

County of Spotsylvania

Founded 1721

Board of Supervisors
GREG BENTON
KEVIN W. MARSHALL
TIMOTHY J. McLAUGHLIN
DAVID ROSS
GARY F. SKINNER
PAUL D. TRAMPE
CHRIS YAKABOUSKI



Interim 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 11, 2019, on a motion by Mr. Yakabouski and passed 4 to 3 with Mr. McLaughlin, Mr. Ross and Dr. Trampe opposed, the Board adopted the following resolution:

RESOLUTION NO. 2019-41

A RESOLUTION TO ADOPT THE TAX RATES FOR CALENDAR YEAR 2019

WHEREAS, it is the responsibility of the Spotsylvania County Board of Supervisors to set the tax rates for Calendar Year 2019; 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 11th day of April 2019, that the following tax rates for Calendar Year 2019 be, and are hereby, approved, as set forth below; and, be it

CALENDAR YEAR 2019 COUNTY TAX RATES

| | |
|--|--|
| Real Estate..... | \$0.8474 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.....\$0.8474 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.....\$0.16 per \$100 of assessed valuation

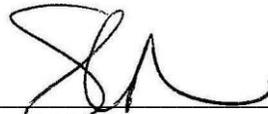
Harrison Crossing Special Service District
Special Tax.....\$0.50 per \$100 of assessed valuation

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 23, 2019, on a motion by Mr. Yakabouski and passed 4 to 0 with Mr. McLaughlin, Mr. Ross and Mr. Skinner absent, the Board adopted the following resolution:

RESOLUTION NO. 2019-46

A RESOLUTION TO ADOPT THE FISCAL YEAR (FY) 2020 BUDGET

WHEREAS, it is the responsibility of the Spotsylvania County Board of Supervisors to approve and control the County's fiscal plan for FY 2020; and

WHEREAS, the Board of Supervisors has received and reviewed the County Administrator's Recommended Budget for FY 2020, 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 23rd day of April 2019, that the following budgets be, and are hereby, approved effective July 1, 2019, as set forth below; and, be it

RESOLVED FURTHER, that local tax supported expenditures of the School Division's overall budget of \$340,989,275 shall not exceed \$131,181,416 of local funds and, be it

RESOLVED FURTHER, that the Board does hereby approve the FY 2020 PRTC subsidy of \$114,200, and the FY 2020 VRE subsidy of \$1,285,670, and does hereby authorize the payment of these subsidies during FY 2020 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, and be it

RESOLVED FURTHER, that this Resolution to Adopt the Fiscal Year (FY) 2020 Budget replaces in its entirety the Resolution adopted on April 11, 2019.

FISCAL YEAR 2020 COUNTY BUDGETS

1. Total County Budget for Fiscal Year 2020 in the amount of \$555,899,367 to include the following funds:

| | |
|--|---------------|
| a. General Operating Fund | \$142,308,884 |
| b. Capital Projects Fund | \$17,274,275 |
| c. Economic Development Opportunities Fund | \$1,343,683 |
| d. Code Compliance Fund | \$4,456,568 |
| e. Transportation Fund | \$8,162,626 |
| f. School Operating Fund: | |
| Instruction | \$204,776,419 |
| Administration, Attendance and Health | 11,578,396 |
| Pupil Transportation | 19,749,605 |
| Operation and Maintenance | 22,145,969 |
| Debt and Fund Transfers | 27,849,361 |
| Technology | 10,730,579 |
| Contingency Reserves | <u>0</u> |
| | \$296,830,329 |
| g. School Food Service Fund: | |
| School Food Services and Other Noninstructional Operations | \$12,341,528 |
| h. School Capital Projects Fund: | |
| Facilities | \$28,904,696 |
| i. Utilities Operating Fund | \$33,951,778 |
| j. Utilities Capital Projects Fund | \$10,325,000 |

2. Joint Fleet Maintenance Fund for Fiscal Year 2020 in the amount of \$2,912,722

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

County of Spotsylvania

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At a meeting of the Spotsylvania County Board of Supervisors held on April 11, 2019, on a motion by Mr. Yakabouski and passed 5 to 2 with Mr. McLaughlin and Mr. Ross opposed, the Board adopted the following resolution:

RESOLUTION NO. 2019-43

A RESOLUTION TO ADOPT THE FISCAL YEAR (FY) 2020 – FY 2024 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 2020 – FY 2024; 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, 2019, as set forth below.

