



**REGULAR AGENDA
BOARD OF SUPERVISORS SPECIAL CALLED MEETING
APRIL 7, 2026
BOARD CHAMBERS, 1300 COURTHOUSE ROAD, STAFFORD, VA 22554**

7:00 P.M. - CALL TO ORDER - ROLL CALL OF MEMBERS

ADDITIONS - DELETIONS AND APPROVAL OF THE REGULAR AGENDA

PUBLIC HEARINGS

1. BUDGET AND MANAGEMENT; PUBLIC HEARING ON FY2027 COUNTY BUDGET
PROPOSED RESOLUTION R26-49 (BUDGET)
BACKGROUND SUMMARY: PUBLIC HEARING ON BUDGET.
2. BUDGET AND MANAGEMENT; PUBLIC HEARING ON FY2027 VIRGINIA
PUBLIC SCHOOL AUTHORITY (VPSA) BOND ISSUANCE AND FY2027-2036
CAPITAL IMPROVEMENT PROGRAM (CIP)
PROPOSED RESOLUTION R26-105 (VPSA)
PROPOSED RESOLUTION R26-50 (CIP)
BACKGROUND SUMMARY: PUBLIC HEARING ON VPSA ISSUANCE AND CIP.
3. BUDGET AND MANAGEMENT; PUBLIC HEARING ON CY2026 TAX RATES,
INCLUDING ESTABLISHMENT OF A SOLAR ENERGY TAX RATE
PROPOSED RESOLUTION R26-48 (REAL ESTATE AND MOBILE HOMES)
PROPOSED RESOLUTION R26-142 (PERSONAL PROPERTY, OTHER TAX
CLASSIFICATIONS, AND SERVICE DISTRICTS)
BACKGROUND SUMMARY: PUBLIC HEARING ON TAX RATES.

CLOSED MEETING

ADJOURNMENT

This agenda may be amended on the day of the meeting. Participation of all citizens is encouraged. For all individuals with special needs, please notify County Administration of any accommodations required at least 24 hours in advance of the meeting. The agenda and related materials may be found on the County's website at www.staffordcountyva.gov.



**Stafford County
Board of Supervisors Meeting
Agenda Item Report
Meeting Date: April 7, 2026
PUBLIC HEARINGS**

Subject:	
BUDGET AND MANAGEMENT; PUBLIC HEARING ON FY2027 COUNTY BUDGET PROPOSED RESOLUTION R26-49 (Budget) BACKGROUND SUMMARY: Public Hearing on Budget.	
Recommended Action:	
Committee/Commission Recommendation:	
Fiscal Impact:	District:
Overview:	
The Board is holding a public hearing for input on the FY2027 Budget.	
Discussion/Analysis:	
The Board is holding a Public Hearing for the FY2027 Budget. FY2027 Budget Proposed Resolution R26-49 (Attachment 1) will adopt the FY2027 budget; and R26-51 will appropriate the FY2027 budget. The following will be addressed: Stafford County Public School Funding	
<ul style="list-style-type: none"> • Increase the budgeted per-pupil funding • Provide County funds to support the opening of three new Schools: Hartwood High School, Crows Nest and Falls Run Elementary Schools • Continues the Board's commitment to funding Repair, Replacement and Rehabilitation (3R); • It includes continued local funding for the Public Day School and Gwyneth's Law 	
County Funding	



- Implements a 2.0% scale adjustment for General Government and non-uniformed Public Safety employees, effective July 1, 2026
- Implements a 2.0% merit for all General Government and non-uniformed Public Safety positions if hired by April 1, 2026, with job performance rated effective or better
- Maintains the integrity and funding of the Public Safety Step Plan
- Implements a 1.25% scale adjustment for all uniformed Public Safety employees, effective July 1, 2026
- Provides the remaining 25% of the Market Study Implementation

The FY2027 Budget supports modest changes to staffing as follows:

Department	Position Title	Position Typs
General Fund		
Procurement	Procurement Technician	Part-time to Full-time conversion
Fire and Rescue	Ambulance Revenue Recovery Technician	Full-time
Utilities		
Utilities	Project Manager I	Full-time
Utilities	Civil Engineer	Part-time to Full-time conversion
Utilities	Project Manager II	Part-time to Full-time conversion

Attachments:

1. R26-49 Attachment 1. bud- Proposed Resolution R26-49 FY2027 Budget Resolution
2. R26-51 Attachment 2.bud- Proposed Resolution R26-51 Budget Appropriation
3. Public Hearings Presentation

Summary/Conclusion:

This is the public hearing on the FY2027 Budget. No action is anticipated today.

Strategic Priorities:



Reviewed By:

Rysheda McClendon, County Attorney (Legal Review Only)
Bill Ashton, County Administrator

PROPOSED

BOARD OF SUPERVISORS
COUNTY OF STAFFORD
STAFFORD, VIRGINIA

RESOLUTION

At a regular meeting of the Stafford County Board of Supervisors (the Board) held in the Board Chambers, George L. Gordon, Jr., Government Center, Stafford, Virginia, on the _ day of _, 2026:

MEMBERS:

VOTE

Deuntay T. Diggs, Chairman
Maya P. Guy, Vice Chairwoman
Tinesha O. Allen
Darrell E. English
Kecia S. Evans
Crystal L. Vanuch
Dr. R. Pamela Yeung

On motion of , seconded by , which carried by a vote of , the following was adopted:

A RESOLUTION TO APPROVE THE FISCAL YEAR (FY) 2027
COUNTY BUDGET

WHEREAS, the Board held a public hearing on the proposed FY2027 County Budget on April 7, 2026, commencing at 7:00 P.M. or as soon thereafter as the matter was heard, in the Board Chambers at the George L. Gordon, Jr., Government Center, 1300 Courthouse Road, Stafford, Virginia; and

WHEREAS, the Board held budget work sessions at which the Board analyzed and deliberated on the County Budget; and

WHEREAS, the Board considered the recommendations of staff, requests submitted by the School Board and partner agencies, information presented at the budget work sessions, and the public testimony, if any, received at the public hearing;

NOW, THEREFORE, BE IT RESOLVED by the Stafford County Board of Supervisors on this the _ day of _, 2026, that the FY2027 County Budget be and it hereby is adopted as follows for the County Funds:

General Fund:	Proposed
Board of Supervisors	498,568,038 1,307,121

Budget and Management	1,202,812
Commissioner of the Revenue	4,237,277
County Administration	1,691,292
County Attorney	1,595,065
Electoral Board and Registrar	1,794,308
Finance	2,104,390
Procurement	1,186,045
Mapping and Geographic Information	871,884
Human Resources	1,702,330
Information Technology	5,801,765
Community Engagement	1,430,072
Treasurer	3,054,285
15 th District Court Unit	29,675
Code Compliance	7,687,266
Fire and Rescue Services	42,587,476
Rappahannock Juvenile Center	3,038,636
Rappahannock Regional Jail Authority	13,627,920
Sheriff	49,584,144
Circuit Court	697,103
Clerk of the Circuit Court	2,285,994
Commonwealth's Attorney	6,899,268
Court Deputies	4,978,106
General District Court	104,518
Juvenile and Domestic Relations Court	135,402
Magistrate	9,717
Cooperative Extension	233,254
Economic Development	844,059
Partner Agencies - Community Development	338,779
Planning and Zoning	4,076,401
Human Services	9,040,070
Partner Agencies - Health and Social Services	2,413,919
Social Services	12,885,930
Central Rappahannock Regional Library	6,332,693
Parks and Recreation	12,634,693
Community Facilities	7,038,894
Engineering	1,036,466
Partner Agencies - Germanna Community College	248,858
Schools' Operating Budget Transfer	194,229,808

Schools' Public Day School Transfer	1,527,593
Schools Transfer for Capital Projects	0
Schools Transfer to Designated Repairs, Replacement and Rehab (3R)	1,790,477
Schools Transfer for Capital Projects to the Capital Projects Fund	3,636,268
Schools' Debt Service / Transfer to Debt Service Fund	48,824,605
County Debt Service / Transfer to Debt Service Fund	6,934,728
Non-Departmental - Human Resources	413,727
Non-Departmental - Insurance	1,193,624
Non-Departmental - Vehicle Replacement Program	0
Non-Departmental - Other Contingency Reserve	500,000
Non-Departmental - Other	1,669,263
Non-Departmental - Purchase of Development Rights	85,859
Non-Departmental - Fire and Emergency Services Fund	861,645
Non-Departmental - Transfer to Capital Projects Fund	10,706,006
Non-Departmental - Transfer to Transportation Fund	9,426,548

Other Funds:	Proposed
Asset Forfeiture Fund	320,000
Armed Services Memorial	2,000
Capital Improvements Fund	73,385,654
Debt Service Fund	61,662,779
E-Summons Fund	31,370
Fire and Emergency Services Fund	20,318,894
Fleet Services Fund	5,395,719
Garrisonville Road Service District Fund	348,475
Hidden Lake Special Revenue Fund	120,133
Lake Arrowhead Service District Fund	99,253
Lake Carroll Service District Fund	36,894
Tourism Fund	1,525,549
Transportation Fund	59,588,292
Transportation Impact Fee - County-Wide Fund	800,000
Utilities Funds	166,824,536

; and

BE IT FURTHER RESOLVED that the FY2027 Schools budget is approved in the following amounts, which includes the Academy of Technology and Innovation Fund at the prior fiscal year amount:

	Proposed
Construction Fund	41,808,798
Grants Fund	21,177,628
Health Services Fund	44,440,887
Nutrition Services Fund	26,770,962
Schools' Operating Fund	485,113,171
Workers' Compensation Fund	1,415,647
Academy of Technology and Innovation Fund	3,312,422
Commonwealth Governor's School Fund	2,164,717

;and

BE IT FURTHER RESOLVED that the Board desires to continue to support special education students in the County, as identified by Stafford County Public Schools, and authorizes the County Administrator to execute a memorandum of understanding with the School Board for the Public Day School program in an amount not to exceed One Million Five Hundred Twenty-Seven Thousand Five Hundred Ninety-Three Dollars (\$1,527,593). The Public Day School program provides educational services in the least restrictive, most cost-effective environment, within the community, through shared responsibility between the County and Schools for Public Day School students; and

BE IT FURTHER RESOLVED that the County Administrator is authorized to disburse funds to Stafford County Volunteer Fire and Rescue companies only after ensuring compliance with the Fire and Rescue Department, County, and State policies, regulations, rules, and procedures; and

BE IT FURTHER RESOLVED that the County's authorized full-time strength is as stated below, and recruitment and maintaining full-time positions up to the authorized strength is permitted. With approval of the County Administrator, the County's authorized strength may be temporarily exceeded for no longer than two weeks to allow training of a new employee by a leaving employee.

