

Recommended Budget

Spotsylvania County



County Administrator's
Other Funds
February 27, 2018

FY
2019

Recommended Budget

Fund	FY 2018	FY 2019	Difference	
	Adopted (in millions)	Recommended (in millions)	\$ (in millions)	%
General	\$124.6	\$129.3	\$4.7	3.8%
Economic Dev. Opp. ←	0.9	1.3	0.4	41.2%
Code Compliance ←	4.0	4.3	0.3	7.7%
Transportation ←	8.4	8.2	(0.1)	(1.5%)
School Operating	274.5	284.2	9.7	3.5%
School Food Service	10.2	11.3	1.1	11.0%
Utilities Operating ←	<u>30.9</u>	<u>32.3</u>	<u>1.4</u>	4.5%
<i>Subtotal Op. Exp.</i>	<i>\$453.5</i>	<i>\$470.9</i>	<i>\$17.4</i>	<i>3.8%</i>
Capital Projects	\$9.8	15.3	5.5	55.9%
School Capital Proj.	27.4	30.8	3.4	12.6%
Utilities Capital Proj.	<u>12.1</u>	<u>9.9</u>	<u>(2.1)</u>	(17.6%)
<i>Subtotal Capital Exp.</i>	<i>\$49.3</i>	<i>\$56.1</i>	<i>\$6.8</i>	<i>13.8%</i>
Total Budget	\$502.7	\$527.0	\$24.3	4.8%

Recommended Budget

EDO Fund -

Purpose:

- Accounts for expenditures of the County's EDA which primarily include business incentives

Funding Sources:

- Rental of Southpoint property
- Transfer from the General Fund
- Use of fund balance

Uses:

- Incentives – primarily LIDL & mall
- Costs associated with Southpoint property
- Debt service on Southpoint property
- Legal & operating costs of EDA



Recommended Budget

EDO Fund -

FY 2019 Recommended Budget:

- \$1,280,113

Highlights:

- \$1,169,000 – estimated incentives (Lidl, mall, Unadyn, HDT, idX, others)
- \$61,748 – Southpoint building debt service
- \$30,000 – legal services
- \$11,200 – EDA stipends
- \$7,365 – Southpoint building costs



Recommended Budget

Code Compliance Fund -

Purpose:

- Accounts for revenue & expenditures related to enforcement of Federal, State, and local laws for building, zoning, & environmental engineering

Funding Sources:

- Various fees (Comm. Dev. unified fee schedule)
- Transfer from General Fund
 - ✓ Core (\$846K) & Basic (\$53K)
- Use of fund balance

Uses:

- Building & Zoning staffing
- Operating costs



Recommended Budget

Code Compliance Fund -

FY 2019 Recommended Budget:

- \$4,301,792

Highlights:

- Funding for 36 FTEs
- Use of ~\$200K in fund balance for transfer to General Fund for costs related to software upgrade project in CIP
- Use of \$5K from accumulated stormwater mgmt revenue for Stormwater Mgmt Plan (mussel farming)
- \$3K increase funding to Tri-County SWCD
- \$334K OPEB reserve



Recommended Budget

Transportation Fund -

Purpose:

- To address transportation concerns in the County

Funding Sources:

- Fuel tax
- Special service district (SSD) real property taxes
- Transfer of \$700K from General Fund
- Transfer of \$174K from Capital Projects Fund
- No transfer of local vehicle license fees from GF
- No transfer of 10% setasides (from 4 SSDs)
 - ✓ Both transfers suspended in FY11-FY18 & again in the FY 2019 Recommended Budget
- Use of fund balance



Recommended Budget

Transportation Fund -

Uses:

- Staff – oversight of Transportation planning, Transportation capital projects, and the roadside litter control program
- Debt service on transportation projects
- Fredericksburg Regional Transit (FRED)
- VRE & PRTC annual subsidies



Recommended Budget

Transportation Fund -

FY 2019 Recommended Budget:

