

Campbell County Board of Supervisors

Fiscal Year 2018-2019
Budget Work Session
Revenues

January 16, 2018

General Fund Revenues

Where They Come From

Local Revenues

- Property Taxes
- Other Local Taxes
- Permits, Fees & Licenses
- Fines & Forfeitures
- Use of Money
- Charges for Services
- Miscellaneous Revenue
- Recovered Costs

State & Federal Revenues

- State Revenues
 - Non-Categorical
 - Shared Expense
 - Welfare/DSS
 - Other-Categorical
- Federal Revenues
 - Categorical (Public Safety)
 - E-rate
 - Categorical (Social Services)

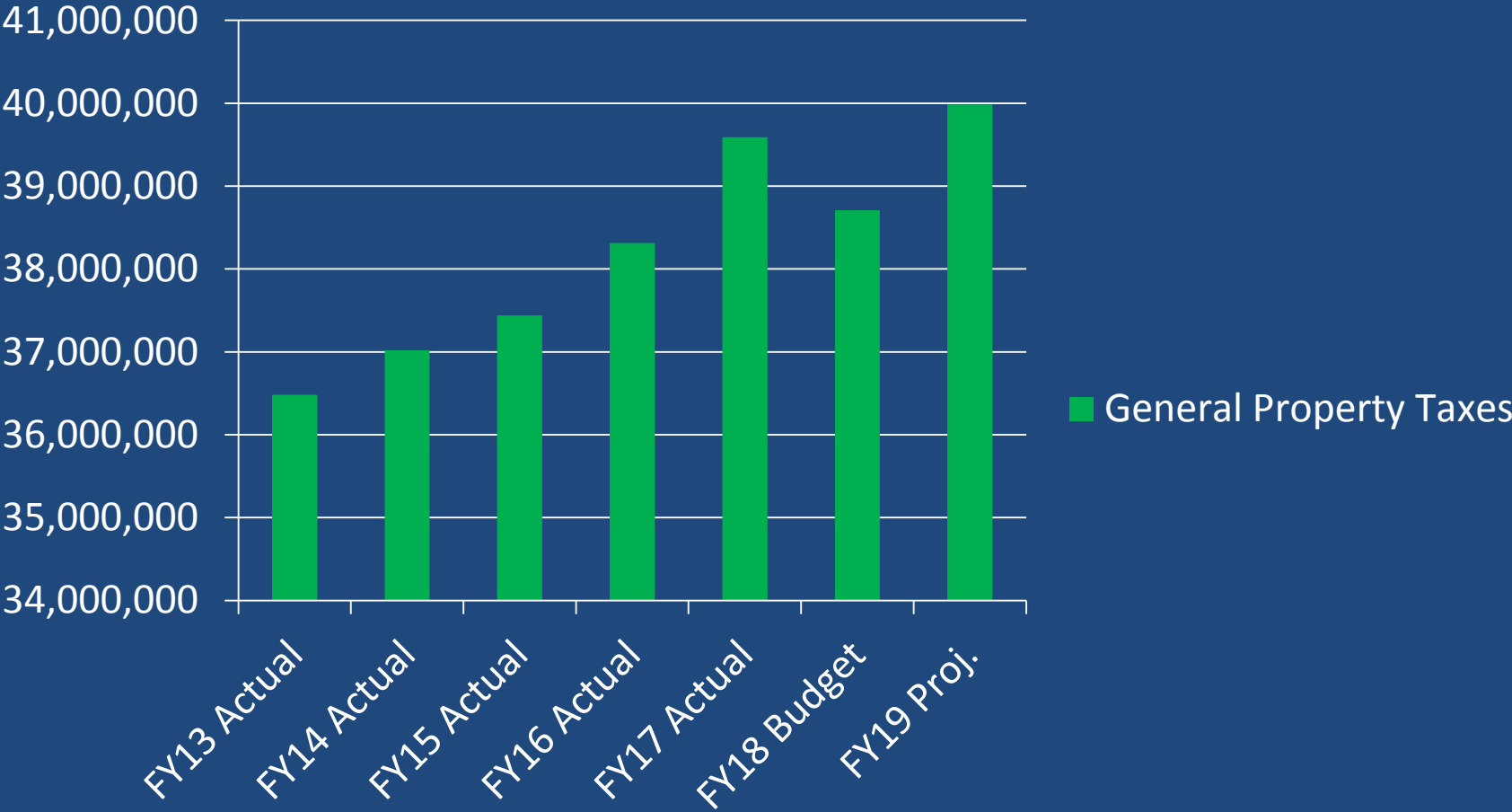
General Property Taxes

- Real Property Tax (Rollback Taxes/Minerals/Real Estate)
- Real Property Tax (Special Tax District)
- Real Estate Tax (Mt. Vista Road)
- Public Service Corporation Real Property Taxes
- Personal Property Tax (excluding PPTRA)
- Manufactured Home Tax
- Motor Homes & Recreational Camper Tax
- Apportioned Vehicle for Hire
- Machinery & Tools Tax
- Penalties on Delinquent Taxes
- Interest on Delinquent Taxes
- Debt Setoff/Administrative Fees