	FY2026 Revised Full Time	FY2027 Proposed Full-Time
General Fund		
Non-Public Safety	474	<u>472</u>
Public Safety	562	<u>563</u>
Capital Projects Fund	4	4
Transportation Fund	3	3
Tourism Fund	4	4
Utilities Fund	174	<u>174</u>
Total	1215	<u>1220</u>

; and

BE IT FURTHER RESOLVED that a 2% pay scale adjustment is authorized, effective July 1, 2026, for all full-time and regular part-time General Government County employees; and

BE IT FURTHER RESOLVED that a 2% salary increase is authorized, effective July 1, 2026, for all full-time and regular part-time General Government County employees hired prior to April 1, 2026, whose job performance is rated effective or better on their calendar year 2025 performance evaluation; and

BE IT FURTHER RESOLVED that a salary step increase is authorized in accordance with the Public Safety Step Plan, effective on the employee’s anniversary date, for all full-time and regular part-time Public Safety County employees whose job performance is rated effective or better on their calendar year 2025 performance evaluation; and

BE IT FURTHER RESOLVED that the Sheriff’s office is authorized to overfill its positions by up to 15% above its FY2026 approved authorized strength for hiring between July 1, 2026 to June 30, 2027; and

BE IT FURTHER RESOLVED that the County’s health insurance contribution approach is updated as follow:

Plan	Previous Employee Contribution %	New Employee Contribution %	Previous Dependent Contribution %	New Dependent Contribution %
Premium PPO	15%	15%	20%	<u>23%</u>
Core PPO	5.5%	<u>6%</u>	10.5%	<u>12%</u>
High Deductible	5%	5%	10%	10%
Dental: High Option	20%	20%	25%	25%
Dental: Low Option	17%	17%	22%	22%

; and

BE IT STILL FURTHER RESOLVED that the Board approves the FY2027 Potomac and Rappahannock Transportation Commission (PRTC) subsidy of One Hundred Thirty-One Thousand Seven Hundred Dollars (\$131,700) and the Virginia Railway Express (VRE) subsidy of Two Million Eight Hundred Eighteen Thousand Six Hundred Nineteen Dollars (\$2,818,619) and authorizes the payment of the subsidies during FY2027 from the County’s Motor Fuels Tax Revenue Fund.

PROPOSED

BOARD OF SUPERVISORS
COUNTY OF STAFFORD
STAFFORD, VIRGINIA

RESOLUTION

At a regular meeting of the Stafford County Board of Supervisors (the Board) held in the Board Chambers, George L. Gordon, Jr., Government Center, Stafford, Virginia, on the _ day of _, 2026:

MEMBERS:

- Deuntay T. Diggs, Chairman
- Maya P. Guy, Vice Chairwoman
- Tinesha O. Allen
- Darrell E. English
- Kecia S. Evans
- Crystal L. Vanuch
- Dr. R. Pamela Yeung

VOTE:

On motion of , seconded by , which carried by a vote of , the following was adopted:

A RESOLUTION TO APPROPRIATE THE FISCAL YEAR (FY) 2027
COUNTY BUDGET

WHEREAS, the Board commits to maintaining the undesignated fund balance, and desires to retain adequate budgetary control given the economic climate; and

WHEREAS, the Board desires to appropriate funds for FY2027 based on the following general guidance and percentage of the FY2027 budget:

- Debt service 100%
- General Fund transfer to other funds 100%
- Partner agencies funding 100%
- Purchase of Development Rights 100%
- Vehicle Replacement Program 100%
- All other departmental budgets 95%
- Schools local funding transfer 95%
- Schools public day school transfer 95%

NOW, THEREFORE, BE IT RESOLVED by the Stafford County Board of Supervisors on this the _ day of _, 2026, that General Fund, Other Funds, and Schools Funds expenditures be and they hereby are appropriated as follows:

<u>General Fund:</u>	479,052,986
Board of Supervisors	1,241,765
Budget and Management	1,142,671
Commissioner of the Revenue	4,025,413
County Administration	1,606,727
County Attorney	1,515,312
Electoral Board and Registrar	1,704,593
Finance	1,999,171
Procurement	1,126,743
Mapping and Geographic Information	828,290
Human Resources	1,617,214
Information Technology	5,511,677
Community Engagement	1,358,568
Treasurer	2,901,571
15 th District Court Unit	28,191
Code Compliance	7,302,903
Fire and Rescue Services	40,458,102
Rappahannock Juvenile Center	3,038,636
Rappahannock Regional Jail Authority	13,627,920
Sheriff	47,104,937
Circuit Court	662,248
Clerk of the Circuit Court	2,171,694
Commonwealth's Attorney	6,554,305
Court Deputies	4,729,201
General District Court	99,292
Juvenile and Domestic Relations Court	128,632
Magistrate	9,231
Cooperative Extension	221,591
Economic Development	801,856
Partner Agencies - Community Development	338,779
Planning and Zoning	3,872,581
Human Services	8,588,067
Partner Agencies - Health and Social Services	2,413,919
Social Services	12,241,634

Central Rappahannock Regional Library	6,332,693
Parks and Recreation	12,002,958
Community Facilities	6,686,949
Engineering	984,643
Partner Agencies - Germanna Community College	248,858
Schools' Operating Budget Transfer	184,518,318
Schools' Public Day School Transfer	1,451,213
Schools Transfer for Capital Projects	0
Schools Transfer to Designated Repairs, Replacement and Rehab (3R)	1,790,477
Schools Transfer for Capital Projects to the Capital Projects Fund	3,636,268
Schools' Debt Service / Transfer to Debt Service Fund	48,824,605
County Debt Service / Transfer to Debt Service Fund	6,934,728
Non-Departmental - Human Resources	393,041
Non-Departmental - Insurance	1,133,943
Non-Departmental - Vehicle Replacement Program	0
Non-Departmental - Other Contingency Reserve	475,000
Non-Departmental - Other	1,585,800
Non-Departmental - Purchase of Development Rights	85,859
Non-Departmental - Fire and Emergency Services Fund	861,645
Non-Departmental - Transfer to Capital Projects Fund	10,706,006
Non-Departmental - Transfer to Transportation Fund	9,426,548

Other Funds:

Asset Forfeiture Fund	320,000
Armed Services Memorial	2,000
Capital Improvements Fund	73,385,654
Debt Service Fund	61,662,779
E-Summons Fund	31,370
Fire and Emergency Services Fund	20,318,894
Fleet Services Fund	5,395,719
Garrisonville Road Service District Fund	348,475
Hidden Lake Special Revenue Fund	120,133
Lake Arrowhead Service District Fund	99,253
Lake Carroll Service District Fund	36,894

Tourism Fund	1,525,549
Transportation Fund	59,588,292
Transportation Impact Fee - County-Wide Fund	800,000
Utilities Funds	166,824,536

Schools Funds:

Construction Fund	41,808,798
Grants Fund	21,177,628
Health Services Fund	44,440,887
Nutrition Services Fund	26,770,962
Schools' Operating Fund	475,325,301
Workers' Compensation Fund	1,415,647
Academy of Technology and Innovation Fund	3,312,422
Commonwealth Governor's School Fund	2,164,717

; and

BE IT FURTHER RESOLVED that the Board intends to consider the appropriation of the FY2027 funds budgeted but unappropriated, following the mid-year review and completion of the FY2026 audit, in consideration of the then current financial conditions; and

BE IT FURTHER RESOLVED that at the close of the fiscal year, all appropriations shall lapse for budgeted items other than capital projects, commitments, and grants. The following appropriations shall be maintained as noted or until the Board, by resolution or ordinance, changes or eliminates the designated appropriations:

- (i) Capital projects, until the completion of the project;
- (ii) Commitments and encumbrances; and
- (iii) Grant funds for the duration of the grant.

; and

BE IT FURTHER RESOLVED that the County Administrator is authorized to approve insurance settlements of less than \$100,000, in concurrence with the County's insurance carrier; and

BE IT FURTHER RESOLVED that to comply with Governmental Accounting Standards Board's standards and generally accepted accounting practices, some projects or sets of accounts may need to be moved between funds, and the County Administrator is authorized to make such transfers; and

BE IT FURTHER RESOLVED that in accordance with the County's Grant Policy, the following grant funds are included with the approved FY2027 budget and appropriated herein:

Department	Grant	Amount
Commonwealth's Attorney	Domestic Violence	\$45,000
Commonwealth's Attorney	Victim Witness	\$206,875
Fire and Rescue	Local Emergency Management Program Grant	\$49,164
Fire and Rescue	Radiologic Emergency Preparation	\$700
Sheriff	Department Motor Vehicle / Highway Alcohol	\$30,000
Sheriff	Department Motor Vehicle / Highway Police Traffic Services	\$50,000
Sheriff	Internet Crimes against Children task force	\$10,000
Sheriff	Department of Justice Ed Byrne Justice Assistance Grant	\$50,000
Sheriff	Mindbase Software – Settlement Funds	\$26,060
Rappahannock Regional Jail Authority	Bureau of Justice State Criminal Alien Assistance Program	\$30,000
Fire and Rescue	First Watch Software Program – Settlement Funds	\$40,000
Mapping and Geographic Information	PSAP-GIS Annual VDEM Grant	\$3,000
	Total	\$540,799

; and

BE IT STILL FURTHER RESOLVED that to ensure the taxpayers of Stafford County are paying the lowest tax rates possible, all outside funding sources such as state funds, federal funds, proffers, and user fees will be designated to be spent first, with any local matches that are required. After these funds are spent, local tax dollars may be spent.



