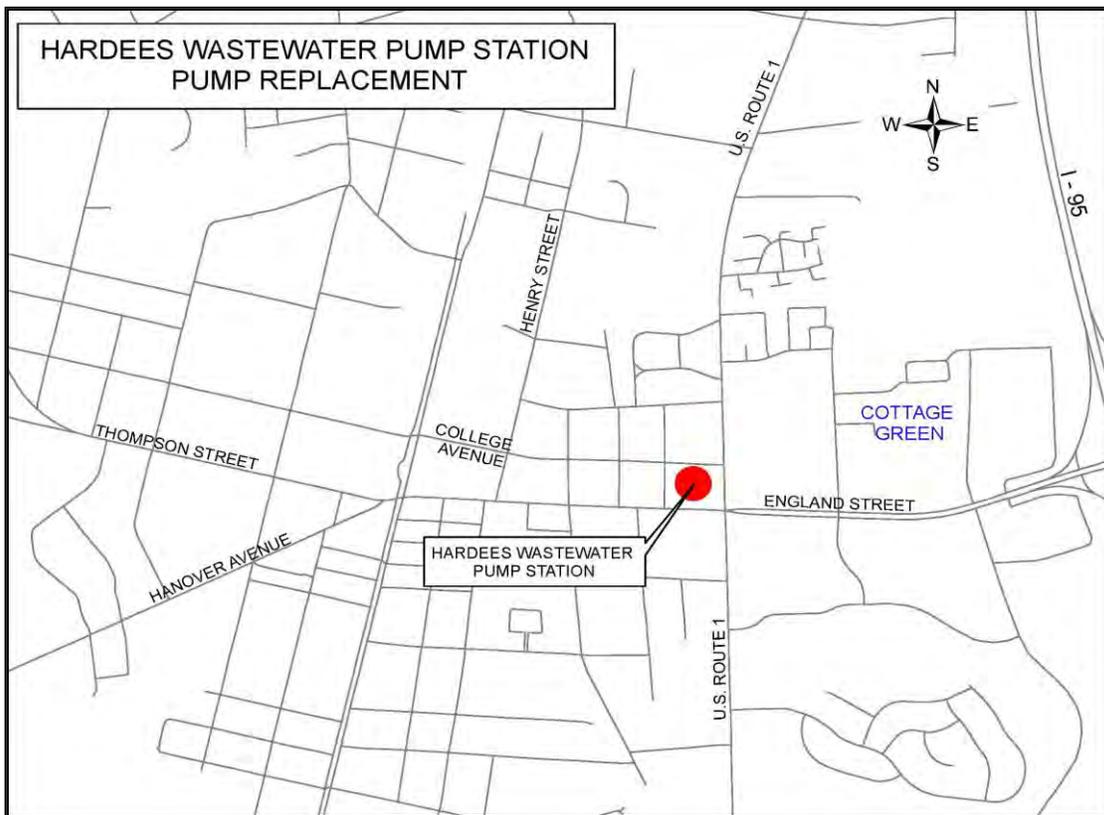
Location: Hardees Wastewater Pump Station

Description: This project provides for the replacement of the existing submersible pumps.

Useful Life: 20 years

Timetable: Construction (FY15)

Operating Impact: There is no anticipated additional operating impact as a result of this project.



	FY15	FY16	FY17	FY18	FY19	Totals
Funding Sources						
User Fees	\$ 59,000	\$ -	\$ -	\$ -	\$ -	\$ 59,000
Funding Sources Total	\$ 59,000	\$ -	\$ -	\$ -	\$ -	\$ 59,000
Funding Uses						
Construction	\$ 59,000	\$ -	\$ -	\$ -	\$ -	\$ 59,000
Funding Uses Total	\$ 59,000	\$ -	\$ -	\$ -	\$ -	\$ 59,000

Public Utilities

Functional Area: Public Utilities

Department: Public Utilities

Project: Maintenance Vehicle Replacement

Location: N/A

Description: FY16 - \$65,000 Utility Body Truck (new Utility Tech Electric Mechanic in Maintenance)
 FY18 - \$290,000 Sewer Flush Truck
 FY19 - \$86,000 Utility Body Truck (to replace 9053)
 FY19 - \$86,000 Box Van (to replace 9039)
 FY19 - \$150,000 Dump Truck (to replace 9040)

Useful Life: 5-10 years

Timetable: Purchase vehicles (FY16, FY18 and FY19)

Operating Impact: There is no anticipated additional operating impact as a result of this project.

	FY15	FY16	FY17	FY18	FY19	Totals
Funding Sources						
User Fees	\$ -	\$ 65,000	\$ -	\$ 290,000	\$ 322,000	\$ 677,000
Funding Sources Total	\$ -	\$ 65,000	\$ -	\$ 290,000	\$ 322,000	\$ 677,000
Funding Uses						
Vehicles	\$ -	\$ 65,000	\$ -	\$ 290,000	\$ 322,000	\$ 677,000
Funding Uses Total	\$ -	\$ 65,000	\$ -	\$ 290,000	\$ 322,000	\$ 677,000

Public Utilities

Functional Area: Public Utilities

Department: Public Utilities

Project: Customer Information System (CIS) and Asset Management Upgrade

Location: Courthouse Complex Administration Building

Description: This project is the upgrade or replacement to the existing Sungard CIS, integrated work order and resource allocation system.

Useful Life: 10-20 years

Timetable: Purchase system (FY19)

Operating Impact: There is no anticipated additional operating impact as a result of this project.

	FY15	FY16	FY17	FY18	FY19	Totals
Funding Sources						
User Fees	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ 500,000
Funding Sources Total	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ 500,000
Funding Uses						
Equipment	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ 500,000
Funding Uses Total	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ 500,000

Public Utilities

Functional Area: Public Utilities

Department: Public Utilities

Project: Maintenance Equipment Replacement

Location: James T. Bruce Operations Center

Description: FY15 - \$81,000 Vacuum excavator replacement (existing equipment purchased in 2001)
 FY15 - \$90,000 Backhoe replacement (existing machine purchased in 1997)
 FY15 - \$140,000 Diesel powered portable pump to be used as backup at large wastewater pump stations & treatment plants

Useful Life: 10-20 years

Timetable: Equipment purchase (FY15)

Operating Impact: There is no anticipated additional operating impact as a result of this project.

	FY15	FY16	FY17	FY18	FY19	Totals
Funding Sources						
User Fees	\$ 311,000	\$ -	\$ -	\$ -	\$ -	\$ 311,000
Funding Sources Total	\$ 311,000	\$ -	\$ -	\$ -	\$ -	\$ 311,000
Funding Uses						
Equipment	\$ 311,000	\$ -	\$ -	\$ -	\$ -	\$ 311,000
Funding Uses Total	\$ 311,000	\$ -	\$ -	\$ -	\$ -	\$ 311,000



This Page Intentionally Left Blank

Budget Directives

In September, County department and agency heads are requested by the Director of Finance to submit operating and capital improvement budgets in accordance to the following guidelines:

1. Operating Budget

- a) Provide detailed descriptions of each line item request, highlighting any changes that have caused a fluctuation in amounts from one year to another. Detailed descriptions include, for example, listing all memberships, dues, continuing education, professional service contracts and maintenance contracts.
- b) Provide documentation for any requests for additional personnel or position changes, including detailed operating and capital costs incurred as a result of the additional personnel or position change and an organizational chart indicating where this position is classified in relation to the department.
- c) Provide a detailed justification for capital items with a unit cost greater than \$5,000 submitted in the budget, including capital item name, whether the capital item is a replacement or an addition, unit cost of capital item and quantity of each item.
- d) Verify all departmental positions, both vacant and filled, and proposed compensation as provided by the Finance department.
- e) Departments charged with the oversight of the calculation and/or collection of revenue (tax, service fee, grant, etc.) must provide a detailed analysis of the demand factors and rates formulated to calculate such revenue.

2. Capital Budget

- a) Submit justification and description of any major capital expenditure (\$50,000 or more) complete with an analysis of impact on the operating budget for the following five years.
- b) Provide documentation of any non-local funding (e.g. debt proceeds, grants, etc.) to be used to fund the capital project.
- c) Construction projects must be supported with common attributes, such as square footage, cost per square foot and acreage.

3. Five-Year Financial Plan

- a) Submit justification and description of any service level change, additional personnel, position changes, or capital items for the following five fiscal years.
- b) Provide documentation of any non-local funding for the Service Level Plan.

Finance and Management Services Policies

1. General Provisions

1-1 Adoption and Application of Policies

The Hanover County Financial Policies (Policies) set forth in this document supersede all previous Financial Policies. These Policies have been approved by the County Administrator and adopted by the Board of Supervisors of Hanover County (County), and shall apply to all County funds and School funds except the School Activity Funds as defined by the Department of Education. Other funds identified by action of the Board of Supervisors may be included in the coverage of these policies.

1-2 Purpose of Policies

- A. Accounting: This policy addresses the accounting methods and other related requirements to be used by all covered funds.
- B. Audit: This policy provides guidance on the selection of an independent accounting firm to provide opinions and/or reports on the County's financial statements, internal control over financial reporting and compliance with federal and State laws, regulations, contracts and grants. The role of the County's Internal Auditor is defined in this policy.
- C. Budget: This policy prescribes procedures and requirements of the budget formulation process, including the adoption of the Five-Year Financial Plan and the Capital Improvements Program (CIP). This budget policy also prescribes procedures and requirements of the budget management process.
- D. Debt: This policy establishes the debt issuance and post-issuance compliance guidelines.
- E. Deposit and Investment Policy: The Treasurer of Hanover County has established a Detailed Deposit and Investment Policy. The Board of Supervisors has adopted the Detailed Deposit and Investment Policy as a joint policy between the County and the Treasurer. The Detailed Deposit and Investment Policy is subject to amendment by the Treasurer. It is the intent of the Board of Supervisors that such amended Detailed Deposit and Investment Policy will remain a joint policy between the County and the Treasurer, as long as it continues to agree with the overarching Deposit and Investment Objectives outlined below, or until the Board adopts otherwise.
- F. Fund Balance and Net Assets Policy: This policy establishes guidelines for the appropriate fund balance and net asset levels needed to maintain positive financial position.
- G. Purchasing Policy: This policy is adopted to guide the County in obtaining high quality goods and services at reasonable cost, in conducting all procurement procedures in a fair and impartial manner with avoidance of any impropriety or appearance of impropriety. The policy provides access to the County's public business for all qualified vendors, and promotes efficient procurement practices among all County departments. The statutes governing the procurement of goods and services from nongovernmental sources are contained in the Virginia Public Procurement Act (VPPA) (*Code of Virginia*, § 2.2-4300 et seq.) and Hanover County Code Chapter 2, Article IV.

Finance and Management Services Policies

- H. Revenue Policy: This policy establishes measures to maintain control over all revenues (including federal, state and private grants and cooperative agreements), to ensure strong fiscal management. This includes control over revenue budgeting and forecasting, reconciliations, accounts receivable management, compliance with grant awards, regulations and cooperative agreements and general oversight over the various revenues the County collects.
- I. Travel and Business Expense Policy: This Policy establishes authority for payment and reimbursement of certain travel and business expenses incurred for County purposes by officials, employees and volunteers. Oversight of the department travel budgets is vested in the department heads, or Chair of the Board of Supervisors, respectively. County business for the purpose of this Policy includes conferences, seminars, workshops, hearings, educational programs, conventions and meetings and other activities which are directly related to or associated with the business of the County, and which provide a substantial benefit to the County.

1-3 Internal Controls

All aspects of accounting and financial reporting shall be subject to proper controls with standard controls documented and followed by all departments.

1-4 Delegation of Authority

The County Board of Supervisors delegates the responsibility for financial and contractual activities and reporting to the County Administrator subject to the limitations and terms included in this policy. In all cases, reference to a County or other official in this policy shall be deemed to include designees of the official. The County Administrator and School Superintendent may designate the Director of Finance and Management Services to be responsible for the financial and contractual reporting functions.

1-5 Ethics

Finance Department staff and all County employees engaged in financial and contractual activities and reporting should be generally familiar with the applicable provisions of the Government Finance Officers Association Code of Professional Ethics and the County Ethics Policy.

