

# County of Spotsylvania

Founded 1721

*Board of Supervisors*  
DEBORAH H. FRAZIER  
BARRY K. JETT  
KEVIN W. MARSHALL  
TIMOTHY J. McLAUGHLIN  
DAVID ROSS  
GARY F. SKINNER  
CHRIS YAKABOUSKI



*County Administrator*  
EDWARD PETROVITCH  
*Deputy County Administrator*  
MARK L. COLE

P.O. BOX 99  
SPOTSYLVANIA, VIRGINIA 22553  
Voice: (540) 507-7010  
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## Service, Integrity, Pride

At a meeting of the Spotsylvania County Board of Supervisors held on April 9, 2020, on a motion by Mr. Marshall and passed 6 to 1 with Mr. Yakabouski opposed, the Board adopted the following resolution:

### RESOLUTION NO. 2020-38

#### A RESOLUTION TO ADOPT THE TAX RATES FOR CALENDAR YEAR 2020

WHEREAS, it is the responsibility of the Spotsylvania County Board of Supervisors to set the tax rates for Calendar Year 2020; and

WHEREAS, the Board of Supervisors has received comments on the recommended tax rates from citizens of Spotsylvania County at a duly advertised public hearing; and

RESOLVED by the Spotsylvania County Board of Supervisors this 9th day of April 2020, that the following tax rates for Calendar Year 2020 be, and are hereby, approved, as set forth below; and, be it

#### CALENDAR YEAR 2020 COUNTY TAX RATES

Real Estate.....\$0.8094 per \$100 of assessed valuation

#### Personal Property

(Boats & Boat Trailers).....\$6.25 per \$100 of assessed valuation, assessed at 50% of fair market value

#### Personal Property

(other than Boats & Boat Trailers).....\$6.55 per \$100 of assessed valuation, assessed at 50% of fair market value

Aircraft .....\$0.000001 per \$100 of assessed valuation, assessed at 50% of fair market value

Business Furniture & Fixtures.....\$5.95 per \$100 of assessed valuation, assessed at no greater than 50% of fair market value

Data Center Computer Equipment & Peripherals.....\$1.25 per \$100 of assessed valuation, assessed at no greater than 50% of fair market value

Mobile Homes.....\$0.8094 per \$100 of assessed valuation

Machinery and Tools..... \$2.50 per \$100 of assessed valuation

Heavy Duty Equipment.....\$2.00 per \$100 of assessed valuation

Massaponax Special Service District

Special Tax.....\$0.17 per \$100 of assessed valuation

Harrison Crossing Special Service District

Special Tax.....\$0.48 per \$100 of assessed valuation

Lee Hill East Special Service District

Special Tax.....\$0.25 per \$100 of assessed valuation

Lee Hill West Special Service District

Special Tax.....\$0.48 per \$100 of assessed valuation

RESOLVED FURTHER, that the County Administrator is authorized to take all necessary actions to give this resolution effect.

A COPY TESTE \_\_\_\_\_

  
Aimee R. Mann

Deputy Clerk to the Board of Supervisors

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At a meeting of the Spotsylvania County Board of Supervisors held on April 28, 2020, on a motion by Mr. Skinner and passed 4 to 3 with Mr. McLaughlin, Mr. Ross and Mr. Yakabouski opposed, the Board adopted the following resolution:

### RESOLUTION NO. 2020-47

#### A RESOLUTION TO ADOPT THE FISCAL YEAR (FY) 2021 BUDGET

WHEREAS, it is the responsibility of the Spotsylvania County Board of Supervisors to approve and control the County's fiscal plan for FY 2021; and

WHEREAS, the Board of Supervisors has received and reviewed the County Administrator's Recommended Budget for FY 2021, including fiscal policies; and

WHEREAS, the Board of Supervisors has received comments on the recommended budget from citizens of Spotsylvania County at a duly advertised public hearing; and

WHEREAS, it is the intent of the Board of Supervisors that departments and agencies shall adhere to the budgeted funds in accordance with departmental budgets presented by the County Administrator and amended by the Board of Supervisors; and

RESOLVED by the Spotsylvania County Board of Supervisors this 28th day of April 2020, that the following budgets be, and are hereby, approved effective July 1, 2020, as set forth below; and, be it

RESOLVED FURTHER, that local tax supported expenditures of the School Division's overall budget of \$328,644,024 shall not exceed \$131,381,416 of local funds and, be it

RESOLVED FURTHER, that the Board does hereby approve the FY 2021 PRTC subsidy of \$145,900, and the FY 2021 VRE subsidy of \$1,503,754, and does hereby authorize the payment of these subsidies during FY 2021 from the County's motor fuels tax revenue account, and be it

RESOLVED FURTHER, that all financial activities, purchases, travel, personnel actions, etc., shall be in accordance with the fiscal policies and procedures established by the Board of Supervisors and administered by the County Administrator.

