

Stafford County, Virginia

FY2018 Adopted Budget

Continued Progress
With an Eye to the Future





George Washington's Boyhood Home

Table of Contents

Stafford County FY18 Adopted Budget

Executive Summary

Budget Message	13
Continued Progress with an Eye to the Future - Budget Matrix	19
Market Facts	20
Stafford County at a Glance	22
Fund Structure	24
All Funds	26
Stafford History	33
Accomplishments	34
Adopted Tax Rate Resolution	37
Adopted Budget Resolution	41
Adopted Capital Improvement Program Resolution	46
Adopted School's VPSA Resolution	50
Adopted Appropriation Resolution	51
Amended School Budget Resolution	58

Policy and Goals

Board of Supervisors Priorities	61
Stafford County Staff Vision/Mission	62
County Planning Processes	63
Comprehensive Plan	64
Principles of High Performance Financial Management	67
Budget Calendar	93
Utilities Fund Fiscal Policy	97
Budget Guidelines, Basis of Accounting and Budgeting	98
	102

General Fund Revenues

Revenue Projection	107
Fund Balance Analysis	108
Ten-Year Revenue Analysis	110
General Fund Revenue Analysis	112
Current Service Costs/Property Taxes	113
Assessed Value of Real Property	125
	126

General Fund Expenditures

General Fund Expenditures	127
Designated Revenue	128
Ten-Year Expenditure Analysis	129
General Fund Expenditures by Category	130
Constitutional Officers Funding Graphs	131
Human Services & Public Day School Graph	139
Rappahannock Regional Jail Graph	147
Social Services Graph	148
	149

Table of Contents

Stafford County FY18 Adopted Budget

General Fund	151
Board of Supervisors	153
Capital Projects (Cash Capital)	157
Central Rappahannock Regional Library	159
Commissioner of the Revenue	163
Commonwealth's Attorney	167
Community Engagement, Office of	171
Cooperative Extension	175
Corrections	179
County Administration	181
County Attorney	185
Courts - Clerk of the Circuit Court	189
Courts - Circuit Court	191
Courts- 15 th District Court Services Unit	193
Courts - General District Court	195
Courts - Juvenile and Domestic Relations Court	197
Courts - Magistrate	199
Debt Service	201
Economic Development	203
Finance and Budget	207
Fire and Rescue	211
Human Resources	217
Human Services, Office of	221
Information Technology	225
Non-Departmental	229
Other Transfers	231
Partner Agencies	233
Parks, Recreation & Community Facilities	239
Planning	243
Public Works	247
Public Works - Stormwater	251
Registrar and Electoral Board	255
School Operations - Local Funding	259
Sheriff	261
Social Services	265
Treasurer	269

Table of Contents

Stafford County FY18 Adopted Budget

School Fund	273
School Board Members	274
Vision, Beliefs and Mission Statement	275
School Budget Highlights	277
Education Cost Statistics	279
School Transfer and Debt Service	280
School Operating vs. Enrollment	281
School Operating Revenues	282
School Operating Budget	283
School Nutrition Fund	284
School Construction Fund	285
Schools Grants Fund	286
Schools Workers Compensation Fund	287
Schools Health Benefits Fund	288
Public School Facts	289
Stafford County School Facilities Map	290
 Transportation Fund	291
Revenues/Expenditures	294
PRTC Net Fuel Tax Collection	295
 Utilities Fund	297
Revenues	302
Expenditures	303
Projected Available Cash Balance	304
 Other Funds	
<u>Asset Forfeiture Fund</u>	305
Revenues/Expenditures	306
<u>Capital Improvements Fund</u>	307
Revenues/Expenditures	308
<u>Fleet Services Fund</u>	309
Revenues/Expenditures	311
<u>Hidden Lake Special Revenue Fund</u>	313
Revenues/Expenditures	314
<u>Road Impact Fee Funds</u>	315
Transportation Impact Fee - County-Wide Fund	316
Garrisonville Road Service District	317
<u>Tourism Fund</u>	319
Revenues/Expenditures	321

