

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
Fax: (540) 507-7019

Service, Integrity, Pride

At a meeting of the Spotsylvania County Board of Supervisors held on April 13, 2021, on a motion by Vice Chairman Jett and passed 5 to 2 with Supervisors Frazier and Skinner opposed, the Board adopted the following resolution:

RESOLUTION NO. 2021-50

A RESOLUTION TO ADOPT THE TAX RATES FOR CALENDAR YEAR 2021

WHEREAS, it is the responsibility of the Spotsylvania County Board of Supervisors to set the tax rates for Calendar Year 2021; 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 13th day of April 2021, that the following tax rates for Calendar Year 2021 be, and are hereby, approved, as set forth below; and, be it

CALENDAR YEAR 2021 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).....\$6.35 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.....\$4.55 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..... \$1.90 per \$100 of assessed valuation

Heavy Duty Equipment.....\$1.55 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 13, 2021, on a motion by Vice Chairman Jett and passed 4 to 3 with Supervisors Frazier, Skinner and Yakabouski opposed, the Board adopted the following resolution:

RESOLUTION NO. 2021-52

A RESOLUTION TO ADOPT THE FISCAL YEAR (FY) 2022 BUDGET

WHEREAS, it is the responsibility of the Spotsylvania County Board of Supervisors to approve and control the County's fiscal plan for FY 2022; and

WHEREAS, the Board of Supervisors has received and reviewed the County Administrator's Recommended Budget for FY 2022, 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 13th day of April 2021, that the following budgets be, and are hereby, approved effective July 1, 2021, as set forth below; and, be it

RESOLVED FURTHER, that local tax supported expenditures of the School Division's overall budget of \$346,004,838 shall not exceed \$132,281,416 of local funds and, be it

RESOLVED FURTHER, that the Board does hereby approve the FY 2022 PRTC subsidy of \$140,900, and the FY 2022 VRE subsidy of \$390,849, and does hereby authorize the payment of these subsidies during FY 2022 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 2022 COUNTY BUDGETS

1. Total County Budget for Fiscal Year 2022 in the amount of \$610,054,868* to include the following funds:

a. General Operating Fund	\$160,156,444*
b. Capital Projects Fund	\$19,098,788
c. Economic Development Authority Fund	\$1,400,150
d. Code Compliance Fund	\$6,574,869
e. Transportation Fund	\$7,340,185
f. School Operating Fund:	
Instruction	\$218,858,746
Administration, Attendance and Health	12,012,578
Pupil Transportation	19,779,724
Operation and Maintenance	21,238,533
Debt and Fund Transfers	28,924,366
Technology	10,799,967
Contingency Reserves	<u>\$0</u>
	\$311,613,914
g. School Food Service Fund:	
School Food Services and Other Noninstructional Operations	\$12,878,794
h. School Capital Projects Fund:	
Facilities	\$18,509,528
i. Utilities Operating Fund	\$35,523,526
j. Utilities Capital Projects Fund	\$36,958,670

2. Joint Fleet Maintenance Fund for Fiscal Year 2022 in the amount of \$3,002,602

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

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Aimee R. Mann

Deputy Clerk to the Board of Supervisors

*Excludes \$1.4 million in tax relief which is not an appropriated expense.

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At a meeting of the Spotsylvania County Board of Supervisors held on April 13, 2021, on a motion by Supervisor Skinner and passed 6 to 1 with Supervisor Yakabouski opposed, the Board adopted the following resolution:

RESOLUTION NO. 2021-53

A RESOLUTION TO ADOPT THE FISCAL YEAR (FY) 2022 – FY 2026 CAPITAL IMPROVEMENT PLAN

WHEREAS, it is the responsibility of the Spotsylvania County Board of Supervisors to approve and control the County's fiscal plans; and

WHEREAS, the Board of Supervisors has received and reviewed the County Administrator's Recommended Capital Improvement Plan (CIP) for FY 2022 – FY 2026; and

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

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

RESOLVED, that the following five-year capital plan is, and is hereby, approved effective July 1, 2021, as set forth below.

