

ADOPTED
BUDGET
FY2021

BRIDGING THE GAP

BETWEEN COMMUNITY EXPECTATIONS

AND PRIORITIES



STAFFORD
Virginia



TABLE OF CONTENTS

FY2021 Adopted Budget

Executive Summary

| | |
|--------------------------------------------------|----|
| Budget Message | 13 |
| Stafford County Profile | 17 |
| Fund Structure Matrix | 21 |
| Fund Structure | 22 |
| All Funds | 23 |
| Stafford History | 32 |
| Accomplishments | 34 |
| Election Map | 36 |
| Stafford County Map | 37 |
| Adopted Tax Rate Resolution | 38 |
| Adopted FY2021 Budget Resolution | 42 |
| Adopted Appropriation Resolution | 48 |
| Adopted Schools Technical Adjustments Resolution | 54 |
| Adopted Capital Improvement Program Resolution | 55 |
| Adopted Budget Calendar | 61 |

Policy and Goals

| | |
|------------------------------------------------------|-----|
| Stafford County Strategic Plan and Priorities | 67 |
| County Planning Processes | 68 |
| Comprehensive Plan | 74 |
| Principles of High Performance Financial Management | 76 |
| Budget Calendar | 105 |
| Utilities Fund Fiscal Policy | 111 |
| Policy Non-Compliance | 112 |
| Budget Guidelines, Basis of Accounting and Budgeting | 116 |
| | 117 |

General Fund Revenues

| | |
|---------------------------------|-----|
| Revenue Projection | 123 |
| Fund Balance Analysis | 124 |
| Ten-Year Revenue Analysis | 127 |
| General Fund Revenue Analysis | 130 |
| Assessed Value of Real Property | 131 |
| | 146 |

General Fund Expenditures

| | |
|----------------------------------------------|-----|
| General Fund – Table of Contents | 147 |
| General Fund Expenditures | 149 |
| Ten-Year Expenditure Analysis | 152 |
| Constitutional Officers Funding Graphs | 153 |
| General Fund Expenditures by Functional Area | 161 |
| General Government | 162 |
| Board of Supervisors | 163 |
| Commissioner of Revenue | 166 |
| County Administration | 169 |
| County Attorney | 172 |

General Fund Expenditures (continued)

| | |
|-----------------------------------------------|-----|
| Registrar | 175 |
| Finance and Budget | 178 |
| GIS | 181 |
| Human Resources | 183 |
| Information Technology | 186 |
| Office of Community Engagement | 189 |
| Treasurer | 192 |
| Public Safety | 196 |
| Sheriff | 197 |
| Fire and Rescue Services | 200 |
| 15 th District Court Services Unit | 206 |
| Code Compliance | 209 |
| Corrections | 212 |
| Judicial Administration | 215 |
| Circuit Court | 216 |
| Clerk of the Circuit Court | 218 |
| Commonwealth's Attorney | 220 |
| Court Deputies | 223 |
| General District Court | 226 |
| Juvenile and Domestic Relations Court | 228 |
| Magistrate | 230 |
| Community Development | 231 |
| Cooperative Extension | 232 |
| Economic Development | 235 |
| Partner Agencies – Community Development | 238 |
| Planning | 241 |
| Health and Social Services | 245 |
| Human Services | 246 |
| Partner Agencies – Health and Social Services | 249 |
| Social Services | 255 |
| Parks, Recreation and Cultural | 258 |
| Parks and Recreation | 259 |
| Central Rappahannock Regional Library | 262 |
| Public Works | 265 |
| Engineering | 266 |
| Community Facilities | 269 |
| Education | 271 |
| School Operations | 272 |
| Partner Agencies - Germanna Community College | 274 |
| Non-Departmental | 276 |
| Purchase Development Rights | 278 |
| Capital Projects | 280 |
| Debt Service | 282 |
| Transfers Between Funds | 284 |