- A. Purchasing staff and all County employees engaged in procurement activities are subject to and should be generally familiar with the provisions of the *VPPA* relative to Ethics in Public Contracting, Article 6 (*Code of Virginia*, § 2.2-4367 et seq.).
- B. No official or employee shall have a personal interest in a transaction or contract if such interest is prohibited by the *State and Local Government Conflict of Interests Act* (*Code of Virginia*, § 2.2-3100 et seq.). The County Administrator shall endeavor to provide appropriate information regarding these prohibitions to employees and affected volunteers.

1-6 Compliance

Department heads and School Cost Center Managers shall take necessary and prompt action to insure compliance with these Policies within their respective departments.

Finance and Management Services Policies

1-7 Amendment of Policies

These rules may be changed or amended by resolution of the Board of Supervisors.

1-8 Availability of Policies

The Financial Policies shall be maintained by the Director of Finance and Management Services and an electronic copy shall be maintained on the County's website.

Finance and Management Services Policies

2. Accounting Policy

2-1 Financial Statements

- A. All activities for which generally accepted accounting principles (GAAP) consider the County to be financially accountable are incorporated into the audited financial statements to form the reporting entity.
- B. The year-end financial statements shall be formulated based upon GAAP and the Comprehensive Annual Financial Report (CAFR) will be prepared at the conclusion of the County audit to meet Government Finance Officer Association (GFOA) guidelines.
- C. Interim and year-end financial reports shall be presented to the Board of Supervisors (the Board) for each fiscal year.

2-2 Fund Accounting

- A. Accounts are organized on the basis of funds, each of which is considered to be a separate accounting entity.
- B. Appropriate accruals of revenues and expenditures will be in accordance with GAAP.
- C. Purchase orders, contracts, and other commitments for expenditure of moneys are recorded for budget purposes as encumbrances in order to reserve that portion of the appropriation.
- D. Board approval is required for the establishment of any new County reporting entity fund that requires an appropriation. The County Administrator authorizes all other funds.

2-3 Capital Assets

- A. Tangible capital assets shall be recorded when the unit cost is greater than \$5,000, the useful life exceeds five years, and the expenditure meets the GAAP definition of land, building, improvements to building, infrastructure, equipment or other relevant tangible fixed asset class. Intangible assets over \$25,000 in value acquired in fiscal year 2010 and future years shall be capitalized when they meet the GAAP definition of a capitalizable intangible asset.

2-4 Donation Acceptance

- A. Personal property, monetary and in kind donations:
 - (i) The department head may authorize acceptance of these donations with an estimated value below \$5,000.
 - (ii) The County Administrator may authorize acceptance of these donations with an estimated value between \$5,000 and \$50,000.
- B. Board of Supervisor's authorization is required for acceptance of these donations with an estimated value greater than \$50,000.

2-5 Authorization of Disbursements and Transfers

- A. All checks, bank transfers, and disbursements to a non-County account generated by the County and Treasurer's Office will contain dual signatures with one signature

Finance and Management Services Policies

representing an authorized signature of the County and the other signature representing an authorized signature of the Treasurer's Office.

- B. Manual checks with dual signatures will be issued only in circumstances that are deemed appropriate by the Director of Finance and Management Services.
- C. All disbursements of funds will have proper supporting documentation, approval of a department authorized signer, and be filed in a manner to provide the proper audit trail to such disbursement.
- D. State tax and fee collections that are administered by the Treasurer's Office are recorded in a separate Commonwealth fund. The Treasurer's transfer of State tax and fee collections to the Commonwealth requires dual signatures, but does not require authorization of both the Treasurer and County.

2-6 Petty Cash

- A. Petty cash funds shall be maintained in order to provide timely payment or reimbursement for proper expenses that do not exceed the transaction amount established by the Accounting Regulations.
- B. Petty cash funds shall also be established at cashiering points to provide change for County business transactions.
- C. Internal controls shall be followed to ensure the appropriate reconciliations are performed and petty cash is safeguarded.
- D. Petty cash balances and locations shall be documented in the Accounting Regulations.

2-7 Record Retention

All records shall be retained, and when required, disposed of in accordance with the Virginia Public Records Act and related schedules.

2-8 Accounting System

Unless otherwise approved by the Board, common accounting systems will be utilized by all covered funds, for all payroll, general ledger, cash receipts, cash disbursements, and other accounting transactions.

Finance and Management Services Policies

3. Audit Policy

3-1 External Auditors

- A. External auditors will be selected to perform annual audits through a request for proposal (RFP) process every five years, unless otherwise approved by the Finance Committee.
- B. Recommendation of the selection committee is reviewed by the Finance Committee for concurrence prior to Board of Supervisors approval.
- C. External auditors will review the Comprehensive Annual Financial Report (CAFR) for submission to the Government Finance Officers Association's (GFOA) Certificate of Achievement for Excellence in Financial Reporting.
- D. External auditors are responsible for the issuance of any and all required opinions, internal control and compliance reports and management letters in connection with the audit of the financial statements. County assistance will be provided to external auditors in order to produce timely and accurate financial statements and related audit opinions and reports. The external auditor shall coordinate the annual audit objectives with the County's Internal Auditor who may also provide assistance as necessary.

3-2 Internal Audit

- A. The mission is to independently ascertain whether the ongoing processes for controlling fiscal and administrative operations throughout the County are adequately designed and functioning in an effective manner.
- B. The Internal Audit Department will ensure that:
 - (i) Resources are adequately protected.
 - (ii) Significant financial, managerial and operating information is accurate and reliable.
 - (iii) The actions of employees comply with the County's policies, regulations, procedures and applicable laws and regulations.
- C. To provide for the independence of the Internal Audit function, the Internal Audit Department reports functionally to the Finance Committee of the Board of Supervisors and reports administratively to the Deputy County Administrator. The Finance Committee approves the annual Internal Audit Plan and assists in the evaluation of the performance of the Internal Audit Director.
- D. The Internal Audit Department also has responsibility to:
 - (i) Develop an Internal Audit Plan annually and submit that plan to the Finance Committee for approval.
 - (ii) Consider the scope of work of external auditors for the purpose of providing optimal audit coverage to the County including the contracting with external auditors for annual and as needed audit services.

Finance and Management Services Policies

- (iii) Implement the Internal Audit Plan as approved, including any special projects assigned by the Finance Committee and County Administrator.
 - (iv) Issue periodic reports to the Finance Committee summarizing results of audit activities.
 - (v) Communicate audit findings/reports to the appropriate level of management and request a written response.
 - (vi) Follow-up on corrective action plans to address audit recommendations.
- E. The Internal Audit staff is authorized to have access to all of the County's functions, records, property and personnel.
 - F. The Internal Audit staff will maintain audit documentation in compliance with applicable privacy requirements and Government Auditing Standards.
 - G. The Internal Audit staff may perform special audits for Schools and other audit entities, as directed by the Finance Committee. Audits of Constitutional Officers will require concurrence from the applicable Constitutional Officer.
 - H. The Internal Audit staff is not authorized to initiate or approve accounting transactions external to the Internal Audit function.

Finance and Management Services Policies

4. Budget Policy

4-1 Budget Calendar

- A. The following guidelines will be used in establishing the annual budget calendar:
 - (i) The proposed operating budget, Capital Improvements Program, and Five-year Financial Plan will be presented by the fourth Wednesday in February.
 - (ii) Informational budget sessions and workshops will be presented between presentation of proposed budget and adoption of the budget, with special meetings held by the Board if necessary.
 - (iii) The budget shall be adopted in accordance with applicable statutes.
- B. Budget Board meeting dates will be established as part of the Board of Supervisors' Meeting Schedule.

4-2 Budget Guidelines

- A. The overall objective of the budget is to provide a balanced financial plan in total and by fund that adheres to the County's mission statement, long range strategic plans and/or current initiatives. A balanced budget is a budget with total expenditures equal to total revenues, including use of fund balance.
- B. Initiatives that are presented to the Board of Supervisors should ensure compliance with the mission statement.
- C. Annual recurring budget guidelines shall be focused in certain areas, with additional guidelines and/or objectives formulated, if applicable, by the County Administrator in the formulation of the proposed budget.
 - (i) Priority service levels
 - a) Education: Provide a funding plan for the Hanover County Schools that maintains favorable student-teacher ratios, provides appropriate instructional materials and provides appropriate capital infrastructure to limit overcrowding.
 - b) Public Safety: Provide staffing and equipment, for law enforcement and public safety departments to ensure that desired standards can be achieved and maintained in an effective and efficient manner.
 - (ii) Sound financial management practices
 - a) Mitigate the tax rate burden upon the citizens and dependency upon the real property tax rate through provision of service delivery in the most efficient and effective manner while maximizing opportunities for additional revenues from non-local tax sources (e.g., State revenues) and diversification of local revenue sources.
 - b) Prepare and adopt Five-Year Financial Plans and Five-Year Capital Improvements Program to describe funding sources and anticipated expenditures for operating and capital needs.

Finance and Management Services Policies

- c) Provide recommendations which include recurring revenue to meet recurring expenses.
 - d) Ensure adequate reserves, limits on the County's debt burden, and maintenance or improvement of the County's bond ratings.
 - e) Include general obligation bond funding only if any required referendum is anticipated to be supported by the community.
- (iii) Employee compensation
- a) Provide adequate employee compensation including consideration of pay for performance increases, salary benchmark adjustments, if applicable, and a comprehensive benefits plan.
 - b) Ensure that compensation and benefits provided will be market sensitive and enable the County and School system to attract and retain outstanding employees.
- D. Public Utilities
- (i) Operate a water and wastewater system as a self-supporting enterprise fund that provides high quality and reliable service delivery to customers, including the development of a capital improvement program.
 - (ii) Limit user and/or capacity fee rate increases to that which is needed to ensure long-term viability of the system.

4-3 Five-Year Capital Improvements Program

- A. The Capital Improvements Program is a plan for capital and capital-related expenditures and a means of planning for funding the following throughout the Five-Year Financial Plan:
 - (i) facilities, equipment, and vehicles with a unit cost greater than \$50,000; and,
 - (ii) purchases for multiple departments that are generally:
 - a) Managed by a single department/agency; or,
 - b) Over \$50,000 annually in aggregate.
- B. General governmental projects will be funded by General Fund revenues (i.e. "pay as you go funding"). In general at least 10% of the total five-year general government portion of the Capital Improvements Program should be funded by non-debt sources (e.g., General Fund and grants) over the five-year period.
- C. In designing a school capital improvement program, formulation of the Capital Improvements Program will illustrate that no individual school is over capacity by 20% for more than three consecutive years and meets the definition of overcrowding per the School regulations without consideration of attendance boundary adjustments or other appropriate measures.

Finance and Management Services Policies

4-4 Five-Year Financial Plan

- A. The plan will identify all major budget assumptions, including the anticipated collection of revenues, use of fund balance, expenditures, future operating costs of capital improvements, and proposed changes in service levels and fees.
- B. The plan will clearly describe proposed service levels and the means to finance such service levels over the five-year period.
- C. Compliance with debt and fund balance policies shall be maintained for each year of the plan.
- D. Reserve for Contingencies will be appropriated in the General Fund at an amount equal to at least 0.5% of the General Fund budget, net of capital improvement transfer.
- E. Financial plans enable the funds subject to such plans to be managed to maintain financial stability over the long-term by identifying current trends and future challenges; identifying the most appropriate mix of funding sources; analyzing debt options and timing to minimize borrowing costs; encouraging strong fiscal and operational management; and encouraging consistency and financial integrity.

4-5 Public Utilities

- A. The costs associated with providing water and wastewater service shall be allocated between service types, uniform for similar types and classes of customers, and separate rates shall be established for each service.
- B. Capacity fees and user fees will be established using a generally accepted methodology that includes analysis of revenue requirements, cost of services, rate design and rate implementation impact.