Table of Contents

Stafford County FY18 Adopted Budget

Five Year Operating Plan	323
Five-Year Operating Plan General Fund	324
Five-Year Operating Plan Transportation Fund	327
Five-Year Operating Plan Utilities Fund	328
Personnel	
Staffing Plan	329
Position Summary - General Government	332
Position Justifications	333
Position Summary - Schools Funds	342
General Fund Personnel by Major Category	344
Utilities Fund Personnel by Major Category	345
Other Funds Personnel Expenditure Distribution	346
Personnel for all Funds	347
Internal Committees	348
Board, Authorities, Commissions Committees	349
Capital Improvement Programs and Debt Management	353
Capital Improvements Program	354
Capital Improvements Program Funding Sources	356
What's New	359
Summary of all Projects	360
Summary of Bond funded Projects	361
Operating and Debt Service Impacts	362
Public Safety	365
Information Technology	379
Parks, Recreation and Community Facilities	383
Public Works	393
Transportation	397
Schools	411
Utilities	425
Collected Proffers	480
Debt Management	481
Analysis of Outstanding Debt	485
General Fund Bond Debt	487
General Fund Lease Debt	493
Utilities Fund Bond Debt	494
Debt as a percentage of Assessed Value	497
Debt Service as a Percentage of General Gov. Budget	498
Glossary	
Acronyms	499
Glossary	506



BOARD OF SUPERVISORS

Paul V. Milde III, Chairman
Aquia District

Meg Bohmke, Vice Chairman
Falmouth District

Laura A. Sellers
Garrisonville District

Robert M. "Bob" Thomas
George Washington District

Jack R. Cavalier
Griffis-Widewater District

Gary F. Snellings
Hartwood District

Wendy E. Maurer
Rock Hill District



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

Stafford County

Virginia

For the Fiscal Year Beginning

July 1, 2016

A handwritten signature in black ink, reading "Jeffrey R. Egan", is positioned above the title "Executive Director".

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Presentation to The County of Stafford VA for its annual budget for the fiscal year beginning July 1, 2016.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

