



**BOARD OF SUPERVISORS
Agenda Item**

| | |
|-----------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|
| Meeting Date: | May 1, 2012 |
| Title: | Adopt and Appropriate the FY2013 County Budgets, Establish CY2012 Tax Rates, and Adopt the FY2013-22 Capital Improvements Plan |
| Department: | Finance and Budget |
| Staff Contact: | Maria J. Perrotte Chief Financial Officer |
| Board Committee/ Other BACC: | Finance, Audit, and Budget Committee |
| Staff Recommendation: | Approval |
| Budget Impact: | See background report |
| Time Sensitivity: | 5/1/2012, for timely tax billing |

ATTACHMENTS:

| | | | |
|----|--------------------------------------------|----|----------------------------|
| 1. | Background Report | 4. | Proposed Resolution R12-88 |
| 2. | Ltr from Treasurer/Commissioner of Revenue | 5. | Proposed Resolution R12-86 |
| 3. | Proposed Resolution R12-87 | 6. | Proposed Resolution R12-92 |

| | | | | | |
|--------------------------|-----------------------|--------------------------|-----------------------|-------------------------------------|----------------------------|
| <input type="checkbox"/> | Consent Agenda | <input type="checkbox"/> | Other Business | <input checked="" type="checkbox"/> | Unfinished Business |
| <input type="checkbox"/> | Discussion | <input type="checkbox"/> | Presentation | <input type="checkbox"/> | Work Session |
| <input type="checkbox"/> | New Business | <input type="checkbox"/> | Public Hearing | <input type="checkbox"/> | Add-On |

REVIEW:

| | | |
|---|----------------------|--|
| X | County Administrator | |
| X | County Attorney | |

| | |
|------------------|-----|
| DISTRICT: | N/A |
|------------------|-----|

BACKGROUND REPORT

County Budgets:

Proposed Resolution R12-87 (Attachment 3) adopts the FY2013 Budgets. The budget and appropriations resolutions reflect the Proposed FY2013 Budgets and will be changed as necessary to reflect decisions made by the Board during the Budget deliberation process. The Budget continues the practice of allowing the County Administrator to approve the purchase of replacement ambulances and Sheriff's vehicles consistent with the budget. It allocates rollback tax revenues in excess of the budgeted amount to Purchase of Development Rights. It includes language to authorize the Potomac and Rappahannock Transportation Commission (PRTC) to pay the PRTC and Virginia Railway Express (VRE) subsidies with gas tax revenues. **The Board Finance, Audit and Budget (FAB) Committee is scheduled to meet on Thursday April 26th at 6:30 PM. The Committee may bring further information to the Board meeting.**

2012 Property Tax Rates:

Proposed Resolution R12-88 (Attachment 4) sets the calendar year 2012 tax rates. The County Administrator's FY2013 Proposed Budget includes a real estate tax rate of \$1.08, which is the equalized rate following the most recent reassessment. If the Board approves \$1.08 in 2012, the average residential tax bill will have been reduced 11% in five years, on an inflation-adjusted basis.

The equalized rate for the Garrisonville Road service district is 8.8 cents (current rate 9.2 cents). The equalized rate for the Hidden Lake special revenue is 45.1 cents (current rate 42.1 cents). Staff recommends adoption of the equalized rates.

The equalized rate for the Warrenton Road Service District is 9.6 cents (current rate 9.9 cents). This Service District was formed to provide funding for Route 17/Warrenton Road area improvements. The widening of Route 17 has since been identified as a project to be funded by VDOT. There is still a need for the County to construct federally-required bike lanes along Route 17, and to improve Sebring Drive, a parallel road, to alleviate traffic congestion. The reduced scope of County work will require less funding, which can be achieved with a lower service district tax rate. The proposed budget included a tax rate of 5 cents. The Board authorized advertising the equalized tax rate of 9.6 cents, which is reflected in R12-88.

Boat Tax

As the Office of the Commissioner of the Revenue continues its efforts to achieve both uniformity and accuracy in terms of fair market value, it was determined that it is appropriate to use ABOS (Marine Blue Book) high trade-in values instead of average retail. This change will help make Stafford County's assessments more comparable to those of surrounding jurisdictions and result in a more accurate reflection of market value. It became clear after discussion with concerned boat owners and editors at ABOS, that ABOS includes list prices in its value determinations for average retail, which can result in assessments that are not reflective of typical market conditions. As a result of these changes, revenue will be reduced approximately \$150,000 for FY2013.

