

County of Spotsylvania

Founded 1721

Board of Supervisors
GREG CEBULA
ANN L. HEIDIG
TIMOTHY J. McLAUGHLIN
DAVID ROSS
GARY F. SKINNER
PAUL D. TRAMPE
CHRIS YAKABOUSKI



County Administrator
C. DOUGLAS BARNES
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 15, 2014, on a motion by Mr. Yakabouski and passed unanimously, the Board adopted the following resolution:

RESOLUTION No. 2014 - 55

A RESOLUTION TO ADOPT THE TAX RATES FOR CALENDAR YEAR 2014

WHEREAS, it is the responsibility of the Spotsylvania County Board of Supervisors to set the tax rates for Calendar Year 2014; 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 15th day of April 2014, That the following tax rates for Calendar Year 2014 be, and are hereby, approved, as set forth below; and, be it

CALENDAR YEAR 2014 COUNTY TAX RATES

Real Estate.....	\$0.86 per \$100 of assessed valuation
Personal Property.....	\$6.78 per \$100 of assessed valuation, assessed at 50% of fair market value
Aircraft	\$.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
Mobile Homes.....	\$0.86 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.....\$0.12 per \$100 of assessed valuation

Harrison Crossing Special Service District
Special Tax.....\$0.25 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.....\$0.75 per \$100 of assessed valuation

Special Tax Rates for Energy Efficient Buildings:
Sec 21-3.1(b).....\$0.00 per \$100 of assessed valuation

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

A teste 
Aimee Mann, Deputy Clerk

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At a meeting of the Spotsylvania County Board of Supervisors held on April 15, 2014, on a motion by Mr. Trampe and passed unanimously, the Board adopted the following resolution:

RESOLUTION No. 2014 - 56

A RESOLUTION TO ADOPT THE FISCAL YEAR (FY) 2015 BUDGET

WHEREAS, it is the responsibility of the Spotsylvania County Board of Supervisors to approve and control the County's fiscal plan for FY 2015; and

WHEREAS, the Board of Supervisors has received and reviewed the County Administrator's Recommended Budget for FY 2015, 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 15th day of April 2014, That the following budgets be, and are hereby, approved effective July 1, 2014, as set forth below; and, be it

RESOLVED FURTHER, that local tax supported expenditures of the School Division's overall budget of \$275,037,913 shall not exceed \$116,415,339 of local funds and, be it

RESOLVED FURTHER, that the Board does hereby approve the FY 2015 PRTC subsidy of \$84,100, and the FY 2015 VRE subsidy of \$1,401,382, and does hereby authorize the payment of these subsidies during FY 2015 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 2015 COUNTY BUDGETS

1. Total County Budget for Fiscal Year 2015 in the amount of \$450,920,551 to include the following funds:

a. General Operating Fund	\$111,763,541
b. Capital Projects Fund	\$9,779,121
c. Economic Development Opportunities Fund	\$566,960
d. Code Compliance Fund	\$3,628,569
e. Transportation Fund	\$7,840,074
f. School Operating Fund:	
Instruction	\$177,755,934
Administration, Attendance and Health	\$9,235,942
Pupil Transportation	\$16,905,176
Operation and Maintenance	\$21,104,821
Debt and Fund Transfers	\$22,897,604
Technology	\$7,317,194
Contingency Reserves	<u>\$0</u>
	\$255,216,671
g. School Food Service Fund:	
School Food Services and Other Noninstructional Operations	\$9,530,213
h. School Capital Projects Fund:	
Facilities	\$7,739,145
i. Utilities Operating Fund	\$31,680,488
j. Utilities Capital Projects Fund	\$13,175,769

2. Joint Fleet Maintenance Fund for Fiscal Year 2015 in the amount of \$2,551,884

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

A teste 
Aimee Mann, Deputy Clerk

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At a meeting of the Spotsylvania County Board of Supervisors held on May 13, 2014, on a motion by Mr. Skinner and passed 5 to 0 with Mr. Cebula and Mr. Yakabouski absent, the Board adopted the following resolution:

RESOLUTION No. 2014 - 68

A RESOLUTION TO ADOPT THE FISCAL YEAR (FY) 2015 – FY 2019 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 2015 – FY 2019; 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, 2014, as set forth below.

FY 2015 – FY 2019 CAPITAL IMPROVEMENT PLAN

1. Capital Improvement Plan for FY 2015 – FY 2019 in the following amounts:

a. General Capital Projects	\$74,986,413
b. Transportation Capital Projects	\$26,199,534
c. Utilities Capital Projects	\$72,678,269
d. School Capital Projects	\$65,792,731

RESOLVED FURTHER, that this resolution replaces in its entirety Resolution 2014-57 adopted on April 15, 2014.

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

A teste 
Aimee Mann, Deputy Clerk

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At a meeting of the Spotsylvania County Board of Supervisors held on April 15, 2014, on a motion by Mr. Skinner and passed unanimously, the Board adopted the following resolution:

RESOLUTION No. - 2014 - 58

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 2014

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 2014 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 forty percent (40%) for up to and including the first \$20,000.00 of value; and

BE IT FURTHER RESOLVED, that the Treasurer shall insure that 2014 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 teste 
Aimee Mann, Deputy Clerk

Glossary/Acronyms

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

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

ACA: Affordable Care Act

ADA: Americans with Disabilities Act

AICP: American Institute of Certified Planners

ALS: Advanced Life Support

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.

APA: Auditor of Public Accounts

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

ARC: Annual Required Contribution

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

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

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

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

AWWA: American Water Works Association

BAB: Build America Bonds

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

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

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

BOS: Board of Supervisors

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

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

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

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.

