

**CAROLINE COUNTY, VIRGINIA
NOTICE OF PUBLIC HEARING
PROPOSED TAX RATES FOR 2019**

A public hearing on the proposed 2019 tax rates will be held by the Board of Supervisors on **TUESDAY, APRIL 16, 2019 BEGINNING AT 7:30 P.M. OR AS CLOSE THERE TO AS POSSIBLE IN THE CAROLINE COUNTY COMMUNITY SERVICES CENTER AUDITORIUM, 17202 RICHMOND TURNPIKE (RT 301 SOUTH ADJACENT TO BOWLING GREEN ELEMENTARY SCHOOL), MILFORD, VIRGINIA.** The public hearing will be held in accordance with Section 58.1-3007 of the Code of Virginia and the Board will provide an opportunity for interested citizens to attend the hearing and present their views subject to a reasonable time limit in regard to the proposed 2019 tax rates. Citizens with special needs should contact the County Administrator's Office at (804) 633-5380 prior to the public hearing.

The Board of Supervisors will fix tax rates for the year no later than April 23, 2019.

PROPOSED 2019 TAX RATES

	Current	Proposed
Real Estate	\$ 0.83/\$100 of assessed valuation	\$ 0.83/\$100
Personal Property	\$ 3.80/\$100 of assessed valuation	\$ 3.80/\$100
Alternative Personal Property	\$ 3.80/\$100 of assessed valuation	\$ 2.66/\$100
Tax Rate for One Motor Vehicle for Qualifying Disabled Veterans Under Caroline County Code §103-46.5		
Alternative Personal Property Tax Rate for Data Center Equipment Qualifying Under VA Code §58.1-3506, A, 43	\$ 3.80/\$100 of assessed valuation	\$ 1.25/\$100
Minerals Tax	\$ 0.83/\$100 of assessed valuation	\$ 0.83/\$100
Mobile Homes	\$ 0.83/\$100 of assessed valuation	\$ 0.83/\$100
Machinery & Tools	\$ 3.50/\$100 of assessed valuation	\$ 3.50/\$100
Motor Carrier	\$ 3.50/\$100 of assessed valuation	\$ 3.50/\$100
Public Service Corporations		
Real Estate	\$ 0.83/\$100 of assessed valuation	\$ 0.83/\$100
Personal Property	\$ 3.80/\$100 of assessed valuation	\$ 3.80/\$100

**CAROLINE COUNTY, VIRGINIA
PUBLICATION OF PROPOSED
FY 2019/2020 BUDGET AND
NOTICE OF HEARING**

The County Administrator’s Proposed FY 2019/2020 Budget has been prepared on the basis of estimates and requests submitted to the Board of Supervisors by the various departments, constitutional officers, representatives of non-County agencies, the Department of Social Services and the School Board of the County. This budget synopsis, as advertised, is prepared and published for information and fiscal planning purposes only. The inclusion in the budget of any item does not constitute a commitment or obligation on the part of the Board of Supervisors of Caroline County to appropriate any funds for that item or purpose.

A public hearing on the proposed budget will be held by the Board of Supervisors on **TUESDAY, APRIL 16, 2019 BEGINNING AT 7:30 P.M. OR AS CLOSE THERE TO AS POSSIBLE IN THE CAROLINE COUNTY COMMUNITY SERVICES CENTER AUDITORIUM, 17202 RICHMOND TURNPIKE (RT 301 SOUTH ADJACENT TO BOWLING GREEN ELEMENTARY SCHOOL), MILFORD, VIRGINIA.** The public hearing will be held in accordance with Section 15.2-2506 of the Code of Virginia and the Board will provide an opportunity for interested citizens to attend the hearing and present their views subject to a reasonable time limit in regard to the proposed budget. Citizens with special needs should contact the County Administrator’s Office at (804) 633-5380 prior to the public hearing.

The Board of Supervisors will approve a budget no later than June 30, 2019 and fix tax rates for the year no later than April 23, 2019.

PROPOSED BUDGET FOR THE FISCAL YEAR COMMENCING JULY 1, 2019

GENERAL FUND

<u>Revenues</u>	<u>Adopted Budget FY 2018/2019</u>	<u>Proposed Budget FY 2019/2020</u>
Property Taxes	\$ 35,873,912	\$ 36,043,624
Other Local Taxes	4,880,441	5,299,013
Permits, Fees & Licenses	450,114	444,740
Fines & Forfeitures	527,963	612,421
Revenue-Use of Money & Property	110,390	463,232
Charges for Services	1,117,567	1,310,196
Recovered Costs & Miscellaneous	683,915	731,650
Revenue from the Commonwealth	5,132,532	5,352,789
Federal Revenues	106,236	105,334
Transfers	<u>2,104,242</u>	<u>2,400,504</u>
Total Revenues	\$ 50,987,312	\$ 52,763,503
 <u>Expenditures</u>		
General Government Administration	\$ 3,675,879	\$ 3,947,989
Judicial Administration	1,400,614	1,437,405
Public Safety	14,385,106	15,118,521
Public Works	3,485,249	3,972,786