There are no other changes to tax rates in the Proposed Budget. Now that the tax rates have been advertised, the Board has the option of setting tax rates as advertised, or lower. However, the Board may not adopt a higher rate without re-advertising and holding another public hearing.

The tax rate set for CY2012 affects the June, 2012 tax collection. The budget calendar called for setting the rate and budget adoption on April 17, 2012. The Commissioner of the Revenue and the Treasurer need several weeks to prepare the tax bills once the tax rate is set. They prepared a memorandum which explains the urgency of timely adoption of a tax rate (Attachment 2). Also at the May 1st meeting, the Board will consider a separate action to approve an emergency ordinance to extend the tax due date to accommodate the late approval of the tax rates.

Budget Appropriations:

Proposed Resolution R12-86 (Attachment 5) appropriates the FY2013 County Budgets.

Given the importance of maintaining an adequate undesignated fund balance, staff recommends that the General Fund General Government expenditures (other than debt service) and the Local School Transfer (other than debt service) be appropriated at 95% of the Adopted FY2013 Budget. 5% will be withheld until a mid-year analysis is completed. County and Schools debt service would be appropriated at 100% of the adopted FY2013 Budgets. Details of the Schools' Health Services Fund budget have been requested. Staff recommends postponing the appropriation of this Fund until the Schools provide the requested information.

The FY2013 School Board Approved Budget includes a carryforward from FY2012. Appropriation of these funds will be considered after the completion of the audit as prescribed in the County's financial policies.

Capital projects are appropriated when the projects are authorized by the Board. Once appropriated, the funds do not lapse. To improve efficiency, staff recommends that appropriations for grants, capital projects, commitments and encumbrances, be carried into the next fiscal year.

Proposed Resolution R12-86 directs the County Administrator to spend local tax dollars only after all other sources of funding (such as federal, state, proffers, user fees, etc.) are expended in order to minimize the burden on County taxpayers.

Capital Improvements Program (CIP)

Proposed Resolution R12-92 (Attachment 6) adopts the FY2013-2022 CIP including County, Schools, and Utilities projects. The detailed CIP is included in the Proposed Budget book.

Staff recommends approval of proposed Resolutions R12-86, R12-87, R12-88, and R12-92.

Memorandum

To: Anthony Romanello, County Administrator

From: Scott Mayausky, Commissioner 

Laura Rudy, Treasurer 

Date: 3/14/2012

Re: Timeline for tax billing

We are entering the tax billing and collection cycle and would like to take this opportunity to clear up any confusion regarding the date by which the tax rate needs to be set to ensure the tax bills are issued in a timely manner.

As you can imagine there is a great deal of preparation involved in this process. Historically, the tax rate is set by mid-April, giving the Commissioner just enough time to review and validate data prior to handing the bill file to the Treasurers' office. Typically this process takes a full week.

Once the Treasurer has accepted the file, more preparation time is required to post delinquencies, prepayments and mortgage company information. After these procedures are completed and verified the actual printing process takes approximately 14 days to complete.

Therefore, it is imperative for the Board of Supervisors to set the tax rate at the April 17th meeting.

Please understand that the longer the Board delays setting the tax rate the more they increase the likelihood of mistakes being made throughout this process. Every day beyond April 17th the Board takes to make a decision is one less day we have to ensure data integrity and quality.

We are fortunate in Stafford County that we have never suffered the embarrassment and loss of confidence that comes as the result of a major billing problem. This is due in large part to the fact that previous Boards have allowed us the time to do the job properly, it is our hope the current Board will afford us the same courtesy.

PROPOSED

BOARD OF SUPERVISORS
COUNTY OF STAFFORD
STAFFORD, VIRGINIA

RESOLUTION

At a regular meeting of the Stafford County Board of Supervisors (the Board) held in the Board Chambers, Stafford County Administration Center, Stafford, Virginia, on the 1st day of May, 2012:

MEMBERS:

Susan B. Stimpson, Chairman
Cord A. Sterling, Vice Chairman
Jack R. Cavalier
Paul V. Milde III
Ty A. Schieber
Gary F. Snellings
Robert "Bob" Thomas, Jr.