TABLE OF CONTENTS

FY2021 Adopted Budget

| | |
|----------------------------------------------|---------|
| School Fund | 285 |
| School Board Members | 286 |
| Vision, Beliefs and Mission Statement | 287 |
| School Budget Highlights | 288 |
| School Transfer and Debt Service | 290 |
| School Operating vs. Enrollment | 291 |
| School Operating Fund | 292 |
| School Nutrition Services Fund | 294 |
| School Construction Fund | 295 |
| Schools Grants Fund | 296 |
| Schools Workers Compensation Fund | 297 |
| Schools Health Benefits Fund | 298 |
| Public School Facts | 299 |
| Stafford County School Facilities Map | 300 |
| Transportation Fund | 301 |
| Revenues/Expenditures | 303 |
| Transportation Partner Agencies | 304 |
| PRTC Net Fuel Tax Collection | 305 |
| Road Impact Fee Funds | 306 |
| Transportation Impact Fee – County-Wide Fund | 307 |
| Garrisonville Road Service District | 308 |
| Warrenton Road Service District | 309 |
| Utilities Fund | 311 |
| Revenues/Expenditures | 313 |
| Projected Available Cash Balance | 317 |
| Other Funds | |
| Armed Services Memorial | 319 |
| Asset Forfeiture Fund | 320 |
| Revenues/Expenditures | 321 |
| Capital Projects Fund | 322 |
| Revenues/Expenditures | 324 |
| Fleet Service Fund | 325 |
| Revenues/Expenditures | 326 |
| Hidden Lake Special Revenue Fund | 327 |
| Revenues/Expenditures | 328 |
| Lake Carroll Service District | 329 |
| Lake Arrowhead Service District | 330 |
| Lynhaven Lane Service District | 331 |
| Tourism Fund | 332 |
| Revenues/Expenditures | 335 |

TABLE OF CONTENTS

FY2021 Adopted Budget

| | |
|---------------------------------------------------------|-----|
| Five Year Operating Plan | 337 |
| Five-Year Plan General Fund | 339 |
| Five-Year Plan Transportation Fund | 340 |
| Five-Year Plan Utilities Fund | 341 |
| Personnel | |
| Staffing Plan | 343 |
| Position Summary – General Government | 347 |
| Changes General Fund Positions | 348 |
| Changes Utilities Fund Positions | 349 |
| Position Justifications | 350 |
| Position Summary – Schools Funds | 356 |
| General Fund Personnel by Major Category | 358 |
| Transportation Fund Expenditure Distribution | 359 |
| Utilities Fund Personnel by Major Category | 360 |
| Other Funds Personnel Expenditure Distribution | 361 |
| Personnel for all Funds | 362 |
| Internal Committees | 363 |
| Board, Authorities, Commissions Committees | 364 |
| Capital Improvement Programs and Debt Management | |
| Capital Improvements Program | 369 |
| Collected Proffers | 380 |
| Operating and Debt Service Impacts | 382 |
| Capital Improvements Program Funding Sources | 383 |
| Summary of all Projects | 384 |
| General Government | 389 |
| Judicial | 393 |
| Public Safety – Fire and Rescue | 398 |
| Public Safety – Sheriff | 411 |
| Parks, Recreation and Cultural | 422 |
| Transportation | 443 |
| Education | 482 |
| Utilities | 504 |
| Debt Management | 620 |
| Analysis of Outstanding Debt | 626 |
| General Fund Bond Debt | 628 |
| General Fund Lease Debt | 635 |
| Utilities Fund Bond Debt | 637 |
| Glossary | |
| Acronyms | 641 |
| Glossary | 649 |

BOARD OF SUPERVISORS

Meg Bohmke, Chairman
Falmouth District

Thomas C. Coen, Vice Chairman
George Washington District

Tinesha O. Allen
Griffis – Widewater District

L. Mark Dudenhefer
Garrisonville District

Cindy Charlene Shelton
Aquia District

Gary F. Snellings
Hartwood District

Crystal Vanuch
Rock Hill District

This is Stafford County's 32nd GFOA Distinguished Budget Presentation Award



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Stafford County
Virginia**

For the Fiscal Year Beginning

July 1, 2019

Christopher P. Morill

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, 2019.

