

Changes from FY 2017 Adopted Budget to FY 2018 Recommended Budget

	General Fund	Capital	EDO	Fire/EMS	Code Comp	Transportation	School Op.	School Food Svcs	School Capital	Joint Fleet	Utilities Op.	Utilities Capital	Total*
REVENUE													
FY 2017 Adopted Budget													
Revenue	\$247,466,165	\$860,979	\$72,004	\$2,750,000	\$3,368,111	\$4,677,682	\$147,021,562	\$9,451,656	\$27,611,024	\$2,618,067	\$33,644,457	\$3,734,009	\$480,657,649
Transfers In	\$4,021,142	\$11,887,126	\$674,000	\$0	\$1,067,633	\$876,134	\$121,375,315	\$63,870	\$0	\$0	\$254,341	\$7,043,961	\$147,263,522
Use of Fund Balance	\$3,702,256	\$857,299	\$316,936	\$153,846	\$404,517	\$3,046,503	\$0	\$0	\$0	\$0	\$3,609,855	\$962,030	\$13,053,242
Total	\$255,189,563	\$13,605,404	\$1,062,940	\$2,903,846	\$4,840,261	\$8,600,319	\$268,396,877	\$9,515,526	\$27,611,024	\$2,618,067	\$37,508,653	\$11,740,000	\$640,974,413
General Adjustments - Revenues													
Personal Property	\$2,946,655												\$2,946,655
Real Estate	\$2,518,539					\$44,101							\$2,562,640
SAFER Grant	\$608,703												\$608,703
Delinquent Personal Property	\$439,800												\$439,800
Business License (BPOL)	\$350,000												\$350,000
Water/Sewer Admin Fees	\$310,350												\$310,350
Public Service Corporation	\$252,748												\$252,748
Local Motor Vehicle License Tax (decals)	\$200,000												\$200,000
Victim/Witness Grant	\$151,016												\$151,016
Reimbursement for Industrial Park Railroad Maintenance	\$100,000												\$100,000
Estimated Tax Relief	\$97,935												\$97,935
DSS/CSA State Revenue	\$85,880												\$85,880
Machinery & Tools	\$55,185												\$55,185
Deferred Taxes	\$50,000	\$20,000											\$70,000
Transient Occupancy	\$50,000												\$50,000
Refuse Disposal Fees	\$50,000												\$50,000
Fire Safety Inspection Fees	\$49,375												\$49,375
Grant Revenue - one addtl SRO	\$31,605												\$31,605
Sheriff's Local Services	\$30,000												\$30,000
Administrative Collection Fee	\$25,000												\$25,000
Heavy Equipment	\$23,792												\$23,792
Grantor's Tax	\$20,000												\$20,000
DMV Rental Tax	\$15,000												\$15,000
Public, Educational & Gov't (PEG) Channel Access Fees	\$11,000												\$11,000
Excess Fees of the Clerk	\$10,000												\$10,000
Antenna Tower Revenue	\$7,463										\$2,557		\$10,020
Delinquent Machinery & Tools	\$5,000												\$5,000
E-911 Wireless Surcharge	\$5,000												\$5,000
Gun Permits	\$5,000												\$5,000
Commonwealth's Attorney's Fees	\$5,000												\$5,000
Mobile Home Tilling Taxes	\$5,000												\$5,000
VOPEX	\$5,000												\$5,000
Emergency Rescue Service Fees	\$4,000												\$4,000
Use of Park Facilities	\$2,300												\$2,300
Payment in Lieu of Taxes	\$2,000												\$2,000
Towing Applications/Inspection Fees	\$2,000												\$2,000
Rental of General Property	\$1,800												\$1,800
Taxable Tourism Items Miscellaneous	\$1,000												\$1,000
Reservoir Fees - Nl River & Hunting Run	\$300												\$300
Other Localities' Share of Fire Training Center	\$272												\$272
Donations	(\$75)												(\$75)
Lortella Park Concessions	(\$250)												(\$250)
FOIA Reimbursements	(\$300)												(\$300)
Litter Control Grant	(\$696)												(\$696)
Stonewall Jackson Run Fees	(\$1,400)												(\$1,400)
Lortella Park Admissions	(\$3,470)												(\$3,470)
Self-Supporting Activities (Parks & Rec)	(\$5,800)												(\$5,800)
Sale of Surplus Property	(\$12,000)												(\$12,000)
Recreation Registration Fees	(\$14,170)												(\$14,170)
Telecommunications Review Fees	(\$15,000)												(\$15,000)
Other Sheriff's Fees	(\$27,000)												(\$27,000)
Plat Filing Fees	(\$32,826)												(\$32,826)
Utility Gross Receipts Taxes	(\$50,000)												(\$50,000)
Penalties & Interest	(\$58,135)												(\$58,135)
Meals Tax	(\$138,362)												(\$138,362)
Delinquent Real Estate	(\$176,057)												(\$176,057)
Sheriff's Forfeiture/Seizure	(\$185,800)												(\$185,800)
Sales Tax	(\$211,575)												(\$211,575)
Communications Sales Taxes	(\$300,000)												(\$300,000)