Public Hearings
FY2027 County Budget
CY2026 Tax Rates

April 7, 2026

Andrea Light, CPA, VCA

Public Hearings

FY2027 County Budget
R26-49

- Proposed Adoption Date April 28, 2026

CY2026 Tax Rates R26-
48/R26-142

- Personal Property, Proposed Adoption Date April 21, 2026
- Real Estate Tax Rates, Proposed Adoption Date April 28, 2026

FY2027 VPSA Issuances
and FY2027 CIP R26-
50/R26-105

- Proposed Adoption Date April 28, 2025

FY2027 County Budget, General Fund: Proposed Resolution R26-49

Expense Category	Amount
Mandatory Increases; includes partner agencies, policy requirements and contracts	\$10.7M
Employee Pay and Benefits; includes pay raises, market pay, reduced vacancy savings and Health insurance costs	\$8.6M
Schools; includes Debt Service, Operating and Public Day School	\$23.2M
Year over Year Budget Savings; includes reduction of Transportation funding and reduction of department budgets	(\$4.4M)

Proposed CY2026 Tax Rates

Real Estate R26-48 Adoption April 28, 2026

Tax	CY2025	Proposed CY 2026
Real Estate	\$0.9236	\$0.985
Mobile Homes	\$0.9236	\$0.985
Solar Tax	N/A	\$0.985
Fire Levy	\$.0131	\$0.014

Other Taxes R26-142 Adoption April 21, 2026

Tax	Adopted CY2025	Proposed CY 2026
Tangible Personal Property*	\$5.49/\$2.745	\$5.72/\$2.86
Camping Trailers*	\$5.49/\$2.745	\$5.72/\$2.86
Trade or Business Personal Property & Computer Equip*	\$5.49/\$2.745	\$5.72/\$2.86
Vehicles*	\$5.72/\$2.86	\$5.72/\$2.86
Data Center Computer Equip	\$1.25	\$1.25
Garrisonville Service District	\$0.055	\$0.045
Lake Arrowhead Service District	\$0.06	\$0.053
Lake Carroll Service District	\$0.20	\$0.25
Hidden Lake Service District	\$0.22	\$0.19

* Taxes Shown with Actual and Effective Rate

Service District Proposed Average Bill

Garrisonville

\$1,077

\$0.045

Lake
Arrowhead

\$172

\$0.053

Lake Carroll

\$1,981

\$0.25

Hidden Lake

\$648

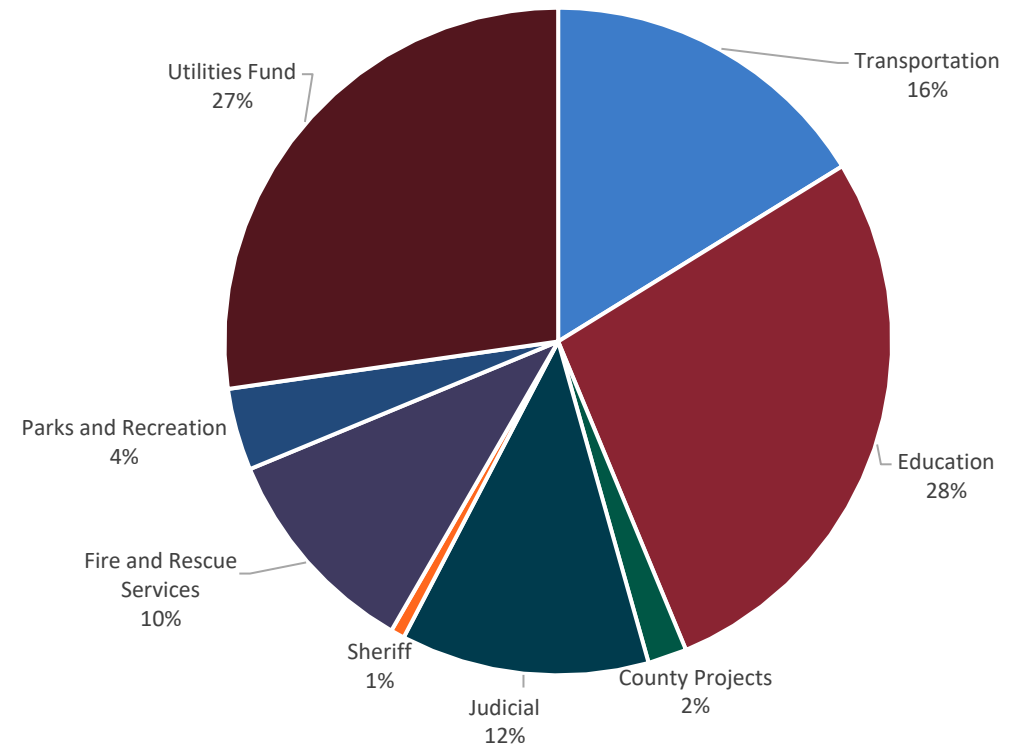
\$0.19

Debt and CIP

VPSA Proposed Resolution R26-105

- FY2027 Issuance of \$65M
 - Annual Debt Service estimate \$5.2M
- Incremental financing for
 - Drew MS
 - Hartwood ES
 - 3R Projects

CIP Proposed Resolution R26-50





**Stafford County
Board of Supervisors Meeting
Agenda Item Report
Meeting Date: April 7, 2026
PUBLIC HEARINGS**

Subject:	
BUDGET AND MANAGEMENT; PUBLIC HEARING ON FY2027 VIRGINIA PUBLIC SCHOOL AUTHORITY (VPSA) BOND ISSUANCE AND FY2027-2036 CAPITAL IMPROVEMENT PROGRAM (CIP) PROPOSED RESOLUTION R26-105 (VPSA) PROPOSED RESOLUTION R26-50 (CIP) BACKGROUND SUMMARY: Public Hearing on VPSA Issuance and CIP.	
Recommended Action:	
Committee/Commission Recommendation:	
Fiscal Impact:	District:
Overview:	
The Board is holding a public hearing for input on the Virginia Public School Authority (VPSA) Issuance and the FY2027-36 Capital Improvement Program.	
Discussion/Analysis:	
The Board is holding a Public Hearing for the Virginia Public School Authority (VPSA) Issuance and the FY2027-36 Capital Improvement Program.	
<u>FY2027-36 Capital Improvement Program</u> Proposed Resolution R26-50 will adopt the FY2027-36 CIP (Attachment 2). The CIP includes projects for the County, Schools, Transportation and Utilities. Attached are the CIP summaries for the County, Schools and Transportation (Attachment 3) and Utilities Project (Attachment 4).	
<u>Virginia Public School Authority (VPSA) Bond Issuance</u> Proposed Resolution R26-105 (Attachment 1) authorizes the issuance of VPSA debt. The School's capital projects are included in the County's CIP and financed incrementally through the VPSA, as outlined in the CIP. This financing is a general obligation debt of the County. Issuance requires approval by the Board; however, no action is necessary until	



the Fall of 2026 and Spring of 2027 bond borrows. Bonds are typically sold on a cash-flow basis to minimize debt service costs, but State law requires that funds be appropriated before contracts can be made. Depending on bond market conditions, bonds can sell at a premium or a discount, meaning actual proceeds may be higher or lower than the par amount. To receive the actual amount identified for the projects, the issue amount may be slightly higher or lower than the net proceeds.

Attachments:

1. Attachment 1.bud Proposed Resolution R26-105 VPSA
2. Attachment 2.bud-Proposed Resolution R26-50 FY27-36 CIP
3. Attachment 3.bud CIP County Sources and Uses
4. Attachment 4.bud CIP Utilities Sources and Uses

Summary/Conclusion:

This is the public hearing on the Virginia Public School Authority (VPSA) Issuance and the FY2027-36 Capital Improvement Program. No action is anticipated today.

Strategic Priorities:

Reviewed By:

Rysheda McClendon, County Attorney (Legal Review Only)
Bill Ashton, County Administrator

PROPOSED

BOARD OF SUPERVISORS
COUNTY OF STAFFORD
STAFFORD, VIRGINIA

RESOLUTION

At a regular meeting of the Stafford County Board of Supervisors (the Board) held in the Board Chambers, George L. Gordon, Jr., Government Center, Stafford, Virginia, on the _ day of _, 2026:

MEMBERS:

VOTE:

- Deuntay T. Diggs, Chairman
- Maya P. Guy, Vice Chairwoman
- Tinesha O. Allen
- Darrell E. English
- Kecia S. Evans
- Crystal L. Vanuch
- Dr. R. Pamela Yeung

On motion of , seconded by , which carried by a vote of , the following was adopted:

A RESOLUTION AUTHORIZING THE ISSUANCE AND SALE OF NOT TO EXCEED \$65,000,000 IN GENERAL OBLIGATION SCHOOL BONDS OF STAFFORD COUNTY, VIRGINIA TO BE SOLD TO THE VIRGINIA PUBLIC SCHOOL AUTHORITY

WHEREAS, the Board has received a request from the Stafford County School Board (the “School Board”) to contract a debt and issue general obligation school bonds of the County (the “School Bonds” or “Bonds”) in an amount not to exceed \$65,000,000 to finance capital school improvement projects for public school purposes, as contained in the County’s Capital Improvement Program (the “CIP”) from time to time, including but not limited to the following (collectively, the “Projects”):