FY 2020 – FY 2024 CAPITAL IMPROVEMENT PLAN

3. Capital Improvement Plan for FY 2020 – FY 2024 in the following amounts:

| | |
|------------------------------------|---------------|
| a. General Capital Projects | \$109,820,291 |
| b. Transportation Capital Projects | \$28,363,628 |
| c. Utilities Capital Projects | \$162,472,756 |
| d. School Capital Projects | \$121,458,986 |

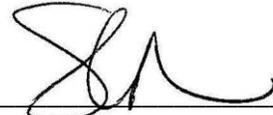
Spotsylvania County, Virginia

423

FY 2020 Adopted Budget

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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Service, Integrity, Pride

At a meeting of the Spotsylvania County Board of Supervisors held on April 11, 2019, on a motion by Dr. Trampe and passed unanimously, the Board adopted the following resolution:

RESOLUTION NO. 2019-44

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 2019

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.

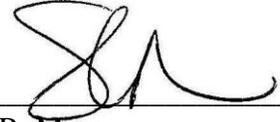
WHEREFORE, be it resolved by the Board of Supervisors of Spotsylvania County, Virginia, that pursuant to Section 21-38 of the Code of the County of Spotsylvania, that the percentage of tax relief that is anticipated to exhaust PPTRA relief funds provided to the County by the Commonwealth shall be set for tax year 2019 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-seven percent (37%) for up to and including the first \$20,000.00 of value; and

BE IT FURTHER RESOLVED, that the Treasurer shall insure that 2019 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 2019 Adopted Budget to FY 2020 Adopted Budget