4-6 Budget Adoption

- A. The budget adoption resolutions include approval for the reappropriation of all encumbered balances and capital project unencumbered balances at fiscal year-end.
- B. All related ordinance changes and other budgetary issues requiring Board of Supervisors approval will be presented to the Board for consideration with the proposed budget adoption.
- C. The Adopted Budget Document will be forwarded to the GFOA and other interested parties within 90 days of budget adoption for the Distinguished Budget Award program.

4-7 Budget Amendments

- A. Transfer authority is determined based on the following factors:
 - (i) The dollar amount requested to be transferred.
 - (ii) The category (personnel, operating, or capital) of funding. For purposes of this section, “capital” is defined as the Capital Improvements Program fund (CIP) as well as capital line items within other funds (i.e. General Fund, Public Utilities).

Finance and Management Services Policies

- (iii) Whether or not the funding will be moved from its original appropriated category to a different category.
 - (iv) For purposes of this section, transfer authority applies across all funds directed by each respective Board – Board of Supervisors or School Board.
- B. Transfers that do not move across categories can be approved in the following manner:
- (i) Up to \$2,000 per month – Department Heads or School Cost Center Managers within their respective department budgets.
 - (ii) Up to \$10,000 per topic or issue within any individual category – Director of Finance and Management Services (County funds) and the Assistant Superintendent of Business and Operations (School funds).
 - (iii) Up to \$50,000 per topic or issue within the operating category – County Administrator (County funds) or the School Superintendent (School funds).
 - (iv) All transfers within the personnel and capital categories over \$10,000 per topic or issue must be approved by the County Administrator (County funds) or the School Superintendent (School funds). All transfers within the operating category exceeding \$50,000 per topic or issue must be approved by the Board of Supervisors (County funds) or the School Board (School funds).
- C. Transfers that cross categories can be approved in the following manner:
- (i) Up to \$10,000 per topic or issue – Director of Finance and Management Services (County funds) and the Assistant Superintendent of Business and Operations (School funds).
 - (ii) Up to \$50,000 per topic or issue – County Administrator (County funds) or the School Superintendent (School funds).
 - (iii) All transfers crossing categories and exceeding \$50,000 per topic or issue must be approved by the Board of Supervisors (County funds) or the School Board (School funds).
- D. Transfers up to \$10,000 per topic or issue for any revenue change (e.g., insurance recoveries, grants and gifts) can be approved by the Director of Finance and Management Services (County funds) and the Assistant Superintendent of Business and Operations (School funds).
- E. Transfers of Reserve for Contingencies to departmental, school cost center, and/or capital budgets can be approved as follows:
- (i) Up to \$10,000 per topic or issue involving need for such reserve funding – County Administrator (County funds) or the School Superintendent (School funds).
 - (ii) Transfers exceeding \$10,000 per topic or issue must be approved by the Board of Supervisors (County funds) or the School Board (School funds).

Finance and Management Services Policies

- F. All transfers that increase the County's total appropriated budget require approval of the Board of Supervisors.
- G. Any transfer that increases the total revenues for any of the School Board funds shall require the approval of the Board of Supervisors following approval by the School Board.
- H. Public hearings and associated notice for budget amendments will be conducted in accordance with applicable statutes.

4-8 Reappropriation of Balances

- A. Both unencumbered and encumbered funds for capital projects, and encumbered funds in departmental budgets, are reappropriated annually by the Board of Supervisors during the budget approval process.
- B. Except for those funds reappropriated by the Board, appropriations lapse on June 30.
- C. A review of capital projects will be conducted at year end to determine the necessity for reappropriated funds. Those which are determined to be unnecessary will be transferred to other uses, as determined by the County Administrator.

Finance and Management Services Policies

5. Debt Policy

5-1 Issuance Guidelines

- A. The County will not use short-term borrowing to finance operating needs.
- B. The maturity of any debt will not exceed the expected useful life of the project(s) for which the debt is issued.
- C. Debt shall not be incurred which would be an unreasonable burden to residents and taxpayers. Total general governmental debt and debt service expenditures shall not exceed the limits of this policy.
- D. Debt ratios for general governmental debt:
 - (i) Debt as a percentage of assessed value will not exceed 2.5%.
 - (ii) The debt per capita will not exceed a ratio of \$1,900 as of June 30, 2007, growing annually at 2% (\$2,140 as of June 30, 2013).
 - (iii) Debt service as a percentage of general (non-capital) governmental expenditures will not exceed 10%.
 - (iv) Debt per capita income will not exceed a ratio of \$5,000.

For purposes of these debt ratios, contingent obligations of the General Fund extending beyond the current fiscal year incurred subject to annual appropriation (i.e., Support Agreement debt) shall be treated on a par with general obligation debt and will be included in the calculation of debt ratio limits.
- E. At least 25% of total debt will be repaid within 5 years and at least 50% of total debt within 10 years.
- F. Variable rate debt will be limited to 10% of total outstanding debt.
- G. Debt coverage ratios for all Proprietary Fund debt will be in compliance with all debt covenants and all debt coverage ratios will meet or exceed minimum legally required thresholds.
- H. The following issuances of debt require approval and appropriation of the proceeds by the Board.
 - (i) Bond and revenue anticipation notes
 - (ii) General obligation bonds
 - (iii) VPSA Bonds and State Literary Fund loans
 - (iv) Revenue bonds and subject-to-appropriation debt
 - (v) Capital acquisition leases and notes
 - (vi) Refundings and refinancings, excluding proprietary fund debt that does not require appropriation of debt proceeds
 - (vii) Moral obligation debt

Finance and Management Services Policies

- I. In order to seek timely access to market conditions, proposals for refunding and refinancings can be solicited with County Administrator's authorization noting that Board approval is still needed for any issuance of debt.

5-2 Post-Issuance Compliance

- A. The Director of Finance and Management Services will oversee post-issuance activities to ensure compliance with federal guidelines and other legal and regulatory requirements.
- B. Post-issuance compliance responsibilities include:
 - (i) Tracking that proceeds of a debt issuance are spent on qualified tax-exempt debt purposes;
 - (ii) Maintaining detailed records of all expenditures and investments related to debt funds;
 - (iii) Ensuring that projects financed are used in a manner consistent with the legal requirements;
 - (iv) Timely reporting of necessary disclosure information and other required filings; and
 - (v) Monitoring compliance with applicable arbitrage rules and performing required rebate calculations in a timely manner.
- C. The Director of Finance and Management Services may consult with bond counsel or other financial advisors or professionals they deem appropriate to meet the requirements of the Debt Policy.

Finance and Management Services Policies

6. Deposit and Investment Policy

6-1 Deposit and Investment Objectives

- A. This Deposit and Investment Policy applies to the investment activities of Hanover County, except for investments of the Retiree Medical Benefits Trust.
- B. All investable balances shall be invested with the same care, skill, prudence and diligence that a prudent and knowledgeable person would exercise when undertaking an enterprise of like character and aims under circumstances prevailing at that time.
- C. Safety - the safeguarding of principle shall be the foremost objective of the investment program by mitigating credit risk and interest rate risk with all other objectives subordinated to the attainment of this objective.
- D. Liquidity - the investment portfolio shall be managed at all times with sufficient liquidity to meet all daily and seasonal needs, as well as special projects and other operational requirements either known or which might be reasonably anticipated.
- E. Yield - the investment portfolio shall be managed with the objective of obtaining no worse than a fair value rate of return over the course of budgetary and economic cycles, taking into account the above objectives and the cash flows of the County.

6-2 Allowable Investments

- A. All investments shall be in compliance at all times with provisions of the Code of Virginia and the Treasurer's Detailed Deposit and Investment Policy.

6-3 Prohibited Securities

- A. The following securities shall be expressly prohibited, unless specifically approved in writing by the Treasurer:
 - (i) Derivative products that include any of the following characteristics: high price volatility, illiquid markets, products that are not market tested, highly leveraged products, products requiring a high degree of sophistication to manage, and products that are difficult to value.
 - (ii) Reverse repurchase agreements (repos).

6-4 County and Treasurer Internal Controls

- A. The County and Treasurer shall maintain a system of internal controls which shall be documented and reviewed with internal and independent auditors and meet the requirements of the Government Accounting Standards Board and other applicable regulators.
- B. These controls shall be designed to provide reasonable assurance of loss prevention due to fraud, error, misrepresentation, unanticipated market changes or imprudent actions.
- C. There shall be a separation of transaction authority from accounting and record keeping with all transaction activity properly documented in the Treasurer's cash receipts system and bank reconciliations to the general ledger performed monthly.

Finance and Management Services Policies

- D. Treasurer and County officials involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions.
- E. The Treasurer shall annually update the Board of Supervisors and at least quarterly update County administration on securities held, maturities, investment returns, unrealized gains (loses), comparisons to established benchmarks, market conditions and prevailing investment philosophy.
- F. Bank transfers.
 - (i) Dual authorizations representing the County and the Treasurer shall be in compliance with the Accounting Policy for all transfers that move County funds from a County account to a non-county account (e.g., debt service payments).
 - (ii) In addition, the Treasurer's Office will have dual processing procedures requiring two people to conduct transfers with County bank accounts.
 - (iii) All financial institutions used by the County will have written instructions regarding County authorizations for wire transfers, restrictions on accounts funds can be wired and other procedures that will mitigate unauthorized movement of funds (e.g., call-back to independent person, written confirmations, etc.).

Finance and Management Services Policies

7. Fund Balance and Net Assets Policy

7-1 All Funds

- A. Financial statement presentation of fund balances and net assets shall comply with Governmental Accounting Standards Board (GASB) standards.
- B. Fund balance will be displayed in the following GASB-defined classifications depicting the relative strength of the spending constraints placed on the purposes for which resources can be used:
 - (i) *Nonspendable fund balance* – amounts that are not in a spendable form, such as inventory, or are required to be maintained intact.
 - (ii) *Restricted fund balance* – amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.
 - (iii) *Committed fund balance* – amounts constrained to specific purposes by the County Board of Supervisors (the Board) (its highest level of decision-making authority). To be reported as committed, amounts cannot be used for any other purpose unless the Board takes the same (highest-level) action to remove or change the constraint.
 - (iv) *Assigned fund balance* – amounts a government intends to use for a specific purpose, including budgeted use of prior year fund balance.
 - (v) *Unassigned fund balance* – amounts that are available for any purpose. These amounts are reported only in the General Fund, unless otherwise required by GASB standards.

7-2 Committed Fund Balances

- A. In accordance with GASB criteria, unless otherwise established by Board policy, the Board shall pass a resolution to establish any desired committed fund balances for specific purposes. As required by GASB, such policy or resolution shall be established prior to the fiscal year-end, but the amount of such committed fund balances may be determined subsequent to the fiscal year end.

7-3 Assigned Fund Balances (permitted by GASB and applicable to all County Governmental Funds)

- A. General Fund
 - (i) GASB standards define assigned fund balance as any amounts that are intended to be used for specific purposes that do not meet the criteria to be classified as restricted or committed.
- B. Special Revenue Funds and Capital Projects Funds
 - (i) By reporting particular amounts that are not restricted or committed in a special revenue or capital projects fund, the County has assigned those amounts to the purposes of the respective funds.

Finance and Management Services Policies

- C. All Governmental Funds
 - (i) The Board has determined that the establishment of assigned fund balances, including the intent, specific purpose, and amounts may be made by the County Administrator for all County governmental funds, although any expenditure of assigned fund balances is subject to prior legal appropriation by the Board.
 - (ii) The County Administrator shall provide a summary to the Finance Committee of the Board of any specific assigned fund balances, including their purposes and amounts, prior to their establishment. In accordance with GASB standards, any fiscal year-end assigned fund balances shall be established prior to issuance of the annual Comprehensive Annual Financial Report (CAFR).