- (i) replacement of Drew Middle School;
- (ii) replacement of Hartwood Elementary School;
- (iii) construction of North Stafford High School Fine Arts Wing;
- (iv) repair, replacement, and rehabilitation (3R) of critical systems at Thompson Middle School;
- (v) 3R projects across multiple schools; and
- (vi) the costs of issuing the School Bonds; and

WHEREAS, the Board has determined that it is necessary and expedient to issue the School Bonds to finance the Projects; and

WHEREAS, the Board held a public hearing on April 7, 2026, on the issuance of the Schools Bonds in accordance with Section 15.2-2606 of the Code of Virginia of 1950, as amended (the “Virginia Code”); and

WHEREAS, the Board has determined that it may be necessary or desirable to advance money to pay the costs for the Projects and to reimburse such advances with proceeds from one or more series of Bonds.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF STAFFORD COUNTY, VIRGINIA:

1. Authorization of Bonds and Use of Proceeds.
The Board hereby determines that it is advisable to contract a debt and to issue and sell the School Bonds in the aggregate principal amount not to exceed \$65,000,000 for the purpose of the Projects. The issuance and sale of Bonds to the Virginia Public School Authority (“VPSA”) in one or more series is hereby authorized and approved.
2. Declaration of Intent.
The Board adopts this Resolution as a declaration of official intent under Treasury Regulation §1.150-2. The Board reasonably expects to reimburse advances made or to be made by the County or School Board to pay the cost of the Projects from the proceeds of the Bonds.
3. Submission of Application to VPSA.
The County Administrator is authorized and directed to submit an application to VPSA in order to sell the Bonds to VPSA at such sale or sales as the County Administrator may determine in his sole discretion, subject to the limitations set forth above.
4. Form of the Bonds.
Each series of Bonds shall be in such form as may be attached to any subsequent resolution that approves the details of such series of Bonds.
5. Payment.
All payment terms of a series of Bonds shall be set forth in a subsequent resolution that approves the details of such series of Bonds.
6. Execution of the Bonds.
No Bonds shall be executed until the Board adopts a subsequent resolution approving and setting forth the details of the Bonds.
7. Pledge of Full Faith and Credit.
For the prompt payment of the principal of, and the premium, if any, and the interest on the Bonds as the same shall become due, the full faith and credit of the County are hereby irrevocably pledged, and in each year while any of the Bonds shall be outstanding there shall be levied and collected in accordance with law an

annual ad valorem tax upon all taxable property in the County subject to local taxation sufficient in amount to provide for the payment of the principal of, and the premium, if any, and the interest on the Bonds as such principal, premium, if any, and interest shall become due, which tax shall be without limitation as to rate or amount and in addition to all other taxes authorized to be levied in the County to the extent other funds of the County are not lawfully available and appropriated for such purpose.

8. Filing of Resolution.

The appropriate officers or agents of the County are hereby authorized and directed to cause a certified copy of this Resolution to be filed with the Circuit Court of the County.

9. Further Actions.

Subject to the limitation on the execution of Bonds set forth in Section 6, the County Administrator, the Chairman of the Board, and all such other officers, employees, and agents of the County as either of them may designate are hereby authorized to take such action as the County Administrator or the Chairman of the Board may consider necessary or desirable in connection with the issuance and sale of the Bonds and the filing of any application with VPSA, and any such action previously taken is hereby ratified and confirmed.

10. Effective Date.

This Resolution shall take effect immediately.

CERTIFICATION:

The undersigned Clerk of the Board of Supervisors of Stafford County, Virginia (the "Board"), hereby certifies that the foregoing constitutes a true and correct extract from the minutes of a meeting of the Board held on April 21, 2026, and of the whole thereof so far as applicable to the matters referred to in such extract. I hereby further certify that such meeting was a regularly scheduled meeting and that, during the consideration of the foregoing resolution, a quorum was present. The front page of this Resolution accurately records (i) the members of the Board present at the meeting, (ii) the members who were absent from the meeting, and (iii) the vote of each member, including any abstentions.

WHA:

R26-50

PROPOSED

BOARD OF SUPERVISORS
COUNTY OF STAFFORD
STAFFORD, VIRGINIA

RESOLUTION

At a regular meeting of the Stafford County Board of Supervisors (the Board) held in the Board Chambers, George L. Gordon, Jr., Government Center, Stafford, Virginia, on the _ day of _, 2026:

MEMBERS:

Deuntay T. Diggs, Chairman
Maya P. Guy, Vice Chairwoman
Tinesha O. Allen
Darrell E. English
Kecia S. Evans
Crystal L. Vanuch
Dr. R. Pamela Yeung

VOTE:

On motion of , seconded by , which carried by a vote of , the following was adopted:

A RESOLUTION TO ADOPT THE FISCAL YEARS (FY) 2027-2036
CAPITAL IMPROVEMENT PROGRAM (CIP) WITH THE INTENT TO
REIMBURSE CERTAIN CAPITAL IMPROVEMENT EXPENDITURES

WHEREAS, a public hearing on the proposed FY2027-2036 Capital Improvement Program (CIP) was held on April 7, 2026, commencing at 7:00 P.M. or as soon thereafter as the matter was heard, in the Board Chambers at the George L. Gordon, Jr., Government Center, located at 1300 Courthouse Road, Stafford, Virginia; and

WHEREAS, the Board considered the recommendations of the School Board and staff, and the public testimony, if any, at the public hearing; and

WHEREAS, the five-year CIP with an additional five-year planning period is a significant part of the County’s comprehensive planning; and

WHEREAS, the Board finds that it is necessary to identify needed capital improvements;

NOW, THEREFORE, BE IT RESOLVED by the Stafford County Board of Supervisors on this the _ day of _, 2026, that the FY2027-2036 Capital Improvement Program (CIP) be and it hereby is adopted as follows, and as more particularly described in those documents entitled “Sources and Uses” for the FY2027-2036 CIP included with

the budget and “Department of Utilities” Sources and Uses document for the FY2027-2036 CIP included with the budget, with the intent to reimburse certain capital improvement expenditures for the same:

General Government	
Information Technology Repair, Replacement, and Rehabilitation (3R) Projects	Land Acquisition
General Government 3R Projects	
Public Safety	
Fleet and Logistics Facility	Aquia Harbour Fire Station 9 Rebuild
Replacement Apparatus (Ambulance)	Public Safety Joint Training Center
Replacement Apparatus	Brooke Fire Station 5 Rebuild
Fire and Rescue Station 3R Projects	Rockhill Fire Station 8 Rebuild
Fire and Rescue Equipment Replacement	Embrey Mill Fire Station 15 New Build
Thermal Imaging Cameras	White Oak Fire Station 7 Rebuild
Eskimo Hill Fire Station 11 New Build	Training Facility Modular Trailers
Potomac Hills Fire Station 10 Refurbishment	Public Safety Mobile Radio Replacement
Berea Fire Station 12 Refurbishment	Public Safety Tower Antenna Replacements
Sheriff 3R Projects	
Judicial	
New Courthouse Facility (Government Campus)	
Parks and Recreation	
Patawomeck Park Phase II	Carl Lewis Community Center
Mountain View Property	Gymnastic Center
Embrey Mill Park Maintenance Shop	Pratt Park New Entrance
Chichester Park Maintenance Building	Duff Green Park Maintenance Shop
Brooks Park Comfort Station and Shelter Upgrade	Parks and Recreation 3R Projects
Community Facilities	
Government Building System Upgrades, Energy Management	Library #4
Community Facilities 3R Projects	
Transportation	
Barrett Heights Road Sidewalk	Roadway Safety/Widening Improvements
Centreport Parkway and Mountain View Road Traffic Signal	Route 1 and Layhill Road Intersection Improvements
Kings Highway and Chatham Heights Sidewalk and Crosswalks	Route 1 and Foreston Woods Drive/ Coal Landing Road
Enon Road and Route 1 Improvements	Route 1 and South Campus Boulevard Traffic Signal
Forbes Street Sidewalk	Eskimo Hill and Route 1 Intersection Improvements
Garrisonville Road PATH Improvements (Stafford Market Place to Eustace Road)	Shelton Shop Road Improvements

Garrisonville Road Targeted Improvements (Eustace Road to Shelton Shop Road)	Stefaniga Road and Mountain View Road Roundabout Improvement Project
Leeland Road Widening	Transportation Contingencies
Mine Road and Greenspring Drive Sidewalk and Crosswalks	Transportation Studies
Mine Road PIPELINE Safety Improvements	Truslow Road PIPELINE Safety Improvements
Old Potomac Church Road Improvements	US-17 Business Roadway Improvements
Onville Road Widening	Warrenton Road PATH Improvements (Lendall Lane to Stafford Lakes)
Poplar Road and Truslow Road Turn Lanes	Warrenton Road Widening
Education	
Schools 3R Projects	North Stafford High School Fine Arts Wing
Drew Middle School Replacement	Thompson Middle School Critical Systems and Restoration
Rising Star Complex and Day School Replacement	Additional Fleet Services Facility - Joint County/Schools
Hartwood Elementary School Replacement	Winding Creek Elementary School Critical Systems and Restoration
Hampton Oaks Elementary School Critical Systems and Restoration	Gayle Middle School Critical Systems and Restoration
Utilities (Water)	
Construct Main along Courthouse Road near Snowbird Lane	Construct Main at Courthouse Road to 433 Zone
Construct Main from Olde Forge Road to Cambridge Street	Abel Lake Dam and Spillway Improvements
Construct Main from Ramoth Church Road to Courthouse Road	Water Regulatory Planning
Replace Main from Americal Legion Road to Courthouse Road	Replace Main from Cambridge Street to Castle Rock Drive
Replace Mains from Castle Rock Drive to Cool Spring Road	Raw Water Line - Abel Lake to Lake Mooney
Smith Lake Water Treatment Facility Clearwell and Piping	Various 3R Projects
Smith Lake Booster Pump Station Electrical Improvements	
Utilities (Wastewater)	
Centralized Sludge Management	Little Falls Wastewater Treatment Plant Biological Process
Replace Gravity Mains along Claiborne Run to Forbes Street	Aquia Harbor Pump Station Re-Configuration
Falls Run Gravity Sewer Phase 2B	Replace Force Main between Pump Stations near Aquia Drive
Replace Falls Run Pump Station	Water & Sewer Line Crossing Relocations
Aquia Wastewater Treatment Facility Plant Upgrades	Falls Run Force Main Phase 2
Replace Existing Gravity Main along Falls Run	Aquia Wastewater Treatment Facility Biological Process
Various 3R Projects	

Utilities (General)	
Utilities Fiber Installation	Various 3R Projects
Utilities Division Complex	Utility Asset Management System (CMMS)

**NOTICE OF INTENT TO REIMBURSE
CERTAIN CAPITAL IMPROVEMENT EXPENDITURES**

Section 1: Statement of Intent. The County presently intends, at one time or from time-to-time, to finance projects in the FY2027-2036 Capital Improvement Program (Projects) with tax-exempt or taxable bonds, or other obligations (Bonds), and to reimburse capital expenditures paid by Stafford County (including expenditures previously paid by the County to the extent permitted by law) in connection with the Projects before the issuance of the Bonds.