| | General Fund | Capital | EDQ | Fire/EMS | Code Comp | Transportation | School Op. | School Food Srvc | School Capital | Joint Fleet | Utilities Op. | Utilities Capital | Total* |
|--|----------------------|---------------------|--------------------|--------------------|--------------------|--------------------|----------------------|---------------------|---------------------|--------------------|---------------------|--------------------|----------------------|
| REVENUE | | | | | | | | | | | | | |
| FY 2019 Adopted Budget | | | | | | | | | | | | | |
| Revenue | \$266,868,451 | \$973,821 | \$64,748 | \$2,600,000 | \$3,584,643 | \$6,488,258 | \$157,541,832 | \$10,452,102 | \$30,799,918 | \$2,733,110 | \$34,625,040 | \$7,730,782 | \$521,729,595 |
| Transfers In | \$3,611,704 | \$18,967,695 | \$1,169,000 | \$0 | \$898,974 | \$874,186 | \$128,492,093 | \$63,870 | \$0 | \$0 | \$220,000 | \$0 | \$154,297,522 |
| Use of Fund Balance | \$9,669,395 | (\$3,444,147) | \$46,365 | \$0 | \$529,733 | \$970,334 | \$0 | \$807,000 | \$0 | \$87,172 | (\$1,896,188) | \$2,217,669 | \$8,900,161 |
| Total | \$280,149,550 | \$16,497,369 | \$1,280,113 | \$2,600,000 | \$5,013,350 | \$8,332,778 | \$286,033,925 | \$11,322,972 | \$30,799,918 | \$2,820,282 | \$32,948,852 | \$9,948,451 | \$684,927,278 |
| General Adjustments - Revenues | | | | | | | | | | | | | |
| Real Estate Tax | \$8,664,249 | | | | | \$18,566 | | | | | | | \$8,682,815 |
| DSS/CSA State Revenue | \$3,062,071 | | | | | | | | | | | | \$3,062,071 |
| Personal Property Tax | \$849,435 | | | | | | | | | | | | \$849,435 |
| Sales Tax | \$498,563 | | | | | | | | | | | | \$498,563 |
| Meals Tax | \$419,819 | | | | | | | | | | | | \$419,819 |
| Refuse Disposal Fees | \$400,000 | | | | | | | | | | | | \$400,000 |
| Water/Sewer Administrative Fee | \$372,930 | | | | | | | | | | | | \$372,930 |
| Recordation | \$300,000 | | | | | | | | | | | | \$300,000 |
| Public Service Corporation Taxes | \$252,925 | | | | | | | | | | | | \$252,925 |
| Business License Tax | \$250,000 | | | | | | | | | | | | \$250,000 |
| SAFER Grant - F/R | \$238,388 | | | | | | | | | | | | \$238,388 |
| Interest Earnings | \$200,000 | | \$1,000 | | | \$15,000 | | | | \$45,000 | | | \$261,000 |
| Wireless E911 Surcharge | \$185,000 | | | | | | | | | | | | \$185,000 |
| Grantors Tax | \$155,000 | | | | | | | | | | | | \$155,000 |
| Recycling Revenue | \$100,000 | | | | | | | | | | | | \$100,000 |
| Bank Stock Tax | \$100,000 | | | | | | | | | | | | \$100,000 |
| Compensation Board Adjustments | \$94,649 | | | | | | | | | | | | \$94,649 |
| Emergency Services | \$35,000 | | | | | | | | | | | | \$35,000 |
| Machinery & Tools | \$27,712 | | | | | | | | | | | | \$27,712 |
| Administrative Collection Fee | \$25,000 | | | | | | | | | | | | \$25,000 |
| Self-Supporting Activities | \$16,805 | | | | | | | | | | | | \$16,805 |
| Mobile Home Titling Tax | \$15,000 | | | | | | | | | | | | \$15,000 |
