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

County Administrator
MARK B. TAYLOR
Deputy County Administrators
MARK L. COLE
EDWARD PETROVITCH
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 12, 2018, on a motion by Mr. Skinner and passed 4 to 3 with Mr. McLaughlin, Mr. Ross and Dr. Trampe opposed, the Board adopted the following resolution:

RESOLUTION NO. 2018-43

A RESOLUTION TO ADOPT THE TAX RATES FOR CALENDAR YEAR 2018

WHEREAS, it is the responsibility of the Spotsylvania County Board of Supervisors to set the tax rates for Calendar Year 2018; 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 12th day of April 2018, that the following tax rates for Calendar Year 2018 be, and are hereby, approved, as set forth below; and, be it

CALENDAR YEAR 2018 COUNTY TAX RATES

Real Estate……$0.8330 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 ……$.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……..$0.8330 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 12, 2018, on a motion by Mr. Yakabouski and passed passed 4 to 3 with Mr. McLaughlin, Mr. Ross and Dr. Trampe opposed, the Board adopted the following resolution:

RESOLUTION NO. 2018-44

A RESOLUTION TO ADOPT THE FISCAL YEAR (FY) 2019 BUDGET

WHEREAS, it is the responsibility of the Spotsylvania County Board of Supervisors to approve and control the County's fiscal plan for FY 2019; and

WHEREAS, the Board of Supervisors has received and reviewed the County Administrator's Recommended Budget for FY 2019, 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 12th day of April 2018, that the following budgets be, and are hereby, approved effective July 1, 2018, as set forth below; and, be it

RESOLVED FURTHER, that local tax supported expenditures of the School Division's overall budget of $330,913,227 shall not exceed $128,492,093 of local funds and, be it

RESOLVED FURTHER, that the Board does hereby approve the FY 2019 PRTC subsidy of $118,700, and the FY 2019 VRE subsidy of $1,632,635, and does hereby authorize the payment of these subsidies during FY 2019 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 2019 COUNTY BUDGETS

1. Total County Budget for Fiscal Year 2019 in the amount of $530,629,756 to include the following funds:

a.	General Operating Fund	$130,499,695
b.	Capital Projects Fund	$15,920,062
c.	Economic Development Opportunities Fund	$1,280,113
d.	Code Compliance Fund	$4,284,767
e.	Transportation Fund	$8,232,778
f.	School Operating Fund:	
	Instruction	$199,332,767
	Administration, Attendance and Health	10,786,225
	Pupil Transportation	18,370,223
	Operation and Maintenance	21,240,833
	Debt and Fund Transfers	27,048,808
	Technology	9,191,199
	Contingency Reserves	$0
		$285,970,055
g.	School Food Service Fund:	
	School Food Services and Other Noninstructional Operations	$11,322,972
h.	School Capital Projects Fund:	
	Facilities	$30,799,918
i.	Utilities Operating Fund	$32,370,945
j.	Utilities Capital Projects Fund	$9,948,451

2. Joint Fleet Maintenance Fund for Fiscal Year 2019 in the amount of $2,820,282

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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Service, Integrity, Pride

At a meeting of the Spotsylvania County Board of Supervisors held on April 12, 2018, on a motion by Mr. Skinner and passed unanimously, the Board adopted the following resolution:

RESOLUTION NO. 2018-45

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 2018

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 2018 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-nine percent (39%) for up to and including the first $20,000.00 of value; and

BE IT FURTHER RESOLVED, that the Treasurer shall insure that 2018 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

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At a meeting of the Spotsylvania County Board of Supervisors held on May 22 12, 2018, on a motion by Mr. McLaughlin and passed 6 to 1 with Mr. Yakabouski opposed, the Board adopted the following resolution:

RESOLUTION NO. 2018-TBD

A RESOLUTION TO ADOPT THE FISCAL YEAR (FY) 2019 – FY 2023 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 2019 – FY 2023; 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, 2018, as set forth below.