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	General Fund	Capital	EDO	Fire/EMS	Code Comp	Transportation	School Op.	School Food Svc	School Capital	Joint Fleet	Utilities Op.	Utilities Capital	Total*
Gas Tax						(\$15,345)							(\$15,345)
Field Rental/Concessions		\$5,000											\$5,000
Profitters		(\$43,440)											(\$43,440)
Special Assessments		\$9,600											\$9,600
Grant revenues		(\$150,000)											(\$150,000)
Bond Subsidies		(\$303)									(\$539)		(\$842)
EMS Rescue Services Fees				(\$150,000)									(\$150,000)
Dev. Review Fees & Code Compliance Admin Charges				(\$12,883)									(\$12,883)
Stormwater Management Fee Revenue				(\$204,200)									(\$204,200)
Fuel Tax													\$0
Other Local Revenue - Schools							\$531,651	(\$28,261)					\$503,390
State Revenue for Education							\$2,138,863	\$19,129					\$2,157,992
Federal Revenue for Education							\$634,111	\$355,100					\$989,211
Bond Proceeds									(\$249,577)				(\$249,577)
Charges for Services										\$115,043			\$0
Utilities Availability Fees													\$0
Miscellaneous Utilities Revenue											(\$445,967)	(\$287,323)	(\$733,290)
Budget Initiative Adjustments - Revenues													
DSS Revenue - 1 new APS & conversion of 2 PTs to FTs	\$51,371												\$51,371
Increase BPOI threshold from \$750K to \$1M	(\$150,000)												(\$150,000)
Motts WTP - Well Operator (shared cost with Schools)										\$24,430			\$24,430
Adjustments - Use of FB													
Use of Fund Balance	(\$92,962)	(\$1,266,111)	(\$262,855)	\$16,859	\$247,428	(\$62,374)	\$337,638			\$27,000	\$3,893,407	(\$1,342,116)	\$1,468,914
Use of FB - use portion of transient occupancy for tourism	\$11,961												\$11,961
Use of FB - remove one-time ED allocation in FY 2017	(\$250,000)												(\$250,000)
Use of FB - remove one-time use for capital in FY 2017	(\$3,452,255)												(\$3,452,255)
Adjustments - Transfers from other funds													
Transfer from Fire/EMS Fund	(\$133,141)												(\$133,141)
Transfer from Code Compliance	(\$210,979)												(\$210,979)
Transfer from Capital Projects Fund	(\$303)												(\$303)
Transfer from Utilities Operating		\$677,608									\$4,152		\$3,849
Transfer from General Fund		(\$2,536,079)	(\$29,000)		(\$199,237)		\$286,320				(\$120,000)	\$1,956,039	\$2,633,647
Transfer from Transportation Fund		(\$58,959)											(\$58,959)
FY 2018 Recommended Budget													
Revenue	\$254,722,037	\$701,836	\$72,004	\$2,600,000	\$3,151,028	\$4,706,438	\$150,326,187	\$9,797,624	\$27,361,447	\$2,733,110	\$33,224,938	\$3,446,686	\$490,110,225
Transfers In	\$3,676,719	\$9,969,696	\$645,000	\$0	\$868,396	\$876,134	\$121,661,635	\$63,870	\$0	\$0	\$138,493	\$9,000,000	\$146,899,943
Use of Fund Balance	(\$81,000)	(\$408,812)	\$54,081	\$170,705	\$651,945	\$2,984,129	\$0	\$337,638	\$0	\$27,000	\$7,503,262	(\$380,086)	\$10,831,862
Total	\$258,317,756	\$10,262,720	\$771,085	\$2,770,705	\$4,671,369	\$8,566,701	\$271,987,822	\$10,199,132	\$27,361,447	\$2,760,110	\$40,866,693	\$12,066,600	\$647,842,030