| Animal Shelter Fees | \$12,104 | | | | | | | | | | | | \$12,104 |
| Grant Revenues | \$37,219 | \$1,165,321 | | | | | | | | | | \$610,000 | \$1,812,540 |
| Gun Permits | \$10,000 | | | | | | | | | | | | \$10,000 |
| Recreation Registrations | \$9,845 | | | | | | | | | | | | \$9,845 |
| Victim/Witness Grant | \$5,103 | | | | | | | | | | | | \$5,103 |
| Public Education & Gov't (PEG) Grant | \$5,000 | | | | | | | | | | | | \$5,000 |
| Payment in Lieu of Taxes | \$4,000 | | | | | | | | | | | | \$4,000 |
| Commercial Vehicle Disposal License | \$3,000 | | | | | | | | | | | | \$3,000 |
| FOIA Reimbursement | \$2,300 | | | | | | | | | | | | \$2,300 |
| Emergency Rescue Service Fees | \$2,000 | | | (\$100,000) | | | | | | | | | (\$98,000) |
| Loriella Concessions | \$1,725 | | | | | | | | | | | | \$1,725 |
| Jail Admin Fee | \$1,000 | | | | | | | | | | | | \$1,000 |
| Rental of General Property | \$600 | | \$1,000 | | | | | | | | | | \$1,600 |
| Litter Control Grant | \$504 | | | | | | | | | | | | \$504 |
| Hunting Run Reservoir Fees | \$400 | | | | | | | | | | | | \$400 |
| Tourism Miscellaneous | (\$100) | | | | | | | | | | | | (\$100) |
| Dog/Cat Sterilization Vehicle Registrations | (\$250) | | | | | | | | | | | | (\$250) |
| Ni River Reservoir Fees | (\$280) | | | | | | | | | | | | (\$280) |
| Street Lights | (\$300) | | | | | | | | | | | | (\$300) |
| Tourism Event Admissions | (\$3,000) | | | | | | | | | | | | (\$3,000) |
| Courthouse Security Fee | (\$5,000) | | | | | | | | | | | | (\$5,000) |
| Admission Fees - Loriella Park Pool | (\$5,520) | | | | | | | | | | | | (\$5,520) |
| Clerk of Court Subscriptions | (\$6,000) | | | | | | | | | | | | (\$6,000) |
| Railroad Reimbursement | (\$8,120) | | | | | | | | | | | | (\$8,120) |
| Technology Trust Fund - Clerk of Circuit Court | (\$9,239) | | | | | | | | | | | | (\$9,239) |
| Telecommunications Review Fee | (\$15,000) | | | | | | | | | | | | (\$15,000) |
| Federal Propane Tax Credit | (\$15,000) | | | | | | | | | | | | (\$15,000) |
| Antenna Tower Rental Fees | (\$16,674) | | | | | | | | | \$3,687 | | | (\$12,987) |
| Journey Through the Chesapeake Bay Camp Fees | (\$19,500) | | | | | | | | | | | | (\$19,500) |
| Dog Tag Licenses | (\$31,460) | | | | | | | | | | | | (\$31,460) |
| Fire Safety Inspection Fees | (\$133,000) | | | | | | | | | | | | (\$133,000) |
| Communications Sales Tax | (\$200,000) | | | | | | | | | | | | (\$200,000) |
| Delinquent Personal Property | (\$342,228) | | | | | | | | | | | | (\$342,228) |
| Delinquent Real Estate | (\$824,237) | | | | | | | | | | | | (\$824,237) |
| Proffers | | \$2,030,008 | | | | | | | | | | | \$2,030,008 |
| Bond Subsidies | | \$621 | | | | | | | | | | | (\$8,513) |
| Stormwater Management Fee Revenue | | | | | \$44,000 | | | | | | (\$9,134) | | \$44,000 |
| Dev. Review Fees & Code Compliance Admin Charges | | | | | \$538,476 | | | | | | | | \$538,476 |
| Fuel Tax | | | | | | (\$87,600) | | | | | | | (\$87,600) |