Section 2: Source of Interim Financing and Payment of Bonds. Stafford County expects to pay the capital expenditures related to the Projects, and incurred before the issuance of the Bonds, with an inter-fund loan or loans from the General Fund or funds from temporary appropriations or loans from the General Capital Projects Fund. Stafford County expects to pay debt service on the Bonds from the General Fund consisting of general tax revenues for the Projects to be financed in the FY2027-2036 Capital Improvement Program. The maximum amount of the Bonds expected to be issued for the Projects is One Billion Two Hundred Thirty-Seven Million Two Hundred Thirty-Three Thousand Three Hundred Three Dollars (\$1,237,233,303).

Section 3: Effective Date; Public Inspection. This Resolution is adopted for the purpose of complying with Treasury Regulation Section 1.150-2 (26 CFR 1.150-2) or any successor regulation and shall be in full force and effect upon its adoption. The Clerk of the Board shall file a copy of this Resolution in the records of Stafford County, available for inspection by the general public during Stafford County’s normal business hours.

WHA:AML: IC

Sources and Uses

The following tables show projected FY27-36 revenues and expenditures by functional area for the County totaling \$1,654,609,823 for the ten-year period.

SOURCES

	PRIOR YEARS	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
Project Funding Summary							
Sale of Property	\$0	\$0	\$0	\$3,300,000	\$0	\$0	\$0
Prior Year Fund Balance	\$14,901,251	\$3,080,075	\$189,326	\$1,804,424	\$4,926,328	\$3,480,287	\$650,934
Court Maintenance	\$0	\$100,559	\$33,184	\$33,184	\$33,184	\$0	\$0
Priority State Transportation Fund	\$8,540,767	\$177,470	\$4,461,775	\$0	\$0	\$0	\$0
VDOT Revenue Sharing	\$155,413	\$9,776,308	\$8,129,519	\$8,162,676	\$0	\$5,000,000	\$5,000,000
Carbon Reduction Program	\$0	\$2,102,000	\$0	\$0	\$0	\$0	\$0
Congress Discretionary Spending	\$0	\$2,600,000	\$1,315,950	\$0	\$0	\$0	\$0
STBG Surface Transportation Block Grant	\$2,984,986	\$311,256	\$3,785,919	\$728,188	\$0	\$0	\$0
Smart Scale Program	\$8,872,772	\$17,804,571	\$26,134,470	\$9,646,282	\$0	\$11,032,301	\$11,032,301
CMAQ Congestion Mitigation & Air Quality	\$2,074,855	\$1,473,521	\$2,714,673	\$0	\$0	\$50,000	\$436,386
TAP Transportation Alternative Program	\$0	\$2,640,041	\$1,796,882	\$2,293,975	\$2,293,975	\$0	\$0
From General Fund(100)	\$21,316,350	\$9,501,054	\$8,704,191	\$9,045,742	\$3,746,631	\$8,559,241	\$9,445,141
3R	\$0	\$6,976,487	\$6,343,992	\$6,635,000	\$6,907,526	\$7,157,000	\$7,428,000
Current Revenue	\$0	\$5,777,537	\$10,154,477	\$10,834,202	\$10,412,202	\$13,991,977	\$4,483,837
Proffers	\$4,332,684	\$4,409,081	\$4,578,918	\$0	\$1,887,117	\$2,606,912	\$1,350,000
From Other Funds	\$9,994,461	\$1,710,000	\$0	\$0	\$0	\$0	\$0
From Trnspn Capital Fund	\$0	\$1,318,875	\$0	\$0	\$0	\$0	\$0
From Impact Fee fund 211	\$0	\$800,000	\$800,000	\$800,000	\$800,000	\$800,000	\$800,000
Insurance Recovery	\$65,473	\$0	\$0	\$0	\$0	\$0	\$0
Literary Fund Proceeds	\$0	\$25,000,000	\$0	\$0	\$0	\$0	\$0
Leases Proceeds	\$0	\$4,079,000	\$2,893,000	\$4,392,000	\$3,774,000	\$5,246,000	\$2,461,000
Revenue Bond Proceeds	\$30,283,889	\$23,549,982	\$23,544,071	\$3,637,832	\$13,219,360	\$4,500,000	\$37,991,800
VRA Loan Proceeds	\$0	\$16,852,442	\$88,095,526	\$106,508,669	\$62,252,566	\$0	\$1,590,800
VPSA Bonds	\$20,819,005	\$81,265,887	\$101,424,706	\$28,403,898	\$37,830,919	\$91,062,881	\$76,806,071
2% Transient Occupancy	\$1,053,599	\$731,728	\$202,596	\$0	\$1,017,032	\$0	\$0
PROJECT FUNDING SUMMARY TOTAL	\$125,395,505	\$222,037,874	\$295,303,175	\$196,226,072	\$149,100,840	\$153,486,599	\$159,476,270

	FY2033	FY2034	FY2035	FY2036	FUTURE YEARS	TOTAL PROJECT COSTS
Project Funding Summary						
Sale of Property	\$0	\$0	\$0	\$0	\$0	\$3,300,000
Prior Year Fund Balance	\$2,851,229	\$950,000	\$582,000	\$50,000	\$0	\$33,465,854
Court Maintenance	\$0	\$0	\$0	\$0	\$0	\$200,111
Priority State Transportation Fund	\$0	\$0	\$0	\$0	\$0	\$13,180,012
VDOT Revenue Sharing	\$0	\$0	\$0	\$0	\$0	\$36,223,916

	FY2033	FY2034	FY2035	FY2036	FUTURE YEARS	TOTAL PROJECT COSTS
Carbon Reduction Program	\$0	\$0	\$0	\$0	\$0	\$2,102,000
Congress Discretionary Spending	\$0	\$0	\$0	\$0	\$0	\$3,915,950
STBG Surface Transportation Block Grant	\$0	\$0	\$0	\$0	\$0	\$7,810,349
Smart Scale Program	\$15,000,000	\$15,000,000	\$0	\$0	\$0	\$114,522,697
CMAQ Congestion Mitigation & Air Quality	\$0	\$0	\$0	\$0	\$0	\$6,749,435
TAP Transportation Alternative Program	\$0	\$0	\$0	\$0	\$0	\$9,024,873
From General Fund(100)	\$1,250,000	\$1,250,000	\$1,250,000	\$1,250,000	\$0	\$75,318,350
3R	\$7,618,551	\$7,838,005	\$8,082,552	\$7,074,674	\$0	\$72,061,787
Current Revenue	\$9,960,977	\$10,104,977	\$5,749,477	\$7,157,477	\$0	\$88,627,140
Proffers	\$404,570	\$0	\$0	\$0	\$0	\$19,569,282
From Other Funds	\$0	\$0	\$0	\$0	\$0	\$11,704,461
From Trnsptn Capital Fund	\$0	\$0	\$0	\$0	\$0	\$1,318,875
From Impact Fee fund 211	\$800,000	\$800,000	\$0	\$0	\$0	\$6,400,000
Insurance Recovery	\$0	\$0	\$0	\$0	\$0	\$65,473
Literary Fund Proceeds	\$0	\$0	\$0	\$0	\$0	\$25,000,000
Leases Proceeds	\$2,128,000	\$2,635,000	\$11,845,000	\$0	\$0	\$39,453,000
Revenue Bond Proceeds	\$20,000,000	\$41,623,400	\$0	\$0	\$0	\$198,350,334
VRA Loan Proceeds	\$0	\$27,605,230	\$2,559,167	\$2,402,907	\$2,487,047	\$310,354,354
VPSA Bonds	\$25,818,767	\$42,634,626	\$41,465,094	\$25,354,761	\$0	\$572,886,615
2% Transient Occupancy	\$0	\$0	\$0	\$0	\$0	\$3,004,955
PROJECT FUNDING SUMMARY TOTAL	\$85,832,094	\$150,441,238	\$71,533,290	\$43,289,819	\$2,487,047	\$1,654,609,823