FISCAL YEAR 2021 COUNTY BUDGETS

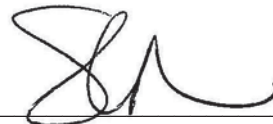
1. Total County Budget for Fiscal Year 2021 in the amount of \$566,806,715\* to include the following funds:

a. General Operating Fund	\$149,914,195
b. Capital Projects Fund	\$12,691,136*
c. Economic Development Authority Fund	\$1,459,050
d. Code Compliance Fund	\$4,575,643
e. Transportation Fund	\$8,188,520
f. School Operating Fund:	
Instruction	\$208,506,539
Administration, Attendance and Health	12,258,780
Pupil Transportation	19,236,678
Operation and Maintenance	22,253,485
Debt and Fund Transfers	28,089,775
Technology	9,665,000
Contingency Reserves	<u>0</u>
	\$300,010,257
g. School Food Service Fund:	
School Food Services and Other Noninstructional Operations	\$12,251,952
h. School Capital Projects Fund:	
Facilities	\$13,500,916
i. Utilities Operating Fund	\$35,670,221
j. Utilities Capital Projects Fund	\$28,544,825

2. Joint Fleet Maintenance Fund for Fiscal Year 2021 in the amount of \$2,880,899

RESOLVED FURTHER, that the County Administrator is authorized to take all necessary actions to give this resolution effect.

A COPY TESTE \_\_\_\_\_



Aimee R. Mann

Deputy Clerk to the Board of Supervisors

\*On May 26, 2020, the Board of Supervisors took action to add \$1,501,770 in capital projects mistakenly excluded from this initial resolution. Though excluded from this resolution, this technical adjustment is factored into the budget described herein.

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## Service, Integrity, Pride

At a meeting of the Spotsylvania County Board of Supervisors held on April 28, 2020, on a motion by Mr. Marshall and passed 6 to 1 with Mr. Yakabouski opposed, the Board adopted the following resolution:

### RESOLUTION NO. 2020-46

#### A RESOLUTION TO USE A PORTION OF THE BUDGET STABILIZATION RESERVE TO BALANCE THE FY 2021 GENERAL FUND BUDGET

WHEREAS in October 2015, the Board of Supervisors of Spotsylvania County established a Budget Stabilization Reserve with an initial balance of \$1.0 million; and

WHEREAS in the years thereafter, concentrated efforts were made to accumulate and maintain a total Budget Stabilization Reserve balance in the amount of \$5.0 million; and

WHEREAS within the County's adopted fiscal policies the Budget Stabilization Reserve is contemplated as being a source of funding to "address potential revenue declines or other economic stress placed on the budget;" and

WHEREAS in December 2019, a novel coronavirus, now designated COVID-19, was detected in China. Since that time, the disease has spread to more than 100 locations worldwide, including the United States, and thousands of positive cases have emerged in Virginia; and

WHEREAS the World Health Organization has declared COVID-19 a "public health emergency of international concern," and on January 31, 2020, the United States Department of Health and Human Services declared a national public health emergency; and

WHEREAS Virginia Governor Ralph Northam declared a state of emergency in the Commonwealth of Virginia in response to the continued spread of COVID-19 on March 12, 2020; and

WHEREAS at a special meeting on March 17, 2020, the Board of Supervisors of Spotsylvania County declared a local emergency with an effective date of March 1, 2020 in response to the continued spread of COVID-19; and

WHEREAS on March 23, 2020 Virginia Governor Ralph Northam in response to the continuing emergency signed Executive Order Number Fifty-Three (2020) in which the Governor prohibited all public and private gatherings of 10 or more individuals, cancelled the remainder of the 2019-2020 school year for public and private schools, closed all dining and congregation areas in restaurants, dining establishments, food courts, breweries, microbreweries, distilleries, wineries, tasting rooms, and farmers markets through April 23, 2020 while still allowing for delivery and take-out services, closed public access to certain recreational and entertainment businesses until April 23, 2020 while allowing certain retail businesses to remain open; and

WHEREAS on March 30, 2020 Virginia Governor Ralph Northam in response to the continuing emergency signed Executive Order Number Fifty-Five (2020) in which the Governor ordered individuals to remain in their place of residence leaving only for certain limited purposes during which social distancing of at least six feet from any other person must be practiced, prohibited all public and private in-person gatherings of more than 10 individuals except in limited circumstances described therein, ordered institutions of higher education to cease in-person classes and instruction while allowing operations for remote learning, critical research, and performing essential functions during which social distancing requirements are met, effective on April 1, 2020 at 11:59 p.m. ordered cessation of all reservations for overnight stays of less than 14 nights at privately-owned campgrounds, closed all public beaches except for exercising and fishing; and