Changes from FY 2019 Adopted Budget to FY 2020 Adopted Budget

| | General Fund | Capital | EDQ | Fire/EMS | Code Comp | Transportation | School Op. | School Food Srvc | School Capital | Joint Fleet | Utilities Op. | Utilities Capital | Total* |
|---|----------------------|---------------------|--------------------|--------------------|--------------------|--------------------|----------------------|---------------------|---------------------|--------------------|---------------------|---------------------|----------------------|
| Fredericksburg's Share of Projects | | | | | | | | | | | | \$778,600 | \$778,600 |
| State Revenue for Education | | | | | | | \$7,022,485 | \$11,727 | | | | | \$7,034,212 |
| Federal Revenue for Education | | | | | | | \$884,712 | \$272,200 | | | | | \$1,156,912 |
| Other Local Revenue | | (\$58,909) | | | | \$685 | \$263,754 | \$147,280 | | | | | \$352,810 |
| Charges for Services | | | | | | | | | | \$179,612 | | | \$0 |
| Bond Proceeds | | | | | | | | | (\$1,895,222) | | | | (\$1,895,222) |
| Various Utilities revenues | | | | | | | | | | | \$1,773,247 | | \$1,773,247 |
| Budget Initiative Adjustments - Revenues | | | | | | | | | | | | | |
| 7 Added DSS positions | \$174,394 | | | | | | | | | | | | \$174,394 |
| Eliminate \$35 discretionary portion of \$50 gun permit fee | (\$62,224) | | | | | | | | | | | | (\$62,224) |
| Adjustments - Use of FB | | | | | | | | | | | | | |
| Remove one-time FY 2019 transfer to Schools | (\$250,000) | | | | | | | | | | | | (\$250,000) |
| Remove other one-time FY 2019 uses | (\$9,419,395) | | | | | | | | | | | | (\$9,419,395) |
| Use for one-time FY 2020 base budget items | \$290,134 | | | | | | | | | | | | \$290,134 |
| Use Ec. Opp. Reserve for approved non-tax incentives | \$355,000 | | | | | | | | | | | | \$355,000 |
| Use of one-time for FY 2020 transfer to Capital Projects | \$4,200,000 | | | | | | | | | | | | \$4,200,000 |
| Use of tourism reserve for tourism | \$151,793 | | | | | | | | | | | | \$151,793 |
| Miscellaneous one-time new initiatives in FY 2020 | \$225,000 | | | | | | | | | | | | \$225,000 |
| Use of fund balance | | \$3,076,601 | (\$3,430) | | (\$530,515) | (\$66,213) | | \$587,349 | | (\$87,172) | (\$645,774) | (\$1,012,051) | \$1,405,967 |
| Adjustments - Transfers from other funds | | | | | | | | | | | | | |
| Transfer from Capital Projects Fund | \$1,212 | | | | | (\$590) | | | | | (\$45,000) | | (\$44,378) |
| Transfer from Fire/EMS Service Fee Fund | (\$100,000) | | | | | | | | | | | | (\$100,000) |
| Transfer from Code Compliance Fund | (\$55,770) | | | | | | | | | | | | (\$55,770) |
| Transfer from General Fund | | (\$4,395,000) | \$65,000 | | \$64,070 | | \$2,689,323 | | | | | | (\$1,576,607) |
| Transfer from Utilities Operating Fund | | (\$508,807) | | | | | | | | | | | (\$508,807) |
| Transfer from Transportation Fund | | | | | | | | | | | (\$50,000) | | (\$50,000) |
| FY 2020 Adopted Budget | | | | | | | | | | | | | |
| Revenue | \$281,703,059 | \$4,110,862 | \$66,748 | \$2,500,000 | \$4,167,119 | \$6,434,909 | \$165,712,783 | \$10,883,309 | \$28,904,696 | \$2,912,722 | \$36,437,840 | \$9,119,382 | \$550,040,707 |
| Transfers In | \$3,457,146 | \$14,063,888 | \$1,234,000 | \$0 | \$963,044 | \$873,596 | \$131,181,416 | \$63,870 | \$0 | \$0 | \$125,000 | \$0 | \$151,961,960 |
| Use of Fund Balance | \$5,221,927 | (\$367,546) | \$42,935 | \$0 | (\$782) | \$904,121 | \$0 | \$1,394,349 | \$0 | \$0 | (\$2,541,962) | \$1,205,618 | \$5,858,660 |
| Total | \$290,382,132 | \$17,807,204 | \$1,343,683 | \$2,500,000 | \$5,129,381 | \$8,212,626 | \$296,894,199 | \$12,341,528 | \$28,904,696 | \$2,912,722 | \$34,020,878 | \$10,325,000 | \$707,861,327 |