VOTE:

On motion of , seconded by , which carried by a vote of , the following was adopted:

A RESOLUTION TO APPROVE THE FISCAL YEAR 2013 COUNTY BUDGETS

WHEREAS, a public hearing on the proposed Fiscal Year 2013 Budgets was held on Wednesday, April 4, 2012, at 7:00 P.M. in the Board Chambers of the Stafford County Administration Center, 1300 Courthouse Road, Stafford, VA; and

WHEREAS, the Board has held budget work sessions at which Board members have analyzed, deliberated, and reviewed citizen input; and

WHEREAS, the Board has considered the recommendations of staff, citizen input at the budget work sessions, and the public testimony at the public hearing; and

WHEREAS, the Board desires to support special education students in the County as identified by Stafford County Public Schools by providing educational services in the least restrictive, most cost effective environment, and within the community through expansion of the Public Day School; and

WHEREAS, recordation tax distributed by the state to the County must be used for transportation projects or for public education;

NOW, THEREFORE, BE IT RESOLVED by the Stafford County Board of Supervisors on this the 1st date of May, 2012, that the Fiscal Year 2013 Budgets for the various General Government Funds be and they hereby are adopted as follows:

I. GENERAL GOVERNMENT FUNDS:

| | |
|--------------------------------------------|--------------------|
| <u>General Fund:</u> | 246,648,033 |
| Operating Budget Transfer to Schools | 105,393,774 |
| Public Day School Transfer to Schools | 332,000 |
| School Debt Service | 26,433,740 |
| Board of Supervisors | 562,164 |
| Capital Projects | 3,065,782 |
| Central Rappahannock Regional Library | 4,967,212 |
| Commissioner of the Revenue | 2,576,931 |
| Commonwealth's Attorney | 2,864,733 |
| Cooperative Extension | 169,064 |
| Corrections | 7,819,046 |
| County Administration | 1,026,593 |
| County Attorney | 1,044,638 |
| Clerk of the Circuit Court | 1,456,220 |
| Circuit Court | 262,959 |
| General District Court | 102,556 |
| Juvenile and Domestic Relations Court | 68,223 |
| Magistrate | 9,328 |
| 15th District Court Services Unit | 415,087 |
| Debt Service County | 10,231,518 |
| Economic Development | 696,070 |
| Finance and Budget | 1,490,772 |
| Fire and Rescue | 15,082,895 |
| Human Resources | 398,983 |
| Human Services, Office of | 4,298,505 |
| Information Technology | 2,122,646 |
| Non-Departmental | 3,127,274 |
| Parks, Recreation and Community Facilities | 10,247,178 |
| Partner Agencies | 1,939,342 |
| Planning and Zoning | 2,562,841 |
| Public Works | 4,026,646 |
| Registrar & Electoral Board | 422,574 |
| Sheriff | 22,864,153 |
| Social Services | 6,655,498 |
| Treasurer | 1,911,088 |

GENERAL GOVERNMENT FUNDS

| | |
|------------------------------------------|------------|
| Asset Forfeiture Fund | 300,000 |
| Fleet Services Fund | 4,105,023 |
| General Capital Improvements Fund | 450,390 |
| Hidden Lake Special Revenue Fund | 105,449 |
| Garrisonville Road Service District Fund | 1,870,000 |
| Warrenton Road Service District Fund | 776,000 |
| Tourism Fund | 1,379,759 |
| Transportation Fund | 9,348,256 |
| Utilities Funds | 86,867,441 |

BE IT FURTHER RESOLVED that the Fiscal Year 2013 School Budget be and it hereby is approved in the following amounts:

II. SCHOOL FUNDS

| | |
|-----------------------------|----------------|
| Construction Fund | 245,618 |
| Grants Fund | 11,157,482 |
| Health Services Fund | 24,668,261 |
| Nutrition Services Fund | 11,776,004 |
| School Operating Fund | |
| Instruction & Technology | 197,794,572 |
| All other Categories | 48,565,541 |
| Debt Service | <u>461,909</u> |
| Total School Operating Fund | 246,822,022 |
| Workers' Compensation Fund | 676,071 |

BE IT FURTHER RESOLVED that \$357,500 of state recordation fees be included in the local transfer to Schools in FY2013, and the remainder be allocated to the Transportation Fund; and

BE IT FURTHER RESOLVED that \$332,000 be included in the local transfer to the Schools, contingent on execution of a mutual agreement of understanding between the Superintendent and the County Administrator to provide the necessary supports to expand public day school services; and

BE IT FURTHER RESOLVED that the County Administrator be and he hereby is authorized to recruit and maintain full-time positions up to the authorized full-time strength stated below:

| | |
|-----------------------|----------|
| General Fund | |
| Non-Public Safety | 328 |
| Public Safety | 341 |
| Utilities Fund | 139 |
| Capital Projects Fund | 2 |
| Tourism Fund | 1 |
| Grants Fund | <u>8</u> |
| Total | 819 |

