



# SPOTSYLVANIA COUNTY, VIRGINIA NOTICE OF PUBLIC HEARINGS ON ADVERTISED FISCAL YEAR 2019 BUDGET AND 2018 TAX RATES

Public hearings will be held by the Board of Supervisors on the advertised budget for the fiscal year ending June 30, 2019 (FY 2019), the 2018 tax rates and the FY 2019 – FY 2023 Capital Improvement Plan in the auditorium of Massaponax High School, 8201 Jefferson Davis Highway, Fredericksburg, Virginia, on Thursday,

March 29, 2018 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.

**BEGINNING AT 5:30 P.M. IN THE AUDITORIUM OF MASSAPONAX HIGH SCHOOL, COUNTY DEPARTMENTS WILL HAVE DISPLAYS AND INFORMATION FOR CITIZENS ON SERVICES AND PROGRAMS OFFERED BY THE COUNTY. COUNTY BUDGET STAFF WILL ALSO BE AVAILABLE TO ANSWER QUESTIONS.**

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 2018 will be set by the Board when the final County budget is adopted.

	<b>2017 Tax Rates</b>	<b>Advertised 2018 Tax Rates</b>
Real Estate	\$0.85	\$0.85
Personal Property - automobiles, campers, motor homes, motorcycles, pickups and trucks	\$6.55	\$6.55
Personal Property - boats and boat trailers	\$6.25	\$6.25
Aircraft	\$0.000001	\$0.000001
Business Furniture & Fixtures	\$5.95	\$5.95
Mobile Homes	\$0.85	\$0.85
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	\$0.45	\$0.48
Massaponax Special Service District Special Tax	\$0.15	\$0.16
Harrison Crossing Special Service District Special Tax	\$0.39	\$0.50

(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 Monday, March 26th (pre-sign ups end at noon on March 29th and will resume at 5:30 p.m. at Massaponax High School) 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 2019 Recommended Budget is available online at [www.spotsylvania.va.us/fy2019budget](http://www.spotsylvania.va.us/fy2019budget), and is also available for review in the Finance Office in the Marshall Center and the County Administrator's Office at Spotsylvania Courthouse.