WHEREAS the effect of Executive Order Number Fifty-Three (2020) and Executive Order Number Fifty-Five (2020) has resulted in a hardship placed upon many residents and businesses of Spotsylvania County; and

WHEREAS, at a minimum, County staff anticipates consumptive taxes such as sales, meals, transient occupancy, and business license taxes to be negatively impacted while these Executive Orders and declared emergencies are in effect; and

WHEREAS, the resulting loss of consumptive tax revenue and interest earnings is estimated at \$3,948,867 for FY 2021, and is expected to be a one-year or otherwise temporary loss of such revenue;

NOW THEREFORE BE IT RESOLVED by the Board of Supervisors of Spotsylvania County that \$3,948,867 of the accumulated \$5.0 million Budget Stabilization Reserve will be used as a source of revenue in the FY 2021 Adopted Budget as a one-time backfill for these consumptive tax revenue losses.

BE IT FURTHER RESOLVED that the Board of Supervisors of Spotsylvania County, in accordance with adopted fiscal policies, intends to replenish any such actual use of the Budget Stabilization Reserve for FY 2021 operations no later than the close of FY 2023.

A COPY TESTE \_\_\_\_\_

  
Aimee R. Mann

Deputy Clerk to the Board of Supervisors

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## Service, Integrity, Pride

At a meeting of the Spotsylvania County Board of Supervisors held on April 9, 2020, on a motion by Mr. Yakabouski and passed unanimously, the Board adopted the following resolution:

### RESOLUTION NO. 2020-39

A RESOLUTION PURSUANT TO SECTION 21-38 OF THE CODE OF SPOTSYLVANIA COUNTY, VIRGINIA TO SET THE PERCENTAGE OF PERSONAL PROPERTY TAX RELIEF AT THE LEVEL NECESSARY TO EXHAUST PERSONAL PROPERTY TAX RELIEF ACT FUNDS FOR 2020

WHEREAS, on December 13, 2005, and for tax years beginning in 2006, the Board adopted as Section 21-38 of the Code of Spotsylvania County, Virginia, the provisions of Item 503.E of Chapter 951 of the 2005 Appropriations Act of the General Assembly providing for computation of personal property tax relief as a specific dollar amount to be offset against the total taxes that would otherwise be due for personal property, and the reporting of such specific dollar relief amount on the tax bill; and

WHEREAS, the Board is required as part of its annual budget process, to adopt a resolution setting the percentage of tax relief at the level that is anticipated to exhaust Personal Property Tax Relief Act (PPTRA) funds provided to the County by the Commonwealth of Virginia for each tax year, and


WHEREAS, the ordinance requires that personal property tax bills set forth on their face the specific dollar amount of relief credited with respect to each qualifying vehicle, together with an explanation of the manner in which relief is allocated.

WHEREFORE, be it resolved by the Board of Supervisors of Spotsylvania County, Virginia, that pursuant to Section 21-38 of the Code of the County of Spotsylvania, that the percentage of tax relief that is anticipated to exhaust PPTRA relief funds provided to the County by the Commonwealth shall be set for tax year 2020 as follows:

1. For personal use vehicles valued at \$1,000.00 or less, the percentage of relief shall be set at one hundred percent (100%)
2. For vehicles valued at more than \$1,000.00, the percentage of relief shall be set at thirty-six percent (36%) for up to and including the first \$20,000.00 of value; and



BE IT FURTHER RESOLVED, that the Treasurer shall insure that 2020 personal property tax bills set forth on their face the specific dollar amount of relief credited with respect to each qualifying vehicle, together with an explanation of the manner in which relief is allocated.