General Property Taxes

Revenue	Rate
Real Property Tax	0.52/\$100
Real Property Tax – Special Tax District	\$0.60/\$100
Personal Property Tax	\$2.23/\$100 effective; \$4.45/\$100 nominal
Pers. Property Motor Homes & Campers	\$3.85/\$100
Manufactured Home Tax	\$0.52/\$100
Public Service Corp. Tax	Values provided by State; Taxed at Real Estate and/or Personal Property rate
Pers. Property – Apportioned Vehicle (that are for hire)	\$3.25/\$100
Machinery and Tools	\$0.8125/\$100 effective; \$3.25/\$100 nominal

General Property Taxes



Other Local Taxes

- Local Sales & Use Tax
- Meals Tax Revenue Sharing from Altavista
- Transient Occupancy Tax
- Consumer Utility Tax
- Electric Gross Receipts Tax
- County Licenses
- BPOL Taxes
- Animal Friendly License Plate Sales
- Bank Franchise Tax
- Recordation Tax Grantor
- County Recordation Grantee Tax
- Local Probate Tax – Wills & Grants
- Motor Vehicle License Fee

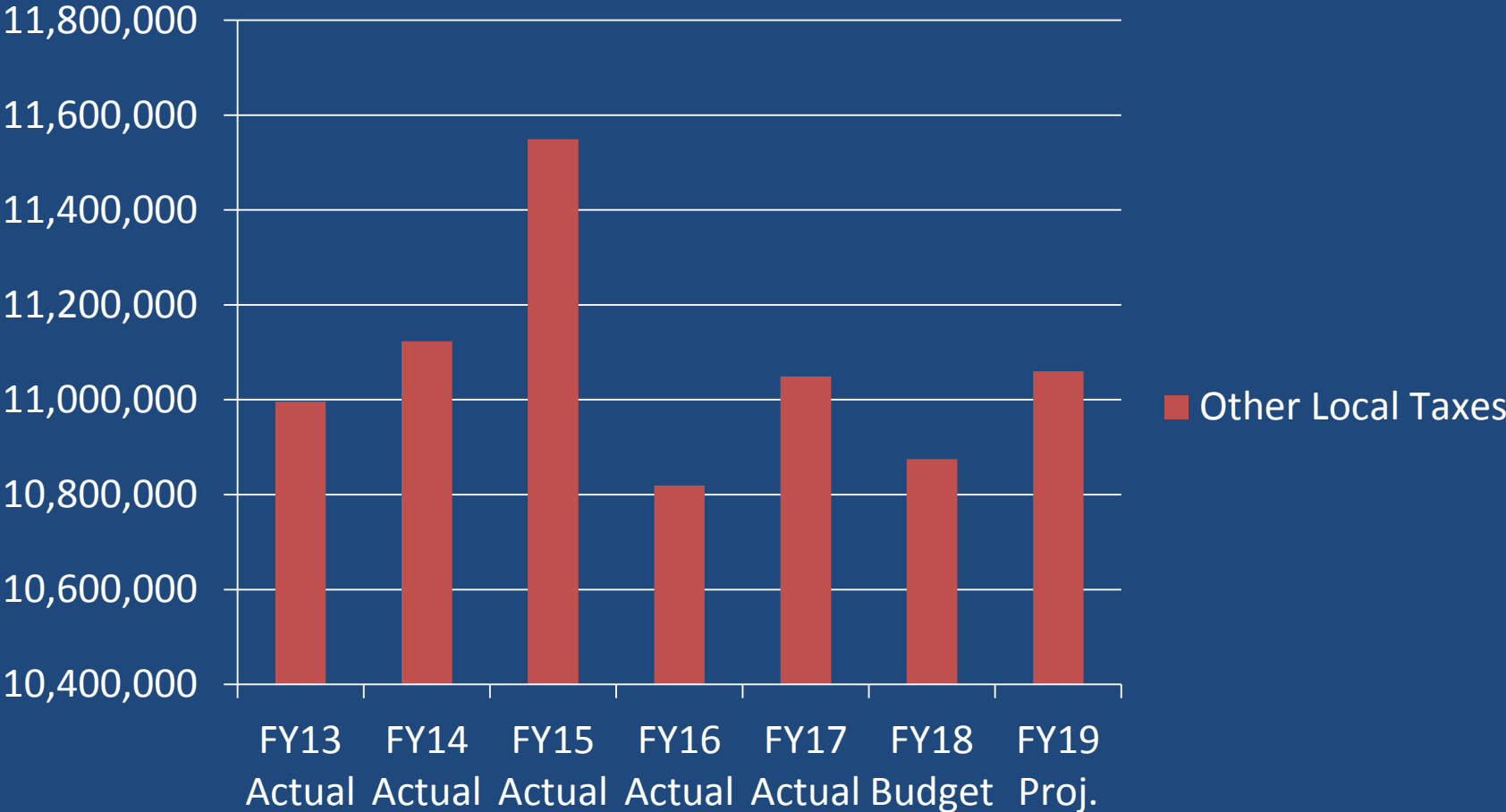
Other Local

Revenue	Rate
Sales & Use Tax	1% local
Meals Tax –Altavista	The Town and County share equally in revenues collected from sales over and above \$2.5 million within boundary adjustment area
Transient Occupancy	2% of the amount of charge for the occupancy of any room or space occupied
Consumer Utility Tax	Based on kWh; not to exceed \$3/month
Electric Gross Receipts	Certain electric suppliers are required to pay a minimum tax rather than a corporate income tax for any taxable year their minimum tax liability is greater than their corporate income tax liability. The minimum tax would be equal to 1.45% of the electric supplier's gross receipts minus the state's portion of the electric utility consumption tax billed to consumers

