

Adopted Operating and Capital Budget FY 2014

Glossary

ADOPTED OPERATING AND CAPITAL BUDGET FY 2014
GLOSSARY

Annual Capital Budget – The City adopts an annual capital budget that covers the City’s capital project funds, including Public Education (Fund 301); Public Works (Fund 302); Water (Fund 303); Wastewater (Fund 304); Public Facilities (Fund 305); Public Safety (Fund 306); and Transit (Fund 309). The Annual Capital Budget also constitutes the first year of the City’s Capital Improvements Plan.

Annual Operating Budget – The City adopts an annual operating budget that covers all of the City’s operating funds.

Appropriation – The legal authority to spend money or enter into obligations to spend money under state law.

Balanced Budget – The City adopts a balanced budget in which current expenditures for all funds are matched by current revenues or appropriated fund balances.

Basis of Accounting – The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The measurement focus for governmental funds is current financial resources, whereby only current assets and current liabilities are generally included on the balance sheet. The enterprise funds are accounted for on a flow of economic resources measurement focus, whereby all assets and all liabilities are included on the statement of net assets. The different methods of accounting flow from these considerations.

Modified Accrual – for Governmental Funds, the revenues are recognized in the period in which they become measurable and available. Expenditures, other than accrued interest on long-term debt, are recorded when the fund liability is incurred.

Full Accrual – for Enterprise Funds, the revenues are recognized when earned and expenses are recorded when liabilities are incurred without regard to the receipt or disbursement of cash.

Capital Fund –The City procures major capital assets through capital funds. The capital funds are budgeted through the capital budget process. These funds include Public Education, Public Works, Public Facilities, Public Safety, Water, Sewer, and Transit. The City also created special capital funds to construct the new school buildings.

Capital Improvements Plan – The Capital Improvements Plan is a five-year listing of major capital projects by capital fund. The CIP does not appropriate funds, and may be re-evaluated and amended as conditions warrant.

Capital Outlay – Capital outlay represents spending on assets that generally last longer than one year and is over \$1,000 in value (exception: computer software). These are purchased through the capital outlay line items in the budget. Major capital assets, which are generally greater than \$75,000 and last longer than three years, will generally be budgeted through the capital budget process.

Central Rappahannock Regional Library – The Central Rappahannock Regional Library is a regional library set up under an agreement in accordance with state law to serve the City of Fredericksburg, Stafford County, and Spotsylvania County. The CRRL also contractually serves Westmoreland County.

City Council – The City Council of the City of Fredericksburg is the legislative body that sets City laws and policies and oversees City operations. The City Council has seven members, including the Mayor, and are elected to staggered four-year terms. Regular meetings are held the second and fourth Tuesday of every month at 7:30 p.m. in City Hall, 715 Princess Anne Street.

City Manager – The City Manager is the chief executive officer of the City of Fredericksburg, and is appointed and serves at the pleasure of the City Council. The City Manager is responsible for developing the annual budget, and in overseeing the operations of the City.

Compensation Board – The Compensation Board of the Commonwealth of Virginia sets the state's compensation levels to local governments for Constitutional Officers, and also provides technical and other assistance to these officials in the performance of their duties. The City receives state assistance for the following offices from the Compensation Board: Commonwealth's Attorney, Clerk of the Circuit Court, Sheriff, Treasurer, and Commissioner of the Revenue.

Constitutional Officers – The Constitution of Virginia provides that cities and counties have certain offices that are elected by the citizens and serve terms of office. These officers are independent of the City Council; but their budgets are adopted and appropriated by the City Council. In the City, these offices include the Sheriff, the Clerk of the Circuit Court, the Commonwealth's Attorney, the Treasurer, the Commissioner of the Revenue, and the Voter Registrar.

Contingency – Contingency accounts are set aside in certain funds to meet unforeseen circumstances; in order to utilize contingency funds, the City Council must adopt a supplemental appropriation resolution.

Debt Service Funds – Debt service funds are set aside to pay the principal and interest on debt owed by the City. Balances are not kept in the debt service accounts of the City; rather, funds are transferred in year-to-year from other funds based on the debt retirement schedules of the City.

Depreciation – Expiration in the service life of capital assets attributable to deterioration, inadequacy, and obsolescence. Depreciation of capital assets is charged in the City's enterprise funds. The depreciation charges are set based upon a schedule that varies depending upon the type of asset (e.g. buildings last longer than vehicles).

