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# COUNTY OF SPOTSYLVANIA



## BOARD OF SUPERVISORS COMMUNICATION

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**Date:** February 14, 2017

**Purpose:**

<input type="checkbox"/> BOS Follow-Up	<input type="checkbox"/> Schedule Notes *
<input type="checkbox"/> Future BOS Meeting	<input checked="" type="checkbox"/> Information Only *
<input type="checkbox"/> Emerging Issue	<input type="checkbox"/> Other: _____

\* May be combined

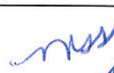
**Title:** "Simplified Budget 101"

**Summary/Analysis:** One of the Board members asked me to provide a "simplified Budget 101" document. The attached information is being provided to you in response to that request. This information will be available on the Budget webpage after Mr. Taylor presents his budget this evening.

- *Budget at a Glance* – A 2 page summary of highlights of the FY 2018 Budget.
- *Comparison of Budgets by Fund, Function, & Department* – A 3 page comparison of the FY 2017 and FY 2018 budgets by fund, function and department.

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

Prepared By: Bonnie Jewell, Budget Manager

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



## FY 2018 Recommended Budget at a Glance

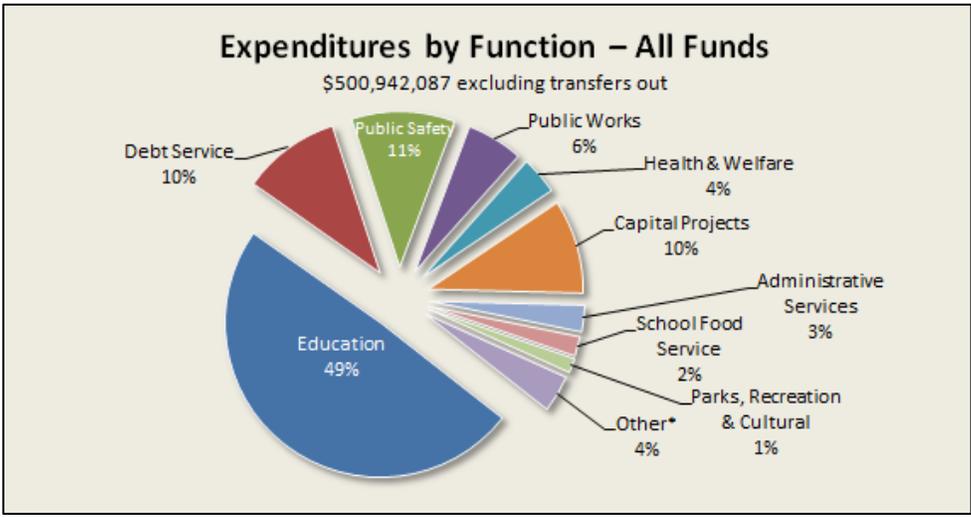
### Budget Focus

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

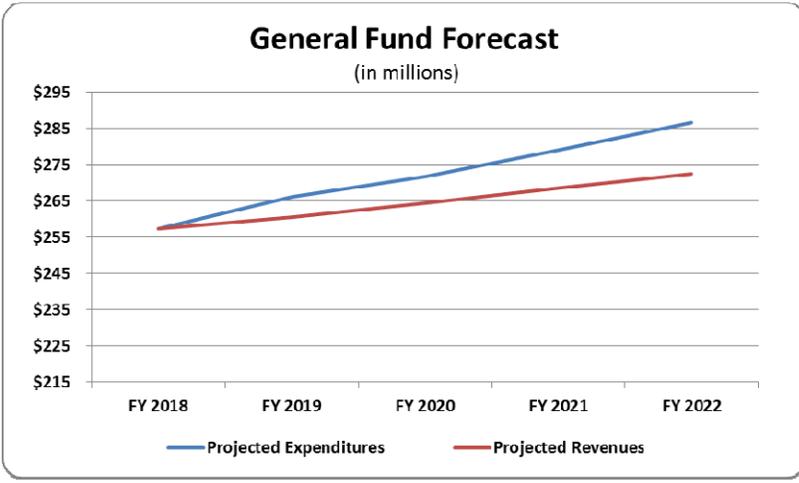
### Budget Highlights

- Schools –**
- Local transfer to Schools increases by \$286,320 to fund net new debt service.
- Public Safety –**
- 93% of positions recommended to be added to the General Fund budget are solely tied to public safety.
  - Addition of 5 court deputies, 3 patrol deputies, 1 detective and 2 part-time desk deputies for the Sheriff's Office. Additionally, funding is allocated to convert an existing part-time program assistant to full-time for fleet management.
  - Addition of 1 Assistant Commonwealth's Attorney for the implementation of a body worn camera program.
  - Addition to Fire/Rescue of an EMS Training Coordinator and Mechanic/Service Writer for apparatus.
  - Addition of an Adult Protective Services (APS) Supervisor, conversion of a part-time CPS/APS Case Aide to full-time, and conversion of a part-time Eligibility Worker to full-time.
  - Establishment of a Public Safety Division within Information Services to include a Division Director, Project Manager, Network Support Specialist II, and funding of the previously unfunded GIS Technician.
- Transportation –**
- Fuel tax revenue allows suspension of transfer of decal and set-aside revenue for the eighth year.
  - As begun in FY 2017, \$700,000 in on-going funding is transferred to the Transportation Fund to help address projected out-year imbalances in that fund.
  - The local share of approved/applied for revenue sharing projects is included in the CIP along with planning figures for implementation of findings from previously budgeted corridor studies.
- Tax Rates/Fees –**
- All tax rates recommended to remain constant for 2017.
  - Business License threshold recommended to increase from \$750,000 to \$1 million.
  - Next 3-year plan for water/sewer rates and fees factored in to Recommended Budget.
- Staff –**
- The equivalent of a 2.5% compensation adjustment is included as a placeholder for a phased implementation of the compensation study or a traditional compensation adjustment.
  - Net of 3.37 FTEs are added to the FY 2018 Recommended Budget for functions other than public safety.
- Capital Projects –**
- Transfer of cash to the CIP is increased by \$0.8M to meet the 3.50% policy-level transfer. An additional \$153,000 is transferred to fund equipment related to new Fire/Rescue and Sheriff's Office personnel.

