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# COUNTY OF SPOTSYLVANIA



## BOARD OF SUPERVISORS COMMUNICATION

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**Date:** February 14, 2017

**Purpose:**

BOS Follow-Up                       Schedule Notes \*

Future BOS Meeting                 Information Only \*

Emerging Issue                       Other: \_\_\_\_\_

\* May be combined

**Title:** Detail of Changes from FY 2017 Adopted Budget to FY 2018 Recommended Budget

**Summary/Analysis:** For those of you who like detail, this is the best summary you'll find of all changes – revenues and expenditures – made to the budget without having to review the entire line item budget (which will be available on the Budget webpage). I have referenced this document repeatedly as the Budget staff and I worked to write the full budget document and prepare tonight's presentation.

This document begins with a four-row summary of FY 2017 Adopted Budget revenues, followed by the various revenue changes made to yield the FY 2018 Recommended Budget. Then, beginning on page 4, the same type of data is provided for expenditures.

**Conclusion/Recommended Action:** Please read through the documentation.

Prepared By: Bonnie Jewell, Budget Manager

Reviewed By: Mary Sorrell, Finance Director  
Mark Taylor, County Administrator

## Changes from FY 2017 Adopted Budget to FY 2018 Recommended Budget

	General Fund	Capital	EDO	Fire/EMS	Code Comp	Transportation	School Op.	School Food Srvc	School Capital	Joint Fleet	Utilities Op.	Utilities Capital	Total*
<b>REVENUE</b>													
<b>FY 2017 Adopted Budget</b>													
Revenue	\$247,466,165	\$860,979	\$72,004	\$2,750,000	\$3,368,111	\$4,677,682	\$147,021,562	\$9,451,656	\$27,611,024	\$2,618,067	\$33,644,457	\$3,734,009	\$480,657,649
Transfers In	\$4,021,142	\$11,887,126	\$674,000	\$0	\$1,067,633	\$876,134	\$121,375,315	\$63,870	\$0	\$0	\$254,341	\$7,043,961	\$147,263,522
Use of Fund Balance	\$3,702,256	\$857,299	\$316,936	\$153,846	\$404,517	\$3,046,503	\$0	\$0	\$0	\$0	\$3,609,855	\$962,030	\$13,053,242
Total	\$255,189,563	\$13,605,404	\$1,062,940	\$2,903,846	\$4,840,261	\$8,600,319	\$268,396,877	\$9,515,526	\$27,611,024	\$2,618,067	\$37,508,653	\$11,740,000	\$640,974,413
<b>General Adjustments - Revenues</b>													
Personal Property	\$2,946,655												\$2,946,655
Real Estate	\$2,518,539					\$44,101							\$2,562,640
SAFER Grant	\$608,703												\$608,703
Delinquent Personal Property	\$439,800												\$439,800
Business License (BPOL)	\$350,000												\$350,000
Water/Sewer Admin Fees	\$310,350												\$310,350
Public Service Corporation	\$252,748												\$252,748
Local Motor Vehicle License Tax (decals)	\$200,000												\$200,000
Victim/Witness Grant	\$151,016												\$151,016
Reimbursement for Industrial Park Railroad Maintenance	\$100,000												\$100,000
Estimated Tax Relief	\$97,935												\$97,935
DSS/CSA State Revenue	\$85,880												\$85,880
Machinery & Tools	\$55,185												\$55,185
Interest Earnings	\$53,700	\$20,000											\$73,700
Deferred Taxes	\$50,000												\$50,000
Transient Occupancy	\$50,000												\$50,000
Refuse Disposal Fees	\$50,000												\$50,000
Fire Safety Inspection Fees	\$49,375												\$49,375
Grant Revenue - one add'l SRO	\$31,605												\$31,605
Sheriff's Local Services	\$30,000												\$30,000
Administrative Collection Fee	\$25,000												\$25,000
Heavy Equipment	\$23,792												\$23,792
Grantor's Tax	\$20,000												\$20,000
DMV Rental Tax	\$15,000												\$15,000
Public, Educational & Gov't (PEG) Channel Access Fees	\$11,000												\$11,000
Excess Fees of the Clerk	\$10,000												\$10,000
Antenna Tower Revenue	\$7,463										\$2,557		\$10,020
Delinquent Machinery & Tools	\$5,000												\$5,000
E-911 Wireless Surcharge	\$5,000												\$5,000
Gun Permits	\$5,000												\$5,000
Commonwealth's Attorney's Fees	\$5,000												\$5,000
Mobile Home Titling Taxes	\$5,000												\$5,000
VOPEX	\$5,000												\$5,000
Emergency Rescue Service Fees	\$4,000												\$4,000
Use of Park Facilities	\$2,300												\$2,300
Payment in Lieu of Taxes	\$2,000												\$2,000
Towing Applications/Inspection Fees	\$2,000												\$2,000
Rental of General Property	\$1,800												\$1,800
Taxable Tourism Items Miscellaneous	\$1,000												\$1,000
Reservoir Fees - Ni River & Hunting Run	\$300												\$300
Other Localities' Share of Fire Training Center	\$272												\$272
Donations	(\$75)												(\$75)
Loriella Park Concessions	(\$250)												(\$250)
FOIA Reimbursements	(\$300)												(\$300)