Encumbrance – an obligation against City funds in the form of a purchase order or contract for goods that have not yet been delivered or services that have not yet been performed.

Enterprise Fund – Enterprise funds consist of City-owned utilities that are accounted for on an accrual basis similarly to most large business accounting. Unlike other governmental funds, depreciation is charged to capital assets in enterprise funds. The City currently has four major enterprise funds: Water, Sewer, Transit, and Parking.

Fiduciary (Fiscal Agent) Funds – These funds are funds that the City uses to account for resources that are held in trust for other government agencies or programs. This is done primarily as a way to lower administrative overhead costs and ease operations for these agencies or programs. The City includes these funds in their budget resolution, and in the City's annual audit.

Fiscal Year – The City designates a twelve-month period for accounting and budgeting purposes. The City's Fiscal Year is July 1 – June 30. The second half of the fiscal year is named when abbreviated. For example, Fiscal Year 2008 (or FY 2008) encompasses the period July 1, 2007 to June 30, 2008.

Fund – A fund is a balanced set of accounts. Government accounting information is organized into separate funds, each containing its own revenues, expenditures, and fund balances. Moving money from one fund to another requires a transfer.

Fund Balance – Fund balance is the balance remaining in a fund after all liabilities are subtracted from all assets for that fund. Positive fund balances may be designated for future use, left undesignated, or appropriated for subsequent expenditures. The City of Fredericksburg has a policy goal that the General Fund Undesignated Unreserved Fund Balance will not fall below 12% of the prior year's total General Fund revenues.

General Fund – The General Fund (Fund 100) is the main operations fund for the City, and accounts for all operations not accounted for in other funds. Most City operations, with the exception of Enterprise Funds) are accounted for in the General Fund. Funds are transferred from the General Fund to support other operational funds, including Public Schools, Social Services, and the Comprehensive Services Act Fund.

Governmental Fund – The General Fund and most other funds for the City are called governmental funds and are accounted for on a modified accrual basis. This accounting method recognizes revenues in the period in which they become measurable and available. The focus is on the measurement of currently available financial resources. The major difference between governmental funds and enterprise funds is that capital assets are recognized as expenditures in the year in which the purchase is made rather than being accounted for as an asset and depreciated over time.

Line Item – Line items group expenditures by object purchased – for example, Professional Services – Engineering or Office Supplies.

Local Composite Index – the Local Composite Index is the Commonwealth of Virginia’s funding formula for state aid to local school districts. The formula measures the wealth of a community against the total population and school enrollment. Higher scores indicate that a community needs less school assistance; while lower scores indicate that a community needs more school assistance. The City of Fredericksburg’s Local Composite Index score is high relative to other localities; and the City receives less state aid on a per pupil basis as a result.

Parking Fund – The Parking Fund is an enterprise fund that has been created to account for the capital contributions and the operations of the Sophia Street Parking Garage, which opened in November 2005 in downtown Fredericksburg.

PRTC – the Potomac and Rappahannock Transportation Commission. The City and several other jurisdictions are members of the PRTC, and as a result are able to charge a motor fuels tax of 2% of receipts. The motor fuels tax is dedicated first to the needs of the Virginia Railway Express and the PRTC administration; the City may then use surplus amounts to meet transportation needs in the community.

Program Change Proposal – An internal City term for a major budget proposal more than \$10,000 in value that alters or could potentially alter service levels. These are reviewed by an internal committee of senior-level managers for recommendations on inclusion in the City Manager’s Recommended Budget. Examples of a Program Change Proposals include new positions or new equipment. Replacing existing capital equipment, on the other hand, would not be considered through the Program Change Proposal process because it does not alter existing service levels.

Rappahannock Juvenile Detention Center – The regional jail facility that houses juvenile inmates awaiting trial, in transition between facilities, or serving short sentences and not sent to state prison. The regional facility serves the City of Fredericksburg and the Counties of Stafford, Spotsylvania, and King George.

Rappahannock Regional Jail – The regional jail facility that houses adult inmates either awaiting trial, in transition between facilities, or serving short sentences and not sent to state prison. The regional facility serves the City of Fredericksburg and the Counties of Stafford, Spotsylvania, and King George.

Resolution – an official act of the City Council; the City adopts and amends its budget via resolution. Resolutions appropriating funds, such as budget resolutions, require two readings (or approvals) before taking effect.

Special Revenue Fund – Special revenue funds are used to account for special revenues requiring separate accounting because of legal or regulatory provisions or administrative action. Examples include grant funds and special tax district revenues.