A COPY TESTE   
Aimee R. Mann  
Deputy Clerk to the Board of Supervisors



**FY 2021 Budget**  
**Breakdown by Strategic Plan Category**

FY 2020 Expenditures & Transfers	\$290,382,132	\$0	\$290,382,132
	Recommended Budget	Adjustments	Adopted Budget
<b>Commitment to Quality Government</b>			
1.8% COLA - other than Public Safety	\$572,647	-\$572,647	\$0
2% performance-based merit	\$636,274	-\$636,274	\$0
VRS rate increased - mandated by State	\$578,120	\$0	\$578,120
Focused salary adjustments	\$300,000	-\$300,000	\$0
Longevity adjustments	\$45,313	\$0	\$45,313
Health insurance adjustments	-\$314,419	\$0	-\$314,419
Other personnel adjustments	<u>-\$98,203</u>	<u>\$173,850</u>	<u>\$75,647</u>
<b>Subtotal - Various Base Personnel Adjs</b>	<b>\$1,719,732</b>	<b>-\$1,335,071</b>	<b>\$384,661</b>
Mileage/travel/training	\$223,608	-\$267,187	-\$43,579
Management consulting	\$273,983	-\$211,983	\$62,000
Positions approved for add during FY 2020	\$240,419	\$0	\$240,419
Software applications	\$215,121	\$0	\$215,121
All other adjustments	-\$33,679	-\$690,879	-\$724,558
New Initiative - Assessment Technician	\$25,492	-\$25,492	\$0
New Initiative - Account Clerk	\$28,747	-\$28,747	\$0
New Initiative - IT Program Mgr. Financial System	\$119,060	-\$29,015	\$90,045
New Initiative - Comm. Atty. Legal Assistant	\$68,597	-\$68,597	\$0
New Initiative - Solid Waste Division Director	\$154,571	-\$154,571	\$0
New Initiative - Planner I	\$79,368	-\$79,368	\$0
New Initiative - 4 Eligibility Workers - 1/2 yr	\$111,159	\$0	\$111,159
New Initiative - Eligibility Supervisor	\$88,519	\$0	\$88,519
New Initiative - Market/Planning Analysis	\$75,000	-\$75,000	\$0
Replacement voting booths	\$36,140	\$0	\$36,140
Transfer to Code Compliance	<u>-\$32,203</u>	<u>\$0</u>	<u>-\$32,203</u>
<b>Subtotal - Maintaining Levels of Service</b>	<b>\$1,673,902</b>	<b>-\$1,630,839</b>	<b>\$43,063</b>
Fund DSS programs & CSA mandates	\$2,039,043	\$0	\$2,039,043
Add'l one-third for OPEB contribution	\$504,230	-\$504,230	\$0
<b>Total Quality Government Adjustments</b>	<b>\$5,936,907</b>	<b>-\$3,470,140</b>	<b>\$2,466,767</b>

**FY 2021 Budget**  
**Breakdown by Strategic Plan Category**

	Recommended Budget	Adjustments	Adopted Budget
<b>Commitment to Public Safety</b>			
Public Safety step scale & 1.8% COLA	\$8,002,033	-\$1,854,211	\$6,147,822
Various other P.S. personnel adjs	\$172,422	-\$159,411	\$13,011
Volunteer per diems	\$0	-\$107,001	-\$107,001
Use Fire Programs \$ for certain equipment	\$0	-\$219,192	-\$219,192
Share of Jail/Juvenile Center budgets	\$419,747	-\$499,073	-\$79,326
Next Generation 911 (NG911)	\$175,957	\$0	\$175,957
<b>Total Public Safety Adjustments</b>	<b>\$8,770,159</b>	<b>-\$2,838,888</b>	<b>\$5,931,271</b>
<b>Commitment to Infrastructure Investment</b>			
Existing debt service	-\$506,410	\$0	-\$506,410
Remove one-time FY 2020 transfer to capital	-\$4,200,000	\$0	-\$4,200,000
Increase transfer to Capital - policy level	\$1,946,405	-\$1,946,405	\$0
Reduce base xfer to Capital - to min. policy level	\$0	-\$1,396,189	-\$1,396,189
Added transfer to Transportation	\$700,000	-\$1,400,000	-\$700,000
<b>Total Infrastructure Investment Adjustments</b>	<b>-\$2,060,005</b>	<b>-\$4,742,594</b>	<b>-\$6,802,599</b>
<b>Commitment to Educational Opportunities</b>			
Increase transfer to Schools - on-going	\$2,500,000	-\$2,300,000	\$200,000
Increase transfer to Schools - one-time	\$1,500,000	-\$1,500,000	\$0
Share of Library budget	\$224,378	-\$542,897	-\$318,519
Germanna - career coaches for high schools	\$125,000	-\$125,000	\$0
<b>Total Educational Opportunities Adjustments</b>	<b>\$4,349,378</b>	<b>-\$4,467,897</b>	<b>-\$118,519</b>
<b>Commitment to Economic Prosperity</b>			
Increase in approved incentives payments	\$229,000	-\$50,000	\$179,000
<b>Total Economic Prosperity</b>	<b>\$229,000</b>	<b>-\$50,000</b>	<b>\$179,000</b>
<b>FY 2021 Expenditures &amp; Transfers</b>	<b>\$307,607,570</b>	<b>-\$15,569,519</b>	<b>\$292,038,051</b>
<b>Increase from FY 2020 to FY 2021</b>	<b>\$17,225,438</b>	<b>-\$15,569,519</b>	<b>\$1,655,919</b>

# Acronyms

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**ADC:** Actuarially Determined Contribution