## Changes from FY 2017 Adopted Budget to FY 2018 Recommended Budget

	General Fund	Capital	EDO	Fire/EMS	Code Comp	Transportation	School Op.	School Food Srvc	School Capital	Joint Fleet	Utilities Op.	Utilities Capital	Total*
Litter Control Grant	(\$696)												(\$696)
Stonewall Jackson Run Fees	(\$1,400)												(\$1,400)
Loriella Park Admissions	(\$3,470)												(\$3,470)
Self-Supporting Activities (Parks & Rec)	(\$5,800)												(\$5,800)
Sale of Surplus Property	(\$12,000)												(\$12,000)
Recreation Registration Fees	(\$14,170)												(\$14,170)
Telecommunications Review Fees	(\$15,000)												(\$15,000)
Other Sheriff's Fees	(\$27,000)												(\$27,000)
Plat Filing Fees	(\$32,826)												(\$32,826)
Utility Gross Receipts Taxes	(\$50,000)												(\$50,000)
Penalties & Interest	(\$58,135)												(\$58,135)
Meals Tax	(\$138,362)												(\$138,362)
Delinquent Real Estate	(\$176,057)												(\$176,057)
Sheriff's Forfeiture/Seizure	(\$185,800)												(\$185,800)
Sales Tax	(\$211,575)												(\$211,575)
Communications Sales Taxes	(\$300,000)												(\$300,000)
Gas Tax						(\$15,345)							(\$15,345)
Field Rental/Concessions		\$5,000											\$5,000
Proffers		(\$43,440)											(\$43,440)
Special Assessments		\$9,600											\$9,600
Grant revenues		(\$150,000)											(\$150,000)
Bond Subsidies		(\$303)									(\$539)		(\$842)
EMS Rescue Services Fees				(\$150,000)									(\$150,000)
Dev. Review Fees & Code Compliance Admin Charges					(\$12,883)								(\$12,883)
Stormwater Management Fee Revenue					(\$204,200)								(\$204,200)
Fuel Tax													\$0
Other Local Revenue - Schools							\$531,651	(\$28,261)					\$503,390
State Revenue for Education							\$2,138,863	\$19,129					\$2,157,992
Federal Revenue for Education							\$634,111	\$355,100					\$989,211
Bond Proceeds										(\$249,577)			(\$249,577)
Charges for Services										\$115,043			\$0
Utilities Availability Fees													\$0
Miscellaneous Utilities Revenue											(\$445,967)	(\$287,323)	(\$733,290)
<b>Budget Initiative Adjustments - Revenues</b>													
DSS Revenue - 1 new APS & conversion of 2 PTs to FTs	\$51,371												\$51,371
Increase BPOL threshold from \$750K to \$1M	(\$150,000)												(\$150,000)
Motts WTP - Well Operator (shared cost with Schools)											\$24,430		\$24,430
<b>Adjustments - Use of FB</b>													
Use of Fund Balance	(\$92,962)	(\$1,266,111)	(\$262,855)	\$16,859	\$247,428	(\$62,374)		\$337,638		\$27,000	\$3,893,407	(\$1,342,116)	\$1,468,914
Use of FB - use portion of transient occupancy for tourism	\$11,961												\$11,961
Use of FB - remove one-time ED allocation in FY 2017	(\$250,000)												(\$250,000)
Use of FB - remove one-time use for capital in FY 2017	(\$3,452,255)												(\$3,452,255)
<b>Adjustments - Transfers from other funds</b>													
Transfer from Fire/EMS Fund	(\$133,141)												(\$133,141)
Transfer from Code Compliance	(\$210,979)												(\$210,979)
Transfer from Capital Projects Fund	(\$303)										\$4,152		\$3,849
Transfer from Utilities Operating		\$677,608										\$1,956,039	\$2,633,647
Transfer from General Fund		(\$2,536,079)	(\$29,000)		(\$199,237)		\$286,320			(\$120,000)			(\$2,597,996)
Transfer from Transportation Fund		(\$58,959)											(\$58,959)