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

FY 2019 Advertised Budget - All Funds By Fund																	
	Governmental Funds										Proprietary Funds			FY 2019 Advertised*	FY 2018 Adopted*	FY 2017 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	\$179,267,382	\$0	\$0	\$0	\$0	\$1,289,343	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$180,556,725	\$168,849,377	\$166,866,873	
Other Local Taxes	\$42,735,253	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$42,735,253	\$41,646,000	\$42,563,067	
Licenses & Permits	\$363,200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$363,200	\$345,200	\$315,989	
Charges for Services	\$4,140,254	\$0	\$0	\$2,600,000	\$0	\$0	\$0	\$0	\$2,733,110	\$32,324,952	\$3,621,970	\$0	\$42,687,186	\$39,875,410	\$43,974,737		
Other Local Revenue	\$4,519,689	\$344,329	\$64,748	\$0	\$3,584,643	\$3,948,915	\$5,416,867	\$4,750,942	\$0	\$1,796,600	\$4,108,812	\$0	\$28,535,545	\$24,127,876	\$24,683,398		
Debt Proceeds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$30,799,918	\$0	\$0	\$0	\$30,799,918	\$27,361,447	\$32,318,729		
State Revenue	\$37,435,327	\$0	\$0	\$0	\$0	\$0	\$141,752,553	\$257,160	\$0	\$0	\$0	\$0	\$179,445,040	\$171,136,412	\$168,927,890		
Federal Revenue	\$477,475	\$457,307	\$0	\$0	\$0	\$0	\$10,372,412	\$5,444,000	\$0	\$0	\$503,478	\$0	\$17,254,672	\$17,482,541	\$16,753,985		
Subtotal - Revenue	\$268,938,580	\$801,636	\$64,748	\$2,600,000	\$3,584,643	\$5,238,258	\$157,541,832	\$10,452,102	\$30,799,918	\$2,733,110	\$34,625,040	\$7,730,782	\$522,377,539	\$490,824,263	\$496,404,618		
Transfers In	\$3,605,896	\$18,372,695	\$1,169,000	\$0	\$898,974	\$874,186	\$126,742,093	\$63,870	\$0	\$0	\$220,000	\$0	\$151,946,714	\$149,550,562	\$146,112,633		
Use of Fund Balance	\$8,905,673	(\$3,259,098)	\$46,365	\$0	\$540,950	\$2,220,040	\$0	\$807,000	\$0	\$87,172	(\$1,963,180)	\$2,217,669	\$9,515,419	\$11,914,873	\$5,194,314		
<b>TOTAL REVENUE - All Funds</b>	<b>\$281,450,149</b>	<b>\$15,915,233</b>	<b>\$1,280,113</b>	<b>\$2,600,000</b>	<b>\$5,024,567</b>	<b>\$8,332,484</b>	<b>\$284,283,925</b>	<b>\$11,322,972</b>	<b>\$30,799,918</b>	<b>\$2,820,282</b>	<b>\$32,881,860</b>	<b>\$9,948,451</b>	<b>\$683,839,672</b>	<b>\$652,289,698</b>	<b>\$647,711,565</b>		
<b>Expenditures (by function)</b>																	
Executive Services	\$3,466,185	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,466,185	\$5,014,724	\$3,337,426		
Administrative Services	\$14,233,484	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,233,484	\$13,451,416	\$12,095,517		
Voter Services	\$487,944	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$487,944	\$438,212	\$422,650		
Judicial Administration	\$4,409,933	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,409,933	\$4,182,973	\$3,881,296		
Public Safety	\$54,602,090	\$0	\$0	\$0	\$2,446,189	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$57,048,279	\$53,311,500	\$51,289,812		
Public Works	\$9,178,816	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$21,717,430	\$0	\$0	\$30,896,246	\$29,565,100	\$25,240,059		
Health & Welfare	\$20,292,667	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20,292,667	\$19,621,211	\$19,687,811		
Parks, Recreation & Cultural	\$8,295,620	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,295,620	\$7,520,722	\$7,077,086		
Community Development	\$2,804,654	\$0	\$1,218,365	\$0	\$1,855,603	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,878,622	\$5,228,956	\$5,050,006		
Debt Service	\$10,334,311	\$0	\$61,748	\$0	\$0	\$5,183,517	\$27,048,808	\$0	\$0	\$10,586,523	\$0	\$0	\$53,214,907	\$51,231,916	\$50,037,323		
Capital Projects	\$0	\$15,337,926	\$0	\$0	\$0	\$0	\$0	\$0	\$30,799,918	\$0	\$0	\$9,948,451	\$56,086,295	\$49,266,263	\$61,582,332		
Transportation	\$0	\$0	\$0	\$0	\$0	\$3,048,967	\$0	\$0	\$0	\$2,820,282	\$0	\$0	\$3,048,967	\$3,673,013	\$2,204,356		
Education	\$0	\$0	\$0	\$0	\$0	\$0	\$257,171,247	\$0	\$0	\$0	\$0	\$0	\$257,171,247	\$248,943,289	\$242,866,152		
School Food Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,322,972	\$0	\$0	\$0	\$0	\$11,322,972	\$10,199,132	\$9,845,133		
Undesignated Add'l Tax Revenue	\$4,884,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,884,000	\$0	\$0		
Subtotal - Appropriated Expenditures	\$132,989,704	\$15,337,926	\$1,280,113	\$0	\$4,301,792	\$8,232,484	\$284,220,055	\$11,322,972	\$30,799,918	\$2,820,282	\$32,303,953	\$9,948,451	\$530,737,368	\$501,648,427	\$494,616,959		
Tax Relief	\$1,155,590	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,155,590	\$1,090,709	\$1,113,304		
Subtotal - Recommended Budget	\$134,145,294	\$15,337,926	\$1,280,113	\$0	\$4,301,792	\$8,232,484	\$284,220,055	\$11,322,972	\$30,799,918	\$2,820,282	\$32,303,953	\$9,948,451	\$531,892,958	\$502,739,136	\$495,730,863		
Transfers Out	\$147,304,855	\$577,307	\$0	\$2,600,000	\$722,775	\$100,000	\$63,870	\$0	\$0	\$0	\$577,907	\$0	\$151,946,714	\$149,550,562	\$151,980,702		
<b>TOTAL EXPENDITURES - All Funds</b>	<b>\$281,450,149</b>	<b>\$15,915,233</b>	<b>\$1,280,113</b>	<b>\$2,600,000</b>	<b>\$5,024,567</b>	<b>\$8,332,484</b>	<b>\$284,283,925</b>	<b>\$11,322,972</b>	<b>\$30,799,918</b>	<b>\$2,820,282</b>	<b>\$32,881,860</b>	<b>\$9,948,451</b>	<b>\$683,839,672</b>	<b>\$652,289,698</b>	<b>\$647,711,565</b>		
<b>Appropriated Expenditures (by category)</b>																	
Personnel (salaries & benefits)	\$71,527,815	\$179,497	\$0	\$0	\$3,715,520	\$377,140	\$227,209,107	\$2,563,251	\$0	\$1,357,128	\$11,248,544	\$0	\$316,820,874	\$302,856,376	\$293,890,391		
Operating (other than debt service)	\$45,405,523	\$3,274,517	\$1,218,365	\$0	\$577,022	\$2,671,327	\$29,925,773	\$8,440,721	\$0	\$1,375,982	\$9,433,536	\$0	\$100,946,784	\$97,183,643	\$88,234,730		
Debt Service	\$10,334,311	\$0	\$61,748	\$0	\$0	\$5,183,517	\$27,048,808	\$0	\$0	\$10,586,523	\$0	\$0	\$53,214,907	\$51,231,916	\$50,037,323		
Capital	\$888,055	\$11,883,912	\$0	\$0	\$9,250	\$500	\$36,367	\$319,000	\$30,799,918	\$87,172	\$1,035,350	\$9,948,451	\$54,870,803	\$50,376,492	\$62,454,515		
Additional use to be determined	\$4,884,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,884,000	\$0	\$0		
<b>TOTAL APPROPRIATED EXPENDITURES - All Funds</b>	<b>\$132,989,704</b>	<b>\$15,337,926</b>	<b>\$1,280,113</b>	<b>\$0</b>	<b>\$4,301,792</b>	<b>\$8,232,484</b>	<b>\$284,220,055</b>	<b>\$11,322,972</b>	<b>\$30,799,918</b>	<b>\$2,820,282</b>	<b>\$32,303,953</b>	<b>\$9,948,451</b>	<b>\$530,737,368</b>	<b>\$501,648,427</b>	<b>\$494,616,959</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.