

GLOSSARY & ACRONYMS

ALS – Advanced Life Support

ARB – Architectural Review Board

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

Assigned Fund Balance – Amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority.

BLS – Basic Life Support

BPOL – Business, Professional, and Occupational License Tax

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.

Blight Abatement Fund –

This fund accounts for the revenues, expenditures and other financing resources of the blight abatement program.

CAMA – Computer Aided Mass Appraisal

CDA – Community Development Authority

CDBG – Community Development Block Grant.

CIP – Capital Improvement Plan.

COLA – Cost of Living Adjustment

CSA – Children’s Services Act.

CRRL – Central Rappahannock Regional Library

CY – Calendar Year January 1st – December 31st.

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 Projects Funds – The Capital Projects Funds account for and report financial resources that are restricted, committed or assigned to expenditure for capital outlays, except for those financed by Proprietary Funds or for assets held in trust for individuals, private organizations, or other governments. Capital Projects Funds include the following funds:

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 Park Special Tax District Fund – This fund accounts for the revenues, expenditures, and other financing resources of the Central Park Special Service District.

Children’s Services Act Fund – This fund accounts for the Children’s Services Act grant funds which provide assistance primarily for foster care and related services and the prevention of foster care. Services provided include education, housing, health and food. Funding is primarily from state grants and local match appropriations.

Central Rappahannock Regional Library: 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.

Committed Fund Balance – Amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes

the same highest level action to remove or change the constraint.

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.

DEQ – Department of Environmental Quality.

DHCC – Dorothy Hart Community Center.

DSS – Department of Social Services.

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).

EDA – Economic Development Authority

EDT – Economic Development & Tourism

EMS – Emergency Medical Service

EMT – Emergency Medical Technician

ERP – Enterprise Resource Planning Software.

Education Debt Service Fund – This fund accounts for the accumulation of resources for, and the payment of, general long-term obligation debt principal, interest, and related charges for school debt.

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.

Enterprise Funds – Enterprise Funds account for the financing of services to the general public where all or most of the operating expenses involved are recovered in the form of charges to users of such services. The Enterprise Funds consist of the following:

Environmental Section Fund – This fund accounts for the revenues, expenditures, and other financing resources for stormwater and other environmental purposes.

FAMPO – Fredericksburg Area Metropolitan Planning Organization.

FCPS – Fredericksburg City Public Schools.

FY – Fiscal Year – July 1st – June 30th.

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.

Forfeited Asset Sharing Program Fund – This fund accounts for the revenues, expenditures, and other financing resources of the forfeited asset sharing program.

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.

GASB – Government Accounting Standard Board.

Gas Tax – Gasoline Tax Revenue.

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.

General Fund – The General Fund is the primary operating fund of the City and

accounts for and reports all revenues and expenditures applicable to the general operations of the City which are not accounted for in other funds. Revenues are derived primarily from property and other local taxes, licenses, permits, charges for services, use of money and property, and intergovernmental grants. The General Fund is considered a major fund for financial reporting purposes.

General Fund – The General Fund is the primary operating fund of the City and accounts for and reports all revenues and expenditures applicable to the general operations of the City which are not accounted for in other funds. Revenues are derived primarily from property and other local taxes, licenses, permits, charges for services, use of money and property, and intergovernmental grants. The General Fund is considered a major fund for financial reporting purposes.

General Obligation Bond Debt Service Fund – This fund accounts for the accumulation of resources for, and the payment of, general long-term obligation debt principal, interest, and related charges.

GF-SCH – General Fund Assigned for School Capital.

GIS – Geographic Information System

GO – General Obligation Bonds. Debt secured by the City's pledge of its full faith and credit taxing authority.

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.

HVAC – Heating, Ventilation, and Air Conditioning.

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.

New Court Capital Fund – This fund accounts for resources and expenditures for the renovation and improvements of the City's court facilities. Financing is provided by bond proceeds and transfers from the General Fund.

Nonspendable Fund Balance – Amounts that are not in spendable form (such as inventory and prepaids) or are required to be maintained intact (corpus of a permanent fund).

NPS – National Park Service.

OPEB – Other Post-Employment Benefits

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.

PPEA – Public - Private Education Facilities and Infrastructure Act of 2002.