7-4 Unassigned Fund Balance

- A. General Fund
 - (i) The unassigned fund balance is the residual classification for the General Fund and represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes with the General Fund. The General Fund should be the only fund that reports a positive unassigned fund balance amount.
 - (ii) The unassigned fund balance is established to protect against unanticipated expenditures, to provide for cash flow reserves during the fiscal year due to the timing difference between the receipt of revenues and disbursement of expenditures, and to meet desired unassigned fund balance targets.
 - (iii) Unassigned fund balance shall be at least equal to 10% of the General Fund's total revenues as measured during the annual budget adoption process as total budgeted revenues, net of any budgeted uses of fund balance, and as measured at fiscal year-end as actual revenues recognized in accordance with generally accepted accounting principles over the preceding fiscal year. A target unassigned fund balance is determined by the requirements of the Fund Balance Regulations.
 - (iv) If there is a shortfall in the General Fund unassigned fund balance beneath the 10% minimum fund balance percent, the County Administrator shall approve a plan to achieve the minimum within three fiscal years.
 - (v) If there is a shortfall in the General Fund unassigned fund balance beneath the target established by the Fund Balance Regulations, the goal of the next Five-Year Financial Plan shall be to attain the target.
- B. Special Revenue Funds and Capital Projects Funds
 - (i) For governmental funds such as Special Revenue and Capital Projects Funds, if expenditures incurred for specific purposes exceeded the amounts restricted, committed, or assigned to those purposes, it may be necessary to report a negative unassigned fund balance.

Finance and Management Services Policies

- (ii) It is the goal of the County that funds do not maintain a negative unassigned fund balance. The County Administrator shall approve a plan to eliminate any negative unassigned fund balance within three fiscal years.

7-5 Unrestricted Net Assets

- A. Unrestricted net assets are reflected in entity-wide financial statements for governmental and business-type activities under the primary government and for the component units.
- B. It is the County's goal to have positive unrestricted net assets in its statement of net assets, which reflects economic well-being.
- C. Business-type Activities and Proprietary Funds
 - (i) Business-type activities and proprietary funds do not reflect fund balance accounting, but instead report net assets, in accordance with GASB standards.
 - (ii) Proprietary Funds
 - a) It is the County's goal that unrestricted net assets shall be at least equal to 10% of total operating revenues at fiscal year-end, net of any donated assets recognized, to provide reserves for operations and future capital improvements. In the event of a shortfall, the County Administrator shall approve a plan to achieve the minimum within three fiscal years.

Finance and Management Services Policies

8. Purchasing Policy

8-1 Administration of Procurement Functions

- A. Purpose and Applicability: Rules governing contract awards shall be made clear in advance of the competition, specifications shall reflect the procurement needs of the County rather than being drawn to favor a particular vendor, and the County and the vendor shall freely exchange information concerning what is sought to be procured and what is offered. In addition, surplus property is to be disposed of on a competitive basis whenever practicable.
- B. General Authority: The County reserves the right to accept, reject or cancel any or all solicitations or parts thereof, to waive informalities, and to reissue solicitations. The County also reserves the right to award the contract as it deems will best serve its interests. It further reserves the right to award the contract on a lump sum basis, individual item basis, or such combination as shall best serve the interests of the County. This may include multiple awards if provided for in the solicitation.
- C. Specific Authority: Procurement authority for functions governed by the Virginia Public Procurement Act shall be delegated to the County Administrator pursuant to *Code of Virginia*, § 2.2-4302. The County Administrator may delegate authority for those functions to other officials or employees.
- D. Award of Term Contracts: For purposes of this Policy, the authorization required for award of term contracts shall be determined by the estimated value of the initial term plus all available renewals.

8-2 Nondiscrimination

- A. The County does not discriminate in the solicitation or award of contracts because of race, religion, color, gender, national origin, age, disability, status as a service disabled veteran, or any other basis prohibited by state law relating to discrimination in employment (*Code of Virginia*, § 2.2-4310A). The County will prominently display a nondiscrimination statement in all invitations to bid, requests for proposals, contracts, and purchase orders indicating that the County does not discriminate against faith-based organizations (*Code of Virginia*, § 2.2-4343.1D).
- B. Competitive solicitations, or notices of the issuance thereof, shall be sent to small businesses and businesses owned by women, minorities, and service disabled veterans (*Code of Virginia*, § 2.2-4310B).

Finance and Management Services Policies

9. Revenue Policy

9-1 Diversification of Revenues

- A. Diversification of revenues is a primary goal of the County.
- B. The County does not have a profit motive when setting tax and fee rates. Tax and fee rates are based on the County's cost of services.

9-2 Establishment and Modification of Fees

- A. Fees will be calculated based on appropriate cost of service delivery.
- B. Fees will be reviewed and updated based on criteria defined in the Revenue Regulations.

9-3 Accounts Receivable Collection

- A. Bad Debt Expense
 - (i) The determination of the need for an allowance for doubtful accounts will be based upon accepted business practices and accounting standards.
 - (ii) Write-offs of uncollectable balances will be based on:
 - a) The type of balance (i.e. tax or non-tax balance);
 - b) The dollar amount outstanding;
 - c) The length of time delinquent; and
 - d) The status of standard collection efforts performed.
 - (iii) All write-offs require approval of the department head for non-tax balances or the Treasurer for general property tax balances.

9-4 Identity Theft Prevention Program

As required by the Federal Trade Commission's Red Flag Rules (Rules), the Board of Supervisors has adopted a written Identity Theft Prevention Program (ITPP) to detect, prevent and mitigate identity theft for customer accounts deemed "covered accounts" under the Rules and has authorized the County Administrator to implement the Program and to adopt and amend standard operating procedures appropriate to the size, complexity and nature of covered County operations. Oversight of the ITPP, including review of compliance reports and approval of amendments to the standard operating procedures, shall be the responsibility of the County Administrator.

9-5 Federal, State and Private Grants and Cooperative Agreements

- A. This portion of the revenue policy prescribes procedures and requirements for the fiscal and program administration of all Federal, state and private grants and cooperative agreements.
- B. The purpose of this policy is to:
 - (i) Ensure proper oversight of all funds appropriated to the County from federal, state and local governments, non-profit agencies, and private sources;

Finance and Management Services Policies

- (ii) Minimize the County's risk of non-compliance with the requirements of grant awards, regulations and cooperative agreements;
 - (iii) Ensure proper fiscal administration, accounting, audit and reporting of all grants and cooperative agreements.
 - (iv) Ensure proper program management of all grants and cooperative agreements.
- C. Applicability
- (i) This policy and related Revenue Regulations apply to all grant and cooperative agreement applications prepared and/or submitted by County departments and Constitutional Officers to agencies outside the County government for funds, materials, or equipment to be received and/or administered by the County or by an agency for which the County acts as fiscal agent, including any grant or cooperative agreement funds or items passed through to a sub-recipient.
- D. Centralized Responsibility
- (i) The County Administrator shall establish underlying Revenue Regulations and procedures to help ensure that the purposes of this Policy regarding grants and cooperative agreements are met.
 - (ii) Responsibility for the overall fiscal management of all County grants and cooperative agreements shall reside in the Department of Finance and Management Services.
- E. Decentralized Responsibility
- (i) Responsibility for the overall program management of all County grants and cooperative agreements shall reside with the Director or Directors of the Department(s) having functional responsibility for the individual grants or cooperative agreements, or as otherwise delegated by the County Administrator (hereinafter referred to as Senior Program Managers).
 - (ii) It shall be the responsibility of the Senior Program Managers and their delegates having program management responsibility for a grant or cooperative agreement to cooperate with and perform all duties prescribed by the Department of Finance and Management Services necessary for the proper fiscal management of all grants and cooperative agreements, and to file all required reports with grantors/agencies on a timely basis.

Finance and Management Services Policies

10. Travel and Business Expense Policy

10-1 Allowable Expenses

- A. Expenses incurred for County purposes for travel and business by employees, officials or volunteers may be paid or reimbursed in accordance with requirements established by the Internal Revenue Service for an accountable plan in which those amounts are not subject to income taxation, and in compliance with this Policy and related Regulations approved by the County Administrator.
- B. With the exception of travel for the purpose of promoting County economic development, meals and incidental per diem expense for travel shall not exceed the federal per diem rate established for the destination locality by the Internal Revenue Service. Payment or reimbursement of expenses for travel for the purpose of promoting economic development shall be in the amount of actual documented reasonable costs. The mileage reimbursement rate shall equal that established by the Internal Revenue Service.
- C. Allowable expenses for lodging, public transportation and business expenses shall be the actual costs provided they are reasonable.
- D. This Policy shall be administered so as to provide for the most cost effective travel and business activity for the benefit of the County. Expenses may be paid or reimbursed only when they are reasonable and necessary for the conduct of County business, within amounts appropriated by the Board of Supervisors, properly documented and approved by the appropriate authority.
- E. The County Administrator shall interpret and administer this Policy and shall prescribe Regulations implementing this Policy and describing additional detailed requirements.

10-2 County Procurement Cards and Other Methods of Payment

Expenses paid by use of County procurement cards and other methods shall be subject to the same limits and standards of documentation as reimbursed expenses.



This Page Intentionally Left Blank

VIRGINIA: At a regular meeting of the Board of Supervisors for Hanover County held in the Board Room of the Hanover County Administration Building on the 9th day of April, 2014, at 2:00 p.m.

Present: Sean M. Davis, Chairman
Wayne T. Hazzard, Vice Chairman
Angela Kelly-Wiecek
W. Canova Peterson
Aubrey M. Stanley
G. E. "Ed" Via, III
Elton J. Wade, Sr.
Cecil R. Harris, Jr., County Administrator
Sterling E. Rives, III, County Attorney

**HANOVER COUNTY BOARD OF SUPERVISORS
RESOLUTION
FY15 BUDGET ADOPTION**

BE IT RESOLVED that the Board of Supervisors of Hanover County does hereby adopt the County of Hanover's FY15 Budget as presented by the County Administrator to the Board of Supervisors on February 26, 2014, with the amendments presented April 9, 2014, including the following funds and amounts, and the detail included in the FY15 Budget document filed with the Board papers:

General Fund	214,720,163
School Operating Fund	170,725,515
Food Services Fund	7,005,028
County Improvements Fund	7,347,914
School Improvements Fund	6,330,200
Debt Service Fund	19,277,026
Economic Development Authority	220,295
Public Utilities Fund	29,931,785
Airport Fund	854,651
Self-Insurance Fund	34,487,327
Lewistown Commerce Center CDA Fund	623,000
Bell Creek CDA Fund	360,000

On motion of Mr. Hazzard, seconded by Mrs. Kelly-Wiecek, the members of the Board of Supervisors voted to approve this Resolution as follows:

	Vote:
Sean M. Davis	Aye
Wayne T. Hazzard	Aye
Angela Kelly-Wiecek	Aye
W. Canova Peterson	Aye
Aubrey M. Stanley	Aye
G. E. "Ed" Via, III	Aye
Elton J. Wade, Sr.	Aye

The undersigned certifies that this is a correct copy of the Resolution of the Board of Supervisors.

Dated: April 11, 2014


Cecil R. Harris, Jr., County Administrator
Clerk, Hanover County Board of Supervisors

VIRGINIA: At a regular meeting of the Board of Supervisors for Hanover County held in the Board Room of the Hanover County Administration Building on the 9th day of April, 2014, at 2:00 p.m.

Present: Sean M. Davis, Chairman
Wayne T. Hazzard, Vice Chairman
Angela Kelly-Wiecek
W. Canova Peterson
Aubrey M. Stanley
G. E. "Ed" Via, III
Elton J. Wade, Sr.
Cecil R. Harris, Jr., County Administrator
Sterling E. Rives, III, County Attorney

**HANOVER COUNTY BOARD OF SUPERVISORS
RESOLUTION
FY15 BUDGET APPROPRIATION**

BE IT RESOLVED that the Board of Supervisors of Hanover County does hereby appropriate the funds detailed in the County of Hanover's adopted FY15 budget in the same funds and amounts included in the budget adoption resolution approved April 9, 2014. *(A complete copy of the FY15 Budget is filed with the Board's papers.)*

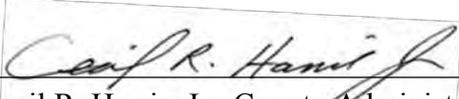
BE IT FURTHER RESOLVED that all encumbered funds outstanding on June 30, 2014, both operating and capital, and all funds designated for capital improvements, shall be reappropriated for the 2015 fiscal year, to the same department and account for which they were appropriated for fiscal year 2014. At the close of the fiscal year, all unencumbered appropriations lapse for budget items other than capital improvements. This reappropriation action applies to all appropriations for the Capital Improvements Program outstanding on June 30, 2014, and to all encumbered appropriations in the FY14 budget.