Health and Welfare	621,230	557,989
Education	48,866	6,866
Parks, Recreation & Cultural	947,047	1,026,160
Community Development	1,681,527	1,724,304
Transfer & Reserves	<u>24,741,794</u>	<u>24,964,926</u>
Total Expenditures	\$ 50,987,312	\$ 52,763,503

OTHER OPERATING FUNDS

Social Services	\$ 3,089,390	\$ 3,089,390
Comprehensive Services Act	\$ 2,300,000	\$ 2,300,000
Law Library Fund	\$ 5,348	\$ 5,348
Courthouse Maintenance Fund	\$ 134,574	\$ 134,574
Tourism Fund	\$ 182,858	\$ 199,740
Fire/Rescue Grant Fund	\$ 145,335	\$ 150,000
Proffers Fund	\$ 55,750	\$ 55,750
Program Income-Dawn Housing	\$ 14,570	\$ 14,570
Sheriff Special Revenue Fund	\$ 51,000	\$ 51,000
Economic Development Fund	\$ 15,400	\$ 15,400
Debt Retirement Fund	\$ 8,992,212	\$ 8,719,775

ENTERPRISE FUNDS

Caroline Utilities Fund	\$ 6,326,545	\$ 7,262,954
Dawn Utility Fund	\$ 271,160	\$ 271,160

CAPITAL PROJECTS FUNDS

General Capital Projects Fund	\$ 1,956,400	\$ 3,827,929
School Capital Projects Fund	\$ 109,500	\$ 753,500

SCHOOLS OPERATING FUNDS

Revenues

Local	\$ 744,459	\$ 663,178
State	\$ 26,196,448	\$ 26,720,198
Federal	\$ 1,298,300	\$ 1,303,300
General Fund Transfers	<u>14,252,968</u>	<u>14,965,013</u>
Total Operating Revenues	\$ 42,492,175	\$ 43,651,689

Special Funds Revenues	<u>4,689,365</u>	<u>4,688,495</u>
Total Revenues	\$ 47,181,540	\$ 48,340,184

Expenditures

Instructions	\$ 31,364,247	\$ 32,661,757
Administration\Attendance\Health	\$ 1,760,439	\$ 1,872,914
Pupil Transportation	\$ 3,863,258	\$ 4,092,485
Operations and Maintenance	\$ 3,539,380	\$ 3,680,082
Facilities	\$	\$

Miscellaneous Funds	\$	\$
Technology	1,964,851	1,985,974
Adjustment for County Reduction		(\$641,523)
Total Operating Expenditures	\$ 42,492,175	\$ 43,651,689
Special Funds Expenditures	4,689,365	4,688,495
Total Expenditures	\$ 47,181,540	\$ 48,340,184
Less Transfers	(24,741,794)	(24,964,926)
Total County Budget	\$ 97,077,099	\$ 102,989,850

TAX RATES

	<u>Current</u>	<u>Proposed</u>
Real Estate	\$0.83/\$100 of assessed valuation	\$0.83/\$100
Personal Property	\$3.80/\$100 of assessed valuation	\$3.80/\$100
Alternative Personal Property	\$3.80/\$100 of assessed valuation	\$2.66/\$100
Tax Rate for One Motor Vehicle for Qualifying Disabled Veterans Under Caroline County Code §103-46.5		
Alternative Personal Property Tax Rate for Data Center Equipment Qualifying Under VA Code §58.1-3506 A 43	\$3.80/\$100 of assessed valuation	\$1.25/\$100
Minerals Tax	\$0.83/\$100 of assessed valuation	\$0.83/\$100
Mobile Homes	\$0.83/\$100 of assessed valuation	\$0.83/\$100
Machinery & Tools	\$3.50/\$100 of assessed valuation	\$3.50/\$100
Motor Carrier	\$3.50/\$100 of assessed valuation	\$3.50/\$100
Public Service Corporations:		
Real Estate	\$0.83/\$100 of assessed valuation	\$0.83/\$100
Personal Property	\$3.80/\$100 of assessed valuation	\$3.80/\$100

CAROLINE COUNTY, VIRGINIA NOTICE OF PUBLIC HEARING FY 2020 – 2024 CAPITAL IMPROVEMENT PROGRAM

The Caroline County Board of Supervisors will hold a public hearing on Tuesday, April 16, 2019 on the County's FY 2020-2024 Capital Improvement Program. The hearing will be held in conjunction with the Board's public hearing on the FY 2019-2020 proposed budget beginning at 7:30 P.M. or as close there to as possible in the Caroline County Community Services Center Auditorium, 17202 Richmond Turnpike (Rt. 301 South adjacent to Bowling Green Elementary School), Milford, Virginia.

The Capital Improvement Program is the program for guiding capital projects and purchases over a five-year period. The Capital Improvements Program is developed pursuant to Title 15.2, Chapter 22 of the Code of Virginia, 1950, as amended.

Any persons desiring to comment on the FY 2020-2024 Capital Improvement Program are invited to be present at the public hearing. Copies of the Program are available for public inspection in the Office of the County Administrator, 212 N. Main Street, Bowling Green, VA.

BY ORDER OF THE CAROLINE COUNTY BOARD OF SUPERVISORS
Charles M. Culley, Jr., County Administrator