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	General Fund	Capital	EDO	Fire/EMS	Code Comp	Transportation	School Op.	School Food Svcs	School Capital	Joint Fleet	Utilities Op.	Utilities Capital	Total*
EXPENDITURES													
FY 2017 Adopted Budget													
Appropriated Expenditures	\$118,737,288	\$13,112,415	\$1,062,940	\$0	\$4,005,479	\$8,346,579	\$268,333,007	\$9,515,526	\$27,611,024	\$2,618,067	\$30,253,859	\$11,740,000	\$492,718,117
Tax Relief	\$992,774	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$992,774
Transfers Out	\$135,459,501	\$492,989	\$0	\$2,903,846	\$834,782	\$253,740	\$63,870	\$0	\$0	\$0	\$7,254,794	\$0	\$147,263,522
Total	\$255,189,563	\$13,605,404	\$1,062,940	\$2,903,846	\$4,840,261	\$8,600,319	\$268,396,877	\$9,515,526	\$27,611,024	\$2,618,067	\$37,508,653	\$11,740,000	\$640,974,413
General (Base) Adjustments - Expenses													
Add FY 2017 SAFER grant positions	\$564,036												\$564,036
CSA mandated costs	\$500,000												\$500,000
Contribution to Regional Library	\$319,896												\$319,896
Contribution to Regional Jail	\$300,000												\$300,000
Shift Deputy County Admin charge from UT to GF	\$184,708												\$184,708
Debt service	\$149,006												\$149,006
Machinery & equipment	\$134,143				\$800						\$17,594		\$119,393
Retiree health insurance	\$128,177				\$22,236						(\$15,550)		\$119,393
Electricity	\$102,834		(\$1,000)		\$1,100						\$47,418		\$197,831
Tax Relief	\$97,935												\$97,935
Management consulting	\$97,485				(\$204,200)								(\$106,715)
Maintenance contracts	\$87,337									\$122,245			\$209,582
Emergency response team	\$78,772												\$78,772
Fund previously unfunded GIS Tech and allocate to PS	\$66,371												\$66,371
Fund previously unfunded Personal Property Clerk	\$59,583												\$59,583
Add FY 2017 SRO grant position	\$57,524												\$57,524
Repairs & maintenance	\$41,800												\$41,800
Workers' Comp Rate Changes	\$36,270	\$68			\$1,908	\$26					\$2,118		\$43,918
Furniture & fixtures	\$35,523				\$9,336						\$2,223		\$40,495
GIS development	\$32,500										\$39,500		\$44,859
Contribution to RAGSB	\$31,939												\$31,939
Advertising	\$30,392				(\$5,098)								\$25,294
Property & liability insurance	\$29,032		\$95								\$7,154		\$36,281
Add to contingency for policy-level 0.5% of GF exp	\$28,752												\$28,752
Medical & lab supplies	\$25,000										\$11,508		\$37,708
HVAC repairs & maintenance	\$23,438				\$122	\$2,010					(\$11,615)		\$15,283
Mileage/travel/training	\$22,000	\$1,328											\$22,000
Heavy equipment repairs & maintenance	\$20,000												\$20,000
Vet care	\$20,000												\$20,000
Recycling operations	\$19,997												\$19,997
Contribution to other regional agencies	\$18,974				\$5,259								\$24,233
Janitorial	\$17,561												\$17,561
Contribution to Chaplain Youth Center/Office on Youth	\$17,496												\$17,496
Legal services	\$16,400		(\$10,000)										\$6,400
Vehicle insurance	\$15,098				(\$581)	(\$45)							\$14,472
Education tuition assistance	\$15,000												\$15,000
Office supplies	\$13,954	(\$1,500)	(\$2,000)		\$134						\$3,516		\$10,588
Telephone	\$13,054	(\$1,000)			\$1,500	\$585					(\$30,000)		\$17,655
Capital projects within operating budget	\$10,800												(\$19,200)
Spay/neuter program	\$8,000												\$8,000
Line of Duty Act costs	\$7,032												\$7,032
Miscellaneous adjustment to balance to budget	(\$5,000)										\$3,455		\$28,847
Unemployment insurance	(\$5,000)				(\$8,330)	(\$100)							(\$22,677)
Auto repairs & maintenance	(\$14,247)												(\$16,503)
Dive team	(\$17,273)												(\$17,273)
DSS vehicle replacements	(\$20,345)												(\$26,119)
Computer equipment	(\$26,119)												\$2,655
SWAT team	(\$29,210)												(\$26,119)
Police operating supplies	(\$30,000)												(\$30,000)
Contribution to Regional Juvenile Detention Center	(\$78,829)	\$150			(\$8,000)	(\$100)							(\$85,000)
Vehicle fuel	(\$85,000)												(\$134,674)
Groundwater monitoring	(\$122,383)												(\$85,000)
Change in personnel reductions (i.e. estimated lapse)	(\$136,000)				(\$10,000)								(\$122,383)
Other professional services	(\$564,516)	\$4,402	(\$250,000)		(\$7,713)	\$26					(\$23,690)		(\$169,690)
Changes in personnel \$ (turnover, chgs in benefits, etc.)													(\$567,801)
Remove one-time FY 2017 add'l incentives program													(\$250,000)
Fund previously unfunded Building Office Assist position													(\$57,530)
Remove temp PT Permit Tech funding													(\$19,000)
Software applications						\$1,124							(\$38,876)