**AICP:** American Institute of Certified Planners

**ALS:** Advanced Life Support

**AMI:** Advanced Metering Infrastructure

**ARC:** Annual Required Contribution

**ARRA:** American Recovery and Reinvestment Act of 2009; Federal Program

**AV:** Assessed Value; *see definition in Glossary*

**BAB:** Build America Bonds

**BOS:** Board of Supervisors

**BPOL:** Business, Professional and Occupational tax

**BSR:** Budget Stabilization Reserve

**CAD:** Computer Aided Dispatch

**CAFR:** Comprehensive Annual Financial Report

**CAMA:** Computer Assisted Mass Appraisal

**CASA:** Court Appointed Special Advocates

**CBRC:** Citizen Budget Review Committee

**CCTV:** Closed Circuit Television

**CFSR PIP:** Child Family Services Review Performance Improvement Plan

**CIP:** Capital Improvement Plan; *see definition in Glossary*

**CMMS:** Computerized Maintenance Management System

**COBIT:** Control Objectives for Information Related Technologies

**COLA:** Cost of Living Allowance; *see definition in Glossary*

**CPI:** Consumer Price Index; *see definition in Glossary*

**CPR:** Cardiopulmonary resuscitation

**CPS:** Child Protective Services

**CRRL:** Central Rappahannock Regional Library

**CSA:** Children's Services Act; State Program

**CSU:** Court Services Unit

**CY:** Calendar Year

**DCJS:** Department of Criminal Justice Services; State Agency

**DCLS:** Division of Consolidated Laboratory Services

**DEQ:** Department of Environmental Quality; Federal Agency

**DJJ:** Department of Juvenile Justice

**DMV:** Department of Motor Vehicles; State Agency

**DR/BC:** Disaster Recovery/Business Continuity Strategy

**DSS:** Department of Social Services

**E-911:** Enhanced 911; *see definition in Glossary*

**EAP:** Emergency action planning

**EDA:** Economic Development Authority

**EDO:** Economic Development Opportunities Fund; *see definition in Glossary*

**EFT:** Electronic Funds Transfer

**EIA:** Energy Information Administration

**EMS:** Emergency Medical Services

**ESP:** Enhanced Staffing Program (Fire/Rescue)

**F/R:** Fire/Rescue

**FAMIS:** Family Access to Medical Insurance Security Plan; State Program

**FAMPO:** Fredericksburg Area Metropolitan Planning Organization

**FEMA:** Federal Emergency Management Agency

**FOIA:** Freedom of Information Act; State Law

**FRED:** Fredericksburg Regional Transit

**FREM:** Fire, Rescue & Emergency Management

**FTE:** Full-time Equivalent; *see definition in Glossary*

**FY:** Fiscal Year; *see definition in Glossary*

**GAAP:** Generally Accepted Accounting Principles; *see definition in Glossary*

**GASB:** Governmental Accounting Standards Board

**GFOA:** Government Finance Officers Association

**GIS:** Geographic Information System

**GO:** General Obligation Bond; *see definition in Glossary*

**GPD:** Gallons per Day

**HR:** Human Resources

**HUBZone:** Historically Underutilized Business Zone

**HVAC:** Heating, Ventilating, and Air Conditioning

**IBNR:** Incurred but Not Reported; *see definition in Glossary*

**IEP:** Individualized Education Program

**IFB:** Invitation for Bid

**IS:** Information Services

**ISO:** International Organization for Standardization

**ISP:** Internet Service Provider

**IT:** Information Technology

**ITIL:** Information Technology Infrastructure Library

**LCI:** Local Composite Index

**MGD:** Million Gallons per Day

**NADA:** National Automobile Dealers Association

**NG911:** Next Generation 911

**O&M:** Operation and Maintenance

**OPEB:** Other Post-Employment Benefits

**P&R:** Parks and Recreation

**PDR:** Purchase of Development Rights program

**PEG:** Public, Educational, and Governmental; *see definition in Glossary*

**PPTRA:** Personal Property Tax Relief Act; State Program

**PRTC:** Potomac and Rappahannock Transportation Commission; *see definition in Glossary*

**QECB:** Qualified Energy Conservation Bond

**RACSB:** Rappahannock Area Community Services Board; State Program

**RAD:** Rape Aggression Defense

**RFP:** Request for Proposal

**RJC:** Rappahannock Juvenile Center

**RRJ:** Rappahannock Regional Jail

**RRJA:** Rappahannock Regional Jail Authority

**SAFER:** Staffing for Adequate Fire & Emergency Response

**SCADA:** Supervisory Control and Data Acquisition

**SCBA:** Self-Contained Breathing Apparatus

**SDWP:** Safe Drinking Water Program; a State program

**SECA:** Spotsylvania Emergency Concerns Association

**SDM:** Standardized Disposition Matrix

**SLATE:** Spotsylvania Litter and Trash Elimination program

**SMART Scale:** System for the Management and Allocation of Resources for Transportation; *see definition in Glossary*

**SNAP:** Supplemental Nutrition Assistance Program, State Program

**SOQ:** Standards of Quality

**SRO:** School Resource Officer

**SSD:** Special Service District; *see definition in Glossary*

**SWAT:** Special Weapons and Tactics

**SWCD:** Soil and Water Conservation District; State Program

**TANF:** Temporary Assistance to Needy Families; State Program

**TBD:** To be determined

**VACo:** Virginia Association of Counties

**VCR:** Virginia Central Railway

**VDOT:** Virginia Department of Transportation

**VELAP:** Virginia Environmental Laboratory Accreditation Program

**VIEW:** Virginia Initiative for Employment Not Welfare; State Program

**VJCCCA:** Virginia Juvenile Community Crime Control Act; State Program

**VOPEX:** Virginia Operations Plan Exercise; *see definition in Glossary*

**VRE:** Virginia Railway Express; *see definition in Glossary*

**VRS:** Virginia Retirement System

**VSMP:** Virginia Stormwater Management Program

**W/S:** Water/Sewer

**WTP:** Water Treatment Plant

**WWTP:** Wastewater Treatment Plant

# Glossary

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**Accrual Basis:** A system of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