PF – Public Facilities.

PRE – Parks, Recreation & Events.

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.

PS – Public Safety.

Public Facilities Capital Fund – This fund accounts for the construction, renovation, and improvements of the City's buildings and facilities. Financing is provided primarily by investment earnings and transfers from the General Fund.

Public Safety Capital Fund – This fund accounts for the police and fire department projects. Financing is provided primarily by investment earnings and transfers from the General Fund.

Public Works Capital Fund – This fund accounts for resources and expenditures for the construction of and reconstruction of City streets, sidewalks, and bridges. Primary revenues consist of taxes, grants, and transfers from the General Fund.

PW – Public Works.

R-Board – Rappahannock Regional Landfill.

RRJ – 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.

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.

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.

Restricted Fund Balance – amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.

SCADA – Supervisory Control and Data Acquisition.

SCH – Fredericksburg City Public Schools

School Bond Funded Capital Fund – This fund accounts for resources and expenditures for school construction. Financing is provided by bond proceeds. The Fund is considered a major fund for financial reporting purposes.

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.

Special Revenue Funds – Special Revenue Funds 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. Special Revenue Funds include the following funds.

State, Federal and Local Grants Fund – This fund accounts for revenues and expenditures of state, federal, and local grants which function on a reimbursement basis.

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.

Unassigned Fund Balance – Amounts that are available for any purpose; positive amounts are only reported in the General Fund.

VAC – Vacuum

VDEM – Virginia Department of Emergency Management.

VDOT – Virginia Department of Transportation.

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.

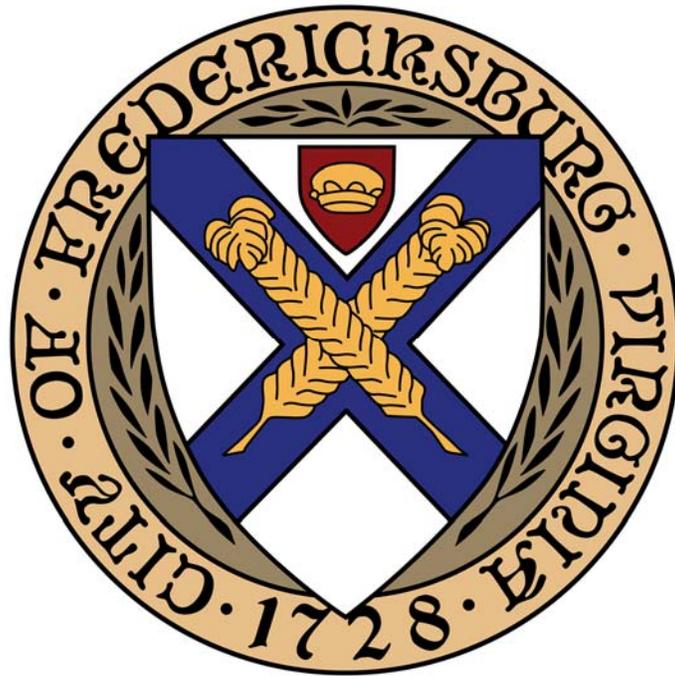
VRS – VRS stands for the Virginia Retirement System, which is the statewide pension plan for state employees and local employees for localities that have joined the system. Both the City of Fredericksburg and the Fredericksburg City Schools are members of the VRS. The VRS sets retirement contributions 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.

Virginia Public Assistance Fund – This fund accounts for the operations of the City's Department of Social Services. Funding is primarily from state and federal grants and local match appropriations.

Wastewater Fund – This fund accounts for income and expenses of the City-owned wastewater utility.

Water Fund – This fund accounts for income and expenses of the City-owned water utility.

WWTP – Wastewater Treatment Plant.





MOTION: KELLY

**May 8, 2018
Regular Meeting
Resolution No. 18-40**

SECOND: WITHERS

RE: Appropriating Funds for Fiscal Year 2019 Beginning July 1, 2018 through June 30, 2019

ACTION: APPROVED: Ayes: 0; Nays 0

FIRST READ: April 24, 2018 SECOND READ: May 8, 2018

Section 1.

The City Manager has submitted to the City Council a proposed balanced Fiscal Year 2019 budget necessary for the provision of City services.