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

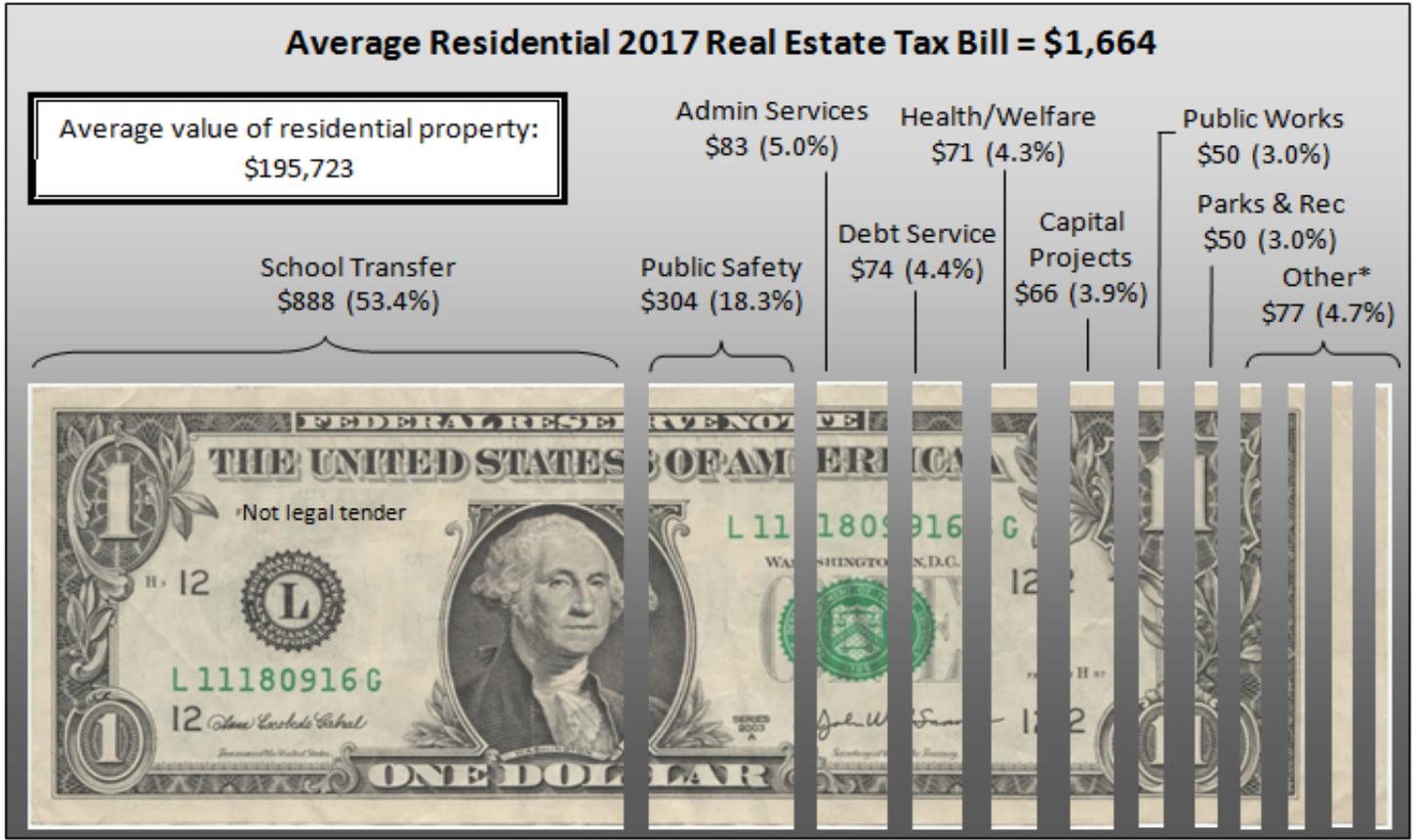


\*"Other" includes Community Development, Executive Services, Judicial Administration, Transportation and Voter Services functions.



### Breakdown of General Fund Transfer to Schools

	2017 Adopted	2018 Recommended
• Required Local Effort	\$54,185,003	\$54,026,264
• Required Local Match for Non-SOQ Programs	2,534,239	2,027,314
• Debt Service	25,922,930	25,581,896
• Additional Local Transfer	38,733,143	40,026,161
<b>Total Local Transfer</b>	<b>\$121,375,315</b>	<b>\$121,661,635</b>



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

**Comparison of Budgets by Fund, Function & Department**

Fund/Function/Department	FY 2017 Budget	FY 2018		% Change
		Recommended Budget	\$ Change	
<b>General Fund:</b>				
<b>Executive Services</b>				
Board of Supervisors	\$386,504	\$397,148	\$10,644	2.8%
County Administration	744,752	970,554	225,802	30.3%
County Attorney	1,044,437	1,025,989	(18,448)	-1.8%
Non-Departmental	1,627,451	2,282,970	655,519	40.3%
<b>Administrative Services</b>				
Human Resources	746,734	797,870	51,136	6.8%
Commissioner of the Revenue	1,368,784	1,417,154	48,370	3.5%
Assessment	886,816	988,043	101,227	11.4%
Treasurer	1,791,972	1,844,423	52,451	2.9%
Financial Services	2,506,288	2,501,674	(4,614)	-0.2%
Information Services	5,484,282	6,278,664	794,382	14.5%
