



## SPOTSYLVANIA COUNTY, VIRGINIA NOTICE OF PUBLIC HEARINGS ON ADVERTISED FISCAL YEAR 2017 BUDGET AND 2016 TAX RATES

Public hearings will be held by the Board of Supervisors on the advertised budget for the fiscal year ending June 30, 2017 (FY 2017), the 2016 tax rates and the FY 2017 – FY 2021 Capital Improvement Plan in the auditorium of Courtland High School, 6701 Smith Station Road, Spotsylvania, Virginia, on Tuesday, April 5, 2016 at 6:30 p.m., 7:00 p.m. and 7:30 p.m., respectively. At this time, citizens of this County shall have the right to attend and state their views.

### COUNTY BUDGET STAFF WILL BE AVAILABLE OUTSIDE OF THE AUDITORIUM TO ANSWER QUESTIONS BEGINNING AT 5:30 P.M.

The budget has been prepared by the County Administrator on the basis of the estimates and requests

submitted by the Constitutional Officers, Department Directors, and School Administration of this County, and other agencies. The inclusion of any item shall be for information and fiscal planning purposes only and shall not be deemed to be an appropriation. No money shall be paid out or become available to be paid out for any contemplated expenditure unless and until there has first been made an appropriation for such contemplated expenditure by the Board of Supervisors of Spotsylvania County.

The tax rates shown below have been approved for advertisement by the Board of Supervisors. The Board of Supervisors has the right to adopt tax rates equal to or lower than those which are advertised below. The final tax rates for 2016 will be set by the Board when the final County budget is adopted.

	<u>2015 Tax Rates</u>	<u>Advertised 2016 Tax Rates</u>
Real Estate	\$0.86	\$0.86
Personal Property - automobiles, campers, motor homes, motorcycles, pickups and trucks	\$6.73	\$6.59
Personal Property - boats and boat trailers	\$6.25	\$6.25
Aircraft	\$0.000001	\$0.000001
Business Furniture & Fixtures	\$5.95	\$5.95
Mobile Homes	\$0.86	\$0.86
Machinery & Tools	\$2.50	\$2.50
Heavy Duty Equipment	\$2.00	\$2.00
Lee Hill East Special Service District Special Tax	\$0.25	\$0.25
Lee Hill West Special Service District Special Tax	\$0.75	\$0.45
Massaponax Special Service District Special Tax	\$0.12	\$0.15
Harrison Crossing Special Service District Special Tax	\$0.25	\$0.39

(All tax rates are levied per \$100 of assessed value, except personal property and business furniture and fixtures which are assessed at no greater than 50% of value.)

Citizens wishing to speak at the public hearings may sign up starting on Tuesday, March 29th by contacting Aimee Mann at (540) 507-7010 or amann@spotsylvania.va.us. The time limit for speakers is three (3) minutes. For a speaker representing a group, the time limit is five (5) minutes providing other members of the group will not be speaking.

Spotsylvania County encourages the participation of all interested county citizens. For those persons with special needs, please notify the County Administrator's Office of any accommodation required at least five (5) days prior to the public hearing. (507-7010, TDD 582-7178)

The County Administrator's FY 2017 Recommended Budget is available online at [www.spotsylvania.va.us/fy2017budget](http://www.spotsylvania.va.us/fy2017budget), and is also available for review in the Finance Office in the Marshall Center, the County Administrator's Office at Spotsylvania Courthouse, and the following branches of the Central Rappahannock Regional Library: Salem Church Road, C. Melvin Snow and Caroline Street.