A duly advertised public hearing was held on April 17, 2018 at which comments from the public concerning the budget were heard. The City Council has reviewed and made certain revisions to the budget. The first reading of the budget was held on April 24, 2018 and unanimously approved by the City Council.

Therefore, the City Council resolves that the following purposes be authorized and the annual appropriations for Fiscal Year 2019 be made from the GENERAL FUND:

| <u>Function</u> | |
|-----------------------------------|-----------|
| City Attorney..... | \$380,169 |
| City Council..... | 248,010 |
| City Manager | 942,367 |
| Clerk of the Council..... | 112,330 |
| Clerk of the Circuit Court | 850,260 |
| Commissioner of the Revenue | 1,069,234 |
| Commonwealth's Attorney | 1,441,104 |
| Correction & Detention | 4,192,000 |
| Courts | 206,510 |
| Economic Development | 1,036,278 |
| Fire | 7,123,954 |
| Fiscal Affairs..... | 929,803 |
| General Assessment..... | 275,000 |
| Human Resources | 433,705 |
| Insurance..... | 969,000 |
| Information Technology | 1,609,362 |

| | |
|---|---------------------|
| Outside Agencies..... | 1,724,273 |
| Central Rappahannock Regional Library | 1,300,990 |
| Planning | 759,490 |
| Building..... | 805,787 |
| ARB/BZA..... | 5,200 |
| Parks, Recreation & Events | 2,849,643 |
| Police | 9,824,304 |
| Public Facilities | 2,871,731 |
| Public Works..... | 6,895,008 |
| Safety | 129,390 |
| Sheriff | 2,299,266 |
| Transportation Division | 157,292 |
| Treasurer..... | 883,973 |
| Voter Registrar..... | 307,136 |
| Transfer to Debt Service | 8,273,000 |
| Contingency..... | 525,000 |
| Attrition Savings | (250,000) |
| ERP - Pay Plan..... | 40,000 |
| Transfer to EDA | 165,000 |
| Transfer to Parking Fund..... | 50,000 |
| Transfer to Riparian Land Stewardship Fund..... | 52,125 |
| Transfer to Arts Commission..... | 35,000 |
| Transfer to Regional Group Tourism | 50,000 |
| Transfer to Regional Consumer Marketing..... | 121,000 |
| Transfer to Victim Witness..... | 50,000 |
| Transfer to CDBG | 10,000 |
| Transfer to Grants Fund | 42,096 |
| Transfer to Capital..... | 3,180,000 |
| Transfer to Children's Services Act | 940,000 |
| Transfer to Storm Water | 134,000 |
| Transfer to Social Services | 940,000 |
| Transfer to Schools | 28,844,710 |
| Transfer to Schools (Head Start)..... | 215,500 |
| Total | \$96,050,000 |

The City Council further resolves that the annual appropriation in the sum of **\$6,126,905** for Fiscal Year 2019 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.

The City Council further resolves that the annual appropriation in the sum of **\$44,626,789** for Fiscal Year 2019 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.

The City Council further resolves that the annual appropriation in the sum of **\$1,605,545** for Fiscal Year 2019 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.

The City Council further resolves that the annual appropriation in the sum of **\$5,376,277** for Fiscal Year 2019 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.

The City Council further resolves that the annual appropriation in the sum of **\$165,000** for Fiscal Year 2019 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.

The City Council further resolves that the annual appropriation in the sum of **\$262,000** for Fiscal Year 2019 be made from the CENTRAL PARK SPECIAL TAX DISTRICT FUND (Fund 216) which monies are to be expended in accordance with law for purposes authorized and approved by the City Council.

The City Council further resolves that the annual appropriation in the sum of **\$75,000** for Fiscal Year 2019 be made from the FREDERICKSBURG OPPORTUNITY FUND (Fund 226) which monies are to be expended in accordance with law for purposes authorized and approved by the City Council.

The City Council further resolves that the annual appropriation in the sum of **\$95,000** for Fiscal Year 2019 be made from the BLIGHT ABATEMENT FUND (Fund 228) which monies are to be expended in accordance with law for purposes authorized and approved by the City Council.