<b>Voter Services</b>				
Electoral Board/Registrar	381,529	439,260	57,731	15.1%
<b>Judicial Administration</b>				
Circuit Court	249,420	268,207	18,787	7.5%
General District Court	32,056	29,056	(3,000)	-9.4%
Magistrate	7,538	10,338	2,800	37.1%
Juvenile & Domestic Rel Court	45,702	28,483	(17,219)	-37.7%
Clerk of the Circuit Court	1,498,820	1,474,714	(24,106)	-1.6%
Commonwealth's Attorney	2,150,729	2,447,192	296,463	13.8%
<b>Public Safety</b>				
Sheriff	21,534,249	22,397,680	863,431	4.0%
Fire/Rescue/Emergency Mgmt.	20,787,338	21,934,795	1,147,457	5.5%
Regional Detention Facilities	6,451,379	6,721,379	270,000	4.2%
Court Services Unit	535,911	555,336	19,425	3.6%
Medical Examiner	500	500	0	0.0%
<b>Public Works</b>				
Facilities Management	4,683,367	4,952,361	268,994	5.7%
Refuse Management	4,510,790	4,322,317	(188,473)	-4.2%
<b>Health &amp; Welfare</b>				
Local Health Department	647,569	647,569	0	0.0%
Rapp Area Comm. Svcs. Bd.	365,045	396,984	31,939	8.7%
Social Services	9,685,040	9,756,281	71,241	0.7%
Tax Relief	992,774	1,090,709	97,935	9.9%
Children's Services Act	8,154,838	8,656,385	501,547	6.2%
Germanna Community College	229,395	230,520	1,125	0.5%
<b>Parks, Recreation &amp; Cultural</b>				
Parks & Recreation	2,964,991	3,056,938	91,947	3.1%
County Museum	86,833	99,394	12,561	14.5%
Regional Library	4,066,736	4,386,632	319,896	7.9%