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

Frederick J. Presley

County Administrator

Michael T. Smith

Deputy County Administrator

Donna S. Krauss

Deputy County Administrator

Alex A. Espinosa

Chief Financial Officer

Andrea M. Light

Budget Division Director

Kimberly A. Herman

Principle Budget Analyst

Donna M. Olsen

Senior Budget and Management Analyst

Renee Rosales

Budget and Management Analyst

Shannon L. Wagner

Director of Human Resources

Andrew Spence

Director of Community Engagement

Michael A. Morris

Director of Parks, Recreation and Community Facilities

Jason D. Towery

Public Works Director

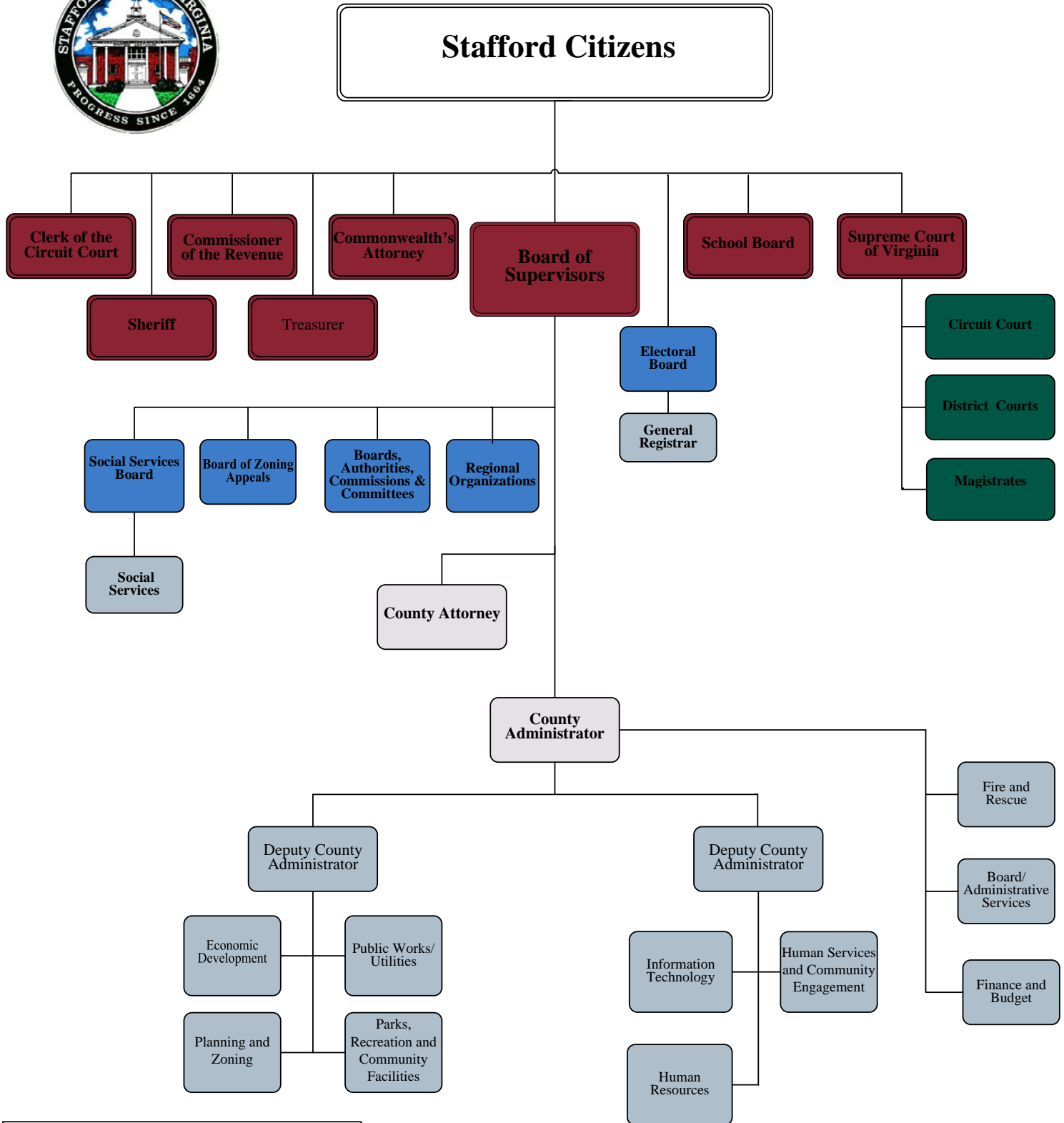
Paul J. Santay

Public Works Development Services Assistant Director

Deidre G. Jett

Public Works Budget and Finance Manager

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

FY2021 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. A four-year comparison of expenditures (prior year actuals and adopted budgets) is also included in this section. Each department's budget is presented separately and includes information on service responsibilities, staffing, and expenditures in the following categories:

- *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 Funds

Analysis of the motor fuels tax, recordation tax, and the transportation project expenditures and Road Impact Fee Funds 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, Capital Improvements Fund, Fleet Service Fund, Hidden Lake Dam Fund, Lake Carroll, Lake Arrowhead, Lynhaven Lane Service District and Tourism Fund.

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.