



SPOTSYLVANIA COUNTY, VIRGINIA NOTICE OF PUBLIC HEARINGS ON ADVERTISED FISCAL YEAR 2018 BUDGET AND 2017 TAX RATES

Public hearings will be held by the Board of Supervisors on the advertised budget for the fiscal year ending June 30, 2018 (FY 2018), the 2017 tax rates and the FY 2018 – FY 2022 Capital Improvement Plan in the auditorium of Courtland High School, 6701 Smith Station Road, Spotsylvania, Virginia, on Tuesday, March 28, 2017 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 2017 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	\$0.85	\$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	\$0.45
Massaponax Special Service District Special Tax	\$0.15	\$0.15
Harrison Crossing Special Service District Special Tax	\$0.39	\$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 21st (pre-sign ups end at noon on March 28th) 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 2018 Recommended Budget is available online at www.spotsylvania.va.us/fy2018budget, 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 2018 Advertised Budget - All Funds By Fund																
	Governmental Funds									Proprietary Funds			FY 2018 Recommended*	FY 2017 Adopted*	FY 2016 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				
Revenues (by type)																
Property Taxes	\$167,829,941	\$0	\$0	\$0	\$0	\$1,019,436	\$0	\$0	\$0	\$0	\$0	\$0	\$168,849,377	\$162,649,814	\$160,998,332	
Other Local Taxes	\$40,966,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$40,966,000	\$40,915,937	\$40,751,826	
Licenses & Permits	\$345,200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$345,200	\$288,825	\$389,490	
Charges for Services	\$3,900,563	\$0	\$0	\$2,600,000	\$0	\$0	\$0	\$0	\$2,733,110	\$31,007,163	\$2,637,970	\$40,145,696	\$40,646,599	\$42,759,833		
Other Local Revenue	\$4,415,676	\$243,491	\$72,004	\$0	\$3,151,028	\$3,687,002	\$5,300,355	\$4,771,075	\$0	\$1,715,914	\$808,716	\$24,165,261	\$23,758,646	\$25,047,656		
Debt Proceeds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$27,361,447	\$0	\$0	\$27,361,447	\$27,611,024	\$50,915,865		
State Revenue	\$36,333,033	\$0	\$0	\$0	\$0	\$0	\$134,225,921	\$235,749	\$0	\$0	\$0	\$0	\$170,794,703	\$169,098,525	\$167,589,256	
Federal Revenue	\$931,624	\$458,345	\$0	\$0	\$0	\$0	\$10,799,911	\$4,790,800	\$0	\$501,861	\$0	\$0	\$17,482,541	\$15,688,279	\$16,642,078	
Subtotal - Revenue	\$254,722,037	\$701,836	\$72,004	\$2,600,000	\$3,151,028	\$4,706,438	\$150,326,187	\$9,797,624	\$27,361,447	\$2,733,110	\$33,224,938	\$3,446,686	\$490,110,225	\$480,657,649	\$505,094,336	
Transfers In	\$3,676,719	\$9,969,696	\$645,000	\$0	\$868,396	\$876,134	\$121,661,635	\$63,870	\$0	\$0	\$138,493	\$9,000,000	\$146,899,943	\$147,263,522	\$143,828,106	
Use of Fund Balance	(\$81,000)	(\$408,812)	\$54,081	\$170,705	\$651,945	\$2,984,129	\$0	\$337,638	\$0	\$27,000	\$7,503,262	(\$380,086)	\$10,831,862	\$13,053,242	(\$12,316,400)	
TOTAL REVENUE - All Funds	\$258,317,756	\$10,262,720	\$771,085	\$2,770,705	\$4,671,369	\$8,566,701	\$271,987,822	\$10,199,132	\$27,361,447	\$2,760,110	\$40,866,693	\$12,066,600	\$647,842,030	\$640,974,413	\$636,606,042	
Expenditures (by function)																
Executive Services	\$4,676,661	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,676,661	\$3,803,144	\$3,293,088	
Administrative Services	\$13,827,828	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,827,828	\$12,784,876	\$10,842,556	