**Activity:** Departmental efforts which contribute to the achievement of a specific set of program objectives.

**Amended Budget:** The amended budget represents the original appropriation for the fiscal year plus any supplemental appropriations approved by the Board of Supervisors.

**Amortize:** To pay off gradually, usually through periodic payments of principal and interest.

**Appropriation:** A legal authorization granted by the Board of Supervisors to incur obligations and to make expenditures for specific purposes.

**Assessed Value:** The valuation set upon real estate and certain personal property as a basis for levying property taxes.

**Assessment Ratio:** The ratio at which the tax rate is applied to the tax base.

**Asset:** A resource owned or held by the County which has monetary value.

**Assigned Fund Balance:** The portion of fund balance amounts constrained by the County's intent to be used for specific purposes, but are neither restricted nor committed. Unlike committed funds, assignments generally exist temporarily and additional action is not required for their removal. In governmental funds other than

the general fund, assigned fund balance represents the remaining amount that is not restricted or committed.

**Audit:** An official examination and verification of accounts and records, especially of financial accounts.

**Balanced Budget:** A budget is balanced when planned revenues equal planned expenditures for a given fiscal year. All local governments in Virginia are required by state law to adopt a balanced budget.

**Base Budget:** The cost of continuing the existing levels of service in the current budget year.

**Basis of Accounting:** The method used to determine when various financial transactions are recorded or recognized in accounts.

**Bond:** An interest bearing certificate of public indebtedness. It is a promise to repay a specified amount of money (the face amount of the bond) by a particular date (the maturity date). Bonds are primarily used to finance capital projects.

**Bond Rating:** An alphabetical grading system representing the credit worthiness of government bonds. Triple-A (AAA) is the best possible rating. Ratings are assigned by three primary rating agencies: Moody's, S&P, and Fitch.

**Bond Refunding:** The payoff and re-issuance of bonds to obtain better interest rates and/or bond conditions.



**Budget:** A plan of financial activity for a specified period of time indicating all planned revenues and expenses for the budget period.

**Budget Calendar:** The schedule of key dates which the County follows in the preparation and adoption of the budget.

**Budget Stabilization Reserve:** A portion of the County General Fund Balance at the close of each fiscal year established in FY 2016 with a balance of \$1,000,000. An additional 0.25% of General Fund and School Operating Fund revenues is to be added at the end of each subsequent fiscal year until such time as the BSR balance reaches \$5,000,000.

**Budgetary Basis:** This refers to the system of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash or modified accrual. The County utilizes the modified accrual basis.

**Budgetary Control:** The control or management of the County in accordance with the adopted budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

**Capital Budget:** Funds appropriated for the first year of the Capital Improvement Plan.

**Capital Outlay:** Acquisition of a fixed asset for general government operations which has an approximate per unit value of \$500 or more and/or has a useful economic life of more than two years.

**Capital Project:** Renovations, repairs, major maintenance, new construction, land/easement purchases, or equipment

with an anticipated life of at least 5 years and a cost of \$50,000 or more. If a capital project is financed, its anticipated life must be at least as long as the term of financing for the project. Also called a capital improvement.

**Capital Projects Fund:** A governmental fund used to account for major general capital expenditures that extend beyond a single fiscal year and their related sources of funding.

**Carryover:** A fiscal year closing process through which funding from one fiscal year is carried into the next fiscal year for specific purposes. Also known as “carry forward.”

**Children’s Services Act:** (formerly known as the Comprehensive Services Act) A law enacted in 1993 that establishes a single state pool of funds to purchase services for at-risk youth and their families. The state funds, combined with local community funds, are managed by local interagency teams who plan and oversee services to youth.

**CIP:** Capital Improvement Plan is for capital projects to be incurred each year over a five-year time period to meet anticipated capital expenditures arising from the County’s long term needs.

**Code Compliance Fund:** A governmental fund used to account for revenues and expenditures related to the enforcement of Federal, State and local laws related to building, zoning and environmental engineering.

