



FY 2023 Adopted Budget Fact Sheet

CY 2022 Tax Rates	Tax Rate	Assessment Ratio
Real Property	\$0.7377	Per \$100 of assessed value
Personal Property (boats/boat trailers)	\$6.25	Per \$100 of assessed value, assessed at 50% of fair market value
Personal Property ¹ (Automobiles per A3 of §58.1-3503; trucks of less than two tons per A4 of §58.1-3503; trucks and other vehicles per A5 of §58.1-3503; and motorcycles, mopeds, all-terrain vehicles, off-road motorcycles, campers, and other recreational vehicles per A10 of §58.1-3503)	\$5.42	Per \$100 of assessed value, assessed at 50% of fair market value
Personal Property. (All other classes of personal property not otherwise delineated herein)	\$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	Per \$100 of assessed value, assessed at no greater than 50% of fair market value
Data Center Computer Equipment & Peripherals	\$1.25	Per \$100 of assessed value, assessed at no greater than 50% of fair market value
Mobile Homes	\$0.7377	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	\$0.05	Per \$100 of assessed value
Harrison Crossing Service District	\$0.44	Per \$100 of assessed value
Lee Hill East Service District	\$0.25	Per \$100 of assessed value
Lee Hill West Service District	\$0.38	Per \$100 of assessed value

¹New class effective CY 2022

Funding:

The FY 2023 Adopted Budget totals \$712.8 million – an increase of \$101.3 million or 16.6% more than the FY 2022 Adopted Budget. The FY 2023 General Fund increased by \$18.8 million or 11.6% compared with the General Fund budget adopted for FY 2022. At \$138.1 million, the FY 2023 local transfer to Schools is \$5.8 million (+4.4%) above the FY 2022 transfer to support the School Board’s initiative to modernize teacher pay scales.

Adjustments to the budget include the following:

- ❖ A re-baselining of revenue projections in consideration of FY 2021 actuals and expectations for FY 2022 increases base revenues for FY 2023 by \$5.8 million. This is not a typical occurrence.
- ❖ Real Property tax rate adopted at the equalized rate of \$0.7377.
- ❖ The budget maintains for CY 2022 the reduction in certain Business Tangible Property tax rates adopted for CY 2021. These were to have been a one-time decrease in CY 2022 and equal \$2.25 million.

- ❖ Tax rate reduction to three of the four transportation Special Service Districts as follows:
 - Massaponax \$0.17 to \$0.05 – a reduction of \$0.12
 - Harrison Crossing \$0.48 to \$0.44 – a reduction of \$0.04
 - Lee Hill West \$0.48 to \$0.38 – a reduction of \$0.10; and
 - Lee Hill East remains at \$0.25.
- ❖ Full-year funding for compensation adjustments occurring in FY 2022 for the full year, but which had been budgeted in FY 2022 for half year.
- ❖ Funding for Sheriff's Office career ladder and DSS payment adjustments occurring subsequent to and not included in adoption of the FY 2022 Budget.
- ❖ Adjustments to the budget for Fire/Rescue overtime to align with existing holiday overtime and other overtime actual costs. This is a budget change only – not a change in the administration of holiday pay or overtime pay.
- ❖ Full-year funding for 18 SAFER grant Firefighter 24/7 positions for the equivalent of a second station running out of Co. 6 (Salem Church) as approved by the Board in September 2021.
- ❖ Compensation adjustments for staff:
 - A 2.6% 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, 2022; 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, 2022, and who earn a 2.0 or better on their performance evaluation for the period through June 30, 2022.
 - To continue with the longevity adjustments that have become part of our annual pay implementation, the longevity adjustments planned in FY 2023 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, 2022. Positions/employees on the Public Safety Pay Scale are excluded from longevity adjustments.

The compensation adjustments above are effective July 25, 2022 and will appear on August 12, 2022 paychecks.

- ❖ The budget includes a one-time bonus for employees having at least one year of service as of June 30, 2021 and who did not receive the one-time bonus approved for full-time Sheriff's Office employees in November 2021. Regular full-time employees having at least one year of service as of June 30, 2021 (other than those in the Sheriff's Office) will receive a one-time \$3,000 bonus. Regular part-time employees with at least one year of service as of June 30, 2021 will receive a prorated bonus based on the employee's full-time equivalent (FTE) position. The bonus does not apply to temporary, seasonal, or otherwise occasional part-time employees. A specific date has not been determined for payment of the bonuses.
- ❖ No estimated increase in overall health insurance costs for current employees and no change in the employer/employee split in premiums.
- ❖ Transfer of an additional \$5.8 million in ongoing local funding to the Schools is budgeted for a total local transfer of \$138,081,416.
- ❖ The budget includes a \$9.5 million base transfer from the General Fund to the Capital Projects Fund. Additionally, a one-time transfer of \$9,460,728 to the Capital Projects Fund is included to reduce the amount to be borrowed for general projects in FY 2023.
- ❖ The Rappahannock Regional Jail (RRJ) will receive \$1.3 million in additional funding in FY 2023 due to reductions in certain outside revenue sources; increases in salaries and benefits to reduce turnover and bring starting Officer salaries closer to starting Sheriff's Deputy salaries in Stafford and Spotsylvania; an increase in Spotsylvania's proportionate usage of the facility; as well as an approximate \$200,000 decrease in RRJ fund balance applied against the budget.

- ❖ A net increase of 54.86 new full-time positions are funded in FY 2023 to maintain or enhance the delivery of services to citizens.

FY 2023 Position Changes:

Department	Full-time	Part-time	Position
County Attorney	1		Deputy County Attorney (½ year funded)
Assessment	1		Appraiser Trainee
Office of Accounting & Procurement	1		Risk Manager (½ year funded)
Office Budget & Grants	1		Grants Accounts & Compliance Coordinator
	1		Budget Analyst (½ year funded)
Information Services	1		IT Support Specialist I
Office of Elections	1	(0.25)	Convert PT Asst. Registrar to FT Election Serv. Coord.
Clerk of the Court	1		Deputy Clerk III
Commonwealth's Attorney	2		Legal Assistant II
	2		Assistant Commonwealth's Attorney
Sheriff	3		Deputy Sheriff (Courts)
	6		Deputy Sheriff (Patrol)
	3		Detective (two Narcotic and one Child Victim)
	1		Deputy Sheriff (Animal Control)
Fire, Rescue and Emergency Management	1		Emergency Manager
	1		Fire Technician II (Fire Prevention Division)
	1		FREM Mechanic
	1		Firefighter (Training Division) (½ year funded)
Facilities Management	1		Maintenance Trade Worker
	1		Maintenance Technician II
Refuse Collection	1		Public Works Foreman
Refuse Disposal	1	(0.63)	Convert PT Solid Waste Equipment Operator I to FT
	2	(1.26)	Convert two PT Laborer positions to FT
Parks and Recreation	3		Maintenance Worker I
	1		Park Supervisor (½ year funded)
Planning	1		Planner I
Building	1		Building Office Assistant
	1		Plan Review Technician
Zoning	1		Zoning Plans Reviewer I
Utilities	1		SCADA Technician
	1		Construction Inspector I
	1		Utilities Field Crew Leader
	3		Utilities Worker
	1		Customer Service Representative
	1		Safety Officer
	1		Technical Services Technician
	2		Utilities Field Crew Worker I
	2		Utilities Field Crew Worker I (CMOM)
	1		Asset Management/GIS Manager
Total New Positions	57	(2.14)	