Other Local

Revenue	Rate
County Licenses	Licenses for itinerant vendors
BPOL	Local license tax on businesses within the County
Animal Friendly License Plates	There is an extra \$25 annual fee to choose this plate at DMV; funds are returned to the locality
Bank Franchise Tax	80% of the state rate of taxation for each \$100 of net capital of banks located in the County
Recordation Tax Grantor	Virginia levies a tax on the grantor at the rate of \$0.50 per \$500 (or portion of \$500) of the purchase price or fair market value of the property, excluding any liens or encumbrance
County Recordation Tax Grantee	1/3 of state recordation tax
Local Probate Tax	1/3 of the state probate tax
Vehicle License Fee	\$27 per vehicle (previously known as decal fee)

Other Local Taxes



Permits, Fees & Licenses

- Dog Licenses
- Dangerous Dog Licenses
- Land Use Application Fees
- Land Transfer Fee
- Plat Fees
- Fireworks/Explosives Permits
- Zoning & Subdivision Permits
- Building Permit Fees
- 2% Levy Building Permits
- Storm Water Management Fees
- Building Inspection Fees
- E&S Storm Water Management Fees
- Zoning Exceptions/Setbacks
- Plan Review Fee/Towers
- Plan Review Fee/PEC Applications

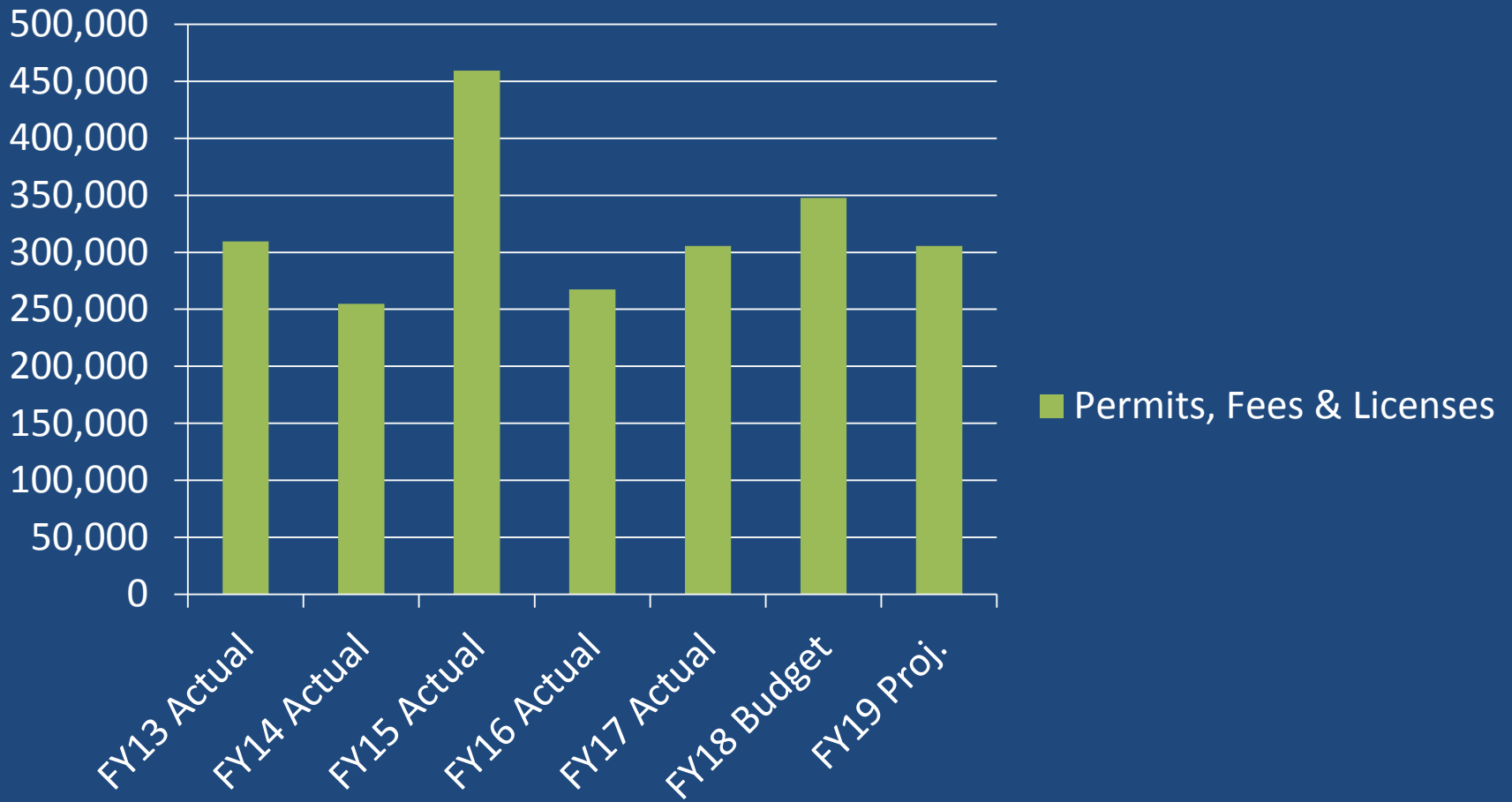
Permits, Fees, Licenses

Revenue	Rate
Dog Licenses	\$5, if the animal is spayed or neutered, and \$10 if the animal is intact
Land Use Application Fees	Various
Rezoning Permit Fees	\$500
Building Permit Fees	Various
Building Inspection Fees	Various
E&S Control Fees	Various
Storm Water Mgmt Fees	Various
2% Levy Building Permits	A statewide levy (currently at 2%) upon all local permit fees issued in accordance with Virginia Uniform Statewide Building Code (VUSBC) to support operations and programs of Virginia Statewide Building Code Academy for training and certification of local code enforcement personnel