CAD: Computer Aided Dispatch

CAFR: Comprehensive Annual Financial Report

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.

CART: Child Abuse Response Team

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.”

CASA: Court Appointed Special Advocates

Cash Basis: A basis of accounting in which transactions are recognized when cash is increased or decreased.

CHINS: Child in Need of Services Program

CIP: Capital Improvement Plan – a plan 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.

CMAQ/RSTP: Congestion Mitigation and Air Quality/Regional Surface Transportation Program; Federal Programs

COLA: Cost of Living Allowance – an increase in salaries to offset the adverse effect of inflation on compensation.

Component Unit: Legally separate organizations for which the elected officials of the primary government are financially accountable.

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.

Contractual Services: Services rendered to the County by private firms, individuals or other governmental agencies. Examples include sports league officials, maintenance agreements and refuse collection at convenience sites.

CPI: Consumer Price Index – 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.

CPS: Child Protective Services

CRRL: Central Rappahannock Regional Library

CRW: Software application used to manage the functions of community development such as permit and code enforcement tracking.

CSA: Comprehensive 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

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.

DEQ: Department of Environmental Quality; Federal Agency

Disbursement: The expenditure of monies from an account.

DMV: Department of Motor Vehicles; State Agency

DOE: Department of Energy; Federal Agency

DSS: Department of Social Services

EDA: Economic Development Authority

EDO: Economic Development Opportunities 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.

EFT: Electronic Fund Transfer

EMS: Emergency Medical Services

EPA: Environmental Protection Agency

ESP: Enhanced Staffing Program
(Fire/Rescue)

Expenditure: The payment of cash on the transfer of property or services for the purpose of acquiring an asset, service or settling a loss.

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

F/R: Fire/Rescue

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

FAMPO: Fredericksburg Area Metropolitan Planning Organization

FCC: Federal Communications Commission

FCI: Facility Condition Index – the most common benchmark used to rate the overall condition of a building. The FCI is developed by comparing the cost of deferred maintenance requirements for a building to the current replacement cost of the building.

FEMA: Federal Emergency Management Agency

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 10% of the governmental funds' net operating revenue in the subsequent fiscal year budget.

FOIA: Freedom of Information Act; State Law

FPMS: Family Partnership Meetings

FRED: Fredericksburg Regional Transit

FREMS: Fire, Rescue & Emergency Services

FTE: Full-time Equivalent – Employee positions, which are authorized in the adopted budget, to be filled during the year.

FY: Fiscal Year – 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 2015 begins July 1, 2014 and ends June 30, 2015.

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.

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.

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

GAC: Granular Activated Carbon; used in Utilities' water filtering processes.

GASB: Governmental Accounting Standards Board

GFOA: Government Finance Officers Association

GIS: Geographic Information System

GO: General Obligation Bond – this 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.

GPD: Gallons per Day

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.

HDPE: High Density Polyethylene; material from which certain drain lines are made for Utilities' dams.

HVAC: Heating, Ventilating, and Air Conditioning

IFB: Invitation for Bid

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.

Interfund Transfers: The movement of monies between funds.

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.

ISO: Insurance Services Office

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.

LRIS: Land Records Information System

MDT: Multi-Disciplinary Team

MGD: Million Gallons per Day

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.

NADA: National Automobile Dealers Association

NELAC: National Environmental Laboratory Accreditation Conference

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

New Initiative Request: A department's request for funding for new positions, new equipment, or program expansions.

NFPA: National Fire Protection Association

Non-Personnel Services: Materials and supplies necessary to conduct departmental operations.

OPEB: Other Post-Employment Benefits

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

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

PD: Planning District

PDR: Purchase of Development Rights program

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

PLC: Programmable Logic Control

PPTRA: Personal Property Tax Relief Act; State Program

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 – a multi-jurisdictional agency representing Spotsylvania, Stafford, and Prince William Counties and the Cities of Manassas, Manassas Park and Fredericksburg.

QECB: Qualified Energy Conservation Bond

RACSB: Rappahannock Area Community Services Board; State Program

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

Reserve: Funds set aside for a particular future use (i.e. fire equipment reserve) or for “rainy day” purposes (i.e. Fiscal Stability Reserve).

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

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.

RFP: Request for Proposal

RJC: Rappahannock Juvenile Center

RRJA: Rappahannock Regional Jail Authority

RRJ: Rappahannock Regional Jail

RSTP: Regional Surface Transportation Program; Federal Program

SART: Sexual Assault Response Team

SCBA: Self-Contained Breathing Apparatus

SECA: Spotsylvania Emergency Concerns Association

SDWP: Safe Drinking Water Program; a State program

SCPS: Spotsylvania County Public Schools

SNAP: Supplemental Nutrition Assistance Program, State Program

Sq Ft: Square Feet/Foot

SSD: Special Service District – 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.

SSO: Sanitary Sewer Overflow

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

SWC: Solid Waste Convenience Center

SWCD: Soil and Water Conservation District; State Program

TANF: Temporary Assistance to Needy Families; State Program

TBD: To be determined

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

Unassigned Fund Balance: Funds remaining from the prior year which are available for appropriation and expenditure in the current year.

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

VADA: Virginia Automobile Dealers' Association

VDSS: Virginia Department of Social Services; State Agency

VDOT: Virginia Department of Transportation; State Agency

VDRPT: Virginia Department of Rail and Public Transportation; State Agency

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 Emergency Planning Operations Exercise – 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.

VRS: Virginia Retirement System

W/S: Water Sewer

WTP: Water Treatment Plant

WWTP: Wastewater Treatment Plant