BE IT FURTHER RESOLVED that the Contribution Strategy for Employee Health Care, adopted in Resolution R09-165, be amended as follows:

| | Key Care 15 | | Key Care 30 | |
|--------|---------------|--------------------|---------------|--------------------|
| | Employee Only | Dependent Coverage | Employee Only | Dependent Coverage |
| FY2012 | 5% | 10% | 2.50% | 5% |
| FY2013 | 10% | 15% | 2.50% | 5% |

; and

BE IT FURTHER RESOLVED that FY2012 health insurance savings be used to grant a health insurance premium holiday for County employees from July, 2012, through March, 2013; and

BE IT FURTHER RESOLVED that the County Administrator be and he hereby is authorized to continue the Employee Pay for Performance Program, effective April 1, 2013, with an average salary increase of 1%; and

BE IT FURTHER RESOLVED that the County Administrator be and he hereby is authorized to implement the Virginia Retirement System (VRS) 5/5 whereby employees pay their share of retirement contribution and receive a salary increase in an equal amount, effective 7/1/12; and

BE IT FURTHER RESOLVED that Rollback Tax Revenues in excess of \$80,000 be dedicated to the County's Purchase of Development Rights program; and

BE IT FURTHER RESOLVED that the County Administrator be and hereby is authorized to approve contracts for the purchase of replacement public safety vehicles, consistent with the budget, when opportunities to purchase vehicles at the best possible pricing requires commitment in a short time frame and falls between regular meetings of the Board; and

BE IT STILL FURTHER RESOLVED that the Board approves the FY2013 Potomac and Rappahannock Transportation Commission subsidy of \$82,000 and the Virginia Railway Express subsidy of \$2,347,707, and authorizes the payment of the subsidies during FY2013 from the County's Motor Fuels Tax Revenue account.

AJR:MJP:nc

PROPOSED

BOARD OF SUPERVISORS
COUNTY OF STAFFORD
STAFFORD, VIRGINIA

RESOLUTION

At a regular meeting of the Stafford County Board of Supervisors (the Board) held in the Board Chambers, Stafford County Administration Center, Stafford, Virginia, on the 1st day of May, 2012:

MEMBERS:

Susan B. Stimpson, Chairman
Cord A. Sterling, Vice Chairman
Jack R. Cavalier
Paul V. Milde III
Ty A. Schieber
Gary F. Snellings
Robert "Bob" Thomas, Jr.

VOTE:

On motion of , seconded by , which carried by a vote of , the following was adopted:

A RESOLUTION TO ESTABLISH TAX YEAR 2012 TAX RATES

WHEREAS, the Virginia Code requires that the governing body establish an annual levy of certain taxes for the calendar year; and

WHEREAS, a public hearing on the proposed calendar year 2012 tax rates was held on Wednesday, April 4, 2012, at 7:00 P.M. in the Board Chambers at the Stafford County Administration Center, 1300 Courthouse Road, Stafford, Virginia, 22554; and

WHEREAS, the Commissioner of the Revenue requires the timely establishment of tax levies to allow time for tax bills to be processed and received by the citizens;

NOW, THEREFORE, BE IT RESOLVED by the Stafford County Board of Supervisors on this the 1st day of May, 2012, that the following rates be and they hereby are established for the tax year beginning January 1, 2012:

| <u>Classification</u> | <u>Rate Per One Hundred Dollars of Assessed Valuation</u> | <u>Effective Rate Per One Hundred Dollars of Assessed Valuation</u> |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------|-----------------------------------------------------------------------------------------|
| Real Estate (Virginia Code § 58.1-3200.) | 1.08 | 1.08 |
| Tangible Personal Property (Virginia Code § 58.1-3500.) Includes all other classifications of personal property not specifically enumerated.) | 6.89 | 2.76 |
| Boats or watercraft. (Virginia Code §§ 58.1-3506 (1.a), (1.b), (12), (28), and (29).) | 5.49 | 2.20 |
| Motor Vehicles Specially Equipped for the Disabled (Virginia Code § 58.1-3506 (14).) | .10 | 0.04 |
| Personal Property Volunteer Fire & Rescue (Virginia Code §§ 58.1-3506 (15) and (16).) | .0001 | 0.00 |
| Camping trailers and recreational vehicles (Virginia Code §§ 58.1-3506 (18) and (30).) | 5.49 | 2.20 |
| One motor vehicle owned and regularly used by a veteran who has either lost, or lost the use of, one or both legs, or an arm or a hand, or who is blind or who is permanently and totally disabled as certified by the Department of Veterans Services. In order to qualify, the veteran shall provide a written statement to the commissioner of revenue or other assessing officer from the Department of Veterans Services that the veteran has been so designated or classified by the Department of Veterans Services as to meet the requirements of this section, and that his disability is service-connected. For purposes of this section, a person is blind if he meets the provisions of Virginia Code § 46.2-100. (Virginia Code § 58.1-3506 (19).) | .0001 | 0.00 |
| Motor Carrier Transportation (Virginia Code § 58.1-3506 (25).) | .75 | .30 |