Permits, Fees, Licenses

Revenue	Rate
Plat Fees	Various
Zoning Exceptions/Setbacks	Various
Plan Review Tower Fees	\$500 or actual cost, whichever is greater
Fireworks Permits	\$25
Plan Review/PEC Applications	General Site Plan, no fee; \$100 PEC only

Permits, Fees & Licenses



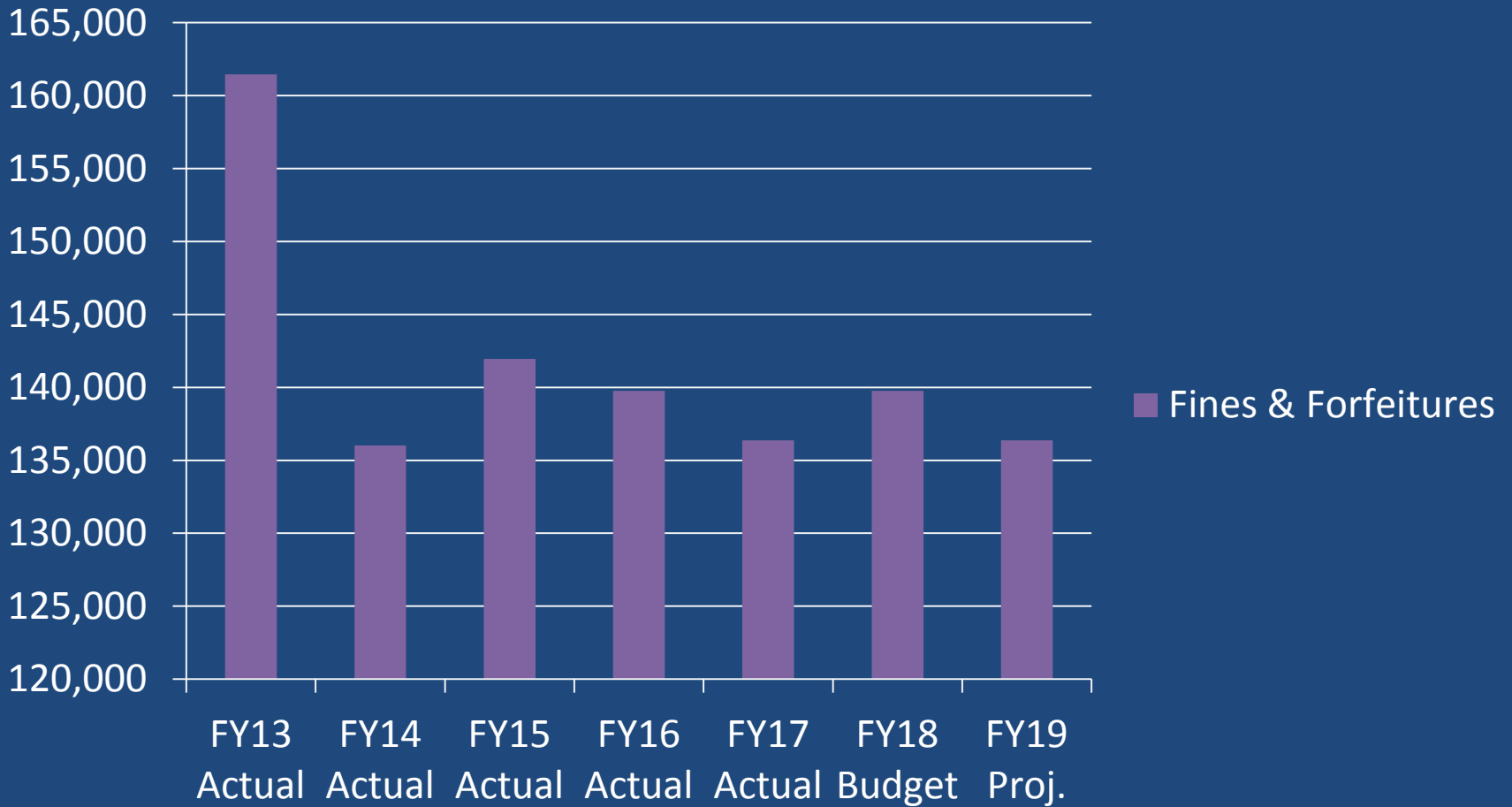
Fines & Forfeitures

- County Court Fines & Forfeitures
- Courthouse Maintenance Fee
- Courthouse Security Fee
- Jail Administration Fees
- Parking Fines