**Changes from FY 2017 Adopted Budget to FY 2018 Recommended Budget**

	<u>General Fund</u>	<u>Capital</u>	<u>EDO</u>	<u>Fire/EMS</u>	<u>Code Comp</u>	<u>Transportation</u>	<u>School Op.</u>	<u>School Food Srvc</u>	<u>School Capital</u>	<u>Joint Fleet</u>	<u>Utilities Op.</u>	<u>Utilities Capital</u>	<u>Total*</u>
<b>FY 2018 Recommended Budget</b>													
Revenue	\$254,722,037	\$701,836	\$72,004	\$2,600,000	\$3,151,028	\$4,706,438	\$150,326,187	\$9,797,624	\$27,361,447	\$2,733,110	\$33,224,938	\$3,446,686	\$490,110,225
Transfers In	\$3,676,719	\$9,969,696	\$645,000	\$0	\$868,396	\$876,134	\$121,661,635	\$63,870	\$0	\$0	\$138,493	\$9,000,000	\$146,899,943
Use of Fund Balance	<u>(\$81,000)</u>	<u>(\$408,812)</u>	<u>\$54,081</u>	<u>\$170,705</u>	<u>\$651,945</u>	<u>\$2,984,129</u>	<u>\$0</u>	<u>\$337,638</u>	<u>\$0</u>	<u>\$27,000</u>	<u>\$7,503,262</u>	<u>(\$380,086)</u>	<u>\$10,831,862</u>
<b>Total</b>	<b>\$258,317,756</b>	<b>\$10,262,720</b>	<b>\$771,085</b>	<b>\$2,770,705</b>	<b>\$4,671,369</b>	<b>\$8,566,701</b>	<b>\$271,987,822</b>	<b>\$10,199,132</b>	<b>\$27,361,447</b>	<b>\$2,760,110</b>	<b>\$40,866,693</b>	<b>\$12,066,600</b>	<b>\$647,842,030</b>