FY 2019 – FY 2023 CAPITAL IMPROVEMENT PLAN

1. Capital Improvement Plan for FY 2019 – FY 2023 in the following amounts:

a. General Capital Projects	$112,926,090
b. Transportation Capital Projects	$36,879,923
c. Utilities Capital Projects	$140,433,451
d. School Capital Projects	$85,286,546

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

Changes from FY 2018 Adopted Budget to FY 2019 Adopted Budget

REVENUE	General Fund	Capital	EDO	Fire/EMS	Code Comp	Transportation	School Op.	School Food Srvc	School Capital	Joint Fleet	Utilities Op.	Utilities Capital	Total*
FY 2018 Adopted Budget													
Revenue	$255,636,574	$701,836	$39,619	$2,600,000	$3,151,028	$4,706,438	$150,513,740	$9,797,624	$27,361,447	$2,733,110	$32,869,271	$3,446,686	$490,824,263
Transfers In	$3,676,719	$10,076,696	$774,000	$0	$869,335	$876,134	$124,075,315	$63,870	$0	$0	$138,493	$9,000,000	$149,550,562
Use of Fund Balance	$761,222	($443,478)	$93,136	$170,705	$597,087	$2,970,529	$0	$337,638	$0	$27,000	$7,808,120	($380,086)	$11,914,873
Total	$260,074,515	$10,335,054	$906,755	$2,770,705	$4,617,450	$8,553,101	$274,589,055	$10,199,132	$27,361,447	$2,760,110	$40,815,884	$12,066,600	$652,289,698
General Adjustments - Revenues													
Real Estate Tax	$7,035,175					$269,907							$7,305,082
Personal Property Tax	$2,214,324												$2,214,324
Sales Tax	$535,405												$535,405
DSS/CSA State Revenue	$496,430												$496,430
Meals Tax	$272,848												$272,848
Compensation Board Revenue - State	$266,221												$266,221
Delinquent Personal Property	$219,432												$219,432
Interest Earnings	$200,000	$5,000											$205,000
Transient Occupancy Tax	$175,000												$175,000
State Fire Programs	$100,000												$100,000
Refuse Disposal Fees	$100,000												$100,000
Motor Vehicle License Fees	$100,000												$100,000
Sheriff's Local Services	$100,000												$100,000
Tax Relief	$64,881												$64,881
Insurance Claim Reimbursement Revenue	$55,000												$55,000
Administrative Collection Fee	$50,000												$50,000
Business License Tax	$31,000												$31,000
Grant - Text to 911	$30,375	$34,679											$65,054
Bank Stock Tax	$25,000												$25,000
DMV Rental Tax	$25,000												$25,000
Heavy Equipment Property Tax	$24,332												$24,332
Plat Filing Fees	$24,057												$24,057
Delinquent Real Estate Tax	$18,373												$18,373
Four for Life Registrations (EMS)	$15,000												$15,000
Animal Shelter Fees	$12,000												$12,000
Excess Fees of Clerk	$10,000												$10,000
Moblie Home Titling Tax	$10,000												$10,000
Well/Septic Permit Fees	$10,000												$10,000
Clerk of Court Subscription Fees	$6,000												$6,000
Emergency Rescue Service Fees	$6,000												$6,000
Wireless E911 Surcharge	$5,000												$5,000
Gun Permits	$5,000												$5,000
Admission Fees - Loriella Park Pool	$4,985												$4,985
Self-Supporting Activities	$3,300												$3,300
Tourism Event Admissions	$3,000												$3,000
Commercial Vehicle Disposal License	$3,000												$3,000
Loriella Concessions	$2,025												$2,025
Hunting Run Reservoir Fees	$950												$950
Planning Review Fees	$338												$338
Sale of Ornaments	$200												$200
DNA Local Fee	$200												$200
Ni River Reservoir Fees	$170												$170
Planning Department Publications	$100												$100
Tourism Event Vendor Revenue	($100)												($100)
Other Local Revenue Sources	($272)												($272)
Litter Control Grant	($1,008)												($1,008)
Copying Fees	($3,000)												($3,000)
Victim/Witness Grant	($5,103)												($5,103)
Recreation Registrations	($6,490)												($6,490)
Stonewall Jackson Run Fees	($7,000)												($7,000)
Sale of Surplus Property	($20,000)										$18,500		($1,500)
Antenna Tower Rental Fees	($29,097)										$75,186		$46,089
Utility Gross Receipts Tax	($50,000)												($50,000)
Public Service Corporation Taxes	($75,921)												($75,921)
Machinery & Tools	($92,686)												($92,686)
Penalties & Interest	($125,468)												($125,468)
Water/Sewer Administrative Fee	($194,043)												($194,043)
SAFER Grant - F/R	($450,322)												($450,322)
Proffers		$95,838											$95,838
Bond Subsidies		($1,038)									$1,617		$579
Rental of General Property			$25,129										$25,129