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General Fund	Capital	EDO	Fire/EMS	Code Comp	Transportation	School Op.	School Food Svcs	School Capital	Joint Fleet	Utilities Op.	Utilities Capital	Total*
\$125,456,251	\$9,765,882	\$771,085	\$0	\$4,047,566	\$8,371,920	\$271,923,952	\$10,199,132	\$27,361,447	\$2,760,110	\$30,978,252	\$12,066,600	\$500,942,087
\$132,861,505	\$496,838	\$0	\$2,770,705	\$623,803	\$194,781	\$63,870	\$0	\$0	\$0	\$9,888,441	\$0	\$146,899,943
\$258,317,756	\$10,262,720	\$771,085	\$2,770,705	\$4,671,369	\$8,566,701	\$271,987,822	\$10,199,132	\$27,361,447	\$2,760,110	\$40,866,693	\$12,066,600	\$647,842,030

* 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.



Glossary/Acronyms

ACA: Affordable Care Act

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.

ADA: Americans with Disabilities Act

ADAPT: Application Benefit Delivery Automation Project

AICP: American Institute of Certified Planners

ALS: Advanced Life Support

Amended Budget: The amended budget represents the original appropriation for the fiscal year plus any supplemental appropriations approved by the Board of Supervisors.

Amortize: To pay off gradually, usually through periodic payments of principal and interest.

APA: Auditor of Public Accounts

APHSA: American Public Health Services Association

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

ARC: Annual Required Contribution

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

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

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

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

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.

AWWA: American Water Works Association

BAB: Build America Bonds

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.

BOS: Board of Supervisors

BSR: Budget Stabilization Reserve

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.

CAD: Computer Aided Dispatch

CAFR: Comprehensive Annual Financial Report

Capital Budget: Funds appropriated for the first year of the Capital Improvement Plan.

Capital Outlay: Acquisition of a fixed asset for general government operations which has an approximate per unit value of \$500 or more and/or has a useful economic life of more than two years.

Capital Project: Renovations, repairs, major maintenance, new construction, land/easement purchases, or equipment with an anticipated life of at least 5 years and a cost of \$50,000 or more. If a capital project is financed, its anticipated life must be at least as long as the term of financing for the project. Also called a capital improvement.

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.”

CASA: Court Appointed Special Advocates

CCTV: Closed Circuit Television

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 – a plan for capital projects to be incurred each year over a five year time period to meet anticipated capital expenditures arising from the County’s long term needs.

CMAQ: Congestion Mitigation and Air Quality; Federal Program

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 Allowance – 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 – a statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living.

CPS: Child Protective Services

CRRL: Central Rappahannock Regional Library

CSA: Children’s Services Act; State Program

CSU: Court Services Unit

CY: Calendar Year

DARE: Drug Abuse Resistance Education

DCJS: Department of Criminal Justice Services; State Agency

DCLS: Division of Consolidated Laboratory Services

Debt Service: The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

Deficit: The excess of liabilities over assets or the excess of expenditures or expenses over revenues during a single accounting period.

Department: The basic organizational unit of the County which is functionally unique in its delivery of services.

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.

DEQ: Department of Environmental Quality; Federal Agency

Designated Revenues: Sources of revenue specifically assigned to be used for a certain purpose.

Disbursement: The expenditure of funds from an account.

DMV: Department of Motor Vehicles; State Agency

DSS: Department of Social Services

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.