USES

	PRIOR YEAR	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
Project Summary							
Transportation Capital	\$55,740,394	\$66,736,125	\$73,493,058	\$33,378,995	\$5,757,938	\$27,636,416	\$30,719,621
Education	\$21,818,000	\$110,261,899	\$107,694,101	\$33,494,375	\$39,621,396	\$92,853,358	\$78,596,548
Capital Projects	\$6,000,000	\$1,200,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Judicial	\$3,624,450	\$18,376,240	\$88,128,710	\$101,193,700	\$62,285,750	\$0	\$0
Information Technology	\$0	\$558,016	\$0	\$0	\$0	\$0	\$0
Sheriff	\$0	\$201,416	\$278,000	\$9,117,277	\$2,047,124	\$0	\$1,059,000
Fire and Rescue Services	\$35,619,439	\$17,692,204	\$18,376,314	\$13,435,725	\$26,284,938	\$23,132,538	\$36,646,160
Parks and Recreation	\$2,593,222	\$4,597,408	\$2,749,000	\$3,473,000	\$11,323,718	\$8,711,287	\$5,322,941
Community Facilities	\$0	\$2,414,566	\$3,583,992	\$1,133,000	\$779,976	\$153,000	\$6,132,000
PROJECT SUMMARY TOTAL	\$125,395,505	\$222,037,874	\$295,303,175	\$196,226,072	\$149,100,840	\$153,486,599	\$159,476,270

	FY2033	FY2034	FY2035	FY2036	FUTURE YEARS	TOTAL PROJECT COST
Project Summary						
Transportation Capital	\$37,424,799	\$37,000,000	\$250,000	\$250,000	\$0	\$368,387,346
Education	\$27,609,244	\$44,425,103	\$43,255,571	\$27,145,238	\$0	\$626,774,833
Capital Projects	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$0	\$16,200,000
Judicial	\$0	\$0	\$0	\$0	\$0	\$273,608,850
Information Technology	\$1,084,000	\$3,318,000	\$0	\$0	\$0	\$4,960,016
Sheriff	\$0	\$0	\$2,155,000	\$397,024	\$0	\$15,254,841
Fire and Rescue Services	\$12,179,500	\$32,572,900	\$15,804,000	\$5,367,000	\$0	\$237,110,718
Parks and Recreation	\$3,270,000	\$31,555,230	\$7,858,167	\$6,545,907	\$2,487,047	\$90,486,927
Community Facilities	\$3,264,551	\$570,005	\$1,210,552	\$2,584,650	\$0	\$21,826,292
	FY2033	FY2034	FY2035	FY2036	FUTURE YEARS	TOTAL PROJECT COST
PROJECT SUMMARY TOTAL	\$85,832,094	\$150,441,238	\$71,533,290	\$43,289,819	\$2,487,047	\$1,654,609,823

The Department of Utilities

The Utilities Program is funded by water and sewer user fees and proceeds from bond revenue as well as expansion related revenues such as availability and pro rata fees. Approximately one third of the program is capital projects required to maintain current operations and two third is for capital projects related to expansion.

To view our project areas, please select the Projects tab in the menu above.

SOURCES

	PRIOR YEAR	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
Project Funding Summary							
Prior Year Fund Balance	\$2,463,000	\$21,021,000	\$20,444,618	\$10,472,615	\$31,926,824	\$18,673,178	\$17,636,369
From Utility Oper Fund	\$0	\$8,275,000	\$5,665,000	\$10,360,000	\$21,400,416	\$12,327,750	\$15,275,750
Revenue Bond Proceeds	\$42,000,000	\$28,400,000	\$0	\$0	\$0	\$0	\$20,789,000
Availability fee - Reuse	\$0	\$34,000,000	\$0	\$0	\$0	\$0	\$0
Availability Fee - Water	\$6,054,000	\$4,000,000	\$6,123,250	\$0	\$6,137,417	\$0	\$0
Availability Fee - Sewer	\$0	\$1,500,000	\$2,114,000	\$1,157,000	\$9,018,000	\$3,581,750	\$2,046,875
Developer Contribution	\$0	\$0	\$8,000,000	\$20,000,000	\$3,000,000	\$19,371,333	\$13,861,333
Pro-Rata Water	\$0	\$0	\$10,888,000	\$4,068,500	\$4,246,000	\$6,132,000	\$473,000
Pro-Rata Sewer	\$505,000	\$2,500,000	\$2,669,500	\$2,834,000	\$0	\$0	\$2,046,875
PROJECT FUNDING SUMMARY TOTAL	\$51,022,000	\$99,696,000	\$55,904,368	\$48,892,115	\$75,728,657	\$60,086,011	\$72,129,202

	FY2033	FY2034	FY2035	FY2036	TOTAL PROJECT COSTS
Project Funding Summary					
Prior Year Fund Balance	\$18,112,680	\$18,609,814	\$14,929,652	\$10,056,798	\$184,346,546
From Utility Oper Fund	\$19,227,375	\$16,017,625	\$11,292,667	\$6,394,000	\$134,423,381
Revenue Bond Proceeds	\$0	\$0	\$0	\$0	\$91,189,000
Availability fee - Reuse	\$0	\$0	\$0	\$0	\$34,000,000
Availability Fee - Water	\$0	\$0	\$4,931,666	\$0	\$27,246,333
Availability Fee - Sewer	\$2,147,688	\$2,253,563	\$0	\$0	\$23,818,875
Developer Contribution	\$10,000,000	\$0	\$0	\$0	\$74,232,666
Pro-Rata Water	\$5,029,500	\$5,180,500	\$0	\$0	\$36,017,500
Pro-Rata Sewer	\$2,147,688	\$2,253,563	\$0	\$0	\$14,956,625
PROJECT FUNDING SUMMARY TOTAL	\$56,664,931	\$44,315,065	\$31,153,985	\$16,450,798	\$620,230,926

USES

	PRIOR YEARS	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
Project Summary							
Abel Lake Dam Spillway Improvements	\$0	\$3,500,000	\$0	\$0	\$0	\$0	\$0
342-01 24" Construct main from Olde Forge Road to Cambridge Street	\$0	\$0	\$780,000	\$4,068,500	\$4,246,000	\$0	\$0

	PRIOR YEARS	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
Replace main from Cambridge Street to Castle Rock Drive	\$0	\$0	\$7,000,000	\$0	\$0	\$0	\$0
Smith Lake Booster Station Electrical Improvements	\$0	\$2,000,000	\$0	\$0	\$0	\$0	\$0
3R VDOT Betterment - Water	\$0	\$946,000	\$750,000	\$750,000	\$750,000	\$750,000	\$750,000
Water Plant Regulator Upgrades	\$4,182,000	\$30,000,000	\$0	\$0	\$0	\$0	\$0
Replace main from American Legion Road to Courthouse Road	\$0	\$0	\$0	\$0	\$0	\$0	\$946,000
Raw Water Line - Abel Lake to Lake Mooney	\$1,500,000	\$0	\$0	\$0	\$0	\$0	\$0
Construct 24-inch main from Ramoth Church Road to Courthouse Road	\$685,000	\$0	\$6,388,000	\$0	\$0	\$0	\$0
Construct main at Courthouse Road to 433 Zone	\$0	\$0	\$1,969,000	\$0	\$11,993,000	\$10,323,000	\$0
Smith Lake WTF Redundant Clearwell & Piping	\$750,000	\$1,000,000	\$5,858,500	\$0	\$0	\$0	\$0
Construct 16-inch main along Courthouse Road near Snowbird Lane	\$0	\$0	\$3,108,000	\$0	\$0	\$0	\$0
Replace mains from Castle Rock Drive to Cool Spring Road	\$0	\$0	\$0	\$608,000	\$4,279,500	\$2,691,000	\$0
Aquia Wastewater Treatment Facility Plant Upgrades	\$0	\$0	\$0	\$0	\$0	\$5,000,000	\$20,789,000
Replace gravity mains along Claiborne Run to Forbes Street	\$505,000	\$0	\$2,669,500	\$2,834,000	\$0	\$0	\$0
Replace existing gravity main along Falls Run	\$0	\$1,000,000	\$0	\$0	\$0	\$0	\$0
Replace Falls Run Pump Station	\$0	\$0	\$0	\$0	\$0	\$0	\$16,365,000
Centralized Sludge Management	\$0	\$0	\$0	\$0	\$4,097,500	\$4,222,500	\$0
Replace force main between pump stations near Aquia Drive	\$0	\$0	\$0	\$6,032,000	\$0	\$0	\$0
Aquia Harbor Pump Station Re-Configuration	\$0	\$0	\$0	\$0	\$0	\$0	\$4,436,000
Falls Run Gravity Sewer Phase 2B	\$0	\$1,500,000	\$5,614,000	\$0	\$0	\$0	\$0
Aquia Wastewater Treatment Facility Biological Process	\$0	\$0	\$8,000,000	\$20,000,000	\$31,800,000	\$0	\$0
CSX Third Track - Utility Relocations	\$1,400,000	\$10,000,000	\$0	\$0	\$0	\$0	\$0
Falls Run Force Main Phase 2	\$0	\$0	\$0	\$1,157,000	\$3,938,500	\$2,941,000	\$0
Little Falls Wastewater Treatment Plant Biological Process	\$0	\$0	\$0	\$0	\$0	\$19,371,333	\$13,861,333
Utility Asset Management CMMS	\$0	\$1,250,000	\$0	\$0	\$0	\$0	\$0
Utilities - Public Works Division Complex	\$42,000,000	\$34,000,000	\$0	\$0	\$0	\$0	\$0
Utilities Fiber Install	\$0	\$2,750,000	\$0	\$0	\$0	\$0	\$0
PROJECT SUMMARY TOTAL	\$51,022,000	\$87,946,000	\$42,137,000	\$35,449,500	\$61,104,500	\$45,298,833	\$57,147,333

