

FY
2024

Spotsylvania County



Budget Work Session
March 28, 2023

Budget Update - CIP

- Community Foundation Funds of \$5.2M
- Funds originally considered for the Shady Grove F&R Station with \$1.5M in FY28 and an additional \$9.0M in out-years.
- May elect to redirect funds to cover the \$4.4M in F&R Equipment needs for FY2024.
- Benefits include \$0.4M savings in Debt Service with funds remaining with the Foundation earning a return until County can take delivery – potentially 24 to 36 months out.

- A request was made for additional information on vehicle replacement and surplus revenues:
- Staff reviewed all vehicle disposals for the past 5 years and identified the following average service life.
 - General Gov't light weight vehicles = 16 years
 - General Gov't heavy weight vehicles = 15 years
 - Public Safety light weight vehicles = 12 years
 - Public Safety heavy weight vehicles = 17 years
 - Public Safety motorcycles = 9 years

Budget Update - CIP

- Surplus requests are reviewed and approved by Fleet Services and County Administration. An evaluation includes the potential for reassignment to another department prior to disposal.
- Surplus revenue average \$140K annually

	FY2019	FY2020	FY2021	FY2022	FY2023
General Fund - Non PS	24,287	11,950	118,527	2,627	35,550
Public Safety	107,974	31,506	133,369	103,567	67,125
Utilities	26,422	-	14,021	17,351	7,701
Total	158,683	43,456	265,917	123,545	110,376

Budget Update – Tax Relief

Real Estate Tax Relief Program Comparison

Locality	Age as of January 1 each year which exemption is applied or permanently and totally disabled.	Gross Household Income Limit	Gross Net Worth		Exemption Amount
			Net Worth Limit	Excludes dwelling and up to the acreage listed	
Caroline	65	\$40,000	\$85,000	10	\$1,000.00
Culpeper	65	\$50,000	\$200,000	10	% Basis
Fredericksburg	65	\$50,000	\$300,000	(lot)	% basis with maximum of \$3,000
King George	65	\$40,000	\$60,000	5	100% exemption with no maximum
Louisa	65	\$40,000	\$200,000	10	% basis with maximum of \$2,000
Orange	65	\$50,000	\$120,000	2	% Basis
Spotsylvania	65	\$50,000	\$200,000	10	\$1,500.00
Stafford	65	\$35,000	\$400,000	20	% Basis

- State Code § 27-23.1. Establishment of fire zones or districts; tax levies.
 - Purpose – to raise funds through the assessment of an annual levy on the assessed value of all property real and personal within a defined area on a map that is subject to taxation.
 - Funds shall be used for maintenance and operating expenses of the fire department.
 - Requires adopting a new ordinance
 - Requires a public hearing

- Localities with Fire Levies:
 - Culpeper \$0.080
 - Orange \$0.140
 - Fauquier \$0.140
 - Prince William \$0.075
 - Stafford \$0.030 (proposed FY2024)

- Preparation for April 4th Budget Work Session
 - Other areas of potential revenue
 - Transient Occupancy (currently 7%, no max)
 - Meals (currently 4.5% of max 6.0%)
 - Are there any scenarios or specific unfunded budget requests that the Board wishes to prioritize for discussion? Potential discussion includes:
 - Public Safety Pay Scale Scenarios
 - Regional Agency Scenarios
 - Other items listed within the Unfunded Budget Request Calculator

Future Meetings

Date	Next Steps
March 30	Public hearings on Budget, CIP, Tax Rates @ Courtland HS
April 4	Budget work session – Budget/CIP
April 6	Budget work session – Budget; Approve CIP Earliest date for legal adoption of the budget following the public hearing
April 11	Budget work session – Adopt FY 2024 Budget and 2023 tax rates