On motion of Mr. Hazzard, seconded by Mr. Peterson, the members of the Board of Supervisors voted to approve this Resolution as follows:

	Vote:
Sean M. Davis	Aye
Wayne T. Hazzard	Aye
Angela Kelly-Wiecek	Aye
W. Canova Peterson	Aye
Aubrey M. Stanley	Aye
G. E. "Ed" Via, III	Aye
Elton J. Wade, Sr.	Aye

The undersigned certifies that this is a correct copy of the Resolution of the Board of Supervisors.

Dated: April 11, 2014


Cecil R. Harris, Jr., County Administrator
Clerk, Hanover County Board of Supervisors

VIRGINIA: At a regular meeting of the Board of Supervisors for Hanover County held in the Board Room of the Hanover County Administration Building on the 9th day of April, 2014, at 2:00 p.m.

Present: Sean M. Davis, Chairman
Wayne T. Hazzard, Vice Chairman
Angela Kelly-Wiecek
W. Canova Peterson
Aubrey M. Stanley
G. E. "Ed" Via, III
Elton J. Wade, Sr.
Cecil R. Harris, Jr., County Administrator
Sterling E. Rives, III, County Attorney

**HANOVER COUNTY BOARD OF SUPERVISORS
RESOLUTION
2014 TAX RATES**

BE IT RESOLVED that the Board of Supervisors of Hanover County does hereby adopt the following taxes for calendar year 2014:

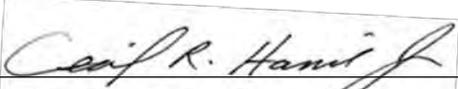
Real Property Tax Rate	\$0.81	per \$100 of assessed valuation
Personal Property Tax Rate	\$3.57	per \$100 of assessed valuation
Qualifying Fire and Rescue Vehicle Personal Property Tax Rate	\$1.78	per \$100 of assessed valuation
Qualifying Disabled Veterans Vehicle Personal Property Tax Rate	\$1.78	per \$100 of assessed valuation
Machinery and Tools Tax Rate	\$3.57	per \$100 of assessed valuation
Aircraft Personal Property Tax Rate	\$0.50	per \$100 of assessed valuation
Merchants' Capital Tax Rate	\$1.90	per \$100 of assessed valuation
Mobile Home Tax Rate	\$0.81	per \$100 of assessed valuation
Generating Equipment Tax Rate	\$0.81	per \$100 of assessed valuation
Hanover County Recycling Service District Tax Rate	\$24.36	per residential lot in Service District
Atlee Manor Sewer Service District Tax Rate	\$780.00	per residential lot in Service District

On motion of Mr. Hazzard, seconded by Mrs. Kelly-Wiecek, the members of the Board of Supervisors voted to approve this Resolution as follows:

	Vote:
Sean M. Davis	Aye
Wayne T. Hazzard	Aye
Angela Kelly-Wiecek	Aye
W. Canova Peterson	Aye
Aubrey M. Stanley	Aye
G. E. "Ed" Via, III	Aye
Elton J. Wade, Sr.	Aye

The undersigned certifies that this is a correct copy of the Resolution of the Board of Supervisors.

Dated: April 11, 2014


Cecil R. Harris, Jr., County Administrator
Clerk, Hanover County Board of Supervisors

**RESOLUTION OF THE BOARD OF SUPERVISORS OF THE
COUNTY OF HANOVER, VIRGINIA DECLARING ITS INTENTION TO
REIMBURSE THE COST OF CERTAIN EXPENDITURES IN THE MAXIMUM
PRINCIPAL AMOUNT OF \$4,950,000**

WHEREAS, the County of Hanover, Virginia (the "County") and the Hanover County School Board (the "School Board") have made or will make expenditures (the "Expenditures") in connection with capital projects for school purposes. The expenditures for the school improvements, including without limitation mechanical and roofing repair (the "School Projects"), are being made from the School Improvements Fund;

WHEREAS, the County may determine that the funds advanced and to be advanced to pay the Expenditures for the Projects will be reimbursed to the School Board from the proceeds of tax-exempt obligations (the "Indebtedness") issued by the Virginia Public School Authority on behalf of the County; and

WHEREAS, as of the date hereof, there are no funds of the County or the School Board that are, or are reasonably expected to be, allocated on a long-term basis or reserved to finance that portion of the Projects that is to be financed with the Indebtedness;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE COUNTY OF HANOVER, VIRGINIA (THE "BOARD"):

1. The Board hereby adopts this declaration of official intent under Treasury Regulations Section 1.150-2 and declares that the County intends to reimburse itself or the School Board, as appropriate, with the proceeds of Indebtedness for Expenditures made on, after or within sixty (60) days prior to the date hereof with respect to the Projects. Further, Expenditures made more than sixty (60) days prior to the date hereof may be reimbursed as to certain *de minimis* or preliminary expenditures described in Treasury Regulations Section 1.150-2(f) and as to other expenditures permitted under applicable Treasury Regulations.

2. The maximum principal amount of Indebtedness expected to be issued by the County in Fiscal Year 2015 for the Projects is \$4,950,000.

3. This Resolution shall take effect immediately upon its adoption.

Adopted: April 9, 2014


Cecil R. Harris, Jr., Clerk
Hanover County Board of Supervisors

A Copy Teste:

(SEAL)

On motion of Mr. Hazzard, seconded by Mrs. Via, the members of the Board of Supervisors voted to approve this Resolution as follows:

	Vote:
Sean M. Davis	Aye
Wayne T. Hazzard	Aye
Angela Kelly-Wiecek	Aye
W. Canova Peterson	Aye
Aubrey M. Stanley	Aye
G. E. "Ed" Via, III	Aye
Elton J. Wade, Sr.	Aye

The undersigned certifies that this is a correct copy of the Resolution of the Board of Supervisors.

Dated: April 11, 2014


Cecil R. Harris, Jr., County Administrator
Clerk, Hanover County Board of Supervisors

ORDINANCE 14-01

AN ORDINANCE AMENDING CHAPTERS 20 AND 23 OF THE HANOVER COUNTY CODE TO INCREASE WATER AND SEWER USER FEES PURSUANT TO TITLE 15.2, CHAPTER 21 OF THE CODE OF VIRGINIA, AND INCLUDING SPECIFICALLY VA. CODE §§ 15.2-2111, 15.2-2119 AND 15.2-2122, PROPOSED TO BE EFFECTIVE FOR THE FIRST FULL BILLING CYCLE OF THE FISCAL YEAR, AND TO MAKE VARIOUS OTHER CHANGES PROPOSED TO BE EFFECTIVE JULY 1, 2014

WHEREAS the Director of the Department of Public Utilities has performed a yearly review of the cost of utility service and has recommended increases in the utility rates; and

WHEREAS the Director of the Department of Public Utilities has recommended other minor changes to correct and clarify the language in the Water Code; and

WHEREAS the Board of Supervisors has decided to implement these recommendations;

NOW, THEREFORE, BE IT ORDAINED by the Board of Supervisors of Hanover County:

1. That the Hanover County Code, Chapter 20, Sewers and Sewage Disposal, Sections 20-23 and 20-24 shall be amended to read in their entirety as follows:

Sec. 20-23. - Service fees and capacity fees—Residential (including individually metered multi-family housing units).

(a) *Residential service charge.* For those customers connected to a county-owned sewerage system, the sewer rates consist of a base charge, plus a consumption charge under rate tiers based on usage as follows:

Bimonthly base charge\$20.03

Consumption charge

0-4,000 gallons, per 1,000 gallons 5.37

Above 4,000, per 1,000 gallons 6.77

For residential customers, bimonthly sewer volume charges shall be based on the lesser of:

- (1) Actual water usage, or
- (2) One hundred twenty-five (125) percent of the average water usage determined during the customer's winter billing cycle.

For the purpose of this subsection, if the winter billing cycle reading is estimated or if the customer joins the system after the reading cycle, or an allowance is made for a leak during a winter billing cycle, billing shall not exceed charges for fifteen thousand (15,000) gallons. For residential units under construction, bimonthly sewer volume charges may be waived at the discretion of the director.

For residential customers where sewer service is provided by the County and water service is provided by an individual well, ninety-three dollars and fifty-six cents (\$93.56) per living unit every two (2) months will be charged.

The base charge for a residential customer served by a water meter larger than five eighths (5/8) inch shall be the base charge as prescribed in section 20-24(a).

(b) *Capacity fees for all county-owned sewerage facilities.* For residential customers, eight thousand thirty four dollars (\$8,034.00).

For a residential customer served by a water meter larger than five-eighths (5/8) inch, the capacity fee shall be as prescribed in section 20-24(c).

(c) *Connection agreement.* Upon approval by the department of public utilities of a connection agreement, the user shall pay the minimum bimonthly sewer rate for the applicable category above, if service has not been initiated by the user. Charges for portions of the billing period shall be prorated.

Sec. 20-24. - Same—Commercial I, Commercial II.

(a) For Commercial I customers, including master-metered multi-family housing units (average usage of five million (5,000,000) gallons or less per month) connected to a county-owned sewerage system, the sewer rates consist of a base charge, plus a consumption charge under rate tiers based on usage as follows:

Bimonthly base charges

Meter size

1½" or less20.03

Greater than 1½" 100.16

Volume charge

0-50,000 gallons, per 1,000 gallons\$ 6.26

Above 50,000, per 1,000 gallons 5.02

(b) For Commercial II customers (average monthly usage of greater than five million (5,000,000) gallons) connected to a county-owned sewerage system, the sewer rates consist of a base charge of one thousand two hundred fifty-two dollars and thirteen cents (\$1,252.13) per month, a consumption charge on all usage, and a peak use rate applied to all monthly consumption greater than one hundred fifty (150) percent of the previous fiscal year's historical twelve-month average usage as follows:

Consumption charge

All usage, per 1,000 gallons\$ 4.13

Peak use fee, per 1,000 gallons 1.24

Sewer charges will be prorated for each one thousand (1,000) gallon increment or portion thereof.

Bimonthly sewer billings shall be based on either:

- (1) One hundred (100) percent of the water consumption as determined by a county-owned water meter or privately owned water meter; or
- (2) The wastewater flow allocable to the subject property as determined by a raw sewage flow recorder installed by the commercial, industrial, business or public user at his own expense.

Any raw sewage flow recorder installed pursuant to this section shall be subject to the approval of the director and shall be calibrated to accurately record the wastewater flows allocable to the subject property connection. The maintenance and ownership of such recorders will remain that of the property owner; provided, however, that the county shall at all times have access to said recorder and/or flow data for the county's use in billing.

If the county determines that an infiltration and inflow problem exists because of deficiencies located on private property or within the control of the user, the director shall notify the user of such infiltration and inflow problem by certified mail, return receipt requested, and within sixty (60) days of the date on the notice, the user shall eliminate such problem by replacing or repairing the fixtures, lines or facilities. The infiltration and inflow determination will be based on the observation of infiltration or inflow, the rate of flow of wastewater through a monitoring manhole, by the rate of flow recorded on a wastewater flow recorder, or by other monitoring means as deemed necessary by the director. If the county determines that such infiltration and inflow is continuing after the sixty (60) day period, the director shall require installation of a raw sewage recorder at the owner's expense and the user will be billed based upon readings of the raw sewage recorder.

For private wastewater collection systems, wastewater collection systems on private property or within the control of the user which have the potential to receive flow in excess of metered water consumption or those wastewater systems with private pumping facilities connected to the public wastewater system, the director may require installation of a raw sewage meter/recorder at the owner's expense and the user will be billed based upon readings of the raw sewage recorder. Any raw sewage meter/recorder installed pursuant to this section shall be subject to the approval of the director and shall be calibrated to accurately record the wastewater flows allocable to the subject property connection.

