



# SPOTSYLVANIA COUNTY, VIRGINIA

## NOTICE OF PUBLIC HEARINGS ON ADVERTISED FISCAL YEAR 2021 BUDGET AND 2020 TAX RATES

Public hearings will be held by the Board of Supervisors on the advertised budget for the fiscal year ending June 30, 2021 (FY 2021), the 2020 tax rates and the FY 2021 – FY 2025 Capital Improvement Plan in the auditorium of Courtland High School, 6701 Smith Station Rd, Spotsylvania, VA, on Tuesday,

March 31, 2020 at 6:30 p.m., 6:45 p.m. and 7:00 p.m., respectively. At this time, citizens of this County shall have the right to attend and state their views.

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 2020 will be set by the Board when the final County budget is adopted.

	<b>2019 Tax Rates</b>	<b>Advertised 2020 Tax Rates</b>
Real Estate	\$0.8474	\$0.8797
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
Data Center Computer Equipment & Peripherals	\$1.25	\$1.25
Mobile Homes	\$0.8474	\$0.8797
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	\$0.48	\$0.48
Massaponax Special Service District Special Tax	\$0.16	\$0.17
Harrison Crossing Special Service District Special Tax	\$0.50	\$0.48

(Real Property, Mobile Homes, and Service District tax rates are levied per \$100 of assessed value. All others are assessed at no greater than 50% of the value or 50% of original cost, depending on the classification.)

For your safety and the safety of the community at large during this on-going coronavirus emergency, citizens wishing to comment are **HIGHLY ENCOURAGED** to submit written comments to be read into the public record by County staff in front of the Board at the televised hearing rather than attending in person. Citizens choosing to attend in person will be required to maintain recommended social distancing at all times and will be guided by County staff in accomplishing this. Those desiring to submit written comments to be read publically to the Board may do so immediately by emailing comments to Aimee Mann (amann@spotsylvania.va.us), or by placing written comments in the Treasurer's Office drop box outside the Holbert Building at 9104

Courthouse Road, Spotsylvania, VA 22553. Comments submitted via the Treasurer's Office drop box should be in a sealed envelope which is clearly marked "Budget Public Hearing." Additionally, comments may be mailed to the attention of Aimee Mann at PO Box 99, Spotsylvania, VA 22553. Mailed comments must be received by close of business on Monday, March 30 in order for them to be read into the public record at the hearing. Submissions of written comments must include the citizen's name and voting district. Please construct your written comments in such manner that they are limited to three (3) minutes when read at a typical oral reading pace. For comments provided in representation of a group, the time limit is five (5) minutes.