## Changes from FY 2017 Adopted Budget to FY 2018 Recommended Budget

EXPENDITURES	General Fund	Capital	EDO	Fire/EMS	Code Comp	Transportation	School Op.	School Food Srvc	School Capital	Joint Fleet	Utilities Op.	Utilities Capital	Total*
<b>FY 2017 Adopted Budget</b>													
Appropriated Expenditures	\$118,737,288	\$13,112,415	\$1,062,940	\$0	\$4,005,479	\$8,346,579	\$268,333,007	\$9,515,526	\$27,611,024	\$2,618,067	\$30,253,859	\$11,740,000	\$492,718,117
Tax Relief	\$992,774	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$992,774
Transfers Out	<u>\$135,459,501</u>	<u>\$492,989</u>	<u>\$0</u>	<u>\$2,903,846</u>	<u>\$834,782</u>	<u>\$253,740</u>	<u>\$63,870</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$7,254,794</u>	<u>\$0</u>	<u>\$147,263,522</u>
Total	<u>\$255,189,563</u>	<u>\$13,605,404</u>	<u>\$1,062,940</u>	<u>\$2,903,846</u>	<u>\$4,840,261</u>	<u>\$8,600,319</u>	<u>\$268,396,877</u>	<u>\$9,515,526</u>	<u>\$27,611,024</u>	<u>\$2,618,067</u>	<u>\$37,508,653</u>	<u>\$11,740,000</u>	<u>\$640,974,413</u>
<b>General (Base) Adjustments - Expenses</b>													
Add FY 2017 SAFER grant positions	\$564,036												\$564,036
CSA mandated costs	\$500,000												\$500,000
Contribution to Regional Library	\$319,896												\$319,896
Contribution to Regional Jail	\$300,000												\$300,000
Shift Deputy County Admin charge from UT to GF	\$184,708												\$184,708
Debt service	\$149,006					(\$65,845)					\$17,594		\$100,755
Machinery & equipment	\$134,143				\$800						(\$15,550)		\$119,393
Retiree health insurance	\$128,177				\$22,236						\$47,418		\$197,831
Electricity	\$102,834		(\$1,000)		\$1,100						(\$53,250)		\$49,684
Tax Relief	\$97,935												\$97,935
Management consulting	\$97,485				(\$204,200)								(\$106,715)
Maintenance contracts	\$87,337										\$122,245		\$209,582
Emergency response team	\$78,772												\$78,772
Fund previously unfunded GIS Tech and <b>allocate to PS</b>	\$66,371												\$66,371
Fund previously unfunded Personal Property Clerk	\$59,583												\$59,583
Add FY 2017 SRO grant position	\$57,524												\$57,524
Repairs & maintenance	\$41,800										\$2,118		\$43,918
Workers' Comp Rate Changes	\$36,270	\$68			\$1,908	\$26					\$2,223		\$40,495
Furniture & fixtures	\$35,523				\$9,336								\$44,859
GIS development	\$32,500										\$39,500		\$72,000
Contribution to RACSB	\$31,939												\$31,939
Advertising	\$30,392				(\$5,098)								\$25,294
Property & liability insurance	\$29,032		\$95								\$7,154		\$36,281
Add to contingency for policy-level 0.5% of GF exp	\$28,752												\$28,752
Medical & lab supplies	\$26,200										\$11,508		\$37,708
HVAC repairs & maintenance	\$25,000												\$25,000
Mileage/travel/training	\$23,438	\$1,328			\$122	\$2,010					(\$11,615)		\$15,283
Heavy equipment repairs & maintenance	\$22,000												\$22,000
Vet care	\$20,000												\$20,000
Recycling operations	\$19,997												\$19,997
Contribution to other regional agencies	\$18,974				\$5,259								\$24,233
Janitorial	\$17,561												\$17,561
Contribution to Chaplin Youth Center/Office on Youth	\$17,496												\$17,496
Legal services	\$16,400		(\$10,000)										\$6,400
Vehicle insurance	\$15,098				(\$581)	(\$45)							\$14,472
Education tuition assistance	\$15,000												\$15,000
Office supplies	\$13,954	(\$1,500)	(\$2,000)		\$134								\$10,588
Telephone	\$13,054	(\$1,000)			\$1,500	\$585					\$3,516		\$17,655
Capital projects within operating budget	\$10,800										(\$30,000)		(\$19,200)
Spay/neuter program	\$8,000												\$8,000
Line of Duty Act costs	\$7,032												\$7,032
Miscellaneous adjustment to balance to budget	(\$6,556)	(\$340)	\$50		\$31,488	\$750					\$3,455		\$28,847
Unemployment insurance	(\$5,000)												(\$5,000)
Auto repairs & maintenance	(\$14,247)				(\$8,330)	(\$100)							(\$22,677)
Dive team	(\$16,503)												(\$16,503)