Changes from FY 2019 Adopted Budget to FY 2020 Adopted Budget

| | General Fund | Capital | EDQ | Fire/EMS | Code Comp | Transportation | School Op. | School Food Srvc | School Capital | Joint Fleet | Utilities Op. | Utilities Capital | Total* |
|--|----------------------|---------------------|--------------------|--------------------|--------------------|--------------------|----------------------|---------------------|----------------------|--------------------|---------------------|--------------------|----------------------|
| EXPENDITURES | | | | | | | | | | | | | |
| FY 2019 Adopted Budget | | | | | | | | | | | | | |
| Appropriated Expenditures | \$129,213,733 | \$15,920,062 | \$1,280,113 | \$0 | \$4,284,767 | \$8,232,778 | \$285,970,055 | \$11,322,972 | \$30,799,918 | \$2,820,282 | \$32,370,945 | \$9,948,451 | \$529,343,794 |
| Tax Relief | \$1,285,962 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,285,962 |
| Transfers Out | \$149,649,855 | \$577,307 | \$0 | \$2,600,000 | \$728,583 | \$100,000 | \$63,870 | \$0 | \$0 | \$0 | \$577,907 | \$0 | \$154,297,522 |
| Total | \$280,149,550 | \$16,497,369 | \$1,280,113 | \$2,600,000 | \$5,013,350 | \$8,332,778 | \$286,033,925 | \$11,322,972 | \$30,799,918 | \$2,820,282 | \$32,948,852 | \$9,948,451 | \$684,927,278 |
| General (Base) Adjustments - Expenses | | | | | | | | | | | | | |
| Other Post Employment Benefits liability (2/5th) - policy | \$743,505 | | | | | | | | | | | | \$743,505 |
| 2.4% COLA effective 7/15/19 - Comp Study implementation | \$1,561,951 | \$3,337 | | | \$68,177 | \$7,127 | | | | | \$213,792 | | \$1,854,384 |
| Revised COLA to 1.2% COLA & 1.2% merit for Adopted | (\$50,000) | | | | | | | | | | | | (\$50,000) |
| CSA mandated programs | \$2,165,000 | | | | | | | | | | | | \$2,165,000 |
| Placeholder for anticipated HI rate changes to fund claims | \$1,500,000 | | | | | | | | | | | | \$1,500,000 |
| Social Services programs | \$1,062,390 | | | | | | | | | | | | \$1,062,390 |
| 10 SAFER positions added to Fire/Rescue in FY 2019 | \$673,180 | | | | | | | | | | | | \$673,180 |
| DSS Changes in FY 2019 - +8.63 FTEs | \$578,524 | | | | | | | | | | | | \$578,524 |
| Contribution to Rappahannock Regional Jail | \$400,000 | | | | | | | | | | | | \$400,000 |
| Adj. savings due to lapse & turnover of positions | \$302,000 | | | | | | | | | | | | \$302,000 |
| Comp Study - 3rd year - Comp Study implementation | \$290,219 | | | | \$11,985 | \$275 | | | | | \$23,284 | | \$325,763 |
| Vehicle & Equipment Fuel | \$248,770 | | | | | | | | | | | | \$248,770 |
| 4 Added SROs during FY 2019 | \$243,376 | | | | | | | | | | | | \$243,376 |
| Factor in higher than est. FY19 2nd yr cost of Comp Study | \$205,746 | \$298 | | | \$18,728 | \$1,698 | | | | | \$40,606 | | \$267,076 |
| Full-yr funding of FY 2019 1/2 year positions | \$203,237 | | | | | | | | | | | | \$203,237 |
| Miscellaneous other adjustments throughout | \$177,699 | | | | | | | | | | \$184,612 | | \$362,311 |
| Shift 2 positions from OneSolution project to General Fd | \$165,511 | | | | | | | | | | | | \$165,511 |
| Sheriff's Office Overtime | \$159,670 | | | | | | | | | | | | \$159,670 |
| Mileage, Travel & Training | \$150,578 | | | | | | | | | | | | \$150,578 |
| Legal Services | \$140,900 | | (\$2,000) | | | | | | | | | | \$138,900 |
| Fire/Rescue Overtime | \$140,330 | | | | | | | | | | | | \$140,330 |
| Contribution to Regional Juvenile Detention Center | \$136,580 | | | | | | | | | | | | \$136,580 |