Fines, Forfeitures

Revenue	Rate
Courthouse Maintenance Fees	\$2 assessed on each civil action filed in district courts and each criminal and traffic case in GD and JDR
Courthouse Security Fee	\$10 as part of each criminal and traffic case in district and circuit court in which the defendant is convicted
Jail Admission Fee	Daily charge levied by BRRJ and paid by the prisoner as a fee, to defray the costs

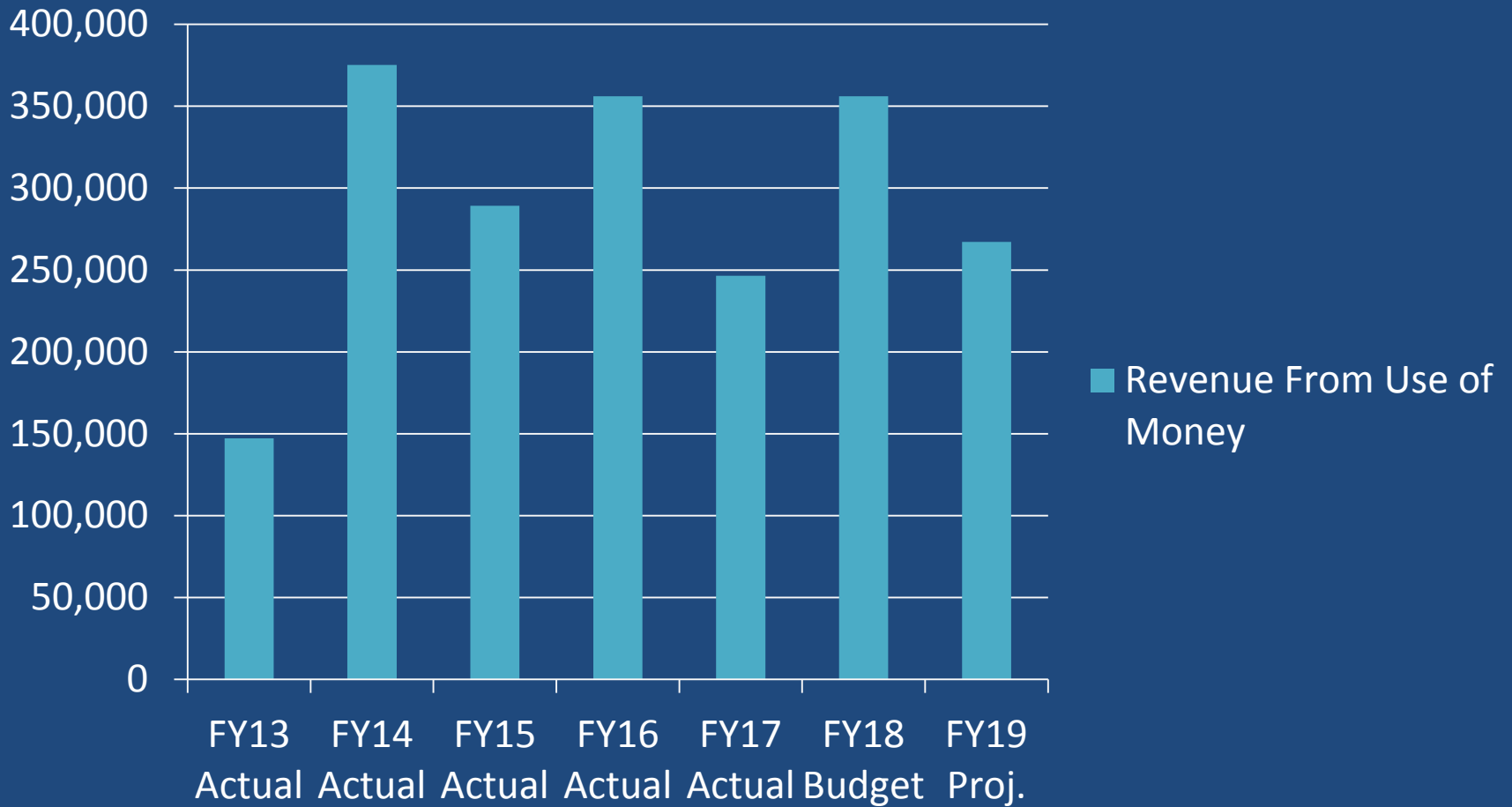
Fines & Forfeitures



Revenue from Use of Money

- Interest on Investments
- Rental General Property

