

FY  
2024

# Spotsylvania County



Budget Work Session  
April 4, 2023

# COLA/Pay Adjustments

<b>Sheriff (Sworn)</b>	<b>Spotsylvania</b>	<b>Stafford</b>	<b>PWC</b>
1/1/2023 F-SGT & Below	0.00%	15.00%	17.50%
1/1/2023 LT & Above	0.00%	0.00%	17.50%
7/1/2023 F-SGT & Below	4.00%	0.00%	0.00%
7/1/2023 LT & Above	4.00%	8.00%	0.00%
Merit/ Step - All Sworn Positions	2.50%	2.75%	3.00%

# COLA/Pay Adjustments

<b>FREM (Sworn)</b>	<b>Spotsylvania</b>	<b>Stafford</b>	<b>PWC</b>
COLA/Pay Scale	4.00%	8.00%	6.80%
Merit/ Step	2.50%	2.75%	3.00%

<b>General &amp; Non-Sworn PS</b>	<b>Spotsylvania</b>	<b>Stafford</b>	<b>PWC</b>
COLA/Pay Scale	4.00%	4.00%	6.00%
Merit/ Step	2.00%	4.00%	3.00%

# Salary Comparison

Based on Step 1 of each position

	Spotsylvania	% Variance to Stafford	Stafford	% Stafford Variance to PW	PW
Sheriff Deputy	\$52,361	91%	\$57,279	92%	\$62,000
Firefighter/Recruit	\$52,361	97%	\$53,792	95%	\$56,336
Facility Attendant	\$24,960	85%	\$29,349	N/A	NA

- 1% COLA
  - General Government \$447,693
  - Public Safety \$543,699

# Surrounding Localities

Locality	Meals CY 22 Tax Rate	T.O. CY 22 Tax Rate
Culpeper	6.0%	2.0%
Fredericksburg	6.0%	6.0%
Stafford	5.0%	7.0%
Alexandria	5.0%	9.5%
<b>Spotsylvania</b>	<b>4.5%</b>	<b>7.0%</b>
Orange	4.0%	2.0%
King George	4.0%	5.0%
Louisa	4.0%	2.0%
Caroline	4.0%	5.0%
Henrico	4.0%	8.0%
Prince William	4.0%	8.0%
Hanover	0.0%	8.0%

\*Fredericksburg recommended budget has a 2% increase to T.O. (6% to 8%)

# Transient Occupancy Tax

- Currently 7% (3% dedicated to tourism)
- Tax is paid by patrons, not by the owner (i.e. hotel) and is held in trust by owner until tax due to County
- A public hearing is required to increase the tax rate
- No State max

Transient Occupancy Tax	FY24 Rec. Budget 7% (No increase)	At 8%	Variance
Tourism (3%)	\$1,309,350	\$1,313,156	\$3,806
General Government (4%)	\$1,735,650	\$1,949,344	\$213,694
<b>Total:</b>	<b>\$3,045,000</b>	<b>\$3,262,500</b>	<b>\$217,500</b>

# Meals Tax

- Currently 4.5% (State max 6%)
- Tax is charged to meal purchaser and is held in trust by vendor until tax due to County
- A public hearing is required to increase the tax rate

<b>FY24 Rec. Budget 4.5% (No increase)</b>	<b>At 5.5%</b>	<b>Variance</b>
\$15,970,500	\$19,519,500	\$2,661,750

## CIP Update Transportation

- \$705K Total FY 2024 Reduction
  - \$380K project saving – VCR Connector Trail
  - \$325K shifted out of FY 2024 to FY 2025 - RT 620 Intersection Improvement/2<sup>nd</sup> Median project
  - FY24 Debt Service saving \$63,450 (P&I) – (\$1M over life of the loan)
- \$71K project increase Spotsylvania Parkway
  - Funded by the SSD (Lee Hill East & West) reserves
- Total FY24 Debt Service saving \$63,450



## CIP Update General

- \$400K in cash shifted to Public Safety Building
  - \$200K moved from Radio Replacement
  - \$200K moved from the Security Information and Event Management
  - FY24 Debt Service saving \$36K (P&I) – (\$568K over life of the loan)
- \$4.4M Community Foundation funds allocated to F/R Equipment
  - FY24 Debt Service saving \$576,944 (P&I) – (\$5.4M over life of the loan)
- **Total FY24 Debt Service saving \$612,944**

# Budget/CIP Updates

General Fund Expenditures	Cost Increases	Cost Savings
Library revised request		(\$126,655)
Total Debt Service Saving		(\$612,944)
Various hourly rate increases	\$148,000	
Rappahannock Regional Jail		(\$218,663)
3 Additional SRO's (County's portion of the grant)	\$163,762	
Transfer to Schools – Debt Service		(\$52,187)
<b>Overall Expenditure Change</b>		<b>(\$698,687)</b>

# Regional Agencies – Level Funding

	Recommended Budget	Level Funding	Variance
CRRL	\$4,683,560*	\$4,307,827	\$375,733
Empowerhouse	85,000	81,048	3,952
FAILSAFE-ERA	9,000	5,000	4,000
Fredericksburg Regional Food Bank	25,000	12,000	13,000
Micah Ministries	60,000	42,500	17,500
Rapp Area Agency on Aging	32,642	27,642	5,000
Rapp Refuge/Loisann's Hope House	28,000	20,000	8,000
Safe Harbor Child Advocacy Center	8,470	7,586	884
<b>Total:</b>	<b>\$5,058,327</b>	<b>\$4,503,603</b>	<b>\$428,069</b>

\*Library reduced the request by \$126,655

# Regional Agencies – Level Funding

	Recommended Budget	Cut Funding	Variance
Fredericksburg SPCA	\$7,500	\$0	\$7,500
Spotsylvania Dog Park	5,000	0	5,000
<b>Total:</b>	<b>\$12,500</b>	<b>\$0</b>	<b>\$12,500</b>
<b>Overall Regional Agencies Potential Changes</b>			<b>\$440,569</b>

# Future Meetings

Date	Next Steps
April 6	Budget work session – Budget; Approve CIP Earliest date for legal adoption of the budget following the public hearing
April 11	Budget work session – Adopt FY 2024 Budget and 2023 tax rates