Changes from FY 2018 Adopted Budget to FY 2019 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*
Stormwater Management Fee Revenue					$231,000								$231,000
Dev. Review Fees & Code Compliance Admin Charges					$202,615								$202,615
Fuel Tax						$1,511,913							$1,511,913
Water/Sewer Availability Fees												$984,000	$984,000
Fredericksburg's Share of Projects		$137,506										$3,300,096	$3,437,602
State Revenue for Education							$7,339,079	$21,411					$7,360,490
Federal Revenue for Education							($427,499)	$653,200					$225,701
Other Local Revenue - Schools							$116,512	($20,133)					$96,379
Charges for Services													$0
Bond Proceeds									$3,438,471				$3,438,471
Various Utilities revenues											$1,660,466		$1,660,466
Budget Initiative Adjustments - Revenues													
DSS - Conversion of 2 PTs to FT & add 1 PT Aide	$32,266												$32,266
Adjustments - Use of FB													
Remove one-time FY 2018 transfer to Schools	($333,222)												($333,222)
Remove other one-time FY 2018 uses	($428,000)												($428,000)
Use for one-time FY 2019 transfer to Schools	$250,000												$250,000
Use for one-time FY 2019 base budget items	$216,087												$216,087
Use Ec. Opp. Reserve for approved non-tax incentives	$270,000												$270,000
Use of one-time FY 2019 transfer to Capital Projects	$8,595,000												$8,595,000
Start-up and 1st yr. op costs - 2 satellite library branches	$234,524												$234,524
Use 300th Anniversary Reserve for museum collections	$14,791												$14,791
Use for balance of one-time museum collections	$15,209												$15,209
Miscellaneous one-time new initiatives in FY 2019	$73,784												$73,784
Use of fund balance		($3,000,669)	($46,771)	($170,705)	($67,354)	($2,000,195)		$469,362		$60,172	($9,704,308)	$2,597,755	($11,922,885)
Adjustments - Transfers from other funds													
Transfer from Capital Projects Fund	$910					($1,948)					$81,507		$80,469
Transfer from Fire/EMS Service Fee Fund	($170,705)												($170,705)
Transfer from Code Compliance Fund	$104,780												$104,780
Transfer from General Fund		$9,296,314	$395,000		$29,639		$4,416,778						$14,137,731
Transfer from Utilities Operating Fund		($310,534)										($9,000,000)	($9,310,534)
Transfer from Transportation Fund		($94,781)											($94,781)
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**