**Changes from FY 2017 Adopted Budget to FY 2018 Recommended Budget**

	General Fund	Capital	EDO	Fire/EMS	Code Comp	Transportation	School Op.	School Food Srvc	School Capital	Joint Fleet	Utilities Op.	Utilities Capital	Total*
DSS vehicle replacements	(\$17,273)												(\$17,273)
Computer equipment	(\$20,345)				\$15,500						\$7,500		\$2,655
SWAT team	(\$26,119)												(\$26,119)
Police operating supplies	(\$29,210)												(\$29,210)
Contribution to Regional Juvenile Detention Center	(\$30,000)												(\$30,000)
Vehicle fuel	(\$78,829)	\$150			(\$8,000)	(\$100)					(\$47,895)		(\$134,674)
Groundwater monitoring	(\$85,000)												(\$85,000)
Change in personnel reductions (i.e. estimated lapse)	(\$122,383)												(\$122,383)
Other professional services	(\$136,000)				(\$10,000)						(\$23,690)		(\$169,690)
Changes in personnel \$ (turnover, chgs in benefits, etc.)	(\$564,516)	\$4,402			(\$7,713)	\$26							(\$567,801)
Remove one-time FY 2017 add'l incentives program			(\$250,000)										(\$250,000)
Fund previously unfunded Building Office Assist position					\$57,530								\$57,530
Remove temp PT Permit Tech funding					(\$19,000)								(\$19,000)
Software applications					(\$40,000)	\$1,124							(\$38,876)
Previously approved economic development incentives			(\$29,000)										(\$29,000)
Motor vehicles & equipment					(\$18,154)						\$30,140		\$11,986
Industrial safety program											\$21,600		\$21,600
Chemical treatment supplies											\$49,854		\$49,854
Utilities road/easement maintenance											\$52,726		\$52,726
Utilities operating supplies											\$16,769		\$16,769
FRED bus system contributions						\$3,304							\$3,304
VRE/PRTC subsidies						\$162,142							\$162,142
Transportation reserves						(\$85,839)							(\$85,839)
Capital Projects		(\$3,352,594)							(\$249,577)			\$326,600	(\$3,275,571)
Schools - Instruction							\$3,904,763						\$3,904,763
Schools - Administration							\$92,341						\$92,341
Schools - Transportation							\$525,668						\$525,668
Schools - Maintenance							(\$309,111)			\$142,043			(\$309,111)
Schools - Debt Service							(\$341,034)						(\$341,034)
Schools - Technology							(\$281,682)						(\$281,682)
Schools - Food Service								\$683,606					\$683,606

**Budget Initiative Adjustments - Expenditures**

Compensation adjustment	\$1,401,923	\$2,953			\$66,250	\$7,303					\$204,408		\$1,682,837
1/7th of on-going OPEB contribution	\$528,571												\$528,571
Sheriff - 5 Court Deputies (net of reduced overtime) - <b>PS</b>	\$138,573												\$138,573
IS - Division Director for <b>Public Safety</b>	\$120,119												\$120,119
Comm. Atty - Asst. Comm.'s Atty for body cameras - <b>PS</b>	\$111,899												\$111,899
IS - Information Security Officer	\$108,175												\$108,175
IS - Project Manager for <b>Public Safety</b> projects	\$96,232												\$96,232
IS - Network Support Specialist II for <b>Public Safety</b>	\$84,287												\$84,287
Sheriff - 3 Patrol Deputies (net of reduced overtime) - <b>PS</b>	\$83,143												\$83,143
IS - After Hours Support for <b>Public Safety</b>	\$76,000												\$76,000
F/R - EMS Training Coordinator - <b>Public Safety</b>	\$66,940												\$66,940
F/R - Mechanic/Service Writer - <b>Public Safety</b>	\$65,099												\$65,099
One-time increase to SVFD for Co. 3 facility repairs - <b>PS</b>	\$60,000												\$60,000
Sheriff - 2 PT Desk Deputies - <b>Public Safety</b>	\$53,363												\$53,363
DSS - Adult Protective Services Supervisor - <b>PS</b>	\$75,407												\$75,407
Sheriff - 1 Detective (net of reduced overtime) - <b>PS</b>	\$51,851												\$51,851
IS - Cloud computing assessment	\$50,000												\$50,000
Contribution to airport museum	\$50,000												\$50,000
IS - Internship program	\$48,612												\$48,612