Transfer – Transfers move money between funds, between projects, or between line items. The City Manager has authority to move funds between line item objects. The City Council transfers funds through an appropriation resolution between funds or between capital projects.

Transit Fund – The City Transit Fund supports the operations of the FREDericksburg Regional Transit System. The fund is largely supported by federal and state grant funds as well as contributions from local communities.

VRE – VRE stands for the Virginia Railway Express, which is a commuter rail service that serves the Washington, D.C. area. There are two service lines: one originates in downtown Fredericksburg and ends in Washington, while the other runs from Manassas to Washington.

VRS – VRS stands for the Virginia Retirement System, which is the statewide pension plan for state employees and local employees for localities that have joined the system. Both the City of Fredericksburg and the Fredericksburg City Schools are members of the VRS. The VRS sets retirement contributions as a percentage of salary every two years based upon an assessment of the City's retirement benefit liabilities and accrued system assets. For the Fredericksburg City Schools, these contribution rates are subject to General Assembly approval, as the state partially funds retirement benefits for school employees.



Adopted Operating and Capital Budget FY 2014

FY 2014 Budget Resolutions



MOTION: KELLY
SECOND: PAOLUCCI

May 14, 2013
Regular Meeting
Resolution No. 13-39

RE: APPROPRIATING FUNDS FOR THE FREDERICKSBURG CITY PUBLIC SCHOOLS FOR FISCAL YEAR 2014

ACTION: APPROVED: Ayes: 7; Nays: 0

WHEREAS, the Fredericksburg City Public Schools has submitted a proposed budget to the City of Fredericksburg for Fiscal Year 2014; and

WHEREAS, the City Council has reviewed this proposal and made certain revisions as necessary; and

WHEREAS, a public hearing was held on the budget on April 16, 2013; and

WHEREAS, the City must comply with the Code of Virginia §22.1-93, which requires that the governing body of a municipality prepare and approve an annual budget for educational purposes by May fifteen or thirty days after the receipt by the municipality of the estimates of state funds, whichever shall occur later.

NOW, THEREFORE, BE IT RESOLVED, that the annual appropriation in the sum of **\$37,381,901** for Fiscal Year 2014 be made from the SCHOOL OPERATING FUND (Fund 205) which monies are to be expended in accordance with law for purposes authorized and approved by the Fredericksburg City School Board; and

BE IT FURTHER RESOLVED, that the annual appropriation in the sum of **\$4,829,500** for Fiscal Year 2014 be made from the SCHOOL GRANTS FUND (Fund 211) which monies are to be expended in accordance with law for purposes authorized and approved by the Fredericksburg City School Board; and

BE IT FURTHER RESOLVED that the annual appropriation in the sum of \$590,000 for Fiscal Year 2014 be made from the PUBLIC EDUCATION CAPITAL FUND (Fund 301) which monies are to be expended in accordance with law for purposes authorized and approved by the City Council and the Fredericksburg City Public School Board, as follows:

School Facilities	\$	70,000
School Computer Technology.....		250,000
School Bus Replacement.....		270,000
Total Public Education Capital Fund	\$	590,000

BE IT FURTHER RESOLVED, that the appropriations listed above shall take effect on July 1, 2013, and shall expire on June 30, 2014.

Section 2

It is estimated that revenues will be available during the fiscal year beginning on July 1, 2013 and ending on June 30, 2014 to meet the foregoing appropriations according to the following sources:

School Operating Fund

City Appropriation	\$ 26,005,000
Transfer from the General Fund – Head Start	215,500
Other Local Sources	400,305
Aid from the Commonwealth	10,761,096
Total.....	\$ 37,381,901

School Grants Fund

Cafeteria Sales.....	\$ 460,000
Other Local Sources	137,000
Aid from the Commonwealth	510,000
Aid from the Federal Government	3,722,500
Total.....	\$ 4,829,500

Public Education Capital Fund

Transfer from the General Fund.....	\$ 590,000
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Total Public Education Capital Fund \$ 590,000

Votes:

Ayes: Greenlaw, Ellis, Devine, Howe, Kelly, Paolucci, Solley

Nays: None

Absent from Vote: None

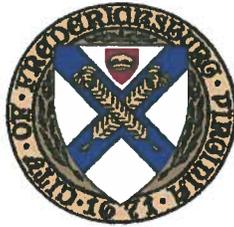
Absent from Meeting: None

Clerk's Certificate

I, the undersigned, certify that I am Clerk of Council of the City of Fredericksburg, Virginia, and that the foregoing is a true copy of Resolution No. 13-39 duly adopted at the City Council meeting held May 14, 2013 at which a quorum was present and voted.



Tonya B. Lacey, CMC
Clerk of Council



MOTION: KELLY

**May 28, 2013
Regular Meeting
Resolution No. 13-40**

SECOND: PAOLUCCI

**RE: APPROPRIATING FUNDS FOR FISCAL YEAR BEGINNING JULY 1,
2013 THROUGH JUNE 30, 2014**

ACTION: APPROVED: Ayes: 6; Nays: 1

FIRST READ: May 14, 2013 SECOND READ: May 28, 2013

Section 1.

WHEREAS, the City Manager has submitted to the City Council a proposed balanced Fiscal Year 2014 budget necessary for the provision of City services; and,

WHEREAS, a duly advertised public hearing was held on April 16, 2013, at which comments from the public concerning the budget were heard; and

WHEREAS, the City Council has reviewed and made certain revisions to the budget, it is necessary to appropriate sufficient funds to cover the remainder of said budget.

NOW, THEREFORE, BE IT ORDAINED by the City Council of the City of Fredericksburg, Virginia, that the following purposes be authorized and the annual appropriations be made for Fiscal Year 2014 be made from the GENERAL FUND:

<u>Function</u>		
City Council	\$	203,850
Clerk of Council		105,155
City Manager		674,785
Legal Services		344,895
Human Resources		336,700
Independent Auditor		68,100
Postage Machine & Copy Machine		27,850
Commissioner of the Revenue.....		929,615
Real Estate Assessor		7,000
Board of Equalization		5,100
Treasurer.....		802,980
Fiscal Affairs		651,375
Information Systems		1,103,490
Insurance Program		795,100
Safety and Risk Management.....		99,440
Registrar		215,145
Circuit Court.....		104,550

General District Court.....	30,450
Special Magistrate Court.....	13,000
Juvenile & Domestic Relations Court.....	17,800
Clerk of the Circuit Court.....	775,225
Sheriff	1,856,090
Juvenile Court Services.....	74,605
Jury Expenses	29,000
Court Appointed Attorney.....	13,000
Commonwealth's Attorney	1,165,370
Police Department	7,571,315
Auxiliary Police.....	8,300
Fire Department	4,630,020
Volunteer Fire Company.....	0
Rescue Services	257,040
Emergency Medical Services	893,275
Hazardous Materials	29,680
Correction & Detention.....	3,691,045
Building & Development Services	922,950
Animal Control.....	104,330
Medical Examiner.....	1,200
E911 Communications.....	1,143,430
Public Works Engineering & Administration	776,645
Public Works Street Maintenance	1,190,000
Public Works Drainage	249,120
Public Works Street Lights	365,000
Public Works Snow Removal.....	119,195
Public Works Industrial Park Rail Spur.....	15,500
Public Works Traffic Engineering.....	744,915
Public Works Shop and Garage.....	1,306,780
Public Works Graphics	87,395
Public Works Tree Purchase	65,000
Public Works Street Sanitation.....	779,140
Public Works Refuse Collection.....	633,280
Public Works Refuse Disposal	197,950
Public Works Recycling Collection.....	115,575
Public Facilities – General	1,986,600
Health Department.....	414,280
Rappahannock Area Community Services Board	197,065
Contributions – Other Agencies	340,170
Colleges.....	43,325
Parks & Recreation Administration.....	575,430
Parks & Recreation Supervision.....	611,065
Parks & Recreation Maintenance	1,076,845
Parks & Recreation Aquatics	140,960

Museums	115,975
Central Rappahannock Regional Library	1,258,485
Planning	558,250
Community Development	138,070
Board of Zoning Appeals	1,400
Architectural Review Board	2,000
Clean and Green Commission	3,000
Economic Development & Tourism	984,350
Transfer to School Fund	26,005,000
Transfer to Capital	945,000
Transfer to Debt Service Funds - Education	3,427,647
Transfer to Debt Service Funds - Courthouse	2,139,063
Transfer to Debt Service Funds - Other	1,616,175
Transfer to Public Assistance	1,011,670
Transfer to Victim Witness Program (City Grants Fund)	67,170
Transfer to City Grants Fund (Regional Tourism)	121,000
Transfer to City Grants Fund (Other)	162,615
Transfer to CSA	792,320
Transfer to School Grants – Head Start	215,500
Transfer to City Grants (Arts)	10,000
Transfer to EDA Fund	30,000
Transfer to Blight Abatement and Historic Preservation Fund	100,000
Attrition Savings	(330,000)
Refuse Program Adjustments	(141,500)
Contingency	444,900
Total General Fund.....	\$81,411,580

BE IT FURTHER RESOLVED, that the annual appropriation in the sum of **\$4,150,050** for Fiscal Year 2014 be made from the SOCIAL SERVICES FUND (Fund 201) which monies are to be expended in accordance with law for purposes authorized and approved by the City Council and the City of Fredericksburg Social Services Board; and

BE IT FURTHER RESOLVED, that the annual appropriation in the sum of **\$1,427,445** for Fiscal Year 2014 be made from the CITY GRANTS FUND (Fund 210) which monies are to be expended in accordance with law for purposes authorized and approved by the City Council; and

BE IT FURTHER RESOLVED, that the annual appropriation in the sum of **\$30,000** for Fiscal Year 2014 be made from the ECONOMIC DEVELOPMENT AUTHORITY FUND (Fund 215) which monies are to be expended in accordance with law for purposes authorized and approved by the City Council; and

BE IT FURTHER RESOLVED, that the annual appropriation in the sum of **\$50,000** for Fiscal Year 2014 be made from the REGIONAL TRANSPORTATION FUND (Fund 222) which

monies are to be expended in accordance with law for purposes authorized and approved by the City Council; and

BE IT FURTHER RESOLVED, that the annual appropriation in the sum of \$100,000 for Fiscal Year 2014 be made from the BLIGHT ABATEMENT AND HISTORIC PRESERVATION FUND (Fund 228) which monies are to be expended in accordance with law for purposes authorized and approved by the City Council; and

BE IT FURTHER RESOLVED, that the annual appropriation in the sum of \$3,755,238 for Fiscal Year 2014 be made from the GENERAL OBLIGATION BOND FUND (Fund 401) which monies are to be expended in accordance with law for purposes authorized and approved by City Council; and

BE IT FURTHER RESOLVED, that the annual appropriation in the sum of \$1,995,010 for Fiscal Year 2014 be made from the WATER AND SEWER BOND FUND (Fund 402) which monies are to be expended in accordance with law for purposes authorized and approved by City Council; and

BE IT FURTHER RESOLVED, that the annual appropriation in the sum of \$3,427,647 for Fiscal Year 2014 be made from the EDUCATION BOND FUND (Fund 403) which monies are to be expended in accordance with law for purposes authorized and approved by City Council; and

BE IT FURTHER RESOLVED, that the annual appropriation in the sum of \$3,650,230 for Fiscal Year 2014 be made from the WATER ENTERPRISE FUND (Fund 501) which monies are to be expended in accordance with law for purposes authorized and approved by the City Council; and

BE IT FURTHER RESOLVED, that the annual appropriation in the sum of \$7,114,715 for Fiscal Year 2014 be made from the WASTEWATER ENTERPRISE FUND (Fund 502) which monies are to be expended in accordance with law for purposes authorized and approved by the City Council; and

BE IT FURTHER RESOLVED, that the annual appropriation in the sum of \$5,140,816 for Fiscal Year 2014 be made from the PUBLIC TRANSPORTATION FUND (Fund 503) which monies are to be expended in accordance with law for purposes authorized and approved by the City Council; and

BE IT FURTHER RESOLVED, that the annual appropriation in the sum of \$673,430 for Fiscal Year 2014 be made from the PARKING FUND (Fund 504) which monies are to be expended in accordance with law for purposes authorized and approved by the City Council; and

BE IT FURTHER RESOLVED, that the annual appropriation in the sum of \$1,562,322 for Fiscal Year 2014 be made from the RAPPAHANNOCK REGIONAL CRIMINAL JUSTICE

ACADEMY FUND (Fund 736) which monies are to be expended in accordance with law for purposes authorized and approved by the City Council and the Rappahannock Regional Criminal Justice Academy Board; and

BE IT FURTHER RESOLVED, that the annual appropriation in the sum of \$718,398 for Fiscal Year 2014 be made from the RAPPAHANNOCK AREA OFFICE ON YOUTH FUND (Fund 738) which monies are to be expended in accordance with law for purposes authorized and approved by the City Council and the Rappahannock Area Office on Youth Board; and

BE IT FURTHER RESOLVED, that the annual appropriation in the sum of \$1,973,160 for Fiscal Year 2014 be made from the COMPREHENSIVE SERVICES ACT FUND (Fund 741) which monies are to be expended in accordance with law for purposes authorized and approved by the City Council and the City of Fredericksburg Community Policy Management Team; and

BE IT FURTHER RESOLVED, that the annual appropriation in the sum of \$207,755 for Fiscal Year 2014 be made from the COURT SERVICES UNIT FUND (Fund 747) which monies are to be expended in accordance with law for purposes authorized and approved by the City Council and the City of Fredericksburg Court Services Unit Board; and

BE IT FURTHER RESOLVED, that the annual appropriation in the sum of \$1,951,836 for Fiscal Year 2014 be made from the CELEBRATE VIRGINIA SOUTH COMMUNITY DEVELOPMENT AUTHORITY FUND (Fund 753) which monies are to be expended in accordance with law for purposes authorized and approved by the City Council and the Celebrate Virginia South Community Development Authority; and

BE IT FURTHER RESOLVED, that the annual appropriation in the sum of \$87,365 for Fiscal Year 2014 be made from the RIPARIAN LAND STEWARDSHIP FUND (Fund 801) which monies are to be expended in accordance with law for purposes authorized and approved by the City Council; and

BE IT FURTHER RESOLVED, that the City Manager is authorized to make line-item changes within budget program totals and such changes shall be reported to the City Council by way of periodic financial reports; and

BE IT FURTHER RESOLVED, that the appropriations made herein shall become available for expenditures July 1, 2013 and shall expire June 30, 2014.

Section 2. Operating Fund Revenues.

It is estimated that revenues and other sources will be available during the fiscal year beginning on July 1, 2013 and ending on June 30, 2014 to meet the foregoing appropriations according to the following sources:

General Fund

Local Sources.....	\$ 73,696,670
The Commonwealth and Federal Government	5,304,910
Transfers from Other funds.....	585,000
Fund Balance (Designated for Capital)	1,200,000
Fund Balance (Undesignated Unreserved)	625,000
Total.....	\$ 81,411,580

Social Services Fund – Operating

City Appropriation	\$ 1,011,670
Other Local Sources	32,475
Revenue from the Commonwealth.....	1,419,252
Revenue from the Federal Government	1,650,313
Balance Forward	36,340
Total	\$ 4,150,050

City Grants – Other Miscellaneous

Local Sources.....	\$ 519,500
Revenue from the Commonwealth.....	158,360
Revenue from the Federal Government	348,800
Transfer from the General Fund.....	360,785
Balance Forward	40,000
Total.....	\$ 1,427,445

Economic Development Authority Fund

Transfer from General Fund	\$ 30,000
Total.....	\$ 30,000

Regional Transportation Fund

Local Sources.....	\$ 50,000
Total.....	\$ 50,000

Blight Abatement and Historic Preservation Fund

Transfer from General Fund	\$	100,000
Total	\$	100,000

Debt Service Funds

General Fund Transfer (General)	\$	1,616,175
General Fund Transfer (Education)		3,427,647
General Fund Transfer (Court Debt)		2,139,063
Transfer from Water Fund		276,585
Transfer from Sewer Fund		1,718,425
Total	\$	9,177,895

Water Fund

Local Sources	\$	2,980,230
Balance Forward		670,000
Total	\$	3,650,230

Wastewater Fund

Local Sources	\$	4,989,715
Balance Forward		2,125,000
Total	\$	7,114,715

Public Transportation Fund

Local Sources	\$	2,429,615
Revenue from the Commonwealth		803,183
Revenue from the Federal Government		1,187,077
Balance Forward		720,941
Total	\$	5,140,816

Parking Fund

Local Sources	\$	529,210
Balance Forward		144,220
Total	\$	673,430

Rappahannock Regional Criminal Justice Academy Fund

Academy Revenue..... \$ 1,562,322
Total \$ 1,562,322

Rappahannock Area Office on Youth Fund

Office on Youth Revenues..... \$ 718,398
Total \$ 718,398

Comprehensive Services Act Fund

Local Sources..... \$ 792,320
The Commonwealth and Federal Government 1,180,840
Total \$ 1,973,160

Court Services Unit Fund

Local Sources..... \$ 138,397
The Commonwealth of Virginia 57,988
Balance Forward 11,370
Total \$ 207,755

Celebrate Virginia South CDA Fund

Local Sources..... \$ 1,951,836
Total \$ 1,951,836

Riparian Lands Fund

Local Sources..... \$ 87,365
Total \$ 87,365

Section 3. Tax Rate

The real estate tax rate is set at \$0.74 per \$100 real estate valuation, in accordance with Ordinance 12-11.

Section 4. FY 2014 Capital Budget

WHEREAS, the City Manager has submitted to the City Council a Fiscal Year 2014 capital budget for the City's various capital funds; and

WHEREAS, the City Council wishes to appropriate the funds necessary to move forward on these projects;

NOW, THEREFORE, BE IT FURTHER RESOLVED, that the annual appropriation in the sum of \$900,000 for Fiscal Year 2014 be made from the **PUBLIC WORKS CAPITAL FUND** (Fund 302) which monies are to be expended in accordance with law for purposes authorized and approved by the City Council, as follows:

Culvert Replacement.....	\$	100,000
Pavement Rehabilitation		800,000
Total Public Works Capital Fund	\$	900,000

BE IT FURTHER RESOLVED, that the annual appropriation in the sum of \$5,265,000 for Fiscal Year 2014 be made from the **WATER SYSTEM IMPROVEMENT FUND** (Fund 303) which monies are to be expended in accordance with law for purposes authorized and approved by the City Council, as follows:

Internal System Improvements.....	\$	350,000
Motts Run Water Treatment Plant Improvements		2,900,000
College Heights Water System Upgrades		1,715,000
System Assessment		300,000
Total Water System Improvement Fund	\$	5,265,000

BE IT FURTHER RESOLVED, that the annual appropriation in the sum of \$350,000 for Fiscal Year 2014 be made from the **WASTEWATER SYSTEM IMPROVEMENT FUND** (Funds 304) which monies are to be expended in accordance with law for purposes authorized and approved by the City Council, as follows:

Inflow and Infiltration Abatement.....	\$	250,000
City Share of FMC Plant Improvements.....		750,000
System Assessment.....		150,000
City WWTP Upgrades		400,000
Total Wastewater System Improvement Fund.....	\$	1,550,000

BE IT FURTHER RESOLVED, that the annual appropriation in the sum of \$939,000 for Fiscal Year 2014 be and it is hereby made from the **PUBLIC FACILITIES CAPITAL FUND** (Fund 305) which monies are to be expended in accordance with law for purposes authorized and approved by the City Council, as follows:

Contingency – Public Facilities Repairs	\$	100,000
Computer Replacements		189,000

Pathways – Virginia Central Railway Trail	500,000
Contingency – Parks Maintenance	100,000
Roof Replacement.....	50,000
Total Public Facilities Capital Fund	\$ 939,000

BE IT FURTHER RESOLVED, that the annual appropriation in the sum of \$490,000 for Fiscal Year 2014 be made from the PUBLIC SAFETY CAPITAL FUND (Fund 306) which monies are to be expended in accordance with law for purposes authorized and approved by the City Council, as follows:

Fire Equipment – Ambulance.....	\$ 220,000
Self-Contained Breathing Apparatus Replacement	\$ 90,000
Police Camera System	\$ 180,000

Total Public Safety Capital Fund \$ 490,000

BE IT FURTHER RESOLVED, that the annual appropriation in the sum of \$172,500 for Fiscal Year 2014 be made from the NEIGHBORHOOD LIGHTING AND SIDEWALK CAPITAL FUND (Fund 310) which monies are to be expended in accordance with law for purposes authorized and approved by the City Council, as follows:

Various Sidewalk and Lighting Projects.....	\$ 172,500
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Total Public Safety Capital Fund \$ 172,500

BE IT FURTHER RESOLVED, that the annual appropriation in the sum of \$16,342,125 for Fiscal Year 2014 be made from the NEW COURT CONSTRUCTION FUND (Fund 315) which monies are to be expended in accordance with law for the purposes authorized and approved by the City Council, as follows:

New Court Construction	\$ 16,342,125
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Total New Court Construction Fund \$ 16,342,125

BE IT FURTHER RESOLVED, that the appropriations made herein shall become available for expenditures July 1, 2013 and shall expire June 30, 2013.

Section 5. Capital Fund Revenues

It is estimated that revenues and other sources will be available during the fiscal year beginning on July 1, 2013 and ending on June 30, 2014 to meet the foregoing appropriations according to the following sources:

<u>Public Works Capital Fund</u>	
Fines and Forfeitures (Weight Enforcement)	\$ 25,000
Surplus Motor Fuels Taxes (Paving Program)	255,000
Balance Forward	544,000
Transfer from the General Fund.....	76,000
Total Public Works Capital Fund	\$ 900,000

<u>Water Capital Improvement Fund</u>	
Availability Fees	\$ 400,000
Bond Proceeds.....	4,615,000
Balance Forward	250,000
Total Water Capital Improvement Fund.....	\$ 5,265,000

<u>Wastewater System Improvement Fund</u>	
Availability Fees	\$ 400,000
Bond Proceeds.....	1,150,000
Total	\$ 1,550,000

<u>Public Facilities Capital Fund</u>	
Transfer from the General Fund.....	\$ 279,000
Public Facilities Capital Fund Balance	160,000
Revenue - Federal Government – FY 2010 CMAQ (VCR).....	500,000
Total Public Facilities Capital Improvement Fund	\$ 939,000

<u>Public Safety Capital Fund</u>	
Balance Forward	\$ 490,000
Total Public Safety Capital Improvement Fund	\$ 490,000

<u>Neighborhood Lighting and Sidewalk Capital Fund</u>	
Motor Fuels Tax.....	\$ 172,500
Total Public Safety Capital Improvement Fund	\$ 172,500

<u>New Court Construction Fund</u>	
Bond Proceeds.....	\$ 16,292,125
Court Construction Fee.....	50,000
Total New Court Construction Fund	\$ 16,342,125

Section 6. Capital Improvement Plan

WHEREAS, the City Council wishes to adopt a Capital Improvements Plan for the City of Fredericksburg; and

WHEREAS, the City has referred the plan to the Planning Commission for their input and review; and

WHEREAS, the Planning Commission reviewed the plan and referred it back to City Council; and

WHEREAS, the City Council has reviewed the plan and made certain revisions.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Fredericksburg that the following be adopted as the Capital Improvements Plan of the City:

Fiscal Year 2015 – capital spending plans according to the following funds: Fund 301 (Public Education) \$1,790,000; Fund 302 (Public Works) \$4,145,000; Fund 303 (Water) \$820,000; Fund 304 (Sewer) \$400,000; Fund 305 (Public Facilities) \$2,424,559; Fund 306 (Public Safety) \$710,000; Fund 315 (Court Construction) \$3,430,000; and Fund 309 (Transit) \$0.

Fiscal Year 2016 – capital spending plans according to the following funds: Fund 301 (Public Education) \$675,000; Fund 302 (Public Works) \$2,785,000; Fund 303 (Water) \$820,000; Fund 304 (Sewer) \$400,000; Fund 305 (Public Facilities) \$2,424,559; Fund 306 (Public Safety) \$710,000; Fund 315 (Court Construction) \$5,500,000; and Fund 309 (Transit) \$850,000.

Fiscal Year 2017 – capital spending plans according to the following funds: Fund 301 (Public Education) \$600,000; Fund 302 (Public Works) \$5,156,000; Fund 303 (Water) \$400,000; Fund 304 (Sewer) \$5,350,000; Fund 305 (Public Facilities) \$1,050,000; Fund 306 (Public Safety) \$280,000; Fund 315 (Court Construction) \$0; and Fund 309 (Transit) \$430,000.

Fiscal Year 2018 – capital spending plans according to the following funds: Fund 301 (Public Education) \$600,000; Fund 302 (Public Works) \$1,958,000; Fund 303 (Water) \$7,000,000; Fund 304 (Sewer) \$350,000; Fund 305 (Public Facilities) \$1,088,000; Fund 306 (Public Safety) \$500,000; Fund 315 (Court Construction) \$0; and Fund 309 (Transit) \$0.

BE IT FURTHER RESOLVED by the City Council of the City of Fredericksburg that the attached table is included in the Capital Improvements Plan as reference for individual future projects; and

BE IT FURTHER RESOLVED by the City Council of the City of Fredericksburg that the Capital Improvements Plan represents a plan, but does not constitute an appropriation of funds by the City Council. The City Council expects and anticipates that future plans shall be amended and revised as conditions warrant.

Votes:

Ayes: Greenlaw, Ellis, Devine, Howe, Kelly, Paolucci

Nays: Solley

Absent from Vote: None

Absent from Meeting: None

Clerk's Certificate

I, the undersigned, certify that I am Clerk of Council of the City of Fredericksburg, Virginia, and that the foregoing is a true copy of Resolution No. 13-40 duly adopted at the City Council meeting held May 28, 2013 at which a quorum was present and voted.



***Tonya B. Lacey, CMC
Clerk of Council***