Voter Services	\$439,260	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$439,260	\$381,529	\$392,063	
Judicial Administration	\$4,257,990	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,257,990	\$3,984,265	\$3,843,607	
Public Safety	\$51,609,690	\$0	\$0	\$0	\$2,281,195	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$53,890,885	\$51,536,119	\$49,188,149	
Public Works	\$9,274,678	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20,368,628	\$0	\$0	\$29,643,306	\$28,855,986	\$24,582,908	
Health & Welfare	\$19,687,739	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19,687,739	\$19,081,887	\$18,635,758	
Parks, Recreation & Cultural	\$7,542,964	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,542,964	\$7,118,560	\$6,767,560	
Community Development	\$2,655,847	\$0	\$709,337	\$0	\$1,766,371	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,131,555	\$5,615,543	\$6,310,151	
Debt Service	\$10,392,885	\$0	\$61,748	\$0	\$0	\$4,685,307	\$25,581,896	\$0	\$0	\$10,609,624	\$0	\$0	\$51,331,460	\$51,571,739	\$63,987,852	
Capital Projects	\$0	\$9,765,882	\$0	\$0	\$0	\$0	\$0	\$0	\$27,361,447	\$0	\$0	\$12,066,600	\$49,193,929	\$56,575,398		
Transportation	\$0	\$0	\$0	\$0	\$0	\$3,686,613	\$0	\$0	\$2,760,110	\$0	\$0	\$0	\$3,686,613	\$3,595,427	\$2,080,309	
Education	\$0	\$0	\$0	\$0	\$0	\$0	\$246,342,056	\$0	\$0	\$0	\$0	\$0	\$246,342,056	\$242,410,077	\$236,097,972	
School Food Service	\$0	\$0	\$0	\$0	\$0	\$0	\$10,199,132	\$0	\$0	\$0	\$0	\$0	\$10,199,132	\$9,515,526	\$9,107,087	
Subtotal - Appropriated Expenditures	\$124,365,542	\$9,765,882	\$771,085	\$0	\$4,047,566	\$8,371,920	\$271,923,952	\$10,199,132	\$27,361,447	\$2,760,110	\$30,978,252	\$12,066,600	\$499,851,378	\$492,718,117	\$491,704,458	
Tax Relief	\$1,090,709	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,090,709	\$992,774	\$1,073,478	
Subtotal - Recommended Budget	\$125,456,251	\$9,765,882	\$771,085	\$0	\$4,047,566	\$8,371,920	\$271,923,952	\$10,199,132	\$27,361,447	\$2,760,110	\$30,978,252	\$12,066,600	\$500,942,087	\$493,710,891	\$492,777,936	
Transfers Out	\$132,861,505	\$496,838	\$0	\$2,770,705	\$623,803	\$194,781	\$63,870	\$0	\$0	\$0	\$9,888,441	\$0	\$146,899,943	\$147,263,522	\$143,828,106	
TOTAL EXPENDITURES - All Funds	\$258,317,756	\$10,262,720	\$771,085	\$2,770,705	\$4,671,369	\$8,566,701	\$271,987,822	\$10,199,132	\$27,361,447	\$2,760,110	\$40,866,693	\$12,066,600	\$647,842,030	\$640,974,413	\$636,606,042	
Appropriated Expenditures (by category)																
Personnel (salaries & benefits)	\$69,342,301	\$159,843	\$0	\$0	\$3,452,856	\$346,661	\$215,344,667	\$2,643,648	\$0	\$1,367,273	\$10,615,882	\$0	\$301,905,858	\$293,102,897	\$279,462,245	
Operating (other than debt service)	\$43,825,220	\$390,233	\$709,337	\$0	\$524,228	\$3,339,952	\$30,961,583	\$7,176,484	\$0	\$1,361,193	\$9,292,943	\$0	\$96,219,980	\$96,942,393	\$90,516,737	
Debt Service	\$10,392,885	\$0	\$61,748	\$0	\$0	\$4,685,307	\$25,581,896	\$0	\$0	\$0	\$10,609,624	\$0	\$51,331,460	\$51,571,739	\$63,987,852	
Capital	\$805,136	\$9,215,806	\$0	\$0	\$70,482	\$0	\$35,806	\$379,000	\$27,361,447	\$31,644	\$459,803	\$12,066,600	\$50,394,080	\$51,101,088	\$67,737,624	
TOTAL APPROPRIATED EXPENDITURES - All Funds	\$124,365,542	\$9,765,882	\$771,085	\$0	\$4,047,566	\$8,371,920	\$271,923,952	\$10,199,132	\$27,361,447	\$2,760,110	\$30,978,252	\$12,066,600	\$499,851,378	\$492,718,117	\$491,704,458	

*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.