### Changes from FY 2017 Adopted Budget to FY 2018 Recommended Budget

	General Fund	Capital	EDO	Fire/EMS	Code Comp	Transportation	School Op.	School Food Srvc	School Capital	Joint Fleet	Utilities Op.	Utilities Capital	Total*
Treasurer's PT Acct Clerk to address audit concerns	\$22,461												\$22,461
DSS - Convert PT Eligibility Worker to FT	\$22,114												\$22,114
Sheriff - Convert PT Fleet Program Assistant to FT - <b>PS</b>	\$21,381												\$21,381
DSS - Convert PT Case Aide to FT - <b>PS</b>	\$20,316												\$20,316
Convert Circuit Court Judge's PT Clerk position to FT	\$14,233												\$14,233
Treasurer - Temp overfill of Deputy Treasurer position	\$10,894												\$10,894
Increase contribution to Spotsylvania Historical Assoc.	\$7,200												\$7,200
Commissioner - Temp PT Clerk	\$5,359												\$5,359
Stormwater Management Plan - mussel farms				\$150,000									\$150,000
Increase in overtime for Ni River WTP operations											\$44,707		\$44,707
Increase in overtime for Motts WTP operations											\$48,788		\$48,788
UT Admin - Safety & Training Coordinator position											\$93,060		\$93,060
Motts WTP - Well Operator (shared cost with Schools)											\$80,110		\$80,110

#### Adjustments to Transfers Out

Transfer to Schools	\$286,320												\$286,320
Transfer GF cash to CIP - policy level add of 0.25%	\$827,176												\$827,176
Transfer additional GF cash to CIP	(\$3,516,255)												(\$3,516,255)
Transfer GF to CIP for vehicles for Sheriff's new initiatives	\$103,000												\$103,000
Transfer GF to CIP for vehicles for F/R new initiatives	\$50,000												\$50,000
Transfer to EDO for previously approved incentives	(\$29,000)												(\$29,000)
Transfer to Utilities Operating	(\$120,000)	\$4,152											(\$115,848)
Transfer to Code Compliance	(\$199,237)												(\$199,237)
Transfer to General Fund		(\$303)			(\$210,979)								(\$211,282)
Transfer to Capital Projects Fund						(\$58,959)					\$677,608		\$618,649
Transfer to Utilities Capital Projects Fund											\$1,956,039		\$1,956,039
Transfer Rev. Recovery to General Fund				(\$133,141)									(\$133,141)

#### FY 2018 Recommended Budget

Appropriated Expenditures	\$125,456,251	\$9,765,882	\$771,085	\$0	\$4,047,566	\$8,371,920	\$271,923,952	\$10,199,132	\$27,361,447	\$2,760,110	\$30,978,252	\$12,066,600	\$500,942,087
Transfers Out	\$132,861,505	\$496,838	\$0	\$2,770,705	\$623,803	\$194,781	\$63,870	\$0	\$0	\$0	\$9,888,441	\$0	\$146,899,943
<b>Total</b>	<b>\$258,317,756</b>	<b>\$10,262,720</b>	<b>\$771,085</b>	<b>\$2,770,705</b>	<b>\$4,671,369</b>	<b>\$8,566,701</b>	<b>\$271,987,822</b>	<b>\$10,199,132</b>	<b>\$27,361,447</b>	<b>\$2,760,110</b>	<b>\$40,866,693</b>	<b>\$12,066,600</b>	<b>\$647,842,030</b>

\* Excludes the Joint Fleet Fund so as not to double-count the revenues and expenditures associated with fleet maintenance. The Joint Fleet Fund charges other funds for costs, and the expenditures show in the funds being charged.