**Comparison of Budgets by Fund, Function & Department**

Fund/Function/Department	FY 2017 Budget	FY 2018		% Change
		Recommended Budget	\$ Change	
<b>Community Development</b>				
Planning	966,812	1,004,991	38,179	3.9%
Economic Development	1,117,442	881,442	(236,000)	-21.1%
Tourism	577,022	591,255	14,233	2.5%
Virginia Cooperative Extension	174,338	178,159	3,821	2.2%
<b>Debt Service</b>	10,243,879	10,392,885	149,006	1.5%
<b>GENERAL FUND TOTAL</b>	<b>\$119,730,062</b>	<b>\$125,456,251</b>	<b>\$5,726,189</b>	<b>4.8%</b>
<b>Capital Projects Fund:</b>				
<b>Capital Projects</b>				
Capital Projects Management	\$157,620	\$163,681	\$6,061	3.8%
Capital Projects	12,954,795	9,602,201	(3,352,594)	-25.9%
<b>CAPITAL PROJECTS FUND TOTAL</b>	<b>\$13,112,415</b>	<b>\$9,765,882</b>	<b>(\$3,346,533)</b>	<b>-25.5%</b>
<b>Economic Development Opp. Fund:</b>				
<b>Community Development</b>	\$1,062,940	\$771,085	(\$291,855)	-27.5%
<b>EDO FUND TOTAL</b>	<b>\$1,062,940</b>	<b>\$771,085</b>	<b>(\$291,855)</b>	<b>-27.5%</b>
<b>Fire/EMS Service Fee Fund:</b>				
<b>Public Safety</b>	\$0	\$0	\$0	n/a
<b>FIRE/EMS FEE FUND TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>n/a</b>
<b>Code Compliance Fund:</b>				
<b>Public Safety</b>				
Building	\$2,226,742	\$2,281,195	\$54,453	2.4%
<b>Community Development</b>				
Zoning	1,778,737	1,766,371	(12,366)	-0.7%
<b>CODE COMPLIANCE FUND TOTAL</b>	<b>\$4,005,479</b>	<b>\$4,047,566</b>	<b>\$42,087</b>	<b>1.1%</b>
<b>Transportation Fund:</b>				
<b>Transportation</b>	\$8,346,579	\$8,371,920		
<b>TRANSPORTATION FUND TOTAL</b>	<b>\$8,346,579</b>	<b>\$8,371,920</b>		
<b>School Operating Fund:</b>				
<b>Education</b>	\$268,333,007	\$271,923,952	\$3,590,945	1.3%
<b>SCHOOL OP. FUND TOTAL</b>	<b>\$268,333,007</b>	<b>\$271,923,952</b>	<b>\$3,590,945</b>	<b>1.3%</b>
<b>School Food Service Fund:</b>				
<b>School Food Service</b>	\$9,515,526	\$10,199,132	\$683,606	7.2%
<b>SCH. FOOD SRVC FUND TOTAL</b>	<b>\$9,515,526</b>	<b>\$10,199,132</b>	<b>\$683,606</b>	<b>7.2%</b>
<b>School Capital Projects Fund:</b>				

**Comparison of Budgets by Fund, Function & Department**

Fund/Function/Department	FY 2017 Budget	FY 2018		
		Recommended Budget	\$ Change	% Change
<b>Capital Projects</b>	27611024	\$27,361,447	(\$249,577)	-0.9%
<b>SCHOOL CAP. PROJ. FUND TOTAL</b>	<b>\$27,611,024</b>	<b>\$27,361,447</b>	<b>(\$249,577)</b>	<b>-0.9%</b>
<b>Joint Fleet Maintenance Fund:</b>				
<b>Transportation</b>	\$2,618,067	\$2,760,110	\$142,043	5.4%
<b>JNT. FLEET MAINT. FUND TOTAL</b>	<b>\$2,618,067</b>	<b>\$2,760,110</b>	<b>\$142,043</b>	<b>5.4%</b>
<b>Utilities Operating Fund:</b>				
<b>Public Works</b>				
Water & Sewer	\$30,253,859	\$30,978,252	\$724,393	2.4%
<b>UTILITIES OP. FUND TOTAL</b>	<b>\$30,253,859</b>	<b>\$30,978,252</b>	<b>\$724,393</b>	<b>2.4%</b>
<b>Utilities Capital Projects Fund:</b>				
<b>Public Works</b>				
Capital Projects	\$11,740,000	\$12,066,600	\$326,600	2.8%
<b>UT. CAP. PROJ. FUND TOTAL</b>	<b>\$11,740,000</b>	<b>\$12,066,600</b>	<b>\$326,600</b>	<b>2.8%</b>
<b>Total Budget less Joint Fleet*</b>	<b>\$493,710,891</b>	<b>\$500,942,087</b>	<b>\$7,231,196</b>	<b>1.5%</b>

\*Excludes Joint Fleet 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/departments being charged.