FY 2022 – FY 2026 CAPITAL IMPROVEMENT PLAN

3. Capital Improvement Plan for FY 2022 – FY 2026 in the following amounts:

a. General Capital Projects	\$107,494,734
b. Transportation Capital Projects	\$73,803,099
c. Utilities Capital Projects	\$175,995,758
d. School Capital Projects	\$157,690,729

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

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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 13, 2021, on a motion by Supervisor Yakabouski and passed unanimously, the Board adopted the following resolution:

RESOLUTION NO. 2021-51

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 2021

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 2021 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-five percent (35%) for up to and including the first \$20,000.00 of value; and

BE IT FURTHER RESOLVED, that the Treasurer shall insure that 2021 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

Changes from FY 2021 Adopted Budget to FY 2022 Adopted Budget

	General Fund	Capital	EDA	Fire/EMS	Code Comp	Transportation	School Op.	School Food Srvc	School Capital	Joint Fleet	Utilities Op.	Utilities Capital	Total*
REVENUE													
FY 2021 Adopted Budget													
Revenue	\$283,497,859	\$682,187	\$4,000	\$2,600,000	\$4,703,979	\$6,032,036	\$168,628,841	\$10,877,986	\$13,500,916	\$2,880,899	\$36,337,353	\$23,808,795	\$550,673,952
Transfers In	\$3,511,413	\$8,398,599	\$1,413,000	\$0	\$930,841	\$21,261	\$131,381,416	\$0	\$0	\$0	\$95,000	\$0	\$145,751,530
Use of Fund Balance	\$5,028,779	\$5,351,305	\$42,050	\$0	(\$290,688)	\$2,155,223	\$0	\$1,373,966	\$0	\$0	(\$762,132)	\$4,736,030	\$17,634,533
Total	\$292,038,051	\$14,432,091	\$1,459,050	\$2,600,000	\$5,344,132	\$8,208,520	\$300,010,257	\$12,251,952	\$13,500,916	\$2,880,899	\$35,670,221	\$28,544,825	\$714,060,015
General Adjustments - Revenues													
Sales Tax	\$4,650,000												\$4,650,000
Real Estate	\$4,172,797						(\$24,802)						\$4,147,995
Recordation Tax	\$1,700,000												\$1,700,000
Meals Tax	\$1,064,000												\$1,064,000
Business License	\$750,000												\$750,000
Interest Earnings	\$695,000	\$400,000				\$70,000					\$775,000	\$550,000	\$2,490,000
Transient Occupancy Tax	\$475,000												\$475,000
DSS/CSA	\$441,549												\$441,549
Delinquent Personal Property	\$396,435												\$396,435
Grant Revenues	\$91,668											\$1,500,000	\$1,591,668
State Support for Constitutional Officers & Staff	\$86,960												\$86,960
Water/Sewer Admin Fee	\$85,706												\$85,706
Delinquent & Deferred Real Estate	\$70,000												\$70,000
Utility Gross Receipt Tax	\$50,000												\$50,000
Consumer Utility Tax	\$50,000												\$50,000
Vehicle License Fee	\$50,000												\$50,000
Machinery & Tools	\$37,658												\$37,658
State Support for Registrar's Office	\$34,645												\$34,645
E911 Wireless Surcharge	\$30,000												\$30,000
Dog Tag Licenses	\$20,000												\$20,000
Excess Fees of the Clerk	\$15,000												\$15,000
Plat Filing Fee	\$11,013												\$11,013
Clerk of Court Subscription	\$6,000												\$6,000
Hunting Run Reservoir Fees	\$2,895												\$2,895
Animal Shelter Fees	\$1,600												\$1,600
DNA Local Fee	\$1,000												\$1,000
Clerks Copy Fee	\$1,000												\$1,000
Spay/Neuter License Plate Fees	\$750												\$750
Rental of General Property	\$600												\$600
Taxable Tourism	\$500												\$500
FOIA Reimbursement	\$500												\$500
Ni River Reservoir Fees	\$430												\$430
P/R Sale Items	(\$500)												(\$500)
Planning Department Publications	(\$600)												(\$600)
Loriella Concessions	(\$1,750)												(\$1,750)
Loriella Admissions	(\$1,990)												(\$1,990)
Use of Park Facilities	(\$2,000)												(\$2,000)
False Fire Alarms	(\$4,000)												(\$4,000)
Recreation Registration	(\$5,475)												(\$5,475)
Self-Supporting Parks & Rec Activities	(\$5,790)												(\$5,790)
Gun Permits	(\$18,000)												(\$18,000)
County Court Fines	(\$25,000)												(\$25,000)
Antenna Tower Rental Fees	(\$27,861)										\$39,475		\$11,614
Heavy Equipment	(\$44,703)												(\$44,703)
Personal Property	(\$46,786)												(\$46,786)
Communications Sales Tax	(\$100,000)												(\$100,000)
Public Service Corp.	(\$184,313)												(\$184,313)
SAFER Grant	(\$198,682)												(\$198,682)
EMS Rescue Service Fees				\$100,000									\$100,000
Fuel Tax						\$800,000							\$800,000
State Revenue for Education							\$8,079,227	(\$137,744)					\$7,941,483
Federal Revenue for Education							\$1,454,540	\$117,089					\$1,571,629
Other Local Revenue - Schools							\$1,169,890	\$18,500					\$1,188,390
Bond Proceeds									\$4,608,612				\$4,608,612
Charges for Service										\$121,703			\$0
Various Utilities Revenues											\$1,640,552		\$1,640,552
Water/Sewer Availability Fees												\$2,952,000	\$2,952,000
Fredericksburg Share of Projects												(\$19,211,492)	(\$19,211,492)
Proffers		\$172,237											\$172,237
BAB & QECB Subsidies		(\$146,091)									(\$483,658)		(\$629,749)
Dev. Review Fees & Code Compliance Admin Changes					\$1,499,999								\$1,499,999
Large Site Inspection Fees					\$600,000								\$600,000