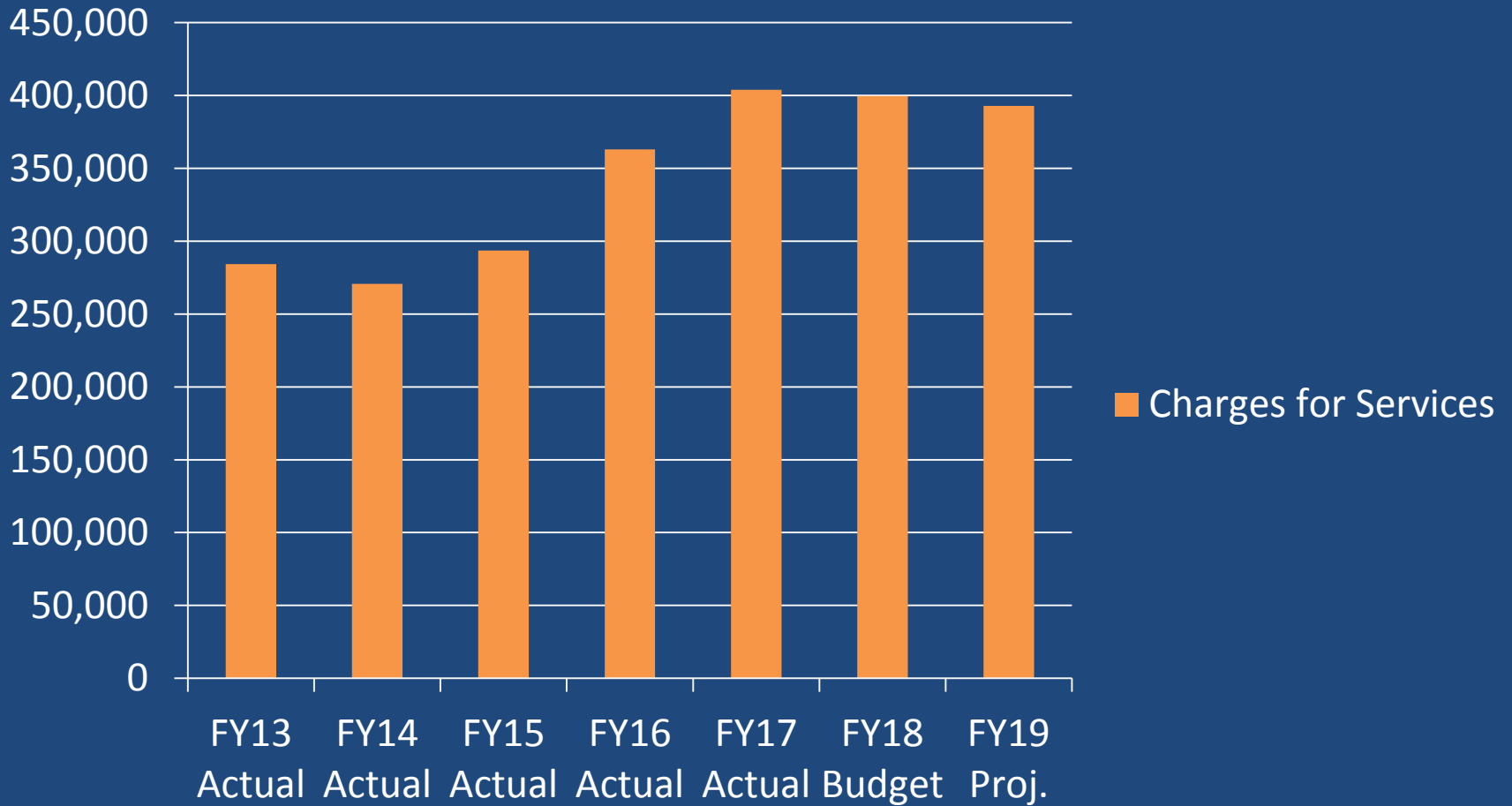
Revenue from Use of Money



Charges for Services

- Law Library
- Excess Fees of Clerks
- Court Appointed Attorney
- Sheriff's Fees
- Commonwealth Attorney's Fees
- Off-Duty Deputy Fees
- Juvenile Group Home Reimbursements
- Felons Fluid Withdrawal Fee
- Animal Control Service Fees
- Home Study Fees
- Parks & Recreation Fees/Trips & Heritage Festival
- Library Receipts – Fines
- Library Receipts – Copier/fax
- Library Miscellaneous
- Library Receipts Lost/Damaged Books
- Sale of County Maps