The City Council further resolves that the annual appropriation in the sum of **\$581,323** for Fiscal Year 2019 be made from the STORM WATER MANAGEMENT FUND (Fund 229) which monies are to be expended in accordance with law for purposes authorized and approved by the City Council.

The City Council further resolves that the annual appropriation in the sum of **\$4,485,691** for Fiscal Year 2019 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.

The City Council further resolves that the annual appropriation in the sum of **\$4,222,052** for Fiscal Year 2019 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.

The City Council further resolves that the annual appropriation in the sum of **\$5,193,594** for Fiscal Year 2019 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.

The City Council further resolves that the annual appropriation in the sum of **\$7,862,561** for Fiscal Year 2019 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.

The City Council further resolves that the annual appropriation in the sum of **\$5,979,624** for Fiscal Year 2019 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.

The City Council further resolves that the annual appropriation in the sum of **\$734,809** for Fiscal Year 2019 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.

The City Council further resolves that the annual appropriation in the sum of **\$1,220,275** for Fiscal Year 2019 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.

The City Council further resolves that the annual appropriation in the sum of **\$1,457,447** for Fiscal Year 2019 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.

The City Council further resolves that the annual appropriation in the sum of **\$25,000** for Fiscal Year 2019 be made from the SPECIAL WELFARE REVENUE FUND (Fund 739) 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.

The City Council further resolves that the annual appropriation in the sum of **\$2,794,989** for Fiscal Year 2019 be made from the CHILDREN'S 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.

The City Council further resolves that the annual appropriation in the sum of **\$282,483** for Fiscal Year 2019 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.

The City Council further resolves that the annual appropriation in the sum of **\$1,746,150** for Fiscal Year 2019 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.

The City Council further resolves that the annual appropriation in the sum of **\$93,324** for Fiscal Year 2019 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.

The City Council further resolves that the annual appropriation in the sum of **\$5,000** for Fiscal Year 2019 be made from the OPEB TRUST FUND (Fund 805) which monies are to be expended in accordance with law for purposes authorized and approved by the City Council.

The City Council further resolves 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.

The City Council further resolves that at the close of the fiscal year the City Manager is authorized to maintain appropriations for encumbrances and grants.

The City Council further resolves that the City Manager is authorized to increase budgets and appropriations for the following items of non-budgeted restricted revenue that may occur during FY 2019:

1. Insurance recoveries received for damages to City properties for which City funds have been expended to make repairs.
2. Defaulted builder and developer securities to be used for uncompleted projects.
3. Asset forfeiture funds.
4. Donations under \$10,000 given for a specific purpose.

The City Council further resolves that the appropriations made herein shall become available for expenditures July 1, 2018 and shall expire June 30, 2019.

Section 2. Operating Fund Revenues

It is estimated that revenues and other sources will be available during the fiscal year beginning on July 1, 2018 and ending on June 30, 2019 to meet the foregoing appropriations according to the following sources:

General Fund

| | |
|--|---------------------|
| Local Sources..... | \$85,146,900 |
| The Commonwealth and Federal Government..... | 6,048,100 |
| Transfers from Other Funds..... | 900,000 |
| Fund Balance Committed/Assigned..... | 3,180,000 |
| Fund Balance Unassigned..... | 775,000 |
| Total..... | \$96,050,000 |

Social Services Fund – Operating

| | |
|--|--------------------|
| City Appropriation..... | \$940,000 |
| Other Local Sources..... | 66,272 |
| Revenue from the Commonwealth..... | 2,069,855 |
| Revenue from the Federal Government..... | 2,837,432 |
| Fund Balance..... | 213,346 |
| Total..... | \$6,126,905 |

School Operating Fund

| | |
|--|---------------------|
| City Appropriation..... | \$28,844,710 |
| Transfer from the General Fund – Head Start..... | 215,500 |
| Other Local Sources..... | 170,379 |
| Aid from the Commonwealth..... | 14,846,200 |
| Fund Balance..... | 550,000 |
| Total..... | \$44,626,789 |

City Grants Fund

| | |
|--|--------------------|
| Other Local Sources..... | \$510,200 |
| Revenue from the Commonwealth..... | 390,738 |
| Revenue from the Federal Government..... | 295,485 |
| Transfer from the General Fund..... | 308,096 |
| Fund Balance..... | 101,026 |
| Total..... | \$1,605,545 |