Changes from FY 2021 Adopted Budget to FY 2022 Adopted Budget

	General Fund	Capital	EDA	Fire/EMS	Code Comp	Transportation	School Op.	School Food Srvc	School Capital	Joint Fleet	Utilities Op.	Utilities Capital	Total*
Budget Initiative Adjustments - Revenues													
Meals Tax rate increase from 4.0% to 4.5%	\$850,000												\$850,000
Transient Occupancy Tax rate inc. from 5.0% to 7.0%	\$590,000												\$590,000
New Cigarette Tax	\$310,000												\$310,000
13 Eligibility Worker positions - DSS	\$269,863												\$269,863
2 Family Services Worker II positions - DSS	\$146,970												\$146,970
2 Aide II positions - DSS	\$37,003												\$37,003
Clerk of Court Subscription Fee - conversion of PT to FT	\$8,000												\$8,000
Adjustments - Use of FB													
One-time transfer of add'l cash to Capital Projects	\$2,250,000												\$2,250,000
One-time transfer to Transportation	\$1,400,000												\$1,400,000
Offset one-time business tax rate reductions for CY 2021	\$1,125,000												\$1,125,000
Miscellaneous one-time uses	\$716,044												\$716,044
Remove FY 2021's use of Budget Stabilization Reserve	(\$3,948,867)												(\$3,948,867)
Remove other one-time FY 2021 use	(\$764,912)												(\$764,912)
Use of Fund Balance		\$854,620	\$100		(\$109,932)	(\$3,090,366)		\$628,997	\$400,000		\$4,981,936	\$15,623,337	\$19,288,692
Adjustments - Transfers from other funds													
Transfer from Capital Projects Fund	(\$142,924)												(\$146,091)
Transfer from General Fund		\$3,379,025	(\$59,000)		\$9,159	\$1,400,000	\$900,000						\$5,629,184
Transfer from Utilities Operating Fund												\$7,000,000	\$7,000,000
Transfer from Utilities Capital Projects Fund		\$100,000											\$100,000
Transfer from Fire/EMS Service Fee Fund	\$100,000												\$100,000
FY 2022 Adopted Budget													
Revenue	\$300,034,951	\$1,108,333	\$4,000	\$2,700,000	\$6,803,978	\$6,877,234	\$179,332,498	\$10,875,831	\$18,109,528	\$3,002,602	\$38,308,722	\$9,599,303	\$573,754,378
Transfers In	\$3,468,489	\$11,877,624	\$1,354,000	\$0	\$940,000	\$1,418,094	\$132,281,416	\$0	\$0	\$0	\$95,000	\$7,000,000	\$158,434,623
Use of Fund Balance	\$5,806,044	\$6,205,925	\$42,150	\$0	(\$400,620)	(\$935,143)	\$0	\$2,002,963	\$400,000	\$0	\$4,219,804	\$20,359,367	\$37,700,490
Total	\$309,309,484	\$19,191,882	\$1,400,150	\$2,700,000	\$7,343,358	\$7,360,185	\$311,613,914	\$12,878,794	\$18,509,528	\$3,002,602	\$42,623,526	\$36,958,670	\$769,889,491