| <u>Classification</u> | <u>Rate Per One Hundred Dollars of Assessed Valuation</u> | <u>Effective Rate Per One Hundred Dollars of Assessed Valuation</u> |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------|-----------------------------------------------------------------------------------------|
| All tangible personal property employed in a trade or business other than that described in Virginia Code §§ 58.1-3503 A.1. through A.18., except for subsection A.17. (Virginia Code § 58.1-3506 (26).) | 5.49 | 1.92 |
| Programmable computer equipment and peripherals employed in a trade or business (Virginia Code § 58.1-3506 (27).) | 5.49 | 1.92 |
| Machinery and Tools (Virginia Code § 58.1-3507.) | .75 | 0.30 |
| Merchant's Capital (Virginia Code § 58.1-3509.) | .50 | 0.50 |
| Mobile Homes (Virginia Code § 58.1-3506.) | 1.08 | 1.08 |
| Aircraft (Virginia Code §§ 58.1-3506(2) and (3).) | .0001 | 0.00 |
| Garrisonville Road Special Service District (Virginia Code §§ 15.2-2400 through 15.2-2403.) | .088 | .088 |
| Warrenton Road Special Service District (Virginia Code §§ 15.2-2400 through 15.2-2403.) | .096 | .096 |
| Hidden Lake Special Service District (Virginia Code §§ 15.2-2400 through 15.2-2403.) | .451 | .451 |
| Hartlake Special Service District (Virginia Code §§ 15.2-2400 through 15.2-2403.) | .00 | .00 |
| Countywide Fire and Emergency Medical Services Tax District (Virginia Code § 27-23.1.) | .00 | .00 |

In 2004, the General Assembly capped the amount of relief the State provided for Personal Property Tax Relief (PPTRA) at \$950 million per year. The PPTRA cap took effect on January 1, 2006. Stafford County's share of the state allotment is \$12.5 million in CY2012. This allotment is to be distributed among all the qualifying vehicles. For tax year 2012, vehicles qualifying will be granted 41% relief.

AJR:MJP:nc

PROPOSED

BOARD OF SUPERVISORS
COUNTY OF STAFFORD
STAFFORD, VIRGINIA

RESOLUTION

At a regular meeting of the Stafford County Board of Supervisors (the Board) held in the Board Chambers, Stafford County Administration Center, Stafford, Virginia, on the 1st day of May, 2012:

MEMBERS:

Susan B. Stimpson, Chairman
Cord A. Sterling, Vice-Chairman
Jack R. Cavalier
Paul V. Milde III
Ty A. Schieber
Gary F. Snellings
Robert "Bob" Thomas, Jr.

VOTE:

On motion of , seconded by , which carried by a vote of , the following was adopted:

A RESOLUTION TO APPROPRIATE THE FISCAL YEAR 2013
COUNTY BUDGETS

WHEREAS, the Board held budget work sessions at which members have analyzed, deliberated, and reviewed citizen comments at the public hearing held on April 4, 2012; and

WHEREAS, the Board is committed to maintaining the undesignated fund balance and wishes to retain adequate budgetary control given the challenging economic climate; and

WHEREAS the Schools operating budget includes revenues in the amount of \$2,298,046 identified as prior year carryforward funds that must be confirmed by the FY2012 audit prior to re-appropriation;

NOW, THEREFORE, BE IT RESOLVED by the Stafford County Board of Supervisors on this the 1st day of May, 2012, that the General Fund General Government expenditures (other than debt service) and Local School Transfer (other than debt service) be and they hereby are appropriated at 95% of the Adopted FY2013 Budgets; and

BE IT FURTHER RESOLVED that debt service be and it hereby is appropriated at 100% of the Adopted FY2013 Budgets; and

BE IT FURTHER RESOLVED that the Fiscal Year 2013 Budgets for the various General Government Funds be and they hereby are appropriated as follows:

I. GENERAL GOVERNMENT FUNDS:

| | |
|--------------------------------------------|--------------------|
| <u>General Fund:</u> | 236,239,696 |
| Operating Budget Transfer to Schools | 100,124,085 |
| Public Day School Transfer to Schools | 315,400 |
| School Debt Service | 26,433,740 |
| Board of Supervisors | 534,056 |
| Capital Projects | 2,912,493 |
| Central Rappahannock Regional Library | 4,718,851 |
| Commissioner of the Revenue | 2,448,084 |
| Commonwealth's Attorney | 2,721,496 |
| Cooperative Extension | 160,611 |
| Corrections | 7,518,896 |
| County Administration | 975,263 |
| County Attorney | 992,406 |
| Clerk of the Circuit Court | 1,383,409 |
| Circuit Court | 249,811 |
| General District Court | 97,428 |
| Juvenile and Domestic Relations Court | 64,812 |
| Magistrate | 8,862 |
| 15th District Court Services Unit | 394,333 |
| Debt Service County | 10,231,518 |
| Economic Development | 661,267 |
| Finance and Budget | 1,416,233 |
| Fire and Rescue | 14,328,750 |
| Human Resources | 379,034 |
| Human Services, Office of | 4,083,580 |
| Information Technology | 2,016,514 |
| Non-Departmental | 2,970,910 |
| Parks, Recreation and Community Facilities | 9,734,819 |
| Partner Agencies | 1,842,375 |
| Planning and Zoning | 2,434,699 |
| Public Works | 3,825,314 |
| Registrar & Electoral Board | 401,445 |
| Sheriff | 21,720,945 |
| Social Services | 6,322,723 |
| Treasurer | 1,815,534 |

GENERAL GOVERNMENT FUNDS

| | |
|------------------------------------------|------------|
| Asset Forfeiture Fund | 300,000 |
| Fleet Services Fund | 4,105,023 |
| General Capital Improvements Fund | 450,390 |
| Hidden Lake Special Revenue Fund | 105,449 |
| Garrisonville Road Service District Fund | 1,870,000 |
| Warrenton Road Service District Fund | 776,000 |
| Tourism Fund | 1,379,759 |
| Transportation Fund | 9,348,256 |
| Utilities Funds | 86,867,441 |

BE IT FURTHER RESOLVED that the Fiscal Year 2013 School Budget be and it hereby is appropriated in the following amounts:

II. SCHOOL FUNDS

| | |
|-----------------------------|-------------|
| Construction Fund | 245,618 |
| Grants Fund | 11,157,482 |
| Health Services Fund | 0 |
| Nutrition Services Fund | 11,776,004 |
| School Operating Fund | |
| Instruction & Technology | 191,727,104 |
| All other Categories | 47,048,674 |
| Debt Service | 461,909 |
| Total School Operating Fund | 239,237,687 |
| Workers' Compensation Fund | 676,071 |

BE IT FURTHER RESOLVED that the Board will consider the appropriation of the Health Services Fund following the receipt of detailed budget information from the Schools; and

BE IT FURTHER RESOLVED that the Board will consider the appropriation of the 5% balance of the General Fund, General Government budget (less debt service), and the Local School Transfer, following the mid-year review and the FY2012 audit completion, in consideration of current financial conditions; and

BE IT FURTHER RESOLVED that at the close of the fiscal year, all appropriations shall lapse for budget items other than capital projects, encumbrances and commitments and grants. The County Administrator is authorized to maintain the following appropriations as noted or until the Board, by resolution or ordinance, changes or eliminates the designated appropriations:

- (i) Capital projects, until the completion of the project;
- (ii) Encumbrances and commitments; and
- (iii) Grant funds for the duration of the grant; and

BE IT FURTHER RESOLVED that in accordance with the Board's Principles of High Performance Financial Management, the Board will consider any requests for re-appropriation of Fiscal Year 2012 carryover funds for County and Schools following the completion of the FY2012 audit and in consideration of the current financial conditions; and

BE IT FURTHER RESOLVED that the County Administrator be and he hereby is authorized to increase budgets and appropriations for the following items of non-budgeted restricted revenue that may occur during the fiscal year:

1. Insurance recoveries received for damages to County properties for which County funds have been expended to make repairs;
2. Defaulted developer and builder securities to be used for uncompleted projects;
3. Donations for a specific purpose; and

BE IT FURTHER RESOLVED that the County Administrator be and he hereby is authorized to approve insurance settlements less than \$100,000, in concurrence with the County's insurance carrier; and