Changes from FY 2018 Adopted Budget to FY 2019 Adopted Budget

EXPENDITURES	General Fund	Capital	EDO	Fire/EMS	Code Comp	Transportation	School Op.	School Food Srvc	School Capital	Joint Fleet	Utilities Op.	Utilities Capital	Total*
FY 2018 Adopted Budget													
Appropriated Expenditures	$123,471,682	$9,838,216	$906,755	$0	$3,993,647	$8,358,320	$274,525,185	$10,199,132	$27,361,447	$2,760,110	$30,927,443	$12,066,600	$501,648,427
Tax Relief	$1,090,709	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$1,090,709
Transfers Out	$135,512,124	$496,838	$0	$2,770,705	$623,803	$194,781	$63,870	$0	$0	$0	$9,888,441	$0	$149,550,562
Total	$260,074,515	$10,335,054	$906,755	$2,770,705	$4,617,450	$8,553,101	$274,589,055	$10,199,132	$27,361,447	$2,760,110	$40,815,884	$12,066,600	$652,289,698
General (Base) Adjustments - Expenses													
2.1% COLA effective 7/16/18 - Comp Study implementation	$1,221,513	$3,026			$57,195	$6,165					$178,465		$1,466,364
Other Post Employment Benefits liability (1/5th) - policy	$1,153,330												$1,153,330
Contribution to Rappahannock Regional Jail	$754,710												$754,710
Maintenance Service Contracts	$541,439				($1,542)						$127,149		$667,046
Shift to retiree HI from active employee HI based on claims	$400,000												$400,000
Comp Study - 2nd year - Comp Study implementation	$343,510				$12,584	$275					$33,630		$389,999
Full-yr of 6 Firefighter/Medic positions added during FY18	$336,045												$336,045
Base contribution to Rappahannock Regional Library	$204,417												$204,417
Tax Relief	$195,253												$195,253
Line of Duty Act mandated costs	$168,231												$168,231
CSA mandated programs	$150,000												$150,000
Social Services programs	$121,715												$121,715
Janitorial Services	$116,838				$3,700								$120,538
Four for Life & State Fire Programs (match to revenue)	$115,000												$115,000
Full-yr of 2 DSS positions added during FY18	$111,379												$111,379
Fire/EMS Training	$104,375												$104,375
Longevity Adjusments - 2nd year - Comp Study implem.	$86,073				$2,920	$1,242					$12,878		$103,113
Auto Repairs & Maintenance	$76,912	$1,670			($3,000)	$1,000					$11,038		$87,620
Electrical Services	$75,276		($5,762)		($2,552)						$110,863		$177,825
Minor capital expenses within the operating budget	$70,750										$135,000		$205,750
Software Applications	$63,524					($1,624)							$61,900
Mileage, Travel & Training	$55,845	$1,276			$8,407	($405)					$27,897		$93,020
Repairs & Maintenance	$52,502										($84,419)		($31,917)
Fund previously unfunded P&R Maintenance Worker	$49,816												$49,816
Repairs & Maintenance Supplies	$49,478										($4,038)		$45,440
Vehicle & Equipment Fuel	$42,670	$570			($1,000)	$1,216					$7,480		$50,936
Instructional Materials	$38,300												$38,300
Operating Supplies	$35,338										($23,709)		$11,629
Full-yr of SRO added during FY 2018	$31,605												$31,605
Grant-Funded Text to 911 Initiative	$30,375	$34,679											$65,054
VRS rate change - +0.07%	$27,660	$84			$1,234	$132					$3,879		$32,989
Operating Reserve	$27,611												$27,611
Property & Liability Insurance	$27,277	$3			$33	$6					$4,108		$31,427
Medical & Lab Supplies	$25,700										$6,000		$31,700
Replacement Vehicles	$25,292				($44,846)						($72,103)		($91,657)
Lease/Rental Buildings	$25,129				$900								$26,029
Prospect Development - Economic Development	$25,000												$25,000
Specialty Teams - Sheriff's Office	$23,310												$23,310
Increase Planning Commission payments	$20,346												$20,346
Budgeted Contingency (0.25% of GF expenses)	$8,468												$8,468
LOSAP - Volunteer F/R Retirement	($5,703)												($5,703)
Uniforms	($7,365)	$150			$220						$28,102		$21,107
Unemployment Insurance	($10,000)												($10,000)
Emergency Response Team	($31,167)												($31,167)
Alternative Daily Cover - Solid Waste	($35,000)												($35,000)
Management Consulting	($39,100)				$86,000								$46,900
Contribution to Airplane Museum	($50,000)												($50,000)
Heating Services	($51,430)		($4,920)								($5,461)		($61,811)
CVFD Per Diems	($56,754)												($56,754)
Remove one-time FY 2018 repairs for Co. 3	($60,000)												($60,000)
Contribution to Chaplin Youth/Office on Youth	($79,194)												($79,194)
Machinery & Equipment	($81,427)				($800)						$445,800		$363,573
Telephone Services	($120,781)	$1,160			($6,440)						($14,680)		($140,741)
Contribution to Germanna Community College	($141,349)												($141,349)
Debt Service	($234,339)					$498,210	$1,466,912				($23,101)		$1,707,682
Contribution to Regional Juvenile Detention Center	($264,438)												($264,438)
Shift from active employee HI to retiree HI based on claims	($400,000)												($400,000)
Other changes in personnel	($303,552)	$24,003			$29,364	($2,738)					$31,486		($221,437)
Savings on HI due to lapse & turnover of positions	($500,000)												($500,000)
Recognize savings due to lapse & turnover of positions	($1,250,000)										($200,000)		($1,450,000)

Changes from FY 2018 Adopted Budget to FY 2019 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*
Miscellaneous accounts of +/- $20K each	$54,787	($250)	($10,960)		($49,202)	$2,046					($41,948)		($45,527)
OPEB Adjustments - Other Funds		($5,900)			$67,954	$29,200					$346,203		$437,457
Capital Projects		$6,021,375							$3,438,471			($2,118,149)	$7,341,697
Previously approved economic development incentives			$395,000										$395,000
VRE/PRTC Subsidies						$119,744							$119,744
Transportation Reserves						($780,011)							($780,011)
Heavy Equipment Repairs & Maintenance											($40,000)		($40,000)
Laboratory Services											($12,500)		($12,500)
Chemical Treatment Supplies											$20,200		$20,200
Health Services											$31,101		$31,101
Schools - Instruction							$8,600,682						$8,600,682
Schools - Adminstration							$256,188						$256,188
Schools - Transportation							$138,239						$138,239
Schools - Maintenance							$116,188			$60,172			$116,188
Schools - Technology							$866,661						$866,661
Schools - Food Service								$1,123,840					$1,123,840
Health Services													$0
Budget Initiative Adjustments - Expenditures													
Satellite library branch - Spotsylvania Towne Center	$199,474												$199,474
Satellite library branch - Berkeley District	$40,000												$40,000
11 add'l 24/7 ALS & Fire Staffing	$702,053												$702,053
Local match for grant for 10 1/2 yr ALS/Fire staff	$108,573												$108,573
Add 4 SROs full year and 3 SROs 1/2 year	$459,710												$459,710
Local match for grant for 4 SROs	$191,265												$191,265
Add 1 vehicle for every 3 SROs ($ here for 3 vehicles)	$105,000												$105,000
4 FT ED&T Assistants in lieu of 10 PT counselors	$134,954												$134,954
Add 1 Tourism Project Manager	$78,000												$78,000
Add 1 Animal Control Officer	$61,464												$61,464
Add'l overtime for Sheriff's Office - law enforcement	$70,000												$70,000
Conversion of 5 PT Animal Shelter Asst. to 4 FT positions	$57,756												$57,756
Add 2 Communications Officers - mid year	$55,138												$55,138
Add 2 Communications Operators - mid year	$46,949												$46,949
Text message archiving software	$50,000												$50,000
DSS - Convert PT Family Services Worker to FT	$38,472												$38,472
F/R - towed side scan sonar system	$30,000												$30,000
Museum collection expansion (300th anniversary)	$30,000												$30,000
DSS - Add PT Aide	$28,831												$28,831
DSS - Convert PT Bilingual Aide to FT	$20,682												$20,682
Add'l median mowing at various corridors in County	$20,000												$20,000
P&R - equipped trailer for events	$14,355												$14,355
Sheriff's Office - rebuild of total station equipment	$10,000												$10,000
Sheriff's Office - add heat to Communications consoles	$8,500												$8,500
Treasurer - Temp overfill of Deputy Treasurer position	$6,329												$6,329
Sheriff's Office - purchase of sonar device	$4,600												$4,600
Building - Add Commerical/Residential Plans Reviewer					$96,297								$96,297
Building - Convert PT Clerk to FT Permit Tech					$33,694								$33,694
Utilities - Add Construction Tech I to Line Location Div.											$91,657		$91,657
Utilities - Add 2 UT Field Crew Wkrs to W/S Transmission											$190,241		$190,241
Utilities - Add Electrician I to Massaponax WWTP											$89,084		$89,084
Utilities - Add asphalt cutter attachment & trailer											$33,200		$33,200
Adjustments to Transfers Out													
Remove one-time FY 2018 transfer to Schools	($333,222)												($333,222)
Transfer to Schools	$4,750,000												$4,750,000
Remove one-time FY 2018 transfer to Capital Projects	($260,000)												($260,000)
Transfer GF cash to CIP - policy level add of 0.25%	$961,314												$961,314
Transfer add'l one-time cash to CIP	$8,595,000												$8,595,000
Transfer to EDO for previously approved incentives	$395,000												$395,000
Transfer to Code Compliance	$29,639			($170,705)									($141,066)
Transfer to General Fund		$910			$104,780								$105,690
Transfer to Capital Projects Fund						($94,781)					($310,534)		($405,315)
Transfer to Transportation Fund		($1,948)											($1,948)
Transfer to Utilities Operating Fund		$81,507									($9,000,000)		($8,918,493)
Transfer to Utilities Capital Projects Fund													$0

Changes from FY 2018 Adopted Budget to FY 2019 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*
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					$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**

* 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.

COUNTY OF SPOTSYLVANIA · VIRGINIA
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ACRONYMS

AICP: American Institute of Certified Planners

ALS: Advanced Life Support

AMI: Advanced Metering Infrastructure

APA: Auditor of Public Accounts

ARC: Annual Required Contribution

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

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

CDC: Centers for Disease Control and Prevention

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

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

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

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*

EDP: Electronic Data Processing

EIA: Energy Information Administration

EMS: Emergency Medical Services

EMT: Emergency Medical Technician

ESC: Erosion and Sediment Control

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

FCI: Facility Condition Index; *see definition in Glossary*

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

IEP: Individualized Education Program

IFB: Invitation for Bid

IS: Information Services

ISO: International Organization for Standardization

IT: Information Technology

JDR: Juvenile and Domestic Relations Court

MDT: Multi-Disciplinary Team

MGD: Million Gallons per Day

NADA: National Automobile Dealers Association

NELAC: National Environmental Laboratory Accreditation Conference

NG911: Next Generation 911

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

SART: Sexual Assault Response Team

SCADA: Supervisory Control and Data Acquisition

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

SOQ: Standards of Quality

SRO: School Resource Officer

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

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

VBMP: Virginia Base Mapping Program

VDOT: Virginia Department of Transportation

VELAP: Virginia Environmental Laboratory Accreditation Program

VIEW: Virginia Initiative for Employment Not Welfare; State Program

VITA: Virginia Information Technologies Association

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 Refinancing: 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.

FCI: Facility Condition Index is 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.

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 2019 begins July 1, 2018 and ends June 30, 2019.

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.

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.

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