Changes from FY 2021 Adopted Budget to FY 2022 Adopted Budget

EXPENDITURES	<u>General Fund</u>	<u>Capital</u>	<u>EDA</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>
FY 2021 Adopted Budget													
Appropriated Expenditures	\$148,629,477	\$14,192,906	\$1,459,050	\$0	\$4,575,643	\$8,188,520	\$300,010,257	\$12,251,952	\$13,500,916	\$2,880,899	\$35,670,221	\$28,544,825	\$567,023,767
Tax Relief	\$1,284,718	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,284,718
Transfers Out	\$142,123,856	\$239,185	\$0	\$2,600,000	\$768,489	\$20,000	\$0	\$0	\$0	\$0	\$0	\$0	\$145,751,530
Total	\$292,038,051	\$14,432,091	\$1,459,050	\$2,600,000	\$5,344,132	\$8,208,520	\$300,010,257	\$12,251,952	\$13,500,916	\$2,880,899	\$35,670,221	\$28,544,825	\$714,060,015
General (Base) Adjustments - Expenses													
Adj to include full year of mid-year FY 2021 adjustments	\$3,577,425	\$6,965			\$96,416	\$8,994					\$190,144		\$3,879,944
1.2% COLA - effective 1/1/2022	\$473,659	\$1,000			\$19,301	\$2,027					\$58,993		\$554,980
Public Safety step - effective 1/1/2022	\$405,450												\$405,450
2.0% merit - effective 1/1/2022	\$338,637	\$1,632			\$31,537	\$3,313					\$96,405		\$471,524
Mandated minimum wage adj.	\$88,882												\$88,882
Longevity adjustments	\$33,368												\$33,368
OPEB - 1/5th of ARC (policy)	\$504,230												\$504,230
Jail	\$144,422												\$144,422
Juvenile Center	\$205,927												\$205,927
Existing Debt Service	(\$436,586)						(\$99,606)				(\$2,614,446)		(\$3,150,638)
New Debt Service	\$782,456						\$277,696				\$955,700		\$2,015,852
Maintenance Contracts	\$842,652										\$89,883		\$932,535
Machinery & Equipment	\$291,551										(\$107,484)		\$184,067
Management Consulting	\$217,140				\$342,000								\$559,140
Mileage/Travel/Training	\$260,254										\$21,342		\$281,596
Other Professional Services	\$297,218										(\$33,550)		\$263,668
GIS Development Services	\$150,000												\$150,000
Tax Relief	\$115,282												\$115,282
Advertising	\$106,400												\$106,400
Medical & Lab Supplies	\$78,000												\$78,000
Uniforms	\$66,927												\$66,927
Recycling Operations	\$50,000												\$50,000
Telephone	\$43,396												\$43,396
Janitorial	\$42,833												\$42,833
Capital Projects	\$31,945	\$4,899,443										\$8,413,845	\$13,345,233
Chaplin Youth/Office on Youth	\$31,267												\$31,267
Regional Agencies	\$30,543												\$30,543
Truck Repairs & Maintenance	\$30,000												\$30,000
Specialty Teams	\$27,500												\$27,500
Contingency - 0.25% of General Fund expenditures	\$22,339												\$22,339
Body Armor & Protection Gear	\$20,920												\$20,920
Heavy Equipment Replacement/Maintenance	\$20,000												\$20,000
Operating Reserve	(\$18,764)				(\$26,235)								(\$44,999)
Auto Repairs & Maintenance	(\$20,369)									\$121,703			(\$20,369)
Radio Repairs & Maintenance	(\$23,838)												(\$23,838)
Training for Volunteers	(\$48,680)												(\$48,680)
In-house Training	(\$55,850)												(\$55,850)
Software Applications	(\$137,967)												(\$137,967)
Misc. Line Items of +/- \$20K each	(\$185,450)	(\$3,158)			(\$52,648)	(\$24,590)					(\$15,823)		(\$281,669)
DSS Programs	(\$367,214)												(\$367,214)
Large Site Inspections					\$600,000								\$600,000
Economic Development Incentive Programs			(\$58,900)										(\$58,900)
Books and Subscriptions					\$22,950								\$22,950
Transportation Reserves						\$4,866							\$4,866
VRE Subsidy						(\$1,112,905)							(\$1,112,905)
PRTC Subsidy						(\$5,000)							(\$5,000)
Chemical Treatment											\$486,676		\$486,676
Repairs & Maintenance											\$277,000		\$277,000
Odor Control											\$41,940		\$41,940
Electrical Services											\$66,735		\$66,735
Schools - Instruction							\$9,468,327						\$9,468,327
Schools - Administration							(\$90,868)						(\$90,868)
Schools - Transportation							\$1,209,742						\$1,209,742
Schools - Maintenance							(\$955,096)						(\$955,096)
Schools - Debt Service							\$834,591						\$834,591
School - Capital Projects									\$5,008,612				\$5,008,612
Schools - Technology							\$1,136,961						\$1,136,961
Schools - Food Service								\$626,842					\$626,842