| Other changes in personnel | \$106,727 | (\$9,465) | | | (\$13,434) | \$6,154 | | | | | \$29,322 | | \$119,304 |
| Shift to active employee HI from retiree HI based on claims | \$100,000 | | | | | | | | | | | | \$100,000 |
| Adj. to assumed savings on HI from lapse & turnover | \$100,000 | | | | | | | | | | | | \$100,000 |
| Longevity Adjustments - 3rd year - Comp Study implem. | \$97,510 | \$346 | | | \$1,598 | | | | | | \$9,939 | | \$109,393 |
| Miscellaneous accounts of +/- <\$20K each | \$53,852 | (\$384) | (\$5,000) | | \$27,636 | \$2,133 | | | | | | | \$78,237 |
| Repairs & Maintenance | \$63,557 | | | | | | | | | | (\$103,479) | | (\$39,922) |
| Fire/EMS Training | \$54,444 | | | | | | | | | | | | \$54,444 |
| Property & Liability Insurance | \$39,648 | | | | | | | | | | | | \$39,648 |
| Base contribution to Rappahannock Regional Library | \$35,297 | | | | | | | | | | | | \$35,297 |
| RACSB contribution - add'l mental health therapists | \$34,567 | | | | | | | | | | | | \$34,567 |
| Machinery & Equipment | \$28,236 | | | | | | | | | | \$177,626 | | \$205,862 |
| Printing & Binding | \$27,962 | | | | | | | | | | | | \$27,962 |
| Budgeted Contingency (0.25% of GF expenses) | \$27,950 | | | | | | | | | | | | \$27,950 |
| Body armor & protective gear | \$22,990 | | | | | | | | | | | | \$22,990 |
| Debt Service | \$18,191 | | | | | | \$95,991 | \$800,553 | | | \$1,626,135 | | \$2,540,870 |
| Line of Duty Act mandated costs | \$355 | | | | | | | | | | | | \$355 |
| Uniforms | (\$6,084) | | | | | | \$2,175 | | | | | | (\$3,909) |
| Management Consulting | (\$26,700) | | | | \$44,000 | | | | | | | | \$17,300 |
| Police Operating Supplies | (\$29,918) | | | | | | | | | | | | (\$29,918) |
| Software Applications | (\$35,835) | | | | | | | | | | | | (\$35,835) |
| Operating Supplies | (\$38,560) | | | | | | | | | | | | (\$38,560) |
| Heating Services | (\$40,620) | | | | | | | | | | | | (\$40,620) |
| Communication Equipment | (\$42,420) | | | | | | | | | | | | (\$42,420) |
| Remove Sign Coordinator position | (\$43,207) | | | | | | | | | | | | (\$43,207) |
| Other regional agencies | (\$44,156) | | | | | | | (\$22,349) | | | | | (\$66,505) |
| Maintenance Service Contracts | (\$76,650) | | | | | | | | | | | | (\$76,650) |
| Minor capital expenses within the operating budget | (\$81,550) | | | | | | | | | | | | (\$81,550) |
| Replacement Vehicles | (\$85,900) | | | | \$21,000 | | | | | | (\$123,036) | | (\$187,936) |
| Spotsylvania Volunteer Per Diems | (\$97,825) | | | | | | | | | | | | (\$97,825) |
| Shift from retiree HI to active employee HI based on claims | (\$100,000) | | | | | | | | | | | | (\$100,000) |
| Electrical Services | (\$114,495) | | \$5,570 | | | | | | | | | | (\$108,925) |
| Remove one-time FY 2019 contribution to Library | (\$239,474) | | | | | | | | | | | | (\$239,474) |
| Operating Reserve | (\$285,753) | | | | | | | | | | | | (\$285,753) |
| OPEB Adjustments - Other Funds | | (\$2,911) | | | (\$116,653) | (\$13,745) | | | | | (\$406,289) | | (\$539,598) |
| Capital Projects | | \$1,193,872 | | | (\$1,867) | (\$500) | | | (\$1,895,222) | | (\$129,550) | \$376,549 | (\$456,718) |
| Previously approved economic development incentives | | | \$65,000 | | | | | | | | | | \$65,000 |
| VRE/PRTC Subsidies | | | | | | | | (\$351,465) | | | | | (\$351,465) |
| Transportation Reserves | | | | | | \$202,354 | | | | | | | \$202,354 |