**COLA:** Cost of Living Adjustment is an increase in salaries to offset the adverse effect of inflation on compensation.

**Committed Fund Balance:** The portion of fund balance reserved for specific purposes determined by formal action of the government's highest level of decision-making authority. Once reported as committed, amounts cannot be used for any purpose other than that for which the funds were committed unless equal action is taken by the highest level of decision-making authority to remove or change the constraint.

**Compensation Board:** The State agency that reviews and approves annual budgets submitted by constitutional officers and reimburses localities for the State's share of authorized salaries and expenses of constitutional officers and their employees.

**Constitutional Officers:** Elected officials who are authorized by the constitution of Virginia to head County departments, including the Commissioner of Revenue, Treasurer, Clerk of the Circuit Court, Commonwealth's Attorney and Sheriff.

**Contingency:** A budgetary reserve set aside for emergencies or unforeseen expenditures.

**CPI:** Consumer Price Index is a statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living.

**Debt Service:** The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

**Deficit:** The excess of liabilities over assets or the excess of expenditures or expenses over revenues during a single accounting period.

**Department:** The basic organizational unit of the County which is functionally unique in its delivery of services.

**Depreciation:** A reduction in the value of an asset with the passage of time due to wear and tear. Also, a method of allocating the cost of an asset over its useful life for accounting purposes.

**Designated Revenues:** Sources of revenue specifically assigned to be used for a certain purpose.

**Disbursement:** The expenditure of funds from an account.

**E-911:** Enhanced 911 is support for wireless phone users who dial 911, the standard number for requesting help in an emergency.

**Economic Development Opportunities Fund:** A governmental fund used to account for expenditures and revenues related to the EDA and to provide incentive loans to new or expanding businesses in the County.

**Economic Opportunities Reserve:** A portion of the County General Fund Balance, in the amount of \$2,000,000, reserved for the purpose of funding matches to State grants and to provide other up-front incentives to substantial economic development opportunities.

**Expense:** Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

**Fire/EMS Service Fee Fund:** A governmental fund used to account for revenues collected by a third party billing program for fire/EMS services rendered by the County.

**Fiscal Policies:** Policies with respect to revenues, spending and debt management as these relate to County services, programs and capital investment. The policies provide a set of principles for the planning and programming of the County budget and its funding.

**Fiscal Stability Reserve:** A portion of the County General Fund Balance at the close of each fiscal year in an amount equal to no less than 11% of the General Fund and School Operating Fund revenues in the subsequent fiscal year budget.

**Five-Year Financial Forecast:** A five-year financial plan developed annually by County staff to assess near-term out-year costs of the current budget and CIP. This tool serves to gauge the availability of funds or the existence of potential budget imbalances.

**Fixed Assets:** Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.

**FTE:** Full-time equivalents are employee positions, which are authorized in the adopted budget, to be filled during the year.

**Function:** A group of related activities aimed at accomplishing a major service or regulatory program or the purpose of the department's existence.

**Fund:** A fiscal entity with revenues and expenses which are segregated for the purpose of carrying out a specific purpose or activity.

**Fund Balance:** The excess of the assets of a fund over its liabilities, reserves, and carry over.

**FY:** Fiscal Year is a twelve-month financial operating period. The County's fiscal year begins July 1 and ends June 30. Fiscal years are named for the calendar year in which they end; FY 2021 begins July 1, 2020 and ends June 30, 2021.

**GAAP:** Generally Accepted Accounting Principles are uniform minimum standards for financial accounting and recording, encompassing the conventions, rules and procedures that define accepted accounting principles.

**General Fund:** A governmental fund used to account for general operating expenditures and revenues.

**GO:** General Obligation Bond is a type of bond is backed by the full faith and credit of the County through its taxing authority.

**Goal:** A statement of broad direction, purpose or intent based on the needs of the community.

**Governmental Funds:** Funds used to account for the activities of a government that are carried out primarily to provide services to citizens. Governmental funds are the funds through which most governmental functions are typically paid.

**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.

**HUBZone:** United States Small Business Administration program for small companies that operate and employ people within historically underutilized business zones.

**IBNR:** Health insurance claims incurred but not yet reported.

**Indirect Cost:** A cost necessary for the functioning of the organization as a whole but which cannot be directly assigned to one service.

**Infrastructure:** The physical assets of the County.

**Intergovernmental Revenue:** Funds received from federal, state and other local government sources in the form of grants, shared revenues and payments in lieu of taxes.

**Joint Fleet Maintenance Fund:** A proprietary fund used to account for revenues and expenditures related to maintenance of County and School fleets.

**Lease-Purchase:** Lease-purchase is the mechanism through which the County's lease revenue bonds function. For example, the County purchases a fire truck using lease revenue bonds issued through the EDA. Officially, the EDA is given the leasehold rights for the equipment, but must lease the equipment back to the County until the bonds are repaid. In reality, no money exchanges hands. The County pays the debt service directly to the bond trustee.

