



Adopted Operating and Capital Budget FY 2010

Listing and Description of Active Funds

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**ADOPTED OPERATING AND CAPITAL BUDGET FY 2010
LISTING AND DESCRIPTION OF ACTIVE FUNDS**

General Fund (Fund 100) – The General Fund is the primary operating fund of the City and accounts for 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, the use of money and property, and intergovernmental grants.

Virginia Public Assistance Fund (Fund 201) – The Virginia Public Assistance Fund is the primary operating fund for the City’s Department of Social Services. Funding is primarily from State and Federal grants, as well as local match appropriations.

School Fund (Fund 205) – This fund is the primary operating fund of the Fredericksburg City School Board and accounts for all revenues and expenditures applicable to the general operations of the public school system. Revenues are derived primarily from charges for services, appropriations from the City, and federal and state grants.

Courthouse Maintenance Fund (Fund 208) – This fund is for fees associated with the maintenance of the City’s courts – the Circuit Court, the General District Court, and the Juvenile and Domestic Relations Court.

City Grants Fund (Fund 210) – This fund accounts for revenues and expenditures of state, federal, and local grants which function on a reimbursement basis. The grants and programs represented in the City Grants Fund relate to general governmental functions, and include major program efforts such as the Community Development Block Grant program, the Victim Witness Program, and the Regional Police Officer Task Force, as well as several smaller federal, state, or local grant programs.

School Grants Fund (Fund 211) – This fund accounts for the revenues, expenditures, and other financial resources of the school regional programs, school cafeteria and school auditorium, graduated equivalency diploma testing and adult education programs. Revenues are derived primarily from charges for services and state and federal grants.

Social Services Grants Fund (Fund 213) – This fund accounts for the revenues, expenditures, and other resources relating to special grants for the City’s Department of Social Services.

Economic Development Authority Fund (Fund 215) – This fund accounts for the activities of the City’s Economic Development Authority. It is an agency-type fund, in that the EDA is an entity separate from the City. The fund is accounted for on an enterprise basis, with revenues and expenses are recognized using the full accrual method of accounting.

Special Tax Districts – The City has two special tax district funds. These funds are used to account for revenues raised and expenditures made for capital and other projects that relate to a specific area. Revenues are derived from property tax surcharges that are applied to properties in a specified area. The funds are:

Central Park Tax District (Fund 216)

Fall Hill Avenue Tax District (Fund 217)

Regional Transportation Fund (Fund 222) – This fund accounts for the revenues and expenditures and other financing resources necessary to fund the City’s participation in the Virginia Railway Express (VRE) and other transportation – related activities authorized by the City Council and the Potomac and Rappahannock Transportation Commission (PRTC).

Forfeited Asset Sharing Program (Fund 223) – This fund accounts for revenues, expenditures, and other financing resources necessary to account for assets forfeited under criminal proceedings under federal and state laws to the City’s Police Department and the Commonwealth Attorney’s Office.

Prisoner Extradition Fund (Fund 225) – This fund accounts for activities of the Police Department related to prisoner extraditions partially reimbursed by the Commonwealth.

Economic Development Opportunity Fund (Fund 226) – This fund accounts for resources set aside to assist the City in economic development and tourism development ventures.

Capital Funds – The City has several capital funds that account for financial resources to be used for the acquisition or construction of major capital facilities under a variety of program areas. The funds for the Water, Wastewater, and Transit capital projects are budgeted separately from the main operating funds, but are combined with the main funds for accounting purposes. The funds are:

School Capital Fund (Fund 301)

Public Works Capital Fund (Fund 302)

Water System Improvements Fund (Fund 303)

Wastewater System Improvements Fund (Fund 304)

Public Facilities Capital Fund (Fund 305)

Public Safety Capital Fund (Fund 306)

New Upper Elementary School Capital Fund (Fund 307)

New High School Capital Fund (Fund 308)

Transit Capital Fund (Fund 309)

New Court Construction Fund (Fund 315)

Debt Service Funds – Debt Service funds account for the financial resources accumulated for the payment of long-term debt principal and interest charges. The Water and Wastewater Debt Service Fund is budgeted separately from the main operating funds, but are combined with the main funds for accounting purposes. The funds are:

General Obligation Bond Debt Service Fund (Fund 401)

Water and Wastewater Bond Debt Service Fund (Fund 402)

Education Bond Debt Service Fund (Fund 403)

Water Utility Fund (Fund 501) – This fund accounts for the main operations of the City-owned water utility. It is accounted for on an enterprise basis using full accrual accounting methods.

