



FY 2022 Adopted Budget Fact Sheet

2021 Tax Rates:

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|--|---|
| ❖ Real Property | \$0.8094 per \$100 of assessed value |
| ❖ Personal Property (boats/boat trailers)..... | \$6.25 per \$100 of assessed value, assessed at no greater than 50% of fair market value |
| ❖ Personal Prop. (other than boats/boat trailers)..... | \$6.35 per \$100 of assessed value, assessed at 50% of fair market value |
| ❖ Aircraft..... | \$0.000001 per \$100 of assessed value, assessed at 50% of fair market value |
| ❖ Business Furniture & Fixtures | \$4.55 ¹ per \$100 of assessed value, assessed at no greater than 50% of fair market value |
| ❖ Data Center Computer Equip & Peripherals..... | \$1.25 per \$100 of assessed value, assessed at no greater than 50% of fair market value |
| ❖ Mobile Homes..... | \$0.8094 per \$100 of assessed value |
| ❖ Machinery & Tools | \$1.90 per \$100 of assessed value |
| ❖ Heavy Duty Equipment | \$1.55 per \$100 of assessed value |
| ❖ Massaponax Service District | \$0.17 per \$100 of assessed value |
| ❖ Harrison Crossing Service District | \$0.48 per \$100 of assessed value |
| ❖ Lee Hill East Service District | \$0.25 per \$100 of assessed value |
| ❖ Lee Hill West Service District | \$0.48 per \$100 of assessed value |

Funding:

The FY 2022 Adopted Budget totals \$611.5 million – an increase of \$43.1 million or 7.6% more than the FY 2021 Adopted Budget. The FY 2022 General Fund increased by \$11.6 million or 7.8% compared with the General Fund budget adopted for FY 2021. At \$132.3 million, the FY 2022 local transfer to Schools is \$900,000 above the FY 2021 transfer to fund an expected increase in Schools' debt service.

Adjustments to the budget include the following:

- ❖ Real Property tax rate remains at \$0.8094;
- ❖ Personal Property tax (other than boats & boat trailers) rate decreased by \$0.20 to \$6.35;
- ❖ Meals tax rate was increased from 4% to 4.5%;
- ❖ Anticipated adoption of a \$0.30 per pack Cigarette Tax, for which the vote will occur subsequent to adoption of the budget;
- ❖ Anticipated increase to the Transient Occupancy (hotel) tax rate from 5% to 7%, for which the vote will occur subsequent to adoption of the budget;
- ❖ No changes to the tax rates for the four transportation Special Service Districts;
- ❖ A 1.2% cost of living adjustment (COLA) for all employees; a step for those employees on the Public Safety Pay Scale who have completed at least a full year of service with Spotsylvania as of June 30, 2021; and a 2.0% performance merit for full-time and regular part-time employees not on the Public Safety Pay Scale, who have completed at least a full year of service with Spotsylvania as of June 30, 2021, and who earn a 2.0 or better on their performance evaluation for the period through June 30,

¹A one-time reduction in Business Tangible Property rates was adopted for CY 2021 in response to the continuing COVID-19 pandemic. \$2.25 million of the General Fund balance is used to offset the estimated one-time loss of tax revenue spanning FY 2021 and FY 2022.

2021. All adjustments are budgeted within department budgets. These adjustments are effective January 1, 2022 and will appear on the January 14, 2022 paychecks.

- ❖ To continue with the longevity adjustments that have become part of our annual pay implementation, the longevity adjustments planned in FY 2022 are 0.5% for full-time employees reaching three or 12 years of service, and 1% for those reaching five, 10 or 15 years of service as of June 30, 2021. The compensation adjustments are budgeted within department budgets. To best align with Virginia Retirement System (VRS) reporting dates, this approved compensation adjustment has an effective date of July 12, 2021 and will first appear on paychecks on July 30, 2021.
- ❖ No estimated increase in overall health insurance costs for current employees and no change in the employer/employee split in premiums;
- ❖ Training and related travel budgets have been restored in this budget to enable staff members to remain abreast of professional standards and best practices. Tuition assistance funding has also been restored for FY 2022. One-time use of fund balance in the amount of \$82,856 is included in FY 2022 to fully fund training and related travel and tuition assistance;
- ❖ Transfer of an additional \$900,000 in ongoing local funding to the Schools for a total local transfer of \$132,281,416;
- ❖ Though on-going funding was not available in this budget to support reinstatement of the \$700,000 base transfer eliminated from the FY 2021 Budget, a one-time \$1.4 million transfer to the Transportation Fund from the General Fund balance is budgeted to support structural balancing of the Transportation Fund;
- ❖ For FY 2020, the Board voted to pause the fiscal policy of annually adding 0.25% to the transfer of cash to the Capital Projects Fund. Then in FY 2021, as a consequence of the pandemic, the transfer was reduced to the policy minimum of 3%. In FY 2022, the base transfer is increased by 0.25% to 3.25% (\$9.5M) and an additional a one-time transfer of \$2.25 million will support additional cash-funding of capital projects in lieu of borrowing;
- ❖ The Rappahannock Regional Jail and the Rappahannock Regional Juvenile Detention Center both received additional funding in FY 2022 to support changes in staff compensation and budgeted use of fund balance for each entity, as well as the County's increased proportionate share of facility usage at the Juvenile Detention Center; and
- ❖ A net increase of 39.37 new full-time positions are funded in FY 2022, of which 17 FTEs (43%) are added for Social Services to better address caseloads and 10 FTEs (25%) are added to the Code Compliance departments to address permitting, inspections, and plans review backlogs and the more timely completion of such going forward.

Position Changes in FY 2022

Full Year FY 2022 Funded Positions:

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|------|--|
| 1 | Assessment Technician |
| 1 | IT Project & Applications Analyst (AS400 Support) |
| 1 | IT Project & Applications Analyst (Public Safety) |
| 1 | Broadband/Franchise Manager |
| 0.37 | Conversion of one part-time Deputy Clerk I position to full-time |
| 1 | Deputy Sheriff (Courts) for Transport |
| 1 | Health & Safety Officer (Civilian/Non-Sworn) |
| 1 | Operations Supervisor- CAD Administrator/Quality Assurance (E911 System Analyst) |
| 1 | Division Director - Solid Waste |
| (1) | Reduction of lump sum part-time (two part-time 0.50 FTEs) |
| 13 | Eligibility Worker II |
| 2 | Aide II |
| 2 | Family Services Worker II |
| 2 | Commercial Building Inspector |
| 1 | Permit Technician |
| 1 | Environmental Assistant |
| 5 | Environmental Inspector I/II |
| 1 | Environmental Plan Reviewer |
| 1 | Transportation Technician |
| 1 | Sample Coordinator |
| 3 | Sampler |
| (1) | Heavy Equipment Mechanic/Welder |

Half Year FY 2022 Funded Positions:

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|---|--|
| 1 | IT Project & Application Analyst (Treasurer & COR) |
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39.37 Total Position Changes