Changes from FY 2019 Adopted Budget to FY 2020 Adopted Budget

| | General Fund | Capital | EDO | Fire/EMS | Code Comp | Transportation | School Op. | School Food Srvc | School Capital | Joint Fleet | Utilities Op. | Utilities Capital | Total* |
|--|----------------------|---------------------|--------------------|--------------------|--------------------|--------------------|----------------------|---------------------|---------------------|--------------------|---------------------|---------------------|----------------------|
| Chemical Treatment Supplies | | | | | | | | | | | \$37,871 | | \$37,871 |
| Schools - Instruction | | | | | | | \$5,443,652 | | | | | | \$5,443,652 |
| Schools - Administration | | | | | | | \$792,171 | | | | | | \$792,171 |
| Schools - Transportation | | | | | | | \$1,379,382 | | | | | | \$1,379,382 |
| Schools - Maintenance | | | | | | | \$905,136 | | | \$92,440 | | | \$905,136 |
| Schools - Technology | | | | | | | \$1,539,380 | | | | | | \$1,539,380 |
| Schools - Food Service | | | | | | | | \$1,018,556 | | | | | \$1,018,556 |
| Budget Initiative Adjustments - Expenditures | | | | | | | | | | | | | |
| Contribution to Germanna - Yr 1 of 5 capital contribution | \$100,000 | | | | | | | | | | | | \$100,000 |
| Deputy Director of Human Resources (1 FTE) | \$105,699 | | | | | | | | | | | | \$105,699 |
| DSS - Eligibility Program Manager (1 FTE) | \$89,607 | | | | | | | | | | | | \$89,607 |
| DSS - Family Services Supervisor (1 FTE) | \$89,607 | | | | | | | | | | | | \$89,607 |
| DSS - Family Services Workers (3 FTEs) | \$207,242 | | | | | | | | | | | | \$207,242 |
| DSS - Services Program Manager (1 FTE) | \$97,524 | | | | | | | | | | | | \$97,524 |
| DSS - Eligibility Worker II (1 FTE) | \$61,003 | | | | | | | | | | | | \$61,003 |
| Court Deputies for 2 Add'l Court Days Per Week (2 FTEs) | \$132,644 | | | | | | | | | | | | \$132,644 |
| One-year contribution to Rail Museum (tourism \$) | \$25,000 | | | | | | | | | | | | \$25,000 |
| One-year capital contribution to YMCA | \$200,000 | | | | | | | | | | | | \$200,000 |
| Keswick Park operating costs | \$79,558 | \$169,120 | | | | | | | | | | | \$248,678 |
| Commercial Building Inspector | | | | | \$110,631 | | | | | | | | \$110,631 |
| Adjustments to Transfers Out | | | | | | | | | | | | | |
| Remove one-time FY 2019 transfer to Schools | (\$250,000) | | | | | | | | | | | | (\$250,000) |
| Adj. Schools transfer for rev. appropriated State \$ in FY19 | (\$868,877) | | | | | | | | | | | | (\$868,877) |
| Transfer to Schools | \$3,808,200 | | | | | | | | | | | | \$3,808,200 |
| Remove one-time FY 2019 transfer to Capital Projects | (\$8,595,000) | | | | | | | | | | | | (\$8,595,000) |
| Transfer cash to CIP - policy level add of 0.25% (1yr delay) | \$0 | | | | | | | | | | | | \$0 |
| Transfer add'l one-time cash to CIP in FY 2020 | \$4,200,000 | | | | | | | | | | | | \$4,200,000 |
| Transfer to EDO for previously approved incentives | \$65,000 | | | | | | | | | | | | \$65,000 |
| Transfer to Code Compliance | \$64,070 | | | | | | | | | | | | \$64,070 |
| Transfer to General Fund | | \$1,212 | | (\$100,000) | (\$55,770) | | | | | | | | (\$154,558) |
| Transfer to Capital Projects Fund | | | | | | | | | | | (\$508,807) | | (\$508,807) |
| Transfer to Transportation Fund | | (\$590) | | | | | | | | | | | (\$590) |
| Transfer to Utilities Operating Fund | | (\$45,000) | | | | (\$50,000) | | | | | | | (\$95,000) |
| FY 2020 Adopted Budget | | | | | | | | | | | | | |
| Appropriated Expenditures | \$141,022,922 | \$17,274,275 | \$1,343,683 | \$0 | \$4,456,568 | \$8,162,626 | \$296,830,329 | \$12,341,528 | \$28,904,696 | \$2,912,722 | \$33,951,778 | \$10,325,000 | \$554,613,405 |
| Tax Relief | \$1,285,962 | | | | | | | | | | | | \$1,285,962 |
| Transfers Out | \$148,073,248 | \$532,929 | \$0 | \$2,500,000 | \$672,813 | \$50,000 | \$63,870 | \$0 | \$0 | \$0 | \$69,100 | \$0 | \$151,961,960 |
| Total | \$290,382,132 | \$17,807,204 | \$1,343,683 | \$2,500,000 | \$5,129,381 | \$8,212,626 | \$296,894,199 | \$12,341,528 | \$28,904,696 | \$2,912,722 | \$34,020,878 | \$10,325,000 | \$707,861,327 |

* 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

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*

AWWA: American Water Works Association

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

DSS: Department of Social Services

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

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

FLSA: Fair Labor Standards Act

FOIA: Freedom of Information Act; State Law

FRED: Fredericksburg Regional Transit

FREMS: Fire, Rescue & Emergency Management Services

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

HVAC: Heating, Ventilating, and Air Conditioning

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

IEP: Individualized Education Program

IFB: Invitation for Bid

I&I: Infiltration and Inflow

IS: Information Services

ISO: International Organization for Standardization

IT: Information Technology

ITIL: Information Technology Infrastructure Library

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

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

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SCBA: Self-Contained Breathing Apparatus

SDWP: Safe Drinking Water Program; a State program

SECA: Spotsylvania Emergency Concerns Association

SEED: Spotsylvania Environmental Education Development

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

SNAP: Supplemental Nutrition Assistance Program, State Program

SOP: Standard Operating Procedures

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

UPS: Uninterruptible Power Supply

VACo: Virginia Association of Counties

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

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.

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 2020 begins July 1, 2019 and ends June 30, 2020.

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.

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 on-going 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 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.

PEG fee: Public, Educational, and Governmental is a fee charged to cable subscribers by the company 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.