Commercial customers that obtain all or part of their water supply from approved private sources other than the water distribution system of the county shall provide a water meter for each private source in order to determine the quantities of wastewater from the total metered water consumption, both county and private supplies, or provide a raw sewage flow recorder as provided for herein. All meters on private water supplies shall be provided and maintained to produce an accurate record of actual quantities of water. All cost of meter installation, calibration and maintenance shall be borne by the user. The type of meters shall be acceptable to the director, and the meter shall be accessible at all times for inspection by the county.

(c) Capacity fees for Commercial I and Commercial II customers. Capacity fees for commercial customers requiring three inch and smaller meters shall be based upon the meter size according to the following schedule:

Meter Size	Fee
5/8"	\$8,034.00

1"	20,083.00
1½"	40,167.00
2"	64,266.00
3"	128,534.00

Capacity fees for commercial customers requiring larger than three inch meters shall be determined on a case by case basis and established by contract, but in no case shall be less than the capacity fee for a three inch meter.

For meter sizes three inch and smaller, if an existing commercial customer desires to redevelop and replace an existing sewer connection with a single or multiple sewer connections, the value of the capacity fee associated with the existing sewer connection shall be determined based on the fee schedule above and credited for use on the property. For commercial customers with connections associated with meters larger than three inch, the property will be credited the value of a three inch meter capacity fee unless documentation of payment of a greater capacity fee is provided, in which case the capacity fee credited shall be the actual amount paid. Once a capacity fee has been credited to a property, the amount of the credit is fixed and available for use on the property. Refunds shall not be made for any unutilized amount.

(d) Connection agreement. Upon approval by the department of public utilities of a connection agreement, the user shall pay the minimum bimonthly sewer rate for the applicable category above, if service has not been initiated by the user. Charges for portions of the billing period shall be prorated.

Once service has been initiated, use of the property established, and the property used normally for a period of time, the director may waive the minimum bimonthly sewer charge during the time sewer service to the property is temporarily discontinued.

(e) Disposal of sludge and septic tank waste service charge. The fee for sludge, septage or other material disposal provided for in section 20-16 shall be:

- (1) Twenty-five dollars (\$25.00) per five hundred (500) gallons, or fraction thereof;
- (2) Fifty dollars (\$50.00) per five hundred (500) gallons, or fraction thereof, for oil and grease laden discharge;
- (3) Two (2) times that of the regular disposal charge for emergency after hours disposal, when such service can be provided by the County.

(f) Industrial waste discharge, pretreatment permit fees. Permits provided for in section 20-42 shall be issued for one (1), two (2) or three (3) years as appropriate in the opinion of the director and are nontransferable. The fee for such permits shall be:

- (1) One (1) year\$25.00
- (2) Two (2) years50.00
- (3) Three (3) years75.00

(g) Grease interceptor re-inspection fees. The fee for re-inspections as provided for in section 20-46.1 shall be:

- (1) Up to two (2) grease interceptors per site\$85.00
- (2) Additional grease interceptors per site42.50
- (h) Strong waste surcharge. A surcharge for strong waste as provided for in section 20-47 shall be applied as follows:
 - (1) Twenty-five dollars and seventy cents (\$25.70) per hundred weight for BOD in excess of two hundred fifty (250) milligrams per liter; and
 - (2) Sixteen dollars and seventy-five cents (\$16.75) per hundred weight for suspended solids in excess of 250 milligrams per liter.
 - (3) If no access point is available for sampling, pursuant to section 20-46(c), the surcharge shall be as stated in subsections (1) and (2) above based upon the seventy-fifth percentile of BOD and suspended solids for the same or similar types of commercial/industrial businesses as determined by the director.

2. That the Hanover County Code, Chapter 23, Water Code, Sections 23-62, 23-62.2, and 23-64 shall be amended to read in their entirety as follows:

Sec. 23-62. - Service fees.

- (a) For residential customers connected to county-owned water systems, the bimonthly water rate consists of a base charge of nine dollars and fifty-two cents (\$9.52), plus a consumption charge under rate tiers based on usage as follows:

Consumption charge

- 0 to 4,000 gallons, per 1,000 gallons\$ 1.51
- 4,001 to 15,000 gallons, per 1,000 gallons 4.60
- Over 15,000 gallons, per 1,000 gallons 5.99

The base charge for a residential customer served by a meter larger than five-eighths (5/8) inch shall be the base charge in subsection 23-62(b).

- (b) For Commercial I customers connected to county-owned water systems the water rate consists of a base charge, plus a consumption charge under rate tiers based on usage as follows:

Bimonthly base charges

Meter Size	Fee
5/8"	\$9.52
3/4"	9.52
1"	23.84
1½"	47.54
2"	76.04
3"	152.10
4"	237.65
6"	475.30

Consumption charge

0 to 15,000 gallons, per 1,000 gallons\$ 4.09

15,001 to 1,000,000 gallons, per 1,000 gallons 4.60

Over 1,000,000 gallons, per 1,000 gallons 2.56

(c) For Commercial II customers connected to county-owned water systems the water rate consists of:

(1) A base charge of one hundred forty-six dollars and twenty-six cents (\$146.26) per month;

(2) A consumption charge of two dollars and thirty-eight cents (\$2.38) per one thousand (1,000) gallons; and

(3) A peak use fee of one dollar and forty seven cents (\$1.47) per one thousand (1,000) gallons on all consumption greater than one hundred fifty (150) percent of the previous fiscal year's twelve-month average.

(d) For Commercial III customers connected to county-owned water systems the water rate consists of:

(1) A base charge of fourteen thousand six hundred twenty-four dollars and seventy-two cents (\$14,624.72) per month;

(2) A consumption charge of one dollar and ninety-four cents (\$1.94) per one thousand (1,000) gallons; and

(3) A peak use fee of one dollar and forty seven cents (\$1.47) per one thousand (1,000) gallons on all consumption greater than one hundred fifty (150) percent of the previous fiscal year's 12-month average.

(e) For customers with water meters used for irrigation purposes only, the water rate consists of:

(1) A base charge in accordance with section 23-62(b), (c), or (d); and

(2) A consumption charge of five dollars and sixty-seven cents (\$5.67) per one thousand (1,000) gallons.

(f) Upon approval by the department of public utilities of a connection agreement, the customer shall pay the water rate for the applicable category above, or the minimum rate stated above, if the customer has not initiated service. Charges for portions of the billing period shall be prorated.

(g) Separate central private fire systems. The minimum bimonthly base charge will be equivalent to that charge in section 23-62(b) based upon the meter size of the low flow meter. The consumption charge for separate central private fire systems will be in accordance with section 23-62(b) and will be applied to any water not used to extinguish a fire.

(h) Private fire protection systems. No person shall use water from a private fire protection system, other than for extinguishing a fire, without the written consent of the Director of Public Utilities. If water from a private fire protection system is used in a manner not authorized herein, all water service may be cut off unless such unauthorized use is terminated immediately upon

notice from the department of public utilities and payment is made for all water consumed in accordance with section 23-62.

Sec. 23-62.2. Testing fee.

When a residential customer requests that the accuracy of their water meter be tested and that meter is found to be accurate within five (5) percent, the customer shall pay a fee of forty dollars (\$40.00). When a non-residential customer requests that the accuracy of their water meter be tested and that meter is found to be accurate within five (5) percent, the customer shall pay the total cost of testing.

Sec. 23-64. All metered water to be charged for.

Beginning with the installation of the meter, with the exception of water used for fire protection, all water passing through a meter will be charged for, whether used or wasted; provided, however, where leaks occur in water pipes or metered services and the owner, agent or tenant promptly makes all necessary repairs, the director may rebate the amount in excess of double the amount of the average monthly or bimonthly consumption for the premises. such average consumption shall be determined by averaging the usage on up to six (6) consecutive previous bills. If previous billing information is not available, the average consumption shall be based on the first full billing period after all necessary repairs have been completed. No rebate shall be allowed for leaks attributed to irrigation systems.

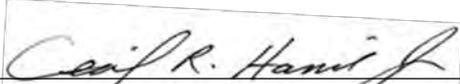
3. That this Ordinance shall be effective on July 1, 2014, except that changes in rates shall be effective for each full billing cycle beginning after July 1, 2014.

On motion of Mr. Hazzard, seconded by Mr. Via, the members of the Board of Supervisors voted to approve Ordinance No. 14-01, as follows:

	Vote:
Sean M. Davis	Aye
Wayne T. Hazzard	Aye
Angela Kelly-Wiecek	Aye
W. Canova Peterson	Aye
Aubrey M. Stanley	Aye
G. E. "Ed" Via, III	Aye
Elton J. Wade, Sr.	Aye

Public Hearing: March 26, 2014
Adopted: April 9, 2014

Dated: April 11, 2014


Cecil R. Harris, Jr., County Administrator
Clerk, Hanover County Board of Supervisors

VIRGINIA: At a regular meeting of the Board of Supervisors for Hanover County held in the Board Room of the Hanover County Administration Building on the 9th day of April, 2014, at 2:00 p.m.

Present: Sean M. Davis, Chairman
 Wayne T. Hazzard, Vice Chairman
 Angela Kelly-Wiecek
 W. Canova Peterson
 Aubrey M. Stanley
 G. E. "Ed" Via, III
 Elton J. Wade, Sr.
 Cecil R. Harris, Jr., County Administrator
 Sterling E. Rives, III, County Attorney

**HANOVER COUNTY BOARD OF SUPERVISORS
 RESOLUTION
 FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM FY15 – FY19**

WHEREAS, the County Administrator has prepared and recommended a Five-Year Capital Improvements Program to the Board of Supervisors and that Program is included in the Board papers; and

WHEREAS, the Five-Year Capital Improvements Program was reviewed by the Hanover County Planning Commission at a work session held on March 13, 2014, and the recommendations of the Commission have been transmitted to and considered by the Board of Supervisors;

NOW, THEREFORE, BE IT RESOLVED that the Board of Supervisors of Hanover County does hereby adopt the Five-Year Capital Improvements Program for FY15 – FY19 as presented by the County Administrator on February 26, 2014, with amendments presented on April 9, 2014, including the following categories and amounts:

Summary by Function	Total
Department of Public Utilities	\$ 47,062,386
Education	24,665,700
Public Safety	12,782,245
Airport	12,192,819
Public Works	13,100,800
General Government Admin.	9,968,000
Non-Departmental	1,548,721
Community Development	675,000
Human Services	500,000
Parks, Recreation & Cultural	140,000
Total by Year	\$ 122,635,671

A complete copy of the adopted FY15 – FY19 Capital Improvement Program is in the Board papers.

On motion of Mr. Hazzard, seconded by Mr. Via, the members of the Board of Supervisors voted to approve this Resolution as follows:

	Vote:
Sean M. Davis	Aye
Wayne T. Hazzard	Aye
Angela Kelly-Wiecek	Aye
W. Canova Peterson	Aye
Aubrey M. Stanley	Aye
G. E. "Ed" Via, III	Aye
Elton J. Wade, Sr.	Aye

The undersigned certifies that this is a correct copy of the Resolution of the Board of Supervisors.

Dated: April 11, 2014


Cecil R. Harris, Jr., County Administrator
Clerk, Hanover County Board of Supervisors

VIRGINIA: At a regular meeting of the Planning Commission for Hanover County held in the Board Room of the Hanover County Administration Building on the 13th day of March, 2014, at 7:00 p.m.

Present: Ms. Claiborne R. Winborne, Chairman
Mr. Jerry W. Bailey
Mrs. Edmonia P. Iverson
Mr. C. Harold Padgett, Jr.,
Mrs. Ashley H. Peace
Mr. Randy A. Whittaker

Absent: Mr. Larry A. Leadbetter, Vice-Chairman

Mr. David P. Maloney, AICP, Director of Planning
Mr. Dennis A. Walter, Senior Assistant County Attorney
Mrs. Betty S. Gray, Recording Secretary

On a motion by Mr. Padgett, Seconded by Mr. Whittaker, the Planning Commission recommended adoption of the following Capital Improvements Resolution:

WHEREAS, the Hanover County Planning Commission is charged by State Law and County Ordinance with responsibility for advising the Board of Supervisors on matters dealing with growth and development of the County; and

WHEREAS, the Board of Supervisors adopted a Comprehensive Plan Update on September 11, 2013, guiding the role of development in the County and the provision of public utilities; and

WHEREAS, on April 10, 2013, the Board of Supervisors adopted a Five Year Capital Improvements Program for FY 2014 through 2018, to provide a guide for implementing County development policies; and

WHEREAS, in accordance with State Law, a Capital Improvements Program document for FY 2015 through FY 2019, has been drafted by the County Administration and has been presented to the Planning Commission for its consideration and advice; and

WHEREAS, the Hanover County Planning Commission has considered the recommended Capital Improvements Program, at a public hearing held on March 13, 2014;

NOW, THEREFORE, BE IT RESOLVED by the Planning Commission of Hanover County that the FY 2015 through FY 2019, Capital Improvements Program, as proposed by the County Administrator, is recommended to the Hanover County Board of Supervisors.