	FY2033	FY2034	FY2035	FY2036	FUTURE YEARS	TOTAL PROJECT COST
Project Summary						
Abel Lake Dam Spillway Improvements	\$0	\$0	\$0	\$0	\$0	\$3,500,000
342-01 24" Construct main from Olde Forge Road to Cambridge Street	\$0	\$0	\$0	\$0	\$0	\$9,094,500
Replace main from Cambridge Street to Castle Rock Drive	\$0	\$0	\$0	\$0	\$0	\$7,000,000
Smith Lake Booster Station Electrical Improvements	\$0	\$0	\$0	\$0	\$0	\$2,000,000
3R VDOT Betterment - Water	\$750,000	\$750,000	\$750,000	\$750,000	\$0	\$7,696,000
Water Plant Regulator Upgrades	\$0	\$0	\$0	\$0	\$0	\$34,182,000
Replace main from American Legion Road to Courthouse Road	\$10,059,000	\$10,361,000	\$0	\$0	\$0	\$21,366,000
Raw Water Line - Abel Lake to Lake Mooney	\$0	\$0	\$14,795,000	\$0	\$0	\$16,295,000
Construct 24-inch main from Ramoth Church Road to Courthouse Road	\$0	\$0	\$0	\$0	\$0	\$7,073,000
Construct main at Courthouse Road to 433 Zone	\$0	\$0	\$0	\$0	\$0	\$24,285,000
Smith Lake WTF Redundant Clearwell & Piping	\$0	\$0	\$0	\$0	\$0	\$7,608,500

	FY2033	FY2034	FY2035	FY2036	FUTURE YEARS	TOTAL PROJECT COST
Construct 16-inch main along Courthouse Road near Snowbird Lane	\$0	\$0	\$0	\$0	\$0	\$3,108,000
Replace mains from Castle Rock Drive to Cool Spring Road	\$0	\$0	\$0	\$0	\$0	\$7,578,500
Aquia Wastewater Treatment Facility Plant Upgrades	\$0	\$0	\$0	\$0	\$0	\$25,789,000
Replace gravity mains along Claiborne Run to Forbes Street	\$0	\$0	\$0	\$0	\$0	\$6,008,500
Replace existing gravity main along Falls Run	\$0	\$0	\$0	\$0	\$0	\$1,000,000
Replace Falls Run Pump Station	\$17,071,001	\$17,812,001	\$0	\$0	\$0	\$51,248,000
Centralized Sludge Management	\$0	\$0	\$0	\$0	\$0	\$8,320,000
Replace force main between pump stations near Aquia Drive	\$0	\$0	\$0	\$0	\$0	\$6,032,000
Aquia Harbor Pump Station Re-Configuration	\$3,601,500	\$0	\$0	\$0	\$0	\$8,037,500
Falls Run Gravity Sewer Phase 2B	\$0	\$0	\$0	\$0	\$0	\$7,114,000
Aquia Wastewater Treatment Facility Biological Process	\$0	\$0	\$0	\$0	\$0	\$59,800,000
CSX Third Track - Utility Relocations	\$0	\$0	\$0	\$0	\$0	\$11,400,000
Falls Run Force Main Phase 2	\$0	\$0	\$0	\$0	\$0	\$8,036,500
Little Falls Wastewater Treatment Plant Biological Process	\$10,000,000	\$0	\$0	\$0	\$0	\$43,232,666
Utility Asset Management CMMS	\$0	\$0	\$0	\$0	\$0	\$1,250,000
Utilities - Public Works Division Complex	\$0	\$0	\$0	\$0	\$0	\$76,000,000
Utilities Fiber Install	\$0	\$0	\$0	\$0	\$0	\$2,750,000
PROJECT SUMMARY TOTAL	\$41,481,501	\$28,923,001	\$15,545,000	\$750,000	\$0	\$466,804,666

3R Project Summary

	PRIOR YEARS	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
Project Summary							
Watermeter Upgrades - Automated Metering Infrastructure	\$0	\$1,500,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000
3R Fire Hydrant and Valve Replacement Program	\$0	\$300,000	\$321,368	\$332,615	\$344,257	\$356,306	\$368,777
3R Water Distribution System Rehabilitation Neighborhood Systems	\$0	\$2,000,000	\$2,500,000	\$2,000,000	\$3,000,000	\$3,000,000	\$3,000,000
3R Water Storage Tank Rehabilitation and Repair	\$0	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
3R Gravity Sewers and Interceptor Maintenance	\$0	\$1,750,000	\$2,000,000	\$2,070,000	\$2,142,450	\$2,217,436	\$2,295,046
3R Inflow and Infiltration Rehab	\$0	\$1,800,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000
3R VDOT Betterment - Sewer	\$0	\$450,000	\$496,000	\$520,000	\$545,000	\$546,000	\$573,000
3R Pump Station Rehabilitation and Replacement	\$0	\$1,750,000	\$2,000,000	\$2,070,000	\$2,142,450	\$2,217,436	\$2,295,046
Water & Sewer System Planning	\$0	\$500,000	\$700,000	\$700,000	\$700,000	\$700,000	\$700,000
Water System and Wastewater System SCADA	\$0	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
3R Utilities Vehicles & Replacement	\$0	\$700,000	\$750,000	\$750,000	\$750,000	\$750,000	\$750,000
PROJECT SUMMARY TOTAL	\$0	\$11,750,000	\$13,767,368	\$13,442,615	\$14,624,157	\$14,787,178	\$14,981,869

	FY2033	FY2034	FY2035	FY2036	FUTURE YEARS	TOTAL PROJECT COST
Project Summary						
Watermeter Upgrades - Automated Metering Infrastructure	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$0	\$19,500,000
3R Fire Hydrant and Valve Replacement Program	\$381,684	\$395,043	\$408,869	\$423,180	\$0	\$3,632,098

	FY2033	FY2034	FY2035	FY2036	FUTURE YEARS	TOTAL PROJECT COST
3R Water Distribution System Rehabilitation Neighborhood Systems	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$0	\$27,500,000
3R Water Storage Tank Rehabilitation and Repair	\$500,000	\$500,000	\$500,000	\$500,000	\$0	\$5,000,000
3R Gravity Sewers and Interceptor Maintenance	\$2,375,373	\$2,458,511	\$2,544,559	\$2,633,618	\$0	\$22,486,992
3R Inflow and Infiltration Rehab	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$0	\$19,800,000
3R VDOT Betterment - Sewer	\$601,000	\$630,000	\$661,000	\$694,000	\$0	\$5,716,000
3R Pump Station Rehabilitation and Replacement	\$2,375,374	\$2,458,510	\$2,544,558	\$2,500,000	\$0	\$22,353,372
Water & Sewer System Planning	\$700,000	\$700,000	\$700,000	\$700,000	\$0	\$7,500,000
Water System and Wastewater System SCADA	\$500,000	\$500,000	\$500,000	\$500,000	\$0	\$8,119,602
3R Utilities Vehicles & Replacement	\$750,000	\$750,000	\$750,000	\$750,000	\$0	\$11,818,196
PROJECT SUMMARY TOTAL	\$15,183,431	\$15,392,064	\$15,608,986	\$15,700,798	\$0	\$153,426,260

Revenue Bonds Debt Service Coverage Policy

The County periodically issues debt to fund improvements to the water and sewer system. Debt issued for water and sewer projects are revenue bonds and not general obligation bonds. Principal and interest on these bonds are repaid from revenues of the water and sewer system.

The Utilities Fund Fiscal Policy requires that the Department of Utilities establish rates and fees for services provided by the system to ensure that, in each fiscal year, Net Revenues (Gross Revenues less Operating Expenses) are greater than or equal to the following:

- o 150% of Senior Debt Service
- o 100% of Total Debt Service, after excluding 100% of non-recurring revenues such as availability fees, pro rata fees, connection fees and reserves.

Proceeds from Indebtedness

The FY2027 budget includes plans for the County to borrow \$28.4 million in revenue bonds. The borrowing will increase debt service by approximately \$1.9 million per year. The repayment will be over 30 years, with an assumed interest rate of 4%. The Department of Utilities is also pursuing grants and low interest loans through the Department of Environmental Quality (DEQ).



**Stafford County
Board of Supervisors Meeting
Agenda Item Report
Meeting Date: April 7, 2026
PUBLIC HEARINGS**

Subject:	
BUDGET AND MANAGEMENT; PUBLIC HEARING ON CY2026 TAX RATES, INCLUDING ESTABLISHMENT OF A SOLAR ENERGY TAX RATE PROPOSED RESOLUTION R26-48 (REAL ESTATE AND MOBILE HOMES) PROPOSED RESOLUTION R26-142 (PERSONAL PROPERTY, OTHER TAX CLASSIFICATIONS, AND SERVICE DISTRICTS) <u>BACKGROUND SUMMARY:</u> PUBLIC HEARING ON TAX RATES.	
Recommended Action:	
Committee/Commission Recommendation:	
Fiscal Impact:	District:
Overview:	
The Board is holding a public hearing on the CY2026 Tax Rates, including the establishment of a Solar Energy Tax Rate to gain input from the community.	
Discussion/Analysis:	
The tax rate set for CY2026 affects the June 2026 tax collections and the FY2026 revenue. Once the tax rate is set, the Commissioner of the Revenue and the Treasurer will have less than two weeks to prepare the tax bills. Historically, tax bills were mailed on or before May 5th. Following the advertisement for a tax rate, the Board has the option of lowering the tax rate below what was advertised, but cannot adopt a higher rate without re-advertising and holding another public hearing. Notable tax rates are proposed as follows, with the complete list in <u>Attachments 1 and 2</u> , on proposed Resolution R25-48 and proposed Resolution R25-142 as noted below.	