BE IT FURTHER RESOLVED that to comply with Governmental Accounting Standards Board Statement No. 54 (GASB 54) and Generally Accepted Accounting Practices, some projects or sets of accounts may need to be moved between funds, and the County Administrator be and he hereby is authorized to make such transfers; and

BE IT FURTHER RESOLVED that the County Administrator be and he hereby is authorized to extend the FY2012 financial accrual period until August 25, 2012, commensurate with the extended tax payment deadline; and

BE IT STILL FURTHER RESOLVED that to ensure the taxpayers of Stafford County are paying the lowest tax rates possible, all outside funding sources such as State Funds, Federal Funds, Proffers, and User Fees will be designated to be spent first, with any local matches that are required. After all these funds are spent, local tax dollars will be spent.

PROPOSED

BOARD OF SUPERVISORS
COUNTY OF STAFFORD
STAFFORD, VIRGINIA

RESOLUTION

At a regular meeting of the Stafford County Board of Supervisors (the Board) held in the Board Chambers, Stafford County Administration Center, Stafford, Virginia, on the 1st day of May, 2012:

MEMBERS:

Susan B. Stimpson, Chairman
Cord A. Sterling, Vice Chairman
Jack R. Cavalier
Paul V. Milde III
Ty A. Schieber
Gary F. Snellings
Robert "Bob" Thomas, Jr.

VOTE:

On motion of , seconded by , which carried by a vote of to , the following was adopted:

A RESOLUTION TO ADOPT THE FISCAL YEAR 2013-2022 CAPITAL IMPROVEMENTS PROGRAM WITH INTENT TO REIMBURSE CERTAIN CAPITAL IMPROVEMENT EXPENDITURES

WHEREAS, a public hearing on the proposed Fiscal Year 2013-2022 Capital Improvement Program was held on Wednesday, April 4, 2012, at 7:00 P.M. in the Board Chambers of the Stafford County Administration Center, 1300 Courthouse Road, Stafford, VA; and

WHEREAS, the Board has considered the recommendations of the County Administrator and the public testimony at the public hearing; and

WHEREAS, the Ten-year Capital Improvements Program (CIP) is a significant part of the Comprehensive Plan; and

WHEREAS, the Board finds that it is necessary to identify needed capital improvements;

NOW, THEREFORE BE IT RESOLVED by the Stafford County Board of Supervisors on this the 1st day of May, 2012, that the FY2013-2022 CIP, as directed by the Board of Supervisors be and it hereby is adopted as part of the Comprehensive Plan; and

BE IT FURTHER RESOLVED that Intent to Reimburse Certain Capital Improvement Expenditures for projects indicated in the FY2013-2022 CIP be and it hereby is adopted as follows:

| | |
|-------------------------------------------|-------------------------------------------------------------------|
| Fire Station #14 | Route 1, Jefferson Davis Highway |
| Fire & Rescue Training Center | Route 608, Brooke Rd, South Of Eskimo Hill |
| Replacement Apparatus | Route 608, Brooke Road, East Of Raven Road |
| Fire & Rescue Station – Centerport | Route 616, Poplar Rd, North Of Kellogg Mill Rd |
| F&R Self-Contained Breathing Apparatus | Route 616, Poplar Rd, South Of Mt View Rd |
| Telegraph Road West | Route 627, Mountain View Road North Of Centreport Parkway |
| Boswell’s Corner Improvements | Route 627, Mt View Rd From Joshua Rd To Rose Hill Farm Rd |
| Upton Lane | Route 627, Mt View Rd, & Route 651, Kellogg Mill Rd, Intersection |
| Falmouth Safety & Parking Improvements | Route 644, Rock Hill Church Road |
| Butler Road | Route 17, Warrenton Road |
| IT Infrastructure | Route 610, Garrisonville Road |
| Land Acquisition | Courthouse Rd & Route 1 Intersection |
| Improvements to Existing Parks | Improvements |
| Chichester Park | Route 606, Ferry Road |
| Curtis Park Pool | Route 630: Cedar Lane To Winding Creek Rd |
| McDuff Green Park Phase 2 | Route 630: Winding Creek Rd To Shelton Shop Rd |
| Musselman Park | Route 637, Telegraph Road |
| Rectangular Fields with Land | Route 651, Kellogg Mill Road Relocation |
| Bond Trails | Route 652, Truslow Road, East Of I-95 |
| Future Park Bond Projects | Route 652, Truslow Road, West Of I-95 |
| Park Infrastructure | Pedestrian Improvements |
| Animal Shelter | Poplar Road Phase 1 |
| Courthouse Addition | Sebring Circle |
| Library | Courthouse Streetscape, Phase 1 |
| Bike Trails | Courthouse Streetscape, Phase 2 |
| Stormwater | |
| Route 627 Mt. View Rd Ext. To High School | |
| Staffordboro Parking Lot | |
| Transportation Future Projects | |