Changes from FY 2021 Adopted Budget to FY 2022 Adopted Budget

	<u>General Fund</u>	<u>Capital</u>	<u>EDA</u>	<u>Fire/EMS</u>	<u>Code Comp</u>	<u>Transportation</u>	<u>School Op.</u>	<u>School Food Srv</u>	<u>School Capital</u>	<u>Joint Fleet</u>	<u>Utilities Op.</u>	<u>Utilities Capital</u>	<u>Total*</u>
Budget Initiative Adjustments - Expenditures													
Solid Waste Division Director	\$147,052												\$147,052
Consulting \$ for Market Study	\$110,000												\$110,000
IT Project & Application Analyst (AS400)	\$106,443												\$106,443
Broadband/Franchise Manager (3 - 5 years)	\$106,243												\$106,243
IT Project & Application Analyst (Public Safety)	\$115,871												\$115,871
IT Project & Application Analyst (Treasurer/COR) 1/2 Yr.	\$50,000												\$50,000
Deputy Sheriff for transports	\$71,033												\$71,033
Operations Supervisor - CAD Admin./Quality Assurance	\$124,347												\$124,347
Marine Patrol overtime - Sheriff	\$10,010												\$10,010
Safety/Medical Officer (Non-sworn)	\$74,500												\$74,500
Outsource certain conv. ctr. staffing	\$31,941												\$31,941
FREM - Overtime correction	\$1,412,223												\$1,412,223
13 Eligibility Workers	\$843,322												\$843,322
2 Aide II positions	\$115,633												\$115,633
2 Family Services Worker II	\$146,970												\$146,970
Deputy Clerk from PT to FT	\$8,000												\$8,000
CityWorks - Fac/Disposal/Collection/P&R	\$75,000												\$75,000
Assessment Technician	\$57,756												\$57,756
Building - 2 Commercial Building Inspectors					\$215,622								\$215,622
Erosion - Environmental Plan Reviewer					\$99,021								\$99,021
Erosion - Environmental Inspector					\$520,052								\$520,052
Erosion - Environmental Assistant					\$58,409								\$58,409
Building - Permit Technician					\$57,802								\$57,802
Erosion - Overtime					\$15,000								\$15,000
Transportation Technician						\$96,870							\$96,870
Lab - 3 Samplers											\$264,763		\$264,763
Lab - Sample Coordinator											\$75,027		\$75,027
Adjustments to Transfers Out													
Transfer to Schools	\$900,000												\$900,000
Transfer to Capital Projects Fund	\$2,250,000					\$0					\$100,000		\$2,350,000
Transfer to Utilities Capital Projects Fund											\$7,000,000		\$7,000,000
Transfer to CIP - policy level add of 0.25% + add'l revenue	\$1,129,025												\$1,129,025
Transfer to Transportation Fund	\$1,400,000												\$1,396,833
Transfer to EDO - incentives	(\$59,000)												(\$59,000)
Transfer to Code Compliance	\$9,159												\$9,159
Transfer to General Fund		(\$142,924)		\$100,000									(\$42,924)
FY 2022 Adopted Budget													
Appropriated Expenditures	\$160,156,444	\$19,098,788	\$1,400,150	\$0	\$6,574,869	\$7,340,185	\$311,613,914	\$12,878,794	\$18,509,528	\$3,002,602	\$35,523,526	\$36,958,670	\$610,054,868
Tax Relief	\$1,400,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,400,000
Transfers Out	\$147,753,040	\$93,094	\$0	\$2,700,000	\$768,489	\$20,000	\$0	\$0	\$0	\$0	\$7,100,000	\$0	\$158,434,623
Total	\$309,309,484	\$19,191,882	\$1,400,150	\$2,700,000	\$7,343,358	\$7,360,185	\$311,613,914	\$12,878,794	\$18,509,528	\$3,002,602	\$42,623,526	\$36,958,670	\$769,889,491