School Grants Fund

| | |
|--------------------------------------|--------------------|
| Cafeteria Sales..... | \$388,300 |
| Other Local Revenues..... | 91,603 |
| Aid from the Commonwealth..... | 348,187 |
| Aid from the Federal Government..... | 4,548,187 |
| Total..... | \$5,376,277 |

Economic Development Authority Fund

| | |
|---------------------------------|------------------|
| Transfer from General Fund..... | \$165,000 |
| Total..... | \$165,000 |

Central Park Special Tax District Fund

| | |
|-------------------|------------------|
| Fund Balance..... | \$262,000 |
| Total..... | \$262,000 |

Fredericksburg Opportunity Fund

| | |
|-------------------|-----------------|
| Fund Balance..... | \$75,000 |
| Total..... | \$75,000 |

Blight Abatement Fund

| | |
|--------------------------|-----------------|
| Other Local Sources..... | \$20,000 |
| Fund Balance..... | 75,000 |
| Total..... | \$95,000 |

Storm Water Management Fund

| | |
|--------------------------------|------------------|
| Real Estate Property Tax..... | \$395,000 |
| Other Local Sources..... | 50,000 |
| General Fund Transfer..... | 134,000 |
| Fund Balance (Unassigned)..... | 2,323 |
| Total..... | \$581,323 |

Debt Service Funds

| | |
|--|--------------------|
| General Fund Transfer (General)..... | \$4,204,832 |
| General Fund Transfer (Education)..... | 4,068,168 |
| R-Board Revenue..... | 280,859 |
| Fund Balance..... | 153,884 |
| Total..... | \$8,707,743 |

Water Enterprise Fund

| | |
|--------------------|--------------------|
| Local Sources..... | \$4,224,350 |
| Fund Balance..... | 969,244 |
| Total..... | \$5,193,594 |

Wastewater Enterprise Fund

| | |
|--------------------|--------------------|
| Local Sources..... | \$6,346,675 |
| Fund Balance..... | 1,515,886 |
| Total..... | \$7,862,561 |

Public Transportation Fund

| | |
|--|-------------|
| Local Sources..... | \$2,030,675 |
| Revenue from the Commonwealth..... | 715,310 |
| Revenue from the Federal Government..... | 2,200,000 |

| | |
|--|--------------------|
| Fund Balance..... | 1,033,639 |
| Total..... | \$5,979,624 |
| <u>Parking Fund</u> | |
| Local Sources..... | \$539,500 |
| Fund Balance..... | 195,309 |
| Total..... | \$734,809 |
| <u>Rappahannock Regional Criminal Justice Academy Fund</u> | |
| Academy Revenue | \$1,220,275 |
| Total | \$1,220,275 |
| <u>Rappahannock Area Office on Youth Fund</u> | |
| Office on Youth Revenues..... | \$1,457,447 |
| Total..... | \$1,457,447 |
| <u>Special Welfare Fund</u> | |
| Local Sources..... | \$25,000 |
| Total..... | \$25,000 |
| <u>Children's Services Act Fund</u> | |
| General Fund Transfer | \$940,000 |
| The Commonwealth and Federal Government..... | 1,712,133 |
| Fund Balance..... | 142,856 |
| Total..... | \$2,794,989 |
| <u>Court Services Unit Fund</u> | |
| CSU Revenues..... | \$282,483 |
| Total..... | \$282,483 |
| <u>Celebrate Virginia South CDA Fund</u> | |
| CDA Assessments | \$1,746,150 |
| Total | \$1,746,150 |
| <u>Riparian Land Stewardship Fund</u> | |
| Local Sources..... | \$39,400 |
| General Fund Transfer | 52,125 |
| Fund Balance..... | 1,799 |
| Total | \$93,324 |
| <u>OPEB Trust Fund</u> | |
| Fund Balance..... | \$5,000 |
| Total..... | \$5,000 |

Section 3. FY 2019 Capital Budget

The City Manager has submitted to the City Council a Fiscal Year 2019 capital budget for the City’s various capital funds.

The City Council wishes to appropriate the funds necessary to move forward on these projects.