BE IT FURTHER RESOLVED that the Planning Commission recommends that the Board of Supervisors direct staff to consider inclusion of funding for the construction of a community park, as classified in the Utilities and Community Facilities section of the Comprehensive Plan, as part of the preparation of the Five Year Capital Improvements Program for FY 2016 through FY 2020.

BE IT FURTHER RESOLVED that the Secretary shall transmit this resolution to the Board of Supervisors and the County Administrator along with a copy of the minutes the Commission meeting.

A Copy
Teste:



David P. Maloney, AICP, Secretary
Hanover County Planning Commission

VIRGINIA: At a regular meeting of the Board of Supervisors for Hanover County held in the Board Room of the Hanover County Administration Building on the 9th day of April, 2014, at 2:00 p.m.

Present: Sean M. Davis, Chairman
Wayne T. Hazzard, Vice Chairman
Angela Kelly-Wiecek
W. Canova Peterson
Aubrey M. Stanley
G. E. "Ed" Via, III
Elton J. Wade, Sr.
Cecil R. Harris, Jr., County Administrator
Sterling E. Rives, III, County Attorney

**HANOVER COUNTY BOARD OF SUPERVISORS
RESOLUTION
FIVE-YEAR GENERAL FUND FINANCIAL PLAN**

BE IT RESOLVED that the Board of Supervisors of Hanover County does hereby adopt the Five-Year General Fund Financial Plan for FY15 - FY19 as presented by the County Administrator on February 26, 2014, with amendments presented on April 9, 2014. *(A complete copy of the Five-Year General Fund Financial Plan is included in the Board papers).*

On motion of Mr. Hazzard, seconded by Mr. Via, the members of the Board of Supervisors voted to approve this Resolution as follows:

	Vote:
Sean M. Davis	Aye
Wayne T. Hazzard	Aye
Angela Kelly-Wiecek	Aye
W. Canova Peterson	Aye
Aubrey M. Stanley	Aye
G. E. "Ed" Via, III	Aye
Elton J. Wade, Sr.	Aye

The undersigned certifies that this is a correct copy of the Resolution of the Board of Supervisors.

Dated: April 11, 2014


Cecil R. Harris, Jr., County Administrator
Clerk, Hanover County Board of Supervisors

Supplemental Statistics

Property Tax Rates ⁽¹⁾ Last Ten Calendar Years

<u>County of Hanover, Virginia (Direct and Overlapping)</u>								<u>Town of Ashland (Overlapping) ⁽⁵⁾</u>		
Calendar Year	Real Property	Personal Property	Fire and Rescue Volunteers ⁽²⁾	Disabled Veterans ⁽³⁾	Aircraft ⁽⁴⁾	Machinery and Tools	Merchants' Capital	Real Property	Personal Property	Machinery and Tools
2004	0.86	3.64	1.82	-	1.00	3.64	1.90	0.09	0.77	0.77
2005	0.86	3.64	1.82	-	1.00	3.64	1.90	0.09	0.77	0.77
2006	0.86	3.57	1.78	-	1.00	3.57	1.90	0.07	0.77	0.77
2007	0.81	3.57	1.78	1.78	0.50	3.57	1.90	0.07	0.77	0.77
2008	0.81	3.57	1.78	1.78	0.50	3.57	1.90	0.09	0.77	0.77
2009	0.81	3.57	1.78	1.78	0.50	3.57	1.90	0.09	0.77	0.77
2010	0.81	3.57	1.78	1.78	0.50	3.57	1.90	0.09	0.77	0.77
2011	0.81	3.57	1.78	1.78	0.50	3.57	1.90	0.09	0.77	0.77
2012	0.81	3.57	1.78	1.78	0.50	3.57	1.90	0.09	0.77	0.77
2013	0.81	3.57	1.78	1.78	0.50	3.57	1.90	0.09	0.77	0.77

Notes: ⁽¹⁾ Per \$100 of assessed value.

⁽²⁾ Fire and rescue volunteers who satisfy eligibility criteria have a separate personal property tax rate for their vehicle used in volunteer fire and rescue activities. Levies and assessments are classified under personal property for disclosure purposes.

⁽³⁾ Qualifying disabled veterans have a separate personal property tax rate for their vehicle. Levies and assessments are classified under personal property for disclosure purposes.

⁽⁴⁾ Levies and assessments are classified under personal property for disclosure purposes.

⁽⁵⁾ The Town of Ashland rates are in addition to the County rates charged to the taxpayers within the Town's borders.

Principal Taxpayers ⁽¹⁾

<u>Taxpayer</u>	<u>Type of Business</u>	<u>2013 General Property Taxable Assessed Value</u>	<u>Percentage of Total Taxable Assessed Value</u>
Doswell Limited Partnership	Power generation facility	\$ 222,743,569	1.6%
Virginia Electric and Power Company	Electric company	176,812,528	1.2%
Memorial Regional Medical Center	Hospital	118,724,145	0.8%
Paramount Parks, Inc.	Entertainment	86,692,640	0.6%
Virginia Natural Gas	Natural Gas Distributor	48,652,073	0.3%
Verizon Virginia	Telecommunications	47,983,360	0.3%
Bear Island Paper Company	Paper mill	45,309,970	0.3%
Richfood, Inc.	Grocery wholesaler	43,504,660	0.3%
Covenant Woods	Nursing home	42,220,800	0.3%
Rappahannock Electric Coop	Electric company	34,599,434	0.2%
		\$ 867,243,179	6.1%

Notes: ⁽¹⁾ Hanover County Commissioner of the Revenue's Office

Supplemental Statistics

Demographic Statistics Last Ten Fiscal Years

Fiscal Year	Population ⁽¹⁾	Per Capita Personal Income ⁽¹⁾	Median Age ⁽²⁾	Unemployment Rate ⁽³⁾	School Enrollment ⁽⁴⁾	School Instructional Positions ⁽⁵⁾	School Enrollment to Instructional Positions Ratio
2004	95,459	37,022	37.4	3.0%	17,979	1,381	13.0
2005	96,250	38,944	39.5	2.9%	18,150	1,434	12.7
2006	98,126	40,854	39.2	2.5%	18,518	1,485	12.5
2007	99,047	43,478	38.9	2.5%	18,844	1,563	12.1
2008	99,713	45,466	40.4	3.5%	18,686	1,577	11.8
2009	100,051	43,090	41.1	6.6%	18,566	1,614	11.5
2010	100,408	43,647	41.0	6.7%	18,420	1,569	11.7
2011	100,822	45,614	41.0	6.0%	18,191	1,489	12.2
2012	101,586	45,614	41.0	5.5%	18,125	1,487	12.2
2013	102,623	45,614	41.0	5.4%	17,942	1,426	12.6

(1) Population estimates at June 30th for each year from Hanover County Planning Department. Per Capita Personal Income is calculated by dividing Personal Income by the population estimate for each fiscal year. Personal Income data for 2004 through 2011 (the last year available) is obtained from the Bureau of Economic Analysis, U.S. Department of Commerce. Per Capita Personal Income for 2012 and 2013 is assumed to be equal to 2011, the last year for which Personal Income data is available from the U.S. Department of Commerce. Personal Income amounts for 2012 and 2013 are calculated by multiplying the population estimates by the Per Capita Income estimate for each year.

(2) U.S. Department of Commerce, Bureau of Census.

(3) Virginia Employment Commission.

(4) Hanover County School Board (30th day enrollment for school fiscal year).

(5) Hanover County School Board (instructional positions include teachers, guidance counselors, librarians and other instructional-related positions).

Age Distribution

Age	<u>Calendar Year 2000</u>		<u>Calendar Year 2010</u>	
	Population	Percent of Total	Population	Percent of Total
Less than 5	5,611	6.5%	5,473	5.5%
5-19	19,909	23.1%	22,274	22.3%
20-24	3,764	4.4%	5,086	5.1%
25-44	26,486	30.7%	23,208	23.2%
45-64	21,391	24.8%	30,718	30.8%
65 and older	9,159	10.6%	13,104	13.1%

Additional References

In addition to the budget document, the County prepares several other documents which relate to County operations and finances which include, but are not limited to, the following reports:

Comprehensive Annual Financial Report (CAFR) – This document is the examination of the County’s financial statements as of June 30 of each fiscal year. This report is prepared by the Finance Department and audited by the County’s independent auditors in accordance with generally accepted auditing standards and as required under State law. The report is available to the public in November of each fiscal year. The County has been awarded a Certificate of Achievement for Excellence in Financial Reporting by the Government Finance Officers Association of the United States and Canada each year since 1985.

<http://www.hanovercounty.gov/Financial/Comprehensive-Annual-Financial-Report/>

School Activities Fund Report – This report provides a detail by school of the activity funds associated with each school at June 30 of each fiscal year. These funds represent monies collected by the individual schools for specific purposes at that school (Art Club, Band, Student Council, etc.). The report is prepared by each school and audited by the County’s independent auditors in accordance with generally accepted auditing standards. The report is available to the public in October of each fiscal year.

Hanover County Schools Annual Financial Plan – This document is the Superintendent of Schools’ recommended budget to the School Board. Included in this report are the following sections: the Superintendent’s message, missions and goals, proposed budget, budget summary, detailed budget, salary scales and rates, personnel and salary surveys, per pupil comparisons, all fees for services and appendices. This report is available to the public in January of each fiscal year.

http://www.hcps.us/finance/Financial_Operations.htm

Financial Statements – The Finance Department prepares interim and year-end financial statements which are generally available to the public in February for the six months ended December 31, May for the nine months ended March 31, August for the preliminary year-end report and November for the audited financial statements.

Comparative Cost Report – This document is prepared by the Finance Department and reviewed by the County’s independent auditors. The County’s report enables the State to prepare an overall report which compares each locality’s revenues and expenditures by department and category. The County’s report is made available to the public in December and the State’s report is usually available in March for the prior fiscal year.

Official Statements – These documents are issued in conjunction with the issuance of lease revenue or general obligation bonds, and give a detailed description of the bonds as well as economic and financial information of the County. These documents are prepared by the Finance Department and County Attorney’s Office with assistance from bond counsel, financial advisors and underwriters. These statements are available to the public at the time of each bond sale.

Auditor of Public Accounts (APA) Reports – These are reports prepared by the State’s APA and are reviews of various State related agencies (Clerk of the Circuit Court, Treasurer, etc.). These reports are made available to the public when published by the APA.

Additional References

Comprehensive Plan – This document is prepared by the Planning Department and is Hanover’s statement of goals, objectives and plans for the future. The plan consists of an inventory and analysis of past trends and development, as well as an analysis of existing conditions and a statement of goals and objectives for the future. This plan was adopted in 1972 and has been updated at least every five years since 1982.

<http://www.hanovercounty.gov/Property/Comprehensive-Plan/>

Resumes of Certain County Officials

Cecil R. Harris, Jr. was appointed **County Administrator** in November 2004. Prior to that appointment, he had served as Deputy County Administrator since July 1998 and as Assistant County Administrator for Finance and Administration since July 1994. Mr. Harris was also the Director of Finance and Administration from 1991 to 1994, Acting Assistant County Administrator from 1990 to 1991, Director of Finance from 1987 to 1990, and Assistant Director of Finance from 1984 to 1987. Prior to his employment with the County, Mr. Harris was employed in industry from 1983 to 1984, and as a staff accountant with KPMG Peat Marwick from 1982 to 1983. Mr. Harris received his Bachelor of Science in Accounting from the University of Richmond in 1980 and became a Certified Public Accountant (CPA) in 1982. He is a member of the Government Finance Officers Association (GFOA), the American Institute of Certified Public Accountants (AICPA), and the Virginia Government Finance Officers Association (VGFOA) since 1984, serving as its president in 1995-96.