* 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.

Acronyms

ADC: Actuarially Determined Contribution	CFSR PIP: Child Family Services Review Performance Improvement Plan
AICP: American Institute of Certified Planners	CIP: Capital Improvement Plan; <i>see definition in Glossary</i>
ALS: Advanced Life Support	CMMS: Computerized Maintenance Management System
AMI: Advanced Metering Infrastructure	COBIT: Control Objectives for Information Related Technologies
ARC: Annual Required Contribution	COLA: Cost of Living Allowance; <i>see definition in Glossary</i>
ARRA: American Recovery and Reinvestment Act of 2009; Federal Program	CPI: Consumer Price Index; <i>see definition in Glossary</i>
AV: Assessed Value; <i>see definition in Glossary</i>	CPR: Cardiopulmonary resuscitation
BAB: Build America Bonds	CPS: Child Protective Services
BOS: Board of Supervisors	CRRL: Central Rappahannock Regional Library
BPOL: Business, Professional and Occupational tax	CSA: Children’s Services Act; State Program
BSR: Budget Stabilization Reserve	CSU: Court Services Unit
CAD: Computer Aided Dispatch	CY: Calendar Year
CAMA: Computer Assisted Mass Appraisal	DCJS: Department of Criminal Justice Services; State Agency
CASA: Court Appointed Special Advocates	DCLS: Division of Consolidated Laboratory Services
CBRC: Citizen Budget Review Committee	DEQ: Department of Environmental Quality; Federal Agency
CCTV: Closed Circuit Television	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

HRIS: Human Resources Information System

HUBZone: Historically Underutilized Business Zone

HVAC: Heating, Ventilating, and Air Conditioning

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

ICJR: Improving Criminal Justice Responses

IEP: Individualized Education Program

IFB: Invitation for Bid

IoT: Internet of Things

IS: Information Services

ISO: Insurance Services Office

ISP: Internet Service Provider

IT: Information Technology

ITIL: Information Technology Infrastructure Library

LCI: Local Composite Index

LDP: Leadership Development Program

MGD: Million Gallons per Day

NADA: National Automobile Dealers Association

NG911: Next Generation 911

NOV: Notice of Violation

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*

WWTP: Wastewater Treatment Plant

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

Glossary

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.

Internet of Things: A network of physical objects that are embedded with sensors, software, or other technology for the purpose of connecting and exchanging data with other devices over the internet.

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.