Therefore, the City Council resolves that the annual appropriation in the sum of **\$1,090,000** for Fiscal Year 2019 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 Buses..... | \$210,000 |
| Computer Technology | 375,000 |
| Carpets..... | 30,000 |
| Roof..... | 20,000 |
| Facilities Improvements (FY19 High School Library)..... | 50,000 |
| Equipment Replacement | 50,000 |
| New School Bus Lot Lease | 105,000 |
| High School/Middle School Expansion Feasibility Study | 250,000 |
| Total Public Education Capital Fund | \$1,090,000 |

The City Council further resolves that the annual appropriation in the sum of **\$9,437,000** for Fiscal Year 2019 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:

| | |
|--|-----------|
| <u>Public Works</u> | |
| Cemetery Improvements | \$30,000 |
| Rolling Stock..... | 275,000 |
| Salt Storage Building..... | 375,000 |
| <u>Stormwater Management</u> | |
| Canal Improvements | 68,000 |
| Culvert Replacement; Stormwater Improvements..... | 50,000 |
| Stormwater Management Planning | 200,000 |
| Storm Sewer - College Terrace (William/Sylvania) | 800,000 |
| <u>Trails & Parks</u> | |
| Kensington Connector..... | 500,000 |
| Pathway Improvements (Idlewild Connector & Embrey Dam Trail) | 75,000 |
| Riverfront Park..... | 5,000,000 |

Transportation

| | |
|---|--------------------|
| Arterial Traffic Signage Replacement | 480,000 |
| Asphalt & Concrete Repairs | 725,000 |
| Central Park Improvements | 262,000 |
| Fall Hill Avenue Sidewalks | 300,000 |
| Route 3 Signal Optimization | 222,000 |
| Traffic Calming | 75,000 |
| Total Public Works Capital Fund..... | \$9,437,000 |

The City Council further resolves that the annual appropriation in the sum of **\$2,200,000** for Fiscal Year 2019 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..... | \$400,000 |
| College Terrace Water Project..... | 650,000 |
| Greenbrier Water Main Improvement | 1,000,000 |
| Motts Run Water Plant Solids Dewatering System | 25,000 |
| Motts Run Plant Expansion | 125,000 |
| Total Water System Improvement Fund | \$2,200,000 |

The City Council further resolves that the annual appropriation in the sum of **\$7,875,000** for Fiscal Year 2019 be made from the WASTEWATER SYSTEM IMPROVEMENT FUND (Fund 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 Abatements | \$300,000 |
| Sewer Systems Improvements | 100,000 |
| Pump Station Upgrades | 100,000 |
| Caroline Street Sewer Line Replacements..... | 2,000,000 |
| College Terrace Sewer Project | 350,000 |
| Grinder for Celebrate VA PS..... | 130,000 |
| NPS / Farrell Lane Line Replacement - Engineering..... | 350,000 |
| Rolling Stock - VAC Truck & Camera Truck | 585,000 |
| WWTP Pump Replacement | 140,000 |
| WWTP Effluent Tank Relining..... | 10,000 |
| Hazel Run Pump Station and Force Main | 2,750,000 |
| Massaponax Expansion | 1,060,000 |
| Total Wastewater System Improvement Fund..... | \$7,875,000 |

The City Council further resolves that the annual appropriation in the sum of **\$4,577,000** for Fiscal Year 2019 be made 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:

Information Technology

| | |
|--|----------|
| IT Disaster Resilience Plan Implementation | \$48,000 |
| Police Voice Over IP Phone System | 120,000 |
| Technology Replacements | 300,000 |

Parking

| | |
|--|---------|
| Sophia Street Parking Garage Maintenance Project | 210,000 |
|--|---------|

Parks

| | |
|--|---------|
| Dixon Inline Skating | 143,000 |
| Doris E. Buffett Pool Improvements | 25,000 |
| Parks Plan Development | 90,000 |

Planning

| | |
|----------------------------------|---------|
| Planning Area Plan Updates | 200,000 |
|----------------------------------|---------|