**BY ORDER OF THE SPOTSYLVANIA COUNTY  
BOARD OF SUPERVISORS  
MARK B. TAYLOR  
COUNTY ADMINISTRATOR**

### FY 2017 Advertised Budget - All Funds By Fund

	Governmental Funds										Proprietary Funds			FY 2017 Advertised*	FY 2016 Adopted*	FY 2015 Actual*
	General Fund	Capital Proj. Fund	EDO Fund	Fire/EMS Fee Fund	Code Comp Fund	Transportation Fund	School Op. Fund	School Food Fund	School Cap. Fund	Joint Fleet Fund	Utilities Op. Fund	Utilities Cap. Fund				
<b>Revenues (by type)</b>																
Property Taxes	\$160,845,125	\$0	\$0	\$0	\$0	\$975,335	\$0	\$0	\$0	\$0	\$0	\$0	\$161,820,460	\$154,038,898	\$156,105,286	
Other Local Taxes	\$40,883,351	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$40,883,351	\$39,525,708	\$39,366,645	
Licenses & Permits	\$288,825	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$288,825	\$263,200	\$272,506	
Charges for Services	\$4,169,929	\$0	\$0	\$2,750,000	\$0	\$0	\$0	\$0	\$0	\$2,618,067	\$31,338,700	\$2,637,970	\$40,896,599	\$39,273,018	\$39,390,089	
Other Local Revenue	\$3,896,417	\$252,331	\$72,004	\$0	\$3,368,111	\$3,702,347	\$4,768,704	\$4,799,336	\$0	\$0	\$1,803,357	\$1,096,039	\$23,758,646	\$24,185,535	\$25,776,585	
Debt Proceeds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$27,611,024	\$0	\$0	\$7,043,961	\$34,654,985	\$14,879,776	\$101,610,170	
State Revenue	\$36,011,216	\$0	\$0	\$0	\$0	\$0	\$131,116,680	\$216,620	\$0	\$0	\$0	\$0	\$167,344,516	\$164,069,868	\$163,668,930	
Federal Revenue	\$125,731	\$458,648	\$0	\$0	\$0	\$0	\$10,165,800	\$4,435,700	\$0	\$0	\$502,400	\$0	\$15,688,279	\$15,905,955	\$20,971,109	
Subtotal - Revenue	\$246,220,594	\$710,979	\$72,004	\$2,750,000	\$3,368,111	\$4,677,682	\$146,051,184	\$9,451,656	\$27,611,024	\$2,618,067	\$33,644,457	\$10,777,970	\$485,335,661	\$452,141,958	\$547,161,320	
Transfers In	\$4,021,142	\$8,394,390	\$674,000	\$0	\$1,067,633	\$176,134	\$119,107,374	\$63,870	\$0	\$0	\$254,341	\$0	\$133,758,884	\$136,807,197	\$131,716,421	
Use of Fund Balance	(\$959,953)	\$897,780	\$66,926	\$153,846	\$404,517	\$4,444,853	\$0	\$0	\$0	\$0	(\$2,975,886)	\$962,030	\$2,994,123	\$15,784,161	(\$19,641,693)	
<b>TOTAL REVENUE - All Funds</b>	<b>\$249,281,783</b>	<b>\$10,003,149</b>	<b>\$812,940</b>	<b>\$2,903,846</b>	<b>\$4,840,261</b>	<b>\$9,298,669</b>	<b>\$265,158,558</b>	<b>\$9,515,526</b>	<b>\$27,611,024</b>	<b>\$2,618,067</b>	<b>\$30,922,912</b>	<b>\$11,740,000</b>	<b>\$622,088,668</b>	<b>\$604,733,316</b>	<b>\$659,236,048</b>	
<b>Expenditures (by function)</b>																
Executive Services	\$3,785,489	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,785,489	\$4,562,514	\$2,846,912	
Administrative Services	\$12,706,541	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,706,541	\$12,581,874	\$11,329,064	
Voter Services	\$337,823	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$337,823	\$343,597	\$269,087	
Judicial Administration	\$4,051,039	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,051,039	\$4,032,366	\$3,823,819	
Public Safety	\$49,534,037	\$0	\$0	\$2,226,742	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$51,760,779	\$49,862,058	\$47,104,738	
Public Works	\$9,289,046	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$28,950,875	\$29,886,960	\$24,941,578	
Health & Welfare	\$19,071,887	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19,661,829	\$0	\$19,071,887	\$18,935,964	\$17,068,025	