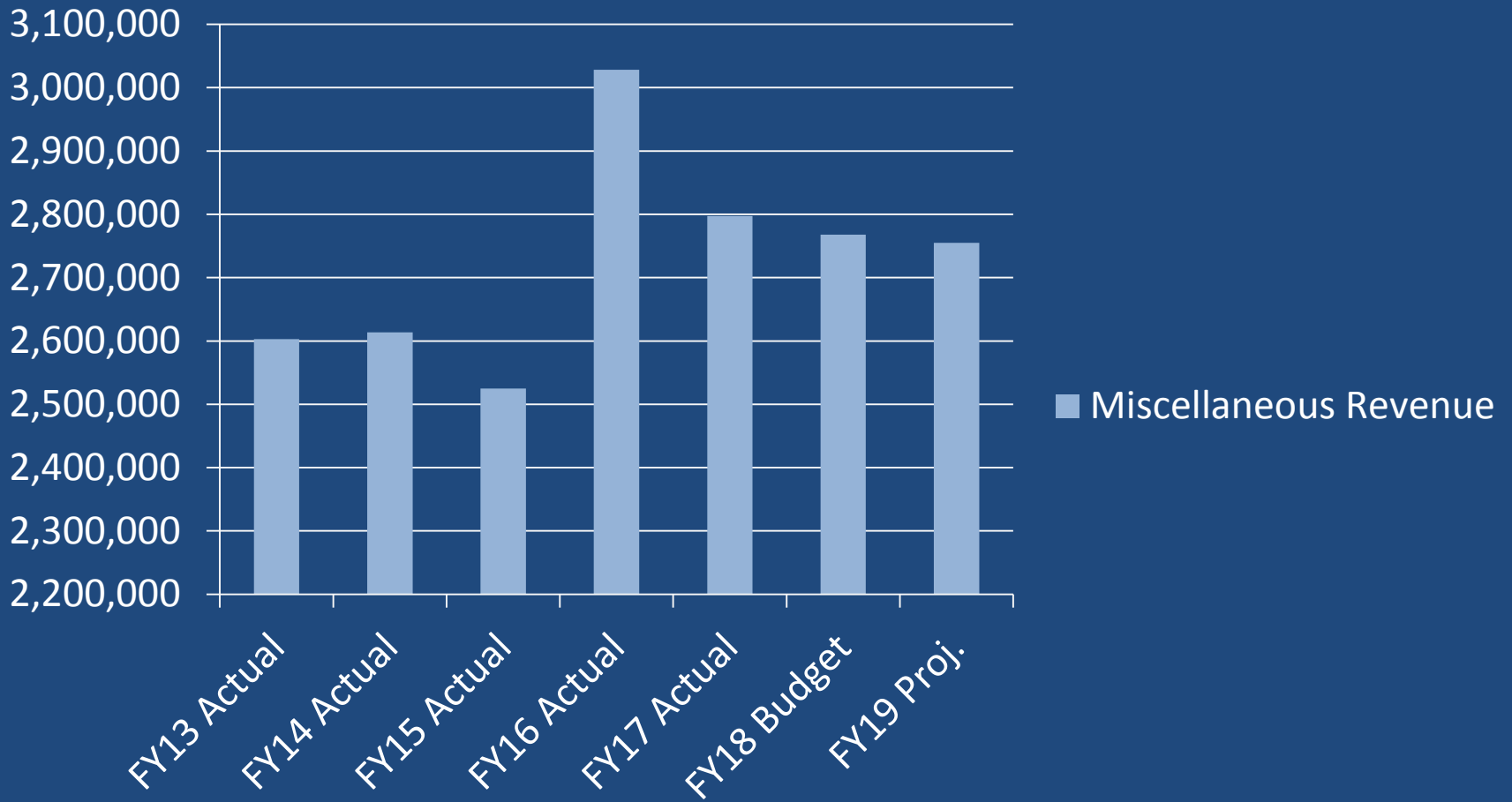
Charges for Services



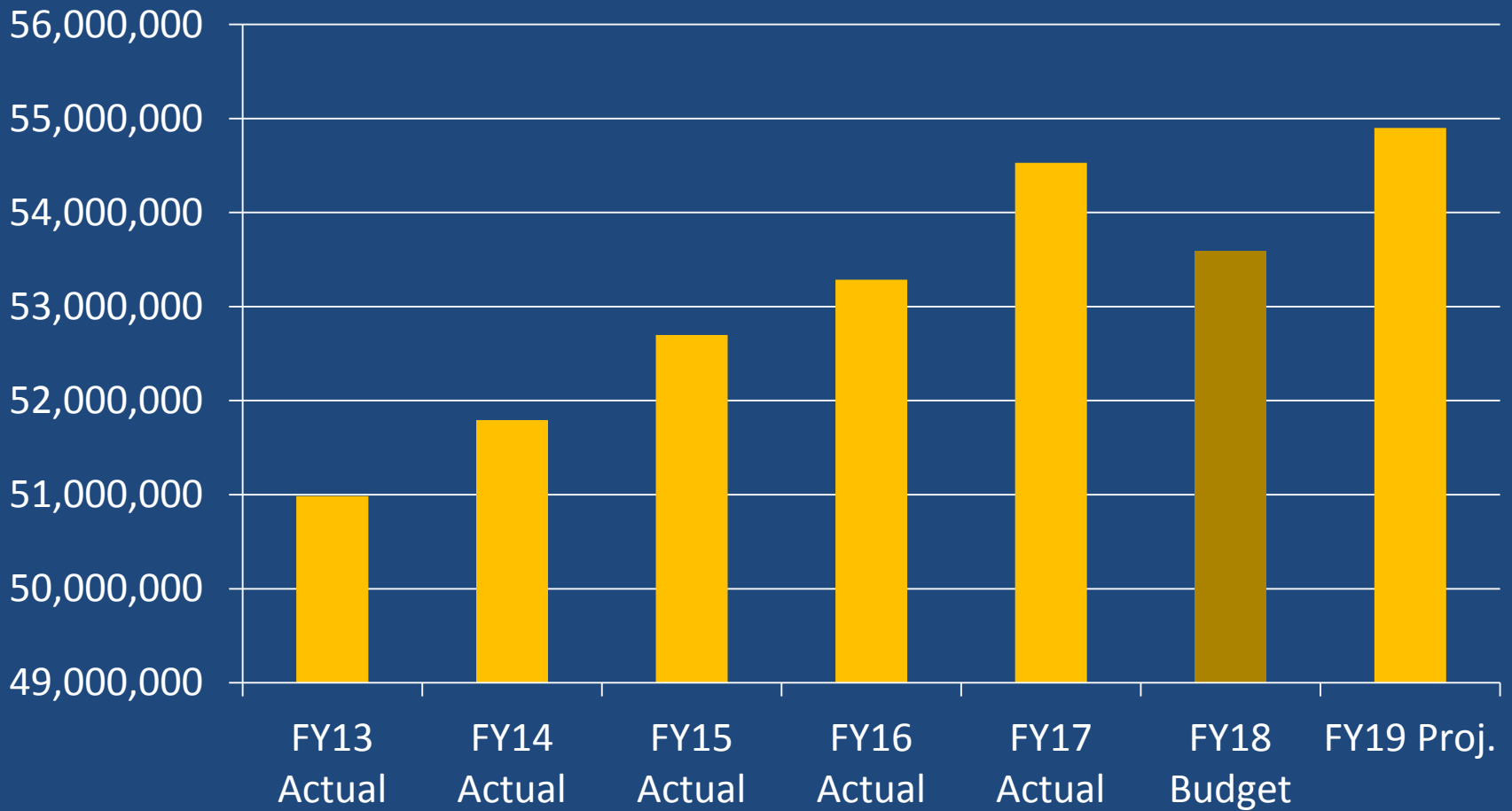
Miscellaneous Revenue

- Sale of Salvage Property & Surplus
- Leesville Road Waterline
- Miscellaneous Refunds
- Miscellaneous Fees & Charges
- Fees & Delinquent Collections
- EMS Billing
- Special Investigation Restitution
- Altavista EMS Reimbursement
- DMV Stop