Public Facilities

| | |
|---|--------------------|
| Executive Center Plaza | 3,200,000 |
| HVAC | 50,000 |
| Museum (Town Hall) - Soffit Repair; Building Foundation Study | 51,000 |
| Roof Repair | 50,000 |
| Train Station Sidewalk Improvements | 90,000 |
| Total Public Facilities Capital Fund | \$4,577,000 |

The City Council further resolves that the annual appropriation in the sum of **\$1,280,000** for Fiscal Year 2019 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:

| | |
|--|--------------------|
| Animal Shelter | \$160,000 |
| Police Body Cameras | 120,000 |
| Ambulance | 325,000 |
| New Fire Station - Design | 675,000 |
| Total Public Safety Capital Fund..... | \$1,280,000 |

The City Council further resolves that the appropriations made herein shall become available for expenditures July 1, 2018 and shall expire June 30, 2019.

Section 4. Capital Fund Revenues

It is estimated that revenues and other sources will be available during the fiscal year beginning on July 1, 2018 and ending on June 30, 2019 to meet the foregoing appropriations according to the following sources:

Public Education Capital Fund

| | |
|---|--------------------|
| Transfer from the General Fund..... | \$1,090,000 |
| Total Public Education Capital Fund..... | \$1,090,000 |

Public Works Capital Fund

| | |
|--|--------------------|
| Local Revenue..... | \$90,000 |
| State Funding..... | 1,602,000 |
| Prior Year Capital Fund Balance..... | 405,000 |
| Transfer from the General Fund..... | 903,000 |
| Central Park Special Tax Transfer..... | 262,000 |
| Debt Issuance..... | 6,175,000 |
| Total Public Works Capital Fund | \$9,437,000 |

Water System Improvement Fund

| | |
|---|--------------------|
| Transfer from Operating Fund..... | \$550,000 |
| Fund Balance..... | 1,650,000 |
| Total Water System Capital Improvement Fund..... | \$2,200,000 |

Wastewater System Improvement Fund

| | |
|--|--------------------|
| Transfer from Operating Fund..... | \$780,000 |
| Debt Issuance..... | 7,095,000 |
| Total Wastewater System Capital Improvement Fund..... | \$7,875,000 |

Public Facilities Capital Fund

| | |
|--|--------------------|
| Motor Vehicles Fuels Tax..... | \$210,000 |
| Other Local Revenues..... | 60,000 |
| Transfer from the General Fund..... | 1,007,000 |
| Fund Balance..... | 100,000 |
| Debt Issuance..... | 3,200,000 |
| Total Public Facilities Capital Improvement Fund..... | \$4,577,000 |

Public Safety Capital Fund

| | |
|---|--------------------|
| Transfer from the General Fund..... | \$180,000 |
| Fund Balance..... | 775,000 |
| Debt Issuance..... | 325,000 |
| Total Public Safety Capital Improvement Fund | \$1,280,000 |

Votes:

Ayes: Greenlaw, Withers, Devine, Duffy, Ellis, Frye, Kelly

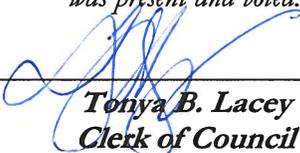
Nays: None

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. 18-40 duly adopted at the City Council meeting held May 8, 2018 at which a quorum was present and voted.



Tonya B. Lacey
Clerk of Council



MOTION: KELLY

**May 8, 2018
Regular Meeting
Resolution 18-44**

SECOND: DUFFY

RE: Adopting the Fiscal Year 2020 – Fiscal Year 2024 Capital Improvement Plan

ACTION: APPROVED: Ayes: 7; Nays: 0

The City of Fredericksburg City Council desires to have a six year Capital Improvement Plan (CIP) covering Fiscal Year (FY) 2019 through FY 2024. The City Manager’s proposed budget included recommendations for the FY 2019 – FY 2024 CIP. City Council has reviewed the CIP. As part of the FY 2019 budget process, City Council will authorize and appropriate funds for the FY 2019 CIP capital projects.