EDA: Economic Development Authority

EDO: see Economic Development Opportunities Fund

EFT: Electronic Fund Transfer

EMS: Emergency Medical Services

EPA: Environmental Protection Agency

ESP: Enhanced Staffing Program (Fire/Rescue)

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

F/R: Fire/Rescue

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

FAMPO: Fredericksburg Area Metropolitan Planning Organization

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

FEMA: Federal Emergency Management Agency

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.

FOIA: Freedom of Information Act; State Law

FPM: Family Partnership Meetings

FRED: Fredericksburg Regional Transit

FREMS: Fire, Rescue & Emergency Management Services

FTE: Full-time Equivalent – 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 – 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 2017 begins July 1, 2016 and ends June 30, 2017.

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

GASB: Governmental Accounting Standards Board

General Fund: A governmental fund used to account for general operating expenditures and revenues.

GFOA: Government Finance Officers Association

GIS: Geographic Information System

GO: General Obligation Bond – this type of bond is backed by the full faith and credit of the County through its taxing authority.

Goal: A statement of broad direction, purpose or intent based on the needs of the community.

Governmental Funds: Funds used to account for the activities of a government that are carried out primarily to provide services to citizens. Governmental funds are the funds through which most governmental functions are typically paid.

GPD: Gallons per Day

Grants: A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending upon the grantee.

HVAC: Heating, Ventilating, and Air Conditioning

IFB: Invitation for Bid

Indirect Cost: A cost necessary for the functioning of the organization as a whole but which cannot be directly assigned to one service.

Infrastructure: The physical assets of the County.

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.

LRIS: Land Records Information System

MDT: Multi-Disciplinary Team

MGD: Million Gallons per Day

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.

NADA: National Automobile Dealers Association

NELAC: National Environmental Laboratory Accreditation Conference

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

New Initiative: New positions, new equipment, or program expansions.

NFPA: National Fire Protection Association

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.

OPEB: Other Post-Employment Benefits

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.

PDR: Purchase of Development Rights program

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.

PPTRA: Personal Property Tax Relief Act; State Program

Proffer: Contributions of land, capital improvements and funding from developers to address the demand for community services created by new development.

Proprietary Fund: Funds used to account for business-type, self-supporting activities where the costs of providing goods and services are recovered primarily through user fees or other charges for services.

PRTC: Potomac and Rappahannock Transportation Commission – a multi-jurisdictional agency representing Spotsylvania, Stafford, and Prince William Counties and the Cities of Manassas, Manassas Park and Fredericksburg.

QECB: Qualified Energy Conservation Bond

RACSB: Rappahannock Area Community Services Board; State Program

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

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.

RFP: Request for Proposal

RJC: Rappahannock Juvenile Center

RRJ: Rappahannock Regional Jail

RRJA: Rappahannock Regional Jail Authority

RSTP: Regional Surface Transportation Program; Federal Program

SART: Sexual Assault Response Team

SCADA: Supervisory Control and Data Acquisition

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.

SDWP: Safe Drinking Water Program; a State program

SECA: Spotsylvania Emergency Concerns Association

SEED: Spotsylvania Environmental Education Development

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.

SNAP: Supplemental Nutrition Assistance Program, State Program

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.

SOQ: Standards of Quality

Sq Ft: Square Feet/Foot

SSD: Special Service District – an area designated by County ordinance as being subject to special real property taxes in addition to regular real property taxes. Revenue from these special taxes is used to pay for capital improvements within the area of the SSD. Four SSDs exist in Spotsylvania: Massaponax, Harrison Crossing, Lee's Hill East, and Lee's Hill West.

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

SWCD: Soil and Water Conservation District; State Program

TANF: Temporary Assistance to Needy Families; State Program

TBD: To be determined

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

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.

VaCMS: Virginia Case Management System

VDOT: Virginia Department of Transportation

VDRPT: Virginia Department of Rail and Public Transportation

VDSS: Virginia Department of Social Services; State Agency

VELAP: Virginia Environmental Laboratory Accreditation Program

VIEW: Virginia Initiative for Employment Not Welfare; State Program

VJCCCA: Virginia Juvenile Community Crime Control Act; State Program

VOPEX: Virginia Operations Plan Exercise – annual emergency preparedness drills to develop and maintain the skills necessary to minimize the impact of natural and/or manmade disasters in the County.

VRE: Virginia Railway Express – provides commuter rail service from Fredericksburg to Northern Virginia and downtown Washington D.C.

VRS: Virginia Retirement System

W/S: Water/Sewer

WTP: Water Treatment Plant

WWTP: Wastewater Treatment Plant