Wastewater Utility Fund (Fund 502) – This fund accounts for the main operations of the City-owned wastewater utility. It is accounted for on an enterprise basis using full accrual accounting methods.

Transit Fund (Fund 503) – This fund accounts for the main operations of the City-owned regional transit system. It is accounted for on an enterprise basis using full accrual accounting methods.

Parking Fund (Fund 504) – This fund accounts for the main operations of the City-owned Sophia Street Parking Deck, which opened in November of 2005. It is accounted for on an enterprise basis using full accrual accounting methods.

Rappahannock Area CASA Fund (Fund 733) – This fund is an agency fund that accounts for the assets held by the City in a trustee capacity for the Rappahannock Area Court-Appointed Special Advocate Program.

Criminal Justice Academy Fund (Fund 736) – This fund is an agency fund that accounts for the assets held by the City in a trustee capacity for the payroll expenses of the Regional Criminal Justice Training Academy.

Rappahannock Area Youth Commission Fund (Fund 738) – This fund is an agency fund that accounts for the assets held by the City in a trustee capacity for the Rappahannock Area Youth Commission delinquency prevention program.

Special Welfare Fund (Fund 739) – This fund is an agency fund, and accounts for the principal and income of the Special Welfare bequests and contributions.

Comprehensive Services Act Fund (Fund 741) – This fund accounts for the Comprehensive Services Act grants fund which provides 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.

Court Services Fund (Fund 747) – This fund is an agency fund that accounts for the revenues and expenditures of the Court Services Unit.

Celebrate Virginia South Community Development Authority Fund (Fund 753) – The City serves as the fiscal agent for the Celebrate Virginia South Community Development Authority, insofar as the collection of assessments and the payment of debt service on CDA improvement bonds is concerned. This fund accounts for this activity.

Riparian Lands Stewardship Fund (Fund 801) – This fund serves as a permanent endowment fund. In general terms, the ordinance that created this fund protects the balance of the proceeds of the sale of a conservation easement on City-owned land on or near the Rappahannock River, both in the City and upstream of the City. A portion of the interest earned on the investments of the proceeds may be used to fund protection activities for the river; the rest of the interest is added to the endowment so that it will grow over time.

**ADOPTED OPERATING AND CAPITAL BUDGET FY 2010
ACTIVE FUNDS TABLE OF FUNDING**

Fund Name and Number	Basis of Budgeting	FY 10 Adopted Budget
General Fund (Fund 100)	Modified Accrual	72,498,490
Public Assistance Fund (Fund 201)	Modified Accrual	4,236,514
School Fund (Fund 205)	Modified Accrual	32,090,820
Courthouse Maintenance Fund (Fund 208)	Modified Accrual	125,000
City Grants Fund (Fund 210)	Modified Accrual	1,808,827
School Grants Fund (Fund 211)	Modified Accrual	4,584,417
Social Services Grants Fund (213)	Modified Accrual	-
Economic Development Authority Fund (Fund 215)	Accrual	-
Central Park Tax District (Fund 216)	Modified Accrual	191,600
Fall Hill Avenue Tax District (Fund 217)	Modified Accrual	300,000
Regional Transportation Fund (Fund 222)	Modified Accrual	50,000
Forfeited Asset Sharing Program (Fund 223)	Modified Accrual	-
School Capital Fund (Fund 301)	Modified Accrual	330,000
Public Works Fund (Fund 302)	Modified Accrual	4,333,600
Water System Improvement Fund (Fund 303)	Accrual	350,000
Wastewater System Improvement Fund (Fund 304)	Accrual	3,032,850
Public Facilities Fund (Fund 305)	Modified Accrual	1,510,000
Public Safety Fund (Fund 306)	Modified Accrual	320,000
New Upper Elementary School Fund (Fund 307)	Modified Accrual	-
New High School Fund (Fund 308)	Modified Accrual	-
Transit Capital Fund (Fund 309)	Accrual	3,010,000
New Court Construction Fund (Fund 315)	Modified Accrual	150,000
G.O. Bond Debt Service (Fund 401)	Modified Accrual	2,315,778
Water and Wastewater Bond Debt Service (Fund 402)	Accrual	2,201,950
Education Bond Debt Service (Fund 403)	Modified Accrual	3,505,649
Water Utility Fund (Fund 501)	Accrual	3,531,600
Wastewater Utility Fund (Fund 502)	Accrual	6,050,802
Transit Fund (Fund 503)	Accrual	4,908,860