Therefore, the City Council resolves that the following be adopted as the FY 2020 – FY 2024 CIP.

| FY 2019 - FY 2024 Capital Improvement Plan (CIP) | | | | | | | |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|
| General Government | FY2019 | FY2020 | FY2021 | FY2022 | FY2023 | FY2024 | CIP Total |
| Schools | 1,090,000 | 898,000 | 832,000 | 1,835,000 | 12,339,000 | 15,843,000 | 32,837,000 |
| Public Works | 9,437,000 | 6,956,000 | 26,789,000 | 5,328,000 | 3,760,000 | 3,410,000 | 55,680,000 |
| Public Facilities | 4,577,000 | 1,874,000 | 2,677,000 | 1,042,000 | 450,000 | 450,000 | 11,070,000 |
| Public Safety | 1,280,000 | 1,130,000 | 8,125,000 | 1,040,000 | 1,320,000 | 1,750,000 | 14,645,000 |
| Courts | - | 519,000 | - | - | - | - | 519,000 |
| CIP - TOTAL | 16,384,000 | 11,377,000 | 38,423,000 | 9,245,000 | 17,869,000 | 21,453,000 | 114,751,000 |
| | - | | | | | | |
| Utilities | | | | | | | |
| Water | 2,200,000 | 350,000 | 350,000 | 700,000 | 8,950,000 | 8,950,000 | 21,500,000 |
| Wastewater | 7,875,000 | 3,420,000 | 11,320,000 | 9,800,000 | 8,740,000 | 720,000 | 41,875,000 |
| CIP - TOTAL | 10,075,000 | 3,770,000 | 11,670,000 | 10,500,000 | 17,690,000 | 9,670,000 | 63,375,000 |

The City Council further resolves that the FY 2020-FY 2024 CIP 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, Withers, Devine, Duffy, Ellis, Frye, Kelly

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. 18-44 duly adopted the City Council meeting held May 8, 2018 at which a quorum was present and voted.



Tonya B. Lacey, CMC
Clerk of Council

Balance Sheet
 Governmental Funds
 At June 30, 2017

| | General | School Bond Funded Capital Fund | Other Governmental Funds | Total Governmental Funds |
|---|----------------------|--|--------------------------------|--------------------------------|
| Assets: | | | | |
| Cash and cash equivalents | \$ 23,713,398 | \$ 3,813,351 | \$ 11,773,568 | \$ 39,300,317 |
| Receivables (net of allowances for uncollectibles): | | | | |
| Property taxes | 635,098 | - | - | 635,098 |
| Accounts | 104,407 | - | - | 104,407 |
| Accrued revenue | 342,876 | - | 84,285 | 427,161 |
| Inventory, at cost | 16,969 | - | - | 16,969 |
| Prepaid items | 410,378 | - | 9,710 | 420,088 |
| Due from other governments | 3,096,658 | - | 1,848,152 | 4,944,810 |
| Total assets | \$ 28,319,784 | \$ 3,813,351 | \$ 13,715,715 | \$ 45,848,850 |
| Liabilities: | | | | |
| Accounts payable | \$ 526,710 | \$ 1,605,988 | \$ 555,818 | \$ 2,688,516 |
| Accrued liabilities | 1,321,886 | 496,319 | 371,438 | 2,189,643 |
| Amounts held for others | 1,116,061 | - | - | 1,116,061 |
| Unearned revenue | 75,652 | - | 376,625 | 452,277 |
| Total liabilities | \$ 3,040,309 | \$ 2,102,307 | \$ 1,303,881 | \$ 6,446,497 |
| Deferred Inflows of Resources: | | | | |
| Unavailable revenue - property taxes | \$ 1,004,082 | \$ - | \$ - | \$ 1,004,082 |
| Fund Balances: | | | | |
| Nonspendable | \$ 427,347 | \$ - | \$ 9,710 | \$ 437,057 |
| Restricted | 100,466 | - | 100,000 | 200,466 |
| Committed | 6,897,202 | 1,711,044 | 5,621,683 | 14,229,929 |
| Assigned | 996,272 | - | 6,680,441 | 7,676,713 |
| Unassigned | 15,854,106 | - | - | 15,854,106 |
| Total fund balances | \$ 24,275,393 | \$ 1,711,044 | \$ 12,411,834 | \$ 38,398,271 |
| Total liabilities, deferred inflows of resources and fund balances | \$ 28,319,784 | \$ 3,813,351 | \$ 13,715,715 | \$ 45,848,850 |

The accompanying notes to the financial statements are an integral part of this statement.