Schools

| | |
|-------------------------------------|---------------------------------------|
| Stafford High School | Moncure Elementary Replacement |
| Career & Technical Center | Pavement Upgrades |
| Bus Parking | School Site Improvements |
| Grafton Elementary Renovation | Environmental Equipment Upgrades |
| Ferry Farm Elementary Replacement | Roof Repair or Replacement |
| Brooke Point High School Addition | Elementary School #18 with Head Start |
| Colonial Forge High School Addition | Mountain View High School Addition |
| Stafford Elementary Renovation | Fiber Optic |
| Hartwood Elementary Renovation | Drew Middle School Renovation |
| | Fleet Services Addition |

Utilities

| | |
|-----------------------------------------|---------------------------------------------------------|
| Regional Water Interconnection | Small Water Projects |
| Rocky Pen Run WTF - Membranes | VDOT/Falmouth Interchange Water Project |
| 342 Water Zone System Improvements | Water Distribution System Rehab Program |
| Moncure Water Booster Pump Station | 480 Water Zone System Improvements |
| Courthouse Area Water Tank | Potomac Creek PS & FM Replacement |
| Courthouse Water System Improvements | Wastewater PS Rehabilitation |
| Celebrate Virginia Water Tank | Austin Run Pump Station Replacement |
| Rocky Pen Run Water Treatment Facility | Claiborne Run Gravity Sewer Replacement |
| Able Lake WTF Upgrade | Claiborne Run Pump Station & Force Main Replacement |
| Rocky Pen Run Mitigation Projects | County Ridge Pump Station Replacement |
| 310 Zone water System Improvements | Ebenezer Church Pump Station Replacement |
| Rocky Pen Run Dam and Reservoir | Equipment Replacement – Aquia WWTF |
| Replacement of 650 ft. of Claiborne Run | Equipment Replacement – Little Falls Run WWTF |
| Sewer Interceptor | Falls Run Pump Station & Force Main Replacement |
| Route 1 North Sewer | Falls Run Sewer Interceptor Replacement – Phase 1 |
| Small Sewer Projects | Falls Run Sewer Interceptor Replacement – Phase 2 |
| Sweetbriar Woods Pump Station & Force | Gravity Sewer Along Austin Run |
| Main Replacement | Little Falls Run WWTF – 3 rd Treatment Train |
| Wastewater Collection System | N Stafford Industrial Park Pump Station Replacement |
| Rehabilitation Projects | Oaks of Stafford Pump Station Replacement |
| Wastewater Pump Station Replacements | Old Route 3 Pump Station Replacement |
| Wayside Sewer Interceptor | Vehicles & Equipment Replacements |
| | Stafford County Complex |

NOTICE OF INTENT TO REIMBURSE
CERTAIN CAPITAL IMPROVEMENT EXPENDITURES

Section 1: Statement of Intent. The County presently intends, at one time or from time-to-time, to finance projects in the FY2013-2022 Capital Improvements Program (“Projects”) with tax-exempt or taxable bonds, or other obligations (“the “Bonds”) and to reimburse capital expenditures paid by Stafford County (including expenditures previously paid by the County to the extent permitted by law) in connection with the Projects before the issuance of the Bonds.

Section 2: Source of Interim Financing and Payment of Bonds. Stafford County expects to pay the capital expenditures related to the Projects, and incurred before the issuance of the Bonds, with an interfund loan or loans from the General Fund or funds from temporary appropriations or loans from the General Capital Projects Fund. Stafford County expects to pay debt service on the Bonds from the General Fund consisting of general tax revenues for the projects to be financed in the FY2013-2022 Capital Improvements Program. The maximum amount of Bonds expected to be issued for the Projects is \$393,994,000.

Section 3: Effective Date; Public Inspection. This Resolution is adopted for the purposes of complying with Treasury Regulation Section 1.150-2 or any successor regulation, and shall be in full force and effect upon its adoption. The Clerk of the Board shall file a copy of this Resolution in the records of Stafford County, available for inspection by the general public during Stafford County's normal business hours.

AJR:NAC:dmo