- Vending Machine Commissions
- Fuel Sales
- Store Sales
- Telephone Charges Collected
- Campbell County Youth Advisory Council
- Health Department Earned Revenue
- Gifts & Donations/Literacy
- Sale of School Buses
- Biosolid Reimbursement
- School Funded Resource Officer
- Library Cleaning Charges

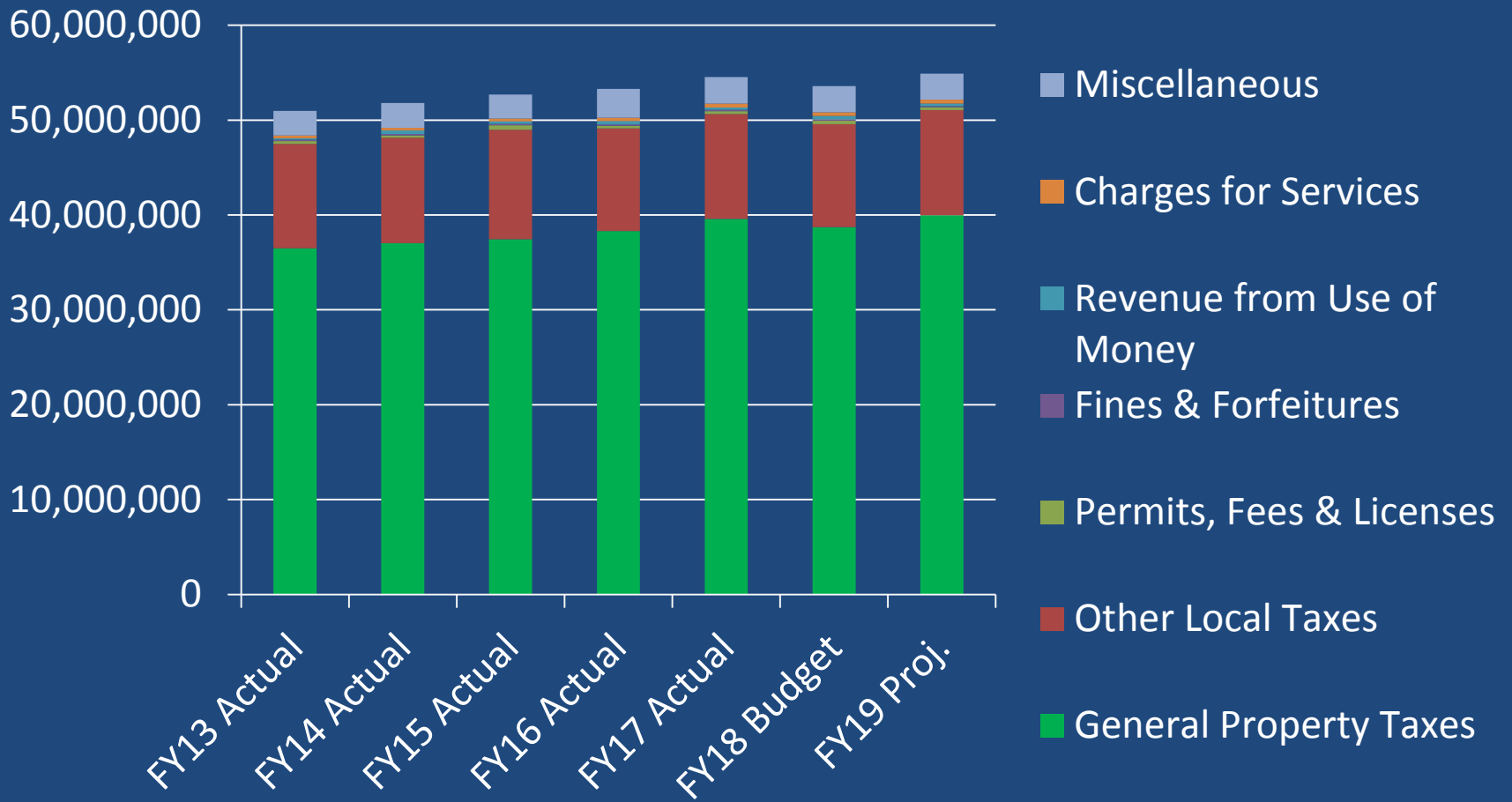
Miscellaneous Revenue



Grand Total Local