COUNTY ADMINISTRATIVE STAFF

Thomas C. Foley
County Administrator

Michael T. Smith
Deputy County Administrator

Frederick J. Presley
Deputy County Administrator

Maria J. Perrotte
Chief Financial Officer

Andrea M. Light
Budget Division Director

Kimberly A. Herman
Budget Manager

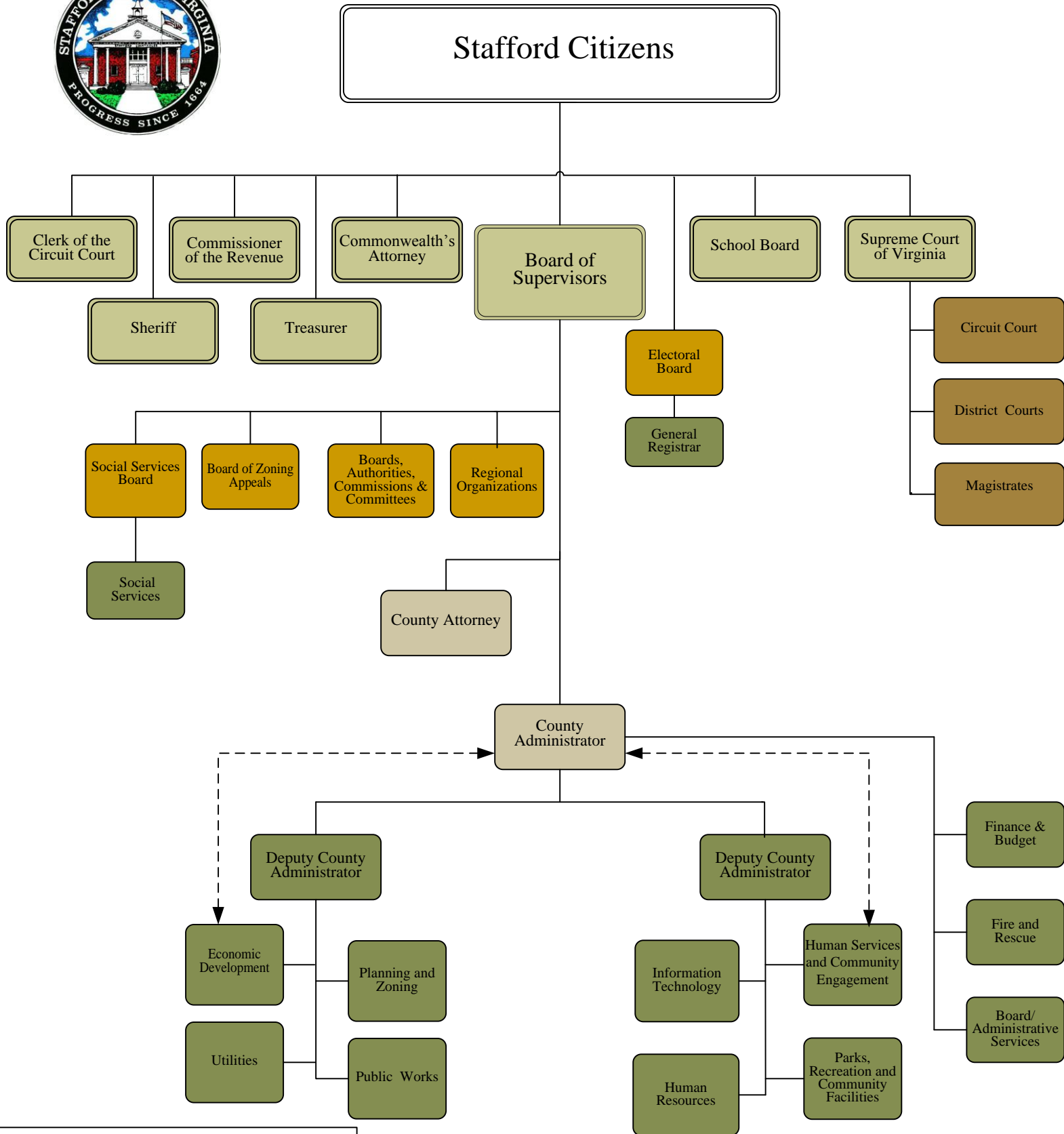
Donna M. Olsen
Senior Budget Analyst

Shannon L. Wagner
Director of Human Resources

Shannon E. Howell
Public Information Officer

Donna Krauss
Director of Human Services

COUNTY OF STAFFORD, VIRGINIA



Legend

Elected Officials/Constitutional Officers

Courts

Appointed by the Board of Supervisors

Boards and Commissions

Agencies and Departments

How To Use The Budget Document

Stafford County FY18 Adopted Budget

Stafford County's budget is a financial guide for citizens and staff. The purpose of this document is to communicate the initiatives authorized by the Board of Supervisors and enacted by the County Administrator. This document accounts for the County's anticipated income from various revenue sources and how these resources are to be used during the fiscal year. The reader will also find background information such as how the organization is structured and other pertinent statistical data about Stafford County. The budget document is organized into these sections:

Executive Summary

This section includes a copy of the County Administrator's presentation of the proposed budget and a one page budget summary.

Policy & Goals

This section presents County policies, goals and plans adopted by the Board of Supervisors.

General Fund Revenues

This section provides analysis of the General Fund revenues in schedules that summarize projections, give historical data, and includes graphs, descriptions of the revenues and variables used in the revenue projections.

General Fund Expenditures

The general fund expenditure section contains schedules and graphs that present the expenditure budgets for each department, some with revenues designated to departments, historical analysis of the total expenditures, presentation of departments supported greatly by state funds, and graphs to give a visually picture.

General Government Departments

This section provides a four-year comparison of expenditures (prior year actuals and adopted budgets). Each department's budget is presented separately and includes information on service responsibilities, staffing, and expenditures in the following categorizes:

- *Personnel* - Cost related to compensating employees, including salaries, wages, and fringe benefit costs.
- *Operating* - Also known as operating and maintenance costs, these are expenses of day-to-day operations such as office supplies, maintenance of equipment, and contractual services.
- *Capital* - Acquisition of physical assets which have a minimum cost of \$5,000 or more and an economic lifespan of more than one year.

School Fund

This section provides a summary of all the major school funds. The total school budget can be reviewed on the Stafford County Public Schools website at www.StaffordSchools.net.

Transportation Fund

Analysis of the motor fuels tax, recordation tax, and the transportation project expenditures are explained and presented in this section.

Utilities Fund

This is the County's water and wastewater fund. In this section you can find analysis of the revenues and expenditures in this fund, statistical data on the system and information on the facilities.

Other Funds

This section provides analysis, descriptions, revenue and expenditure summary information for the following funds: Asset Forfeiture Fund, Fleet Service Fund, Capital Improvements Fund, Hidden Lake Dam Fund, Road Impact Fee Funds, and Tourism Fund.

How To Use The Budget Document

Stafford County FY18 Adopted Budget

[Five Year Plan](#)

The five year model is a long-range planning tool for the various County funds and agencies.

[Personnel](#)

This section combines all the funds' staffing levels, lists new personnel added in the current fiscal year, and gives a breakdown of internal committees and their functions.

[Capital Improvement Program](#)

This section presents the Capital Improvements Program (CIP). The CIP is an annual updated plan of project expenditures for public facilities and infrastructure with estimated project and maintenance costs over the planning period. The capital improvement program is a blueprint for planning a community's capital spending and is one of the most important responsibilities of a local government. The CIP deals with the physical improvement or replacement of County-owned infrastructure and facilities.

[Acronyms & Glossary](#)

Provides a description of terms frequently used in budgeting.