John A. Budesky was appointed **Deputy County Administrator** in July 2013. Previously the City Manager of the City of Manassas, Mr. Budesky has more than 17 years of experience as a local government administrator in Pennsylvania, Maryland and Virginia, including being County Administrator in New Kent County. He also has been an Assistant City Administrator in Hagerstown, Md. and Executive Director of the Virginia Workers' Compensation Commission. Prior to working in public service, Mr. Budesky worked in the private sector as a business consultant. He is a 2007 graduate of Leadership Metro Richmond and belongs to LEAD Virginia, a nonprofit and non-partisan organization that educates proven leaders about regional differences, opportunities and challenges across the commonwealth. He oversees the Assessor's Office, Finance and Management Services (*Purchasing*), General Services (*Facilities Management and Fleet Services*), Information Technology, Internal Audit and Public Information. A 1994 graduate of Edinboro University (PA), Mr. Budesky received a Graduate Certificate in Public Administration from Shenandoah University in 2005 and his Masters in Public Administration from Virginia Tech in 2010.

Frank W. Harksen, Jr. was appointed **Deputy County Administrator** in March 2011. He oversees the Departments of Planning, Public Utilities, Public Works, Building Inspections, and Parks and Recreation. Mr. Harksen was hired by the County in 1999 as the Public Utilities Director and remained in that position until his appointment as Deputy County Administrator. Prior to his employment with the County, Mr. Harksen was Acting Director of the City of Richmond's Department of Public Utilities. He is the Immediate Past President of the Virginia Association of Municipal Wastewater Agencies and a member of that organization's Board of Directors. He is chairman of the Water Utility Committee for the Virginia section of the American Water Works Association and is vice president of the Virginia Nutrient Credit Exchange Association, an organization which helps wastewater treatment plant owners comply with regulations designed to protect the Chesapeake Bay. Mr. Harksen graduated from Virginia Tech with a B.S. degree in Engineering, Electrical Technology.

Resumes of Certain County Officials

James P. Taylor was appointed **Deputy County Administrator** in February 2013. Prior to this appointment, Mr. Taylor served in a similar role as Assistant County Administrator since 2008 and previously served as Director of Human Resources from 2000 to 2008. Mr. Taylor had previously been employed by St. Joseph's Villa, Central Fidelity Bank, Capital One, and Retreat Hospital. He received a Bachelor of Arts degree in Government from the College of William and Mary and received his Master of Public Administration degree from Virginia Commonwealth University in 1996. He has completed the Senior Executive Institute and is in the Leadership Metro Richmond class of 2013. He is a member of the Virginia Local Government Manager's Association and the International Public Management Association for Human Resources, serving as Southern Region President in 2013.

Sterling E. Rives, III was appointed in September 1987 to serve as the **County Attorney**. Prior to his appointment, Mr. Rives served from 1983 to 1987 as an associate attorney with private law firms providing legal services to the City of Fairfax and other governmental entities. Mr. Rives received his Bachelor of Arts from the University of Richmond in 1973, a Master of Arts from Duke University Graduate School in 1975, and his law degree from the T. C. Williams School of Law of the University of Richmond in 1983. Mr. Rives is an officer on the Board of Directors for Local Government Attorneys of Virginia. Mr. Rives was admitted to the Virginia State Bar in 1983, and is admitted to practice in the Supreme Court of Virginia, the Federal District Court for the Eastern District of Virginia, the Fourth Circuit Court of Appeals, and the United States Supreme Court.

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.

Appropriation: A legal authorization of 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: Resources owned or held by a government which have monetary value.

Balance Sheet: The financial statement disclosing the assets, liabilities and equity of an entity at a specified date.

Balanced Budget: The County Administrator annually proposes, and the Board of Supervisors adopts, a budget and five-year financial plan for the upcoming year in which the revenues available (including any available fund balance from prior years) match or exceed the projected expenditures. The County also appropriates and executes the annual budget each year so that expenditures will not exceed revenues.

Base Budget: The cost of continuing the existing levels of service in the current budget year.

Bond: A long-term promise to pay. It is a promise to repay a specified amount of money (the face value of the bond) on a particular date (the maturity date). Bonds are primarily used to finance capital projects.

Bond – General Obligation (GO): This type of bond is backed by the full faith, credit and taxing power of the government.

Bond – Revenue: This type of bond is backed only by the revenues from a specific enterprise or project, such as a hospital or toll road.

Bond Rating: An evaluation performed by an independent rating service of the credit quality of bonds issued. Ratings are intended to measure the probability of timely repayment of principal and interest on municipal securities.

Bond Refinancing: The payoff and reissuance of bonds to obtain better interest rates and/or bond conditions.

Budget: A plan of financial activity for a specific period of time indicating all planned revenues and expenses for the budget period.

Budget Amendment: An adjustment to the original budget through a supplemental appropriation. Examples include transferring funding from one department to another or from an existing capital project to a new capital project; decreasing funding of a fund or department; providing supplemental funding to a fund or department or for the establishment of a new capital project.

Budget Calendar: The schedule of key dates which a government follows in the preparation and adoption of the budget.

Budgetary Basis: 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 GAAP basis.

Budgetary Control: The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

Capital Improvements: Major construction, acquisition or renovation activities which add value to a government's physical assets or significantly increase their useful life. Assets greater than \$50,000 which have a useful life of several years.

Capital Improvements Program (CIP): A plan for capital outlay to be incurred each year over a five-year period in order to meet capital needs arising from the government's long-term needs.

Capital Outlay: Fixed assets which have a value of \$5,000 or more and a useful economic life of more than one year; or, assets of any value if the nature of the item is such that it must be controlled as a fixed asset for custody purposes.

Cash Basis: A basis of accounting in which transactions are recognized only when cash is increased or decreased.

Glossary

Constitutional Officers: Refers to the officers or agencies directed by elected officials (Clerk of the Circuit Court, Commissioner of the Revenue, Commonwealth's Attorney, Sheriff, and Treasurer) whose positions are established by the Constitution of the Commonwealth of Virginia or its statutes.

Contingency: An appropriated budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Contractual Services: Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements and professional consulting services.

Debt Service: The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

Deficit: The excess of liabilities over assets or the excess of expenditures or expenses over revenues during a single accounting period.

Department: The basic organizational unit of government which is functionally unique in its delivery of service.

Depreciation: The decrease in the value of a capital asset over the service life of the capital asset attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

Disbursement: The expenditure of monies from an account.

Distinguished Budget Award: A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budgets.

Encumbrance: The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure.

Enterprise Fund: A type of fund to account for operations which are financed and operated similarly to a private business; where the cost of providing a good or service is recovered primarily through user charges. Examples include the Public Utilities Fund and Airport Fund.

Expenditure: The payment of cash on the transfer of property or services for the purpose of acquiring an asset, service or settling a loss.

Expenditure Object: An expenditure classification, referring to the lowest and most detailed level of classification, such as electricity, office supplies and furniture.

Expense: Charges incurred (whether paid immediately or unpaid) on operations, maintenance, interest or other charges.

Fiscal Year: A twelve-month financial operating period designated by an organization for accounting and budgeting purposes. The County's fiscal year begins July 1 and ends June 30.

Fringe Benefits: Contributions made for the government's share of costs for Social Security and the various pension, medical and life insurance plans.

FTE (Full-time Equivalent): Staff, including full-time and part-time benefitted employees. For Hanover County, benefits begin at a full-time equivalent status of 0.5.

Function: A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible. Examples include community development, public safety and human services.

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 carryover.

GAAP (Generally Accepted Accounting Principles): Uniform minimum standards for financial accounting and recording.

GASB (Governmental Accounting Standards Board): The ultimate authoritative accounting and financial reporting standards setting body for state and local governments.

General Fund: The chief operating fund of the County. This fund accounts for the most traditional local government programs such as general government administration, public safety and public works.

Glossary

GFOA (Government Finance Officers Association of the United States and Canada): The purpose of the GFOA is to enhance and promote the professional management of governments for the public benefit.

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.

Infrastructure: The physical assets of a government such as roads, sewers and parks.

Interfund Transfers: The movement of monies between funds of the same governmental entity.

Intergovernmental Revenue: Funds received from Federal, State or other local governments in the form of grants, shared revenues or payments in lieu of taxes.

Internal Service: A fund used to account for the Fund costs of operations for services provided to other County departments on a cost-reimbursement basis.

Levy: To impose taxes for the support of government activities.

Line-item Budget: A budget that specifies the types of expenditures planned for the fiscal year at the detailed operational level.

Net Budget: The legally adopted budget less all interfund transfers and interdepartmental charges.

Objective: Something to be accomplished in specific, well-defined and measurable terms and that is achievable within a specific time frame.

Obligation: An amount which a government may be legally required to meet out of its resources, including liabilities and encumbrances not yet paid.

Operating Expenses: The cost for personnel, materials and equipment required for a department to function.

Operating Revenue: Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings and grant revenues. Operating revenues are used to pay for day-to-day services.

Performance Indicators: Specific quantitative and qualitative measures of work performance, used to compare performance in terms of progress toward meeting their objectives.

Performance Measures: Data collected to determine how effective or efficient a program is in achieving its objectives.

Personal Property: A category of property, other than real estate, identified for purposes of taxation. It includes resident owned items, corporate property and business equipment. Examples of personal property include automobiles, motorcycles, trailers, boats, airplanes, business furnishings and manufacturing equipment.

Proffers: Cash or property offered by contractors/developers to the County in land development projects. An example is a proffer of land from a developer to the County.

Program: A group of related activities performed by one or more organizational unit for the purpose of accomplishing a function for which the government is responsible.

Property Tax Rate: The dollar amount applied to the assessed value of various categories of property used to calculate the amount of taxes to be collected. The tax rate is usually expressed as an amount per \$100 of assessed valuation.

Real Property: Real estate, including land and improvements (buildings, fencing and paving), classified for purposes of tax assessment.

Reserve: An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year, or to earmark revenues for a specific future purpose.

Resolution: A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

Resources: The total amount available for appropriation including estimated revenues, fund transfers and beginning balances.

Glossary

Revenue: Sources of income financing the operations of government. Budgeted revenue is categorized by its source, such as taxes, fees, federal and state grants or other financing sources.

Salaries and Fringe Benefits: Expenditures for salaries, wages and contributions Benefits for the costs of Social Security and various pension, medical and life insurance plans.

Service Level: Services or products which comprise actual or expected output of a given program. The focus of service levels is on results, not measures of workload.

Special Revenue Fund: This fund accounts for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. This includes resources obtained and used relating to State and Federal grants and Public Utilities.

Target Budget: Desirable expenditure levels provided to departments for purposes of developing the coming year's recommended budget. The amount is based on the prior year's adopted budget with adjustments made for excluding one-time expenditures, projected revenues and reserve requirements.

Tax Levy: Charges imposed by a locality to support government activities. Calculated by multiplying the tax rate per one hundred dollars of the tax base.

Taxes: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of all people.

Transfers In/Out: Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

Unassigned Fund Balance: This refers to the funds remaining from the prior year, which are available for appropriation and expenditure in the current year.

Unreserved Fund Balance: The portion of a fund's remaining balance that is not restricted for a specific purpose and is available for general appropriation and expenditure in the current year.

Unencumbered Balance: The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

User Charges: The payment of a fee for direct receipt of a public service by the party who benefits from the service.

Vision & Mission Statement: The purpose and direction of the organization, created in order to remain focused on those activities appropriate and critical for local government.

VPSA (Virginia Public School Authority): Created by the General Assembly in 1962 for the purpose of supplementing the existing method of capital programs for public schools.

VRS (Virginia Retirement System): The retirement program that the County is statutorily required to participate in, which is overseen by the General Assembly who has the authority to set the rates.



This Page Intentionally Left Blank