FY 2021 Recommended Budget - All Funds By Fund

	Governmental Funds							Proprietary Funds					FY 2021 Recommended*	FY 2020 Adopted*	FY 2019 Actual*	
	General Fund	Capital Proj. Fund	EDA 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	\$198,740,508	\$0	\$0	\$0	\$0	\$1,386,036	\$0	\$0	\$0	\$0	\$0	\$0	\$200,126,544	\$187,048,147	\$177,638,995	
Other Local Taxes	\$46,032,867	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$46,032,867	\$44,303,635	\$44,897,092	
Licenses & Permits	\$216,200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$216,200	\$149,516	\$383,400	
Charges for Services	\$4,860,071	\$0	\$0	\$2,600,000	\$0	\$0	\$0	\$0	\$2,880,899	\$34,598,812	\$4,113,970	\$46,172,853	\$44,913,487	\$47,543,373		
Other Local Revenue	\$5,609,575	\$919,146	\$4,000	\$0	\$4,703,979	\$5,346,000	\$2,700,603	\$4,618,000	\$0	\$1,924,413	\$19,694,825	\$45,520,541	\$34,812,193	\$34,867,843		
Debt Proceeds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18,500,916	\$0	\$0	\$0	\$18,500,916	\$28,904,696	\$38,697,968	
State Revenue	\$42,799,266	\$0	\$0	\$0	\$0	\$0	\$155,763,845	\$375,065	\$0	\$0	\$0	\$0	\$198,938,176	\$191,259,746	\$185,117,133	
Federal Revenue	\$605,069	\$164,185	\$0	\$0	\$0	\$0	\$11,556,571	\$5,884,921	\$0	\$0	\$483,658	\$0	\$18,694,404	\$18,649,287	\$18,071,781	
Subtotal - Revenue	\$298,863,556	\$1,083,331	\$4,000	\$2,600,000	\$4,703,979	\$6,732,036	\$170,021,019	\$10,877,986	\$18,500,916	\$2,880,899	\$37,006,883	\$23,808,795	\$574,202,501	\$550,040,707	\$547,217,585	
Transfers In	\$3,548,913	\$11,741,193	\$1,463,000	\$0	\$930,841	\$1,421,261	\$135,181,416	\$0	\$0	\$0	\$95,000	\$0	\$154,381,624	\$151,961,960	\$144,769,947	
Use of Fund Balance	\$5,195,101	\$8,831,962	\$79,650	\$0	\$49,636	\$266,504	\$0	\$1,373,966	\$0	\$0	(\$831,932)	\$4,736,030	\$19,700,917	\$5,858,660	(\$2,738,478)	
<b>TOTAL REVENUE - All Funds</b>	<b>\$307,607,570</b>	<b>\$21,656,486</b>	<b>\$1,546,650</b>	<b>\$2,600,000</b>	<b>\$5,684,456</b>	<b>\$8,419,801</b>	<b>\$305,202,435</b>	<b>\$12,251,952</b>	<b>\$18,500,916</b>	<b>\$2,880,899</b>	<b>\$36,269,951</b>	<b>\$28,544,825</b>	<b>\$748,285,042</b>	<b>\$707,861,327</b>	<b>\$689,249,054</b>	
<b>Expenditures (by function)</b>																
Executive Services	\$6,303,581	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,303,581	\$6,507,000	\$4,419,335	
Administrative Services	\$16,633,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,633,500	\$15,046,900	\$12,689,418	
Voter Services	\$553,730	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$553,730	\$539,132	\$465,864	
Judicial Administration	\$4,870,177	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,870,177	\$4,493,368	\$4,335,138	
Public Safety	\$68,660,390	\$0	\$0	\$2,878,390	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$71,538,780	\$61,811,847	\$59,392,079	
Public Works	\$9,422,735	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$22,554,959	\$0	\$0	\$31,977,694	\$30,861,007	\$28,964,618	
Health & Welfare	\$27,967,855	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$27,967,855	\$25,002,415	\$25,170,303	
Parks, Recreation & Cultural	\$8,436,309	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,436,309	\$8,031,794	\$8,007,412	
Community Development	\$3,187,342	\$1,509,150	\$0	\$2,037,577	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,734,069	\$6,129,889	\$5,702,701	
Debt Service	\$9,570,783	\$0	\$0	\$0	\$0	\$5,207,439	\$28,621,775	\$0	\$0	\$13,714,992	\$0	\$0	\$57,114,989	\$55,480,467	\$49,688,006	
Capital Projects	\$0	\$21,417,301	\$0	\$0	\$0	\$0	\$0	\$0	\$18,500,916	\$0	\$0	\$28,544,825	\$68,463,042	\$56,503,971		
Transportation	\$0	\$0	\$0	\$0	\$0	\$3,192,362	\$0	\$0	\$0	\$2,880,899	\$0	\$0	\$3,192,362	\$2,883,119	\$2,497,319	
Education	\$0	\$0	\$0	\$0	\$0	\$0	\$276,580,660	\$0	\$0	\$0	\$0	\$0	\$276,580,660	\$268,980,968	\$252,998,565	
School Food Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,251,952	\$0	\$0	\$0	\$0	\$12,251,952	\$12,341,528	\$10,265,546	
Subtotal - Appropriated Expenditures	\$155,606,402	\$21,417,301	\$1,509,150	\$0	\$4,915,967	\$8,399,801	\$305,202,435	\$12,251,952	\$18,500,916	\$2,880,899	\$36,269,951	\$28,544,825	\$592,618,700	\$554,613,405	\$543,188,139	
Tax Relief	\$1,284,718	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,284,718	\$1,285,962	\$1,290,968	
Subtotal - Recommended Budget	\$156,891,120	\$21,417,301	\$1,509,150	\$0	\$4,915,967	\$8,399,801	\$305,202,435	\$12,251,952	\$18,500,916	\$2,880,899	\$36,269,951	\$28,544,825	\$593,903,418	\$555,899,367	\$544,479,107	
Transfers Out	\$150,716,450	\$239,185	\$37,500	\$2,600,000	\$768,489	\$20,000	\$0	\$0	\$0	\$0	\$0	\$0	\$154,381,624	\$151,961,960	\$144,769,947	
<b>TOTAL EXPENDITURES - All Funds</b>	<b>\$307,607,570</b>	<b>\$21,656,486</b>	<b>\$1,546,650</b>	<b>\$2,600,000</b>	<b>\$5,684,456</b>	<b>\$8,419,801</b>	<b>\$305,202,435</b>	<b>\$12,251,952</b>	<b>\$18,500,916</b>	<b>\$2,880,899</b>	<b>\$36,269,951</b>	<b>\$28,544,825</b>	<b>\$748,285,042</b>	<b>\$707,861,327</b>	<b>\$689,249,054</b>	
<b>Appropriated Expenditures (by category)</b>																
Personnel (salaries & benefits)	\$91,094,065	\$177,620	\$0	\$0	\$4,145,340	\$488,177	\$242,940,670	\$2,193,262	\$0	\$1,484,574	\$11,809,107	\$0	\$352,848,241	\$334,840,717		
Operating (other than debt service)	\$54,034,354	\$2,535,912	\$1,509,150	\$0	\$648,486	\$2,680,522	\$33,551,263	\$9,105,485	\$0	\$1,383,825	\$10,324,509	\$0	\$114,389,681	\$107,996,037		
Debt Service	\$9,570,783	\$0	\$0	\$0	\$0	\$5,207,439	\$28,621,775	\$0	\$0	\$0	\$13,714,992	\$0	\$57,114,989	\$55,480,467		
Capital	\$907,200	\$18,703,769	\$0	\$0	\$122,141	\$23,663	\$88,727	\$953,205	\$18,500,916	\$12,500	\$421,343	\$28,544,825	\$68,265,789	\$56,296,184		
<b>TOTAL APPROPRIATED EXPENDITURES - All Funds</b>	<b>\$155,606,402</b>	<b>\$21,417,301</b>	<b>\$1,509,150</b>	<b>\$0</b>	<b>\$4,915,967</b>	<b>\$8,399,801</b>	<b>\$305,202,435</b>	<b>\$12,251,952</b>	<b>\$18,500,916</b>	<b>\$2,880,899</b>	<b>\$36,269,951</b>	<b>\$28,544,825</b>	<b>\$592,618,700</b>	<b>\$554,613,405</b>	<b>unavailable</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.

The County Administrator's FY 2021 Recommended Budget is available online at [www.spotsylvania.va.us/1551/FY-2021-Budget](http://www.spotsylvania.va.us/1551/FY-2021-Budget).

BY ORDER OF THE SPOTSYLVANIA COUNTY  
BOARD OF SUPERVISORS  
EDWARD PETROVITCH  
COUNTY ADMINISTRATOR

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)