Parks, Recreation & Cultural	\$7,101,319	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,101,319	\$6,960,476	\$6,848,210	
Community Development	\$2,582,472	\$0	\$751,192	\$0	\$1,778,737	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,112,401	\$4,615,806	\$4,234,113	
Debt Service	\$10,830,532	\$0	\$61,748	\$0	\$0	\$5,407,402	\$25,922,930	\$0	\$0	\$0	\$11,050,250	\$0	\$53,272,862	\$48,704,061	\$127,040,828	
Capital Projects	\$0	\$9,510,160	\$0	\$0	\$0	\$0	\$0	\$0	\$27,611,024	\$0	\$0	\$11,740,000	\$48,861,184	\$39,015,003	\$38,596,781	
Transportation	\$0	\$0	\$0	\$0	\$0	\$3,637,527	\$0	\$0	\$0	\$2,618,067	\$0	\$0	\$3,637,527	\$3,428,324	\$2,205,035	
Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$239,171,758	\$0	\$0	\$0	\$0	\$239,171,758	\$234,770,236	\$231,588,961	
Food Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,515,526	\$0	\$0	\$0	\$0	\$9,515,526	\$9,271,699	\$8,625,566	
Subtotal - Appropriated Expenditures	\$119,290,185	\$9,510,160	\$812,940	\$0	\$4,005,479	\$9,044,929	\$265,094,688	\$9,515,526	\$27,611,024	\$2,618,067	\$30,712,079	\$11,740,000	\$487,337,010	\$466,970,938	\$526,522,717	
Tax Relief	\$992,774	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$992,774	\$955,181	\$996,910	
Subtotal - Recommended Budget	\$120,282,959	\$9,510,160	\$812,940	\$0	\$4,005,479	\$9,044,929	\$265,094,688	\$9,515,526	\$27,611,024	\$2,618,067	\$30,712,079	\$11,740,000	\$488,329,784	\$467,926,119	\$527,519,627	
Transfers Out	\$128,998,824	\$8,502,540	\$0	\$2,903,846	\$834,792	\$253,740	\$63,870	\$0	\$0	\$0	\$210,833	\$0	\$133,758,884	\$136,807,197	\$131,716,421	
<b>TOTAL EXPENDITURES - All Funds</b>	<b>\$249,281,783</b>	<b>\$10,003,149</b>	<b>\$812,940</b>	<b>\$2,903,846</b>	<b>\$4,840,261</b>	<b>\$9,298,669</b>	<b>\$265,158,558</b>	<b>\$9,515,526</b>	<b>\$27,611,024</b>	<b>\$2,618,067</b>	<b>\$30,922,912</b>	<b>\$11,740,000</b>	<b>\$622,088,668</b>	<b>\$604,733,316</b>	<b>\$659,236,048</b>	
<b>Appropriated Expenditures (by category)</b>																
Personnel (salaries & benefits)	\$65,631,917	\$152,420	\$0	\$0	\$3,038,680	\$339,306	\$207,292,448	\$2,449,677	\$0	\$1,377,883	\$10,543,793	\$0	\$289,448,241	\$282,814,611	\$273,732,369	
Operating (other than debt service)	\$42,158,262	\$855,200	\$751,192	\$0	\$903,799	\$3,298,221	\$31,749,611	\$7,065,849	\$0	\$1,189,315	\$8,741,573	\$0	\$95,523,707	\$93,826,744	\$85,242,511	
Debt Service	\$10,830,532	\$0	\$61,748	\$0	\$0	\$5,407,402	\$25,922,930	\$0	\$0	\$0	\$11,050,250	\$0	\$53,272,862	\$48,704,061	\$126,488,753	
Capital	\$669,474	\$8,502,540	\$0	\$0	\$63,000	\$129,699	\$376,463	\$0	\$27,611,024	\$50,869	\$376,463	\$11,740,000	\$49,092,200	\$41,625,882	\$41,059,081	
<b>TOTAL APPROPRIATED EXPENDITURES - All Funds</b>	<b>\$119,290,185</b>	<b>\$9,510,160</b>	<b>\$812,940</b>	<b>\$0</b>	<b>\$4,005,479</b>	<b>\$9,044,929</b>	<b>\$265,094,688</b>	<b>\$9,515,526</b>	<b>\$27,611,024</b>	<b>\$2,618,067</b>	<b>\$30,712,079</b>	<b>\$11,740,000</b>	<b>\$487,337,010</b>	<b>\$466,971,298</b>	<b>\$526,522,714</b>	

\*Excludes the Joint Fleet Fund so as not to double-count the revenues and expenditures associated with fleet maintenance. The Joint Fleet Fund charges other funds for costs, and the expenditures show in the funds being charged.