**Levy:** To impose taxes for the support of government activities.

**Liability:** Obligations arising from past transactions or events. A common liability is accounts payable arising from the purchase of goods or services. When the supplier is paid, the liability is reduced by the amount paid.

**Line-Item Budget:** A budget prepared using specific expenditure categories, such as salaries, fringe benefits, telephone charges, professional services, office supplies, etc.

**Mission:** The purpose of an organization's existence and its focus.

**Modified Accrual Basis:** Revenues are recognized when they are both measurable and available to finance current expenditures. Expenditures are recognized when the services are incurred or goods received.

**Net Tax Support:** The amount of local taxes required to finance a particular program or set of programs.

**New Initiative:** New positions, new equipment, or program expansions.

**Non-Designated Revenues:** Revenue sources not assigned to a specific use but available for general use.

**Non-Spendable Fund Balance:** The portion of fund balance that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

**Operating Expenses:** Expenses for ongoing operations. If the term is used in reference to Fund levels, it is referring to the Funds other than capital funds. If the term is describing an expense type, it is referring to expenses other than personnel and capital.

**Operating Revenue:** Funds received as income to pay for ongoing operations. These revenues include taxes, fees and charges for services and grant revenues.

**Pay-As-You-Go:** A method of financing utilizing current revenues.

**PEG fee:** Public, Educational, and Governmental fees are charged to cable subscribers by service providers to support the government and education cable television channels that are part of the franchise agreements.

**Performance Measure:** A quantifiable indicator used to assess how well an organization is achieving its desired objectives.

**Personnel:** Expenditures relating directly to the costs of compensating employees.

**Proffer:** Contributions of land, capital improvements and funding from developers to address the demand for community services created by new development.

**Proprietary Fund:** Funds used to account for business-type, self-supporting activities where the costs of providing goods and services are recovered primarily through user fees or other charges for services.

**PRTC:** Potomac and Rappahannock Transportation Commission is a multi-jurisdictional agency representing Spotsylvania, Stafford, and Prince William Counties and the Cities of Manassas, Manassas Park and Fredericksburg.

**Reassessment:** The biennial process of valuing real property to ensure equitable distribution of taxation.

**Referendum:** The principle or practice of referring measures as proposed or passed by a legislative body to the vote of the electorate for approval or rejection.

**Resolution:** A special or temporary order of the Board of Supervisors.

**Restricted Fund Balance:** The portion of fund balance for which use is limited to specific purposes imposed by external parties, or laws and regulations of other governments.

**Revenue Bond:** This type of bond is backed only by the revenues from a specific enterprise or project, such as utility connection fees to repay a bond issuance for the water treatment plant.

**School Capital Projects Fund:** A governmental fund used to account for all school capital expenditures that extend beyond a single fiscal year and related sources of funding.

**School Food Service Fund:** A governmental fund used to account for school food service including both breakfast and lunch programs.

**School Operating Fund:** A governmental fund used to account for school operating and debt service expenditures and revenues.

**Self-Insured Health Insurance Reserve:** A reserve equal to the total claims incurred but not reported (IBNR) plus three months of claim payments based on the previous three years' experiences.

**SMART Scale:** System for the Management and Allocation of Resources for Transportation is a VDOT program for prioritizing and funding transportation projects.

**Special Revenue Funds:** Funds used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

**Sq Ft:** Square Feet/Foot

**SSD:** Special Service District is an area designated by County ordinance as being subject to special real property taxes in addition to regular real property taxes. Revenue from these special taxes is used to pay for capital improvements within the area of the SSD. Four SSDs exist in Spotsylvania: Massaponax, Harrison Crossing, Lee's Hill East, and Lee's Hill West.

**Supplemental Appropriation:** An additional appropriation made by the Board of Supervisors after the budget has been adopted.

**Transfers In/Out:** Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

**Transportation Fund:** A governmental fund used to account for revenues and expenditures related to transportation operations and debt service on transportation projects.

**Unassigned Fund Balance:** The residual classification of General Fund balance to include all spendable amounts not restricted, committed, or assigned. In other funds, the unassigned classification should be used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

**User Fee:** The payment of a fee for direct receipt of service.

**Utilities Capital Projects Fund:** A proprietary fund used to account for infrastructure improvements and expansions to the water and sewer system and related sources of funding.

**Utilities Operating Fund:** A proprietary fund used to account for operations of the public water and sewer system financed through user charges and other system revenues.

**VOPEX:** Virginia Operations Plan Exercise is an annual emergency preparedness drills to develop and maintain the skills necessary to minimize the impact of natural and/or manmade disasters in the County.

**VRE:** Virginia Railway Express provides commuter rail service from Fredericksburg to Northern Virginia and downtown Washington D.C.