Parking Fund (Fund 504)	Accrual	638,778
Rappahannock Area CASA Fund (Fund 733)	Modified Accrual	175,004
Criminal Justice Academy Fund (Fund 736)	Modified Accrual	1,488,292
Rappahannock Area Youth Commission Fund (Fund 738)	Modified Accrual	544,778
Special Welfare Fund (Fund 739)	Modified Accrual	-
CSA Fund (Fund 741)	Modified Accrual	1,412,200
Court Services Fund (Fund 747)	Modified Accrual	461,052
Celebrate Virginia South Community Development Authority Fund (Fund 753)	Modified Accrual	1,943,870
Riparian Lands Stewardship Fund (Fund 801)	Modified Accrual	78,187

Note: If no appropriation was made in a fund, then there is no budgeted amount in the table. Funds may still receive revenues without appropriation, and there are balances available for expenditure or transfer should the City Council wish to make an appropriation.

The Forfeited Asset Sharing Program Fund must be budgeted in arrears, according to the regulations governing that program. The FY 2009 amended budget for this fund was \$45,337. This fund tracks asset forfeitures as a result of criminal prosecutions, and are dedicated to either the Police Department or the Commonwealth Attorney's Office to assist those programs.

Note on the Basis of Budgeting: The Enterprise Capital Funds (Water, Wastewater, Transit) are budgeted as a separate fund, but the Comprehensive Annual Financial Report combines these with the parallel operating funds for purposes of tracking depreciation and contributed capital.

ADOPTED OPERATING AND CAPITAL BUDGET FY 2010
FUNCTIONAL UNITS BY OPERATING FUND

Department	Departmental Program	Fund
Building & Development Services		General
City Council		General
City Manager's Office		General
City Attorney		General
Clerk of Council		General
Clerk of Circuit Court		General
Commissioner of the Revenue		General
Commonwealth's Attorney	Main	General
	Victim Witness Program	City Grants
	Domestic Violence Paralegal	City Grants
Courts		General
Economic Development & Tourism	Main	General
	Regional Group Tourism	City Grants
	Regional Tourism Marketing	City Grants
Fire	Main	General
	Emergency Medical	General
	Hazmat Team	General
	Miscellaneous Grants	City Grants
Fiscal Affairs	Main	General
	Utility Billing	Water & Wastewater
Human Resources		General
Information Systems		General
Insurance		General
Outside Agencies		General
Parks, Recreation, & Public Facilities	Administration	General
	Supervision	General
	Parks Maintenance	General
	Public Facilities – General	General
	Dixon Aquatics	General
	Environmental Management	General
	Public Facilities Special Projects	General
	Starfires Drill Team	City Grants
	Finally Fridays	City Grants
	SoapBox Derby	City Grants
	Frejus Sports Exchange	City Grants
	Parking Garage	Parking
	Train Station Maintenance	Regional Transportation
Planning	Main	General

Department	Departmental Program	Fund
Planning	Community Development Block Grant	City Grants
Police	Main	General
	Animal Control	General
	E911 Communications	General
	Miscellaneous Grants	City Grants
	Prisoner Extradition	Prisoner Extradition
Public Works	General Street Maintenance	General
Public Works	Refuse Collection Program	General
	Shop & Garage	General
	Other Miscellaneous Maintenance	General
	Graphics	General
	Water System Maintenance	Water
	Wastewater System Maintenance	Wastewater
	Wastewater Treatment Plant	Wastewater
	Riparian Lands Protection	Riparian Lands Stewardship
Sheriff		General
Treasurer		General
Voter Registrar		General
Social Services		Social Services, Social Services Grants, & Special Welfare
Transit		Transit
Comprehensive Services Act		CSA
City Schools		School Operating & Grants

Notes

- ❖ This table does not include regional governmental agency funds for which the City serves as fiscal agent only. These agencies include the Economic Development Authority, the Rappahannock Area Office on Youth, the 15th District Juvenile Court Services Unit, the Rappahannock Criminal Justice Academy, the Celebrate Virginia South CDA Fund, and the Rappahannock Court Appointed Special Advocates.
- ❖ The Courthouse Maintenance Fund, the Economic Development Opportunity Fund, the Special Tax Districts, and the Forfeited Asset Sharing Program Fund are non-operational funds which receive and disburse funds, but which do not have active programs.