- \$8,232,484

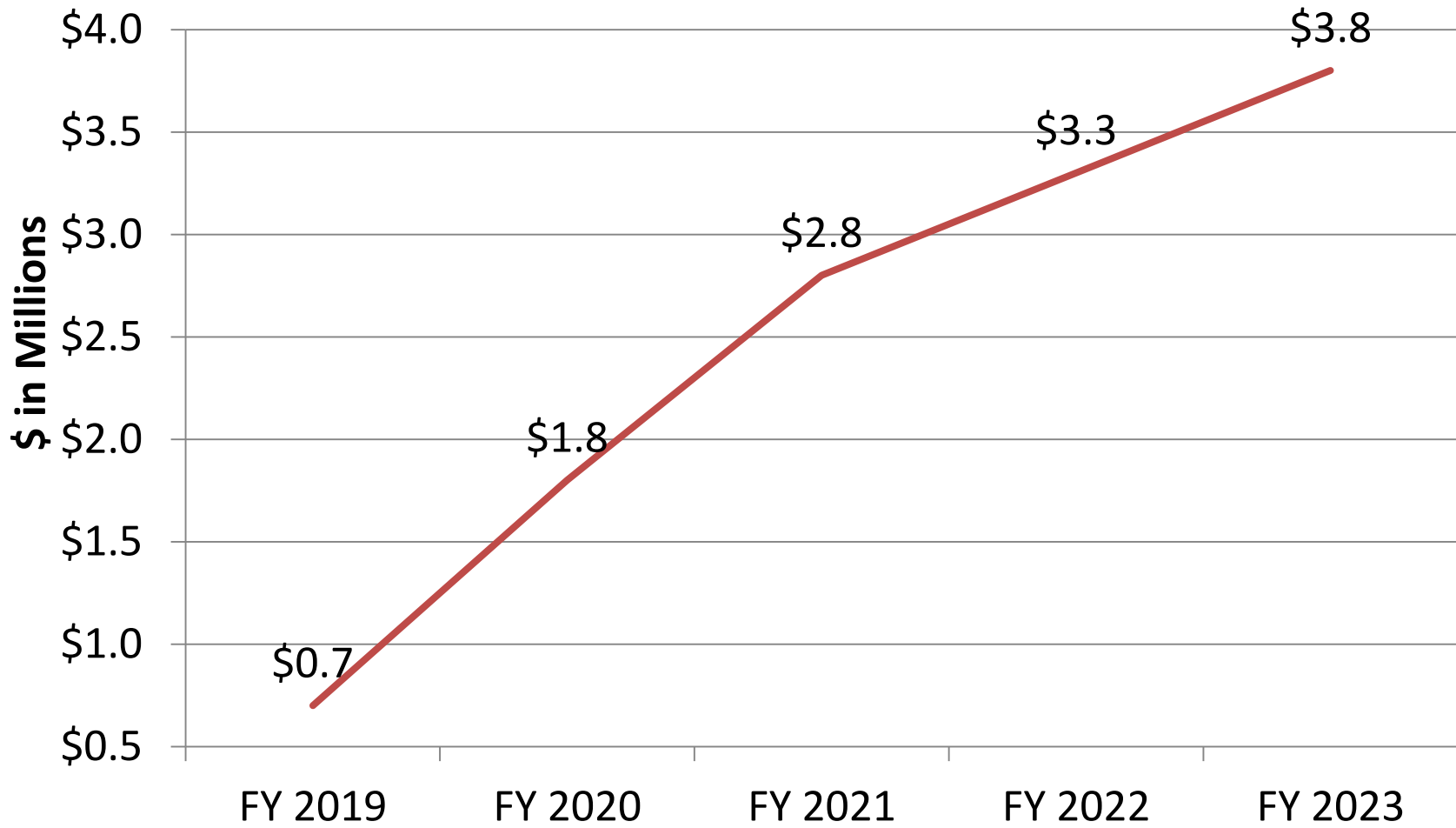
Highlights:

- \$500K increase in debt service based on new Transportation debt being issued for FY 2019
- \$45,800 for OPEB reserve
- \$119,744 increase in subsidies to VRE & PRTC



Transportation \$36.9m

Transfer from GF to Transportation



Recommended Budget

Fire/EMS Fee Fund -

Purpose:

- Established in FY 2006 to track Fire/EMS revenue recovery fees
 - ✓ The process of obtaining financial reimbursement for medically necessary ambulance transports.

FY 2019 Budget:

- \$2,600,000 in anticipated revenue
- \$2,600,000 to the General Fund to support ...
- Certain FTEs, per diems, billing fees, training, and increased medical operating supply costs prev. matched to revenue recovery by the Board.



Recommended Budget

Utilities Operating Fund -

Purpose:

- Is a self-supporting enterprise fund used to account for operations of the public water and sewer system

Funding Sources:

- User fees – rates adopted through FY 2020
- Debt service & administrative fees
- Interest earnings
- Compost sales
- Penalties & reconnection fees
- Water/sewer assistance & lab fees
- Federal funding – BAB subsidies for debt service



Recommended Budget

Utilities Operating Fund -

Uses:

- 125 FTEs
- 3 wastewater treatment facilities = 13.7 MGD capacity
- 2 water treatment facilities = 21 MGD capacity
- 3 reservoirs = 5.6 billion gallon volume
- Maintain more than 1,200 miles of w/s mains & laterals
- 49 sewage pump stations
- Composting operation
- Engineering & planning review
- Laboratory services
- 365 day per year operation



Recommended Budget

Utilities Operating Fund -

FY 2019 Recommended Budget:

- \$32,303,953

Highlights:

- Overall increase of \$1.4M
 - ✓ \$404K for added positions (to include equip.)
 - ✓ \$445K added for various plant machinery & equipment
 - ✓ \$346K added for OPEB reserve
 - ✓ \$200K removed to recognize lapse & turnover
- \$1,108,250 for OPEB reserve
- Another year of cash-funding CIP projects



Recommended Budget

Date	Next Steps
March 13	Budget work session – Joint session with School Board
March 27	Budget work session – Budget/CIP
March 29	Public hearings on Budget, CIP, Tax Rates
April 5	Earliest date for legal adoption of the budget
April 10	Budget work session – Budget; Approve CIP
April 12	Budget work session – Final date by which Board must approve FY 2019 Budget and 2018 tax rates