Classification	Attachment/Proposed Resolution	CY2025 Tax Rate	CY2026 Proposed Tax Rate
Real Estate	Proposed Resolution R26-48, Attachment 1	\$0.9236	\$0.985
Tangible Personal Property - Vehicle (Effective Rate)	Proposed Resolution R26-142, Attachment 2	\$5.72 (\$2.86)	\$5.72 (\$2.86)
Garrisonville Service District	Proposed Resolution R26-142, Attachment 2	\$0.055	\$0.045
Lake Carroll Service District	Proposed Resolution R26-142, Attachment 2	\$0.20	\$0.25
Lynhaven Lane Service District	Proposed Resolution R26-142, Attachment 2	\$0.00	\$0.00
Hidden Lake Service District	Proposed Resolution R26-142, Attachment 2	\$0.22	\$0.19
Countywide Fire and Emergency Services Levy	Proposed Resolution R26-142, Attachment 2	\$0.0131	\$0.014
Camping Trailer or Recreational Vehicles	Proposed Resolution R26-142, Attachment 2	\$5.49	\$5.72
Mobile Homes	Proposed Resolution R26-48, Attachment 1	\$0.9236	\$0.985
All other tangible personal property and personal property employed in a trade or business	Proposed Resolution R26-142, Attachment 2	\$5.49	\$5.72
Solar Energy Equipment, Facilities, and Devices	Proposed Resolution R26-48, Attachment 1	\$0.00	\$0.985

Attachments:



1. R26-48 Attachment 1. bud- Proposed Resolution R26-48 REAL ESTATE CY26 Tax Rates
2. R26-142 Attachment 2. bud- Proposed Resolution R26-142 Personal Property, Other and Service District CY26 Tax Rates

Summary/Conclusion:

This is the public hearing on the CY2026 tax rates. No action is anticipated today.

Strategic Priorities:

Reviewed By:

Rysheda McClendon, County Attorney (Legal Review Only)
Bill Ashton, County Administrator

PROPOSED

BOARD OF SUPERVISORS
COUNTY OF STAFFORD
STAFFORD, VIRGINIA

RESOLUTION

At a regular meeting of the Stafford County Board of Supervisors (the Board) held in the Board Chambers, George L. Gordon, Jr., Government Center, Stafford, Virginia, on the _ day of _, 2026:

MEMBERS:

- Deuntay T. Diggs, Chairman
- Maya P. Guy, Vice Chairwoman
- Tinesha O. Allen
- Darrell E. English
- Kecia S. Evans
- Crystal L. Vanuch
- Dr. R. Pamela Yeung

VOTE:

On motion of , seconded by , which carried by a vote of , the following was adopted:

A RESOLUTION TO ESTABLISH THE CALENDAR YEAR (CY) 2026
REAL ESTATE TAX RATES, INCLUDING A SOLAR ENERGY TAX
RATE

WHEREAS, the Code of Virginia requires the Board to establish a levy for certain taxes each calendar year; and

WHEREAS, a duly advertised public hearing on the proposed CY2026 tax rates was held on April 7, 2026, commencing at 7:05 P.M. or as soon thereafter as the matter was heard, in the Board Chambers at the George L. Gordon, Jr., Government Center, located at 1300 Courthouse Road, Stafford, Virginia; and

WHEREAS, the Code of Virginia requires that the Solar Energy Equipment, Facilities and Devices tax rate shall be set at a rate not to exceed the Real Estate tax rate; and

WHEREAS, the Code of Virginia requires that the Manufactured Homes tax rate be set at the Real Estate tax rate; and

WHEREAS, the timely establishment of tax levies is necessary for the Commissioner of the Revenue and the Treasurer to prepare and issue tax bills to Stafford County taxpayers; and

WHEREAS, the Board has carefully considered staff recommendations and public testimony received at the public hearing, if any; and

WHEREAS, the Board finds it appropriate to establish the CY2026 tax rates, including the establishment of a Solar Energy tax rate;

NOW, THEREFORE, BE IT RESOLVED by the Stafford County Board of Supervisors on this _ day of _, 2026, that the following tax rates be and they hereby are established for the calendar year beginning January 1, 2026:

<u>CLASSIFICATION</u>	<u>RATE PER \$100 OF ASSESSED VALUE</u>
Real Estate Virginia Code § 58.1-3200	\$0.9236 <u>\$0.985</u>
Countywide Fire and Emergency Medical Services Tax District Virginia Code § 27-23.1; County Code Sec. 23-225 <i>et seq.</i>	\$0.0131 <u>\$0.014</u>
PERSONAL PROPERTY	
Manufactured Homes Virginia Code §§ 58.1-3506(A)(10), 58.1-3522	\$0.9236 <u>\$0.985</u>
OTHER TAX CLASSIFICATIONS	
<u>Solar Energy Equipment, Facilities, and Devices</u> Virginia Code § 58.1-3661	<u>\$0.985</u>

All references to the Virginia Code are the Code of Virginia (1950), as amended.

WHA:ALM:

PROPOSED

BOARD OF SUPERVISORS
COUNTY OF STAFFORD
STAFFORD, VIRGINIA

RESOLUTION

At a regular meeting of the Stafford County Board of Supervisors (the Board) held in the Board Chambers, George L. Gordon, Jr., Government Center, Stafford, Virginia, on the _ day of _, 2026:

MEMBERS:

Deuntay T. Diggs, Chairman
Maya P. Guy, Vice Chairwoman
Tinesha O. Allen
Darrell E. English
Kecia S. Evans
Crystal L. Vanuch
Dr. R. Pamela Yeung

VOTE:

On motion of , seconded by , which carried by a vote of , the following was adopted:

A RESOLUTION TO ESTABLISH THE CALENDAR YEAR (CY) 2026
TAX RATES FOR PERSONAL PROPERTY, OTHER TAX
CLASSIFICATIONS AND SERVICE DISTRICTS TAX RATES

WHEREAS, the Code of Virginia requires the Board to establish a levy for certain taxes each calendar year; and

WHEREAS, a duly advertised public hearing on the proposed CY2026 tax rates was held on April 7, 2026, commencing at 7:00 P.M. or as soon thereafter as the matter was heard, in the Board Chambers at the George L. Gordon, Jr., Government Center, located at 1300 Courthouse Road, Stafford, Virginia; and

WHEREAS, the timely establishment of tax levies is necessary for the Commissioner of the Revenue and the Treasurer to prepare and issue tax bills to Stafford County taxpayers; and

WHEREAS, the Board has carefully considered staff recommendations and public testimony received at the public hearing, if any; and

NOW, THEREFORE, BE IT RESOLVED by the Stafford County Board of Supervisors on this _ day of _, 2026, that the following tax rates be and they hereby are established for the calendar year beginning January 1, 2026:

<u>CLASSIFICATION</u>	<u>RATE PER \$100 OF ASSESSED VALUE</u>
PERSONAL PROPERTY	
Tangible Personal Property —All other classifications of personal property not specifically enumerated hereunder. Virginia Code § 58.1-3500	\$5.49 <u>\$5.72</u>
Vehicles* Virginia Code § 58.1-3506(A)(48)	\$5.72
Boats or Watercraft Virginia Code § Section 58.1-3506(A)(1)(a), (1)(b), (12), (28), (29)	\$0.0001
Motor Vehicles Specially Equipped for Individuals with Disabilities Virginia Code § 58.1-3506(A)(14)	\$0.10
Motor Vehicles Owned by Fire & Rescue Volunteers Virginia Code § 58.1-3506(A)(15), (16)	\$0.0001
Camping Trailers and Recreational Vehicles Virginia Code § 58.1-3506(A)(18), (30)	\$5.49 <u>\$5.72</u>
One Veteran Owned Motor Vehicle —Veteran who has either lost, or lost the use of, one or both legs, or an arm or a hand, or who is blind or who is permanently and totally disabled as certified by the Department of Veterans Services. To qualify, verification must be provided to the Commissioner of the Revenue. Virginia Code § 58.1-3506(A)(19)	\$0.0001
Motor Carrier Transportation Involved in Interstate Commerce Virginia Code § 58.1-3506(A)(25)	\$0.0001
Trade or Business Personal Property —Other than that described in Virginia Code §§ 58.1-3503(A)(1) through (A)(20), except for subdivision (A)(18). Virginia Code § 58.1-3506(A)(26)	\$5.49 <u>\$5.72</u>
Trade or Business Programmable Computer Equipment and Peripherals Virginia Code § Section 58.1-3506(A)(27)	\$5.49 <u>\$5.72</u>
Data Center Computer Equipment and Peripherals Virginia Code § Section 58.1-3506(A)(43)	\$1.25
Motor Vehicles Owned by Sheriff's Deputy Volunteers Virginia Code § 58.1-3506(A)(32)	\$0.0001

Aircrafts Virginia Code § Section 58.1-3506(A)(2), (3), (4), (5)	\$0.0001
OTHER TAX CLASSIFICATIONS	
Machinery and Tools Virginia Code § 58.1-3507	\$0.0001
Merchants' Capital —All other classifications of merchants' capital not specifically enumerated hereunder. Virginia Code § Section 58.1-3509	\$0.50
Merchants' Capital of Wholesale Distribution Center Warehouses Over 100,000 Square Feet Virginia Code § 58.1-3510.02	\$0.0001
Merchants' Capital of Pharmaceutical Wholesalers Virginia Code § 58.1-3510.01	\$0.0001
SERVICE DISTRICTS	
Garrisonville Road Service District Virginia Code § Section 15.2-2403(6)	\$0.055 <u>\$0.045</u>
Warrenton Road Service District Virginia Code § Section 15.2-2403(6)	\$0.000
Lake Arrowhead Service District Virginia Code § Section 15.2-2403(6)	\$0.06 <u>\$0.053</u>
Lake Carroll Service District Virginia Code § Section 15.2-2403(6)	\$0.20 <u>\$0.25</u>
Hidden Lake Service District Virginia Code § Section 15.2-2403(6)	\$0.22 <u>\$0.19</u>
Hartlake Special Service District Virginia Code § Section 15.2-2403(6)	\$0.00
Lynhaven Lane Service District Virginia Code § Section 15.2-2403(6)	\$0.0001

All references to the Virginia Code are the Code of Virginia (1950), as amended.

* The tax rate for vehicle personal property is based on the assessed value, which is established at 50% of the estimated fair market value. The effective tax rate for vehicles would be stated as \$2.86 cents per \$100 of the estimated fair market value.

WHA:ALM: