

FY  
2018

# Recommended Budget

## Spotsylvania County



County Administrator's  
Budget Updates, Tax Ad & Other Funds  
March 16, 2017

# Recommended Budget

## Budget Updates -

General Fund Budget Item	Adjustment
<b><i>Revenue:</i></b>	
Adj. through 2/21/17	(\$12,999)
Revenue corrections from DSS	<u>\$200,194</u>
Total GF revenue adjustments	\$187,195
<b><i>Expenditures:</i></b>	
Adj. through 2/21/17 (to include SO adj)	(\$101,706)
Reduce IS maint. service contracts	(\$200,000)
Mowing costs correction	<u>\$2,377</u>
Total GF expenditures adjustments	(\$299,329)

# Recommended Budget

## Budget Updates -

General Fund Budget Item	Adjustment
<b><i>Combined Impact</i></b>	
Revenue	\$187,195
Expenditure savings	<u>\$299,329</u>
<b>Total General Fund impact</b>	<b>\$486,524</b>
Available Fund Balance – rec. budget.	\$92,961
Change from above	<u>\$486,524</u>
<b>Total General Fund available – 3/16/17</b>	<b>\$579,485</b>

FY  
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# Recommended Budget

Fund	FY 2017	FY 2018	Difference	
	Adopted (in millions)	Recommended (in millions)	\$ (in millions)	%
General	\$119.7	\$125.5	\$5.7	4.8%
Economic Dev. Opp. ←	1.1	0.8	-0.3	-27.5
Code Compliance ←	4.0	4.0	0.0	1.1
Transportation ←	8.3	8.4	0.0	0.3
School Operating	268.3	271.9	3.6	1.3
School Food Service	9.5	10.2	0.7	7.2
Utilities Operating ←	30.3	31.0	0.7	2.4
<i>Subtotal Op. Exp.</i>	<i>\$441.2</i>	<i>\$451.7</i>	<i>\$10.5</i>	<i>2.4%</i>
Capital Projects	\$13.1	\$9.8	-\$3.3	-25.5%
School Capital Proj.	27.6	27.4	-0.3	-0.9
Utilities Capital Proj.	11.7	12.1	0.3	2.8
<i>Subtotal Capital Exp.</i>	<i>\$52.5</i>	<i>\$49.2</i>	<i>-\$3.3</i>	<i>-6.2%</i>
<b>Total Budget</b>	<b>\$493.7</b>	<b>\$500.9</b>	<b>\$7.2</b>	<b>1.5%</b>

# 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

### 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 2018 Recommended Budget:

✓ \$771,085

### Highlights:

- ✓ \$400,000 – estimated LIDL incentives
- ✓ \$200,000 – estimated mall incentives
- ✓ \$61,748 – Southpoint building debt service
- ✓ \$45,000 – other previously approved incentives
- ✓ \$40,000 – legal services
- ✓ \$11,200 – EDA stipends



# 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 (\$794K) & Basic (\$74K)

### Uses:

- ✓ Building & Zoning staffing
- ✓ Operating costs



# Recommended Budget

## Code Compliance Fund -

### FY 2018 Recommended Budget:

✓ \$4,047,566

### Highlights:

- ✓ Funding for 34 FTEs
- ✓ Use of \$150K from accumulated stormwater mgmt revenue for Stormwater Mgmt Plan (mussel farming)
- ✓ Reduction of \$40K one-time FY17 software funding
- ✓ Funding for CC share of Comm. Dev. conference room furniture replacement
- ✓ Replacement of 2 vehicles
- ✓ Increase funding to Tri-County SWCD
- ✓ \$266K 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 GF
  
- ✓ No transfer of remainder of local vehicle license fees from GF
- ✓ No transfer of 10% setasides (from 4 SSDs)
  - Both transfers suspended in FY11-FY17 & again in the FY 2018 Recommended Budget



# 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 2018 Recommended Budget:

✓ \$8,371,920

### Highlights:

- ✓ \$65K decrease in debt service based on no new Transportation debt being issued for FY 2018
- ✓ \$16,600 for OPEB reserve
- ✓ \$162,142 increase in subsidies to VRE & PRTC



# 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 2018 Budget:

- ✓ \$2,600,000 in anticipated revenue, combines with ...
- ✓ \$170,705 use of FB to transfer ...
- ✓ \$2,770,705 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 d.s.



# Recommended Budget

## Utilities Operating Fund -

### Uses:

- ✓ 121.5 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 1,000 miles of w/s mains & laterals
- ✓ 54 sewage pump stations
- ✓ Composting operation
- ✓ Engineering & planning review
- ✓ Laboratory services
- ✓ 365 day per year operation



# Recommended Budget

## Utilities Operating Fund -

**FY 2018 Recommended Budget:**

✓ \$30,978,252

### Highlights:

- ✓ Overall increase of \$724K
  - ✓ \$204K is comp study placeholder
  - ✓ Add'l OT funding for water plants
  - ✓ Ni plant chemicals increasing due to full prod.
  - ✓ Increases in maintenance contracts, repairs/maintenance, GIS development, and industrial safety program partially offset by reductions in electrical services, fuels, other prof. services, leachate removal, and lab srvcs.



# Recommended Budget

## Utilities Operating Fund -

### Highlights:

- ✓ Funding for six replacement vehicles
- ✓ Purchase of various plant equipment
- ✓ Another year of cash-funding CIP projects
- ✓ \$823,600 for OPEB reserve





# Recommended Budget

Date	Next Steps
March 28	Public hearings on Budget, Tax Rates & CIP
March 30	Budget work session
April 4	Budget work session
April 6	Budget work session; preliminary approval of CIP
April 11	Adoption of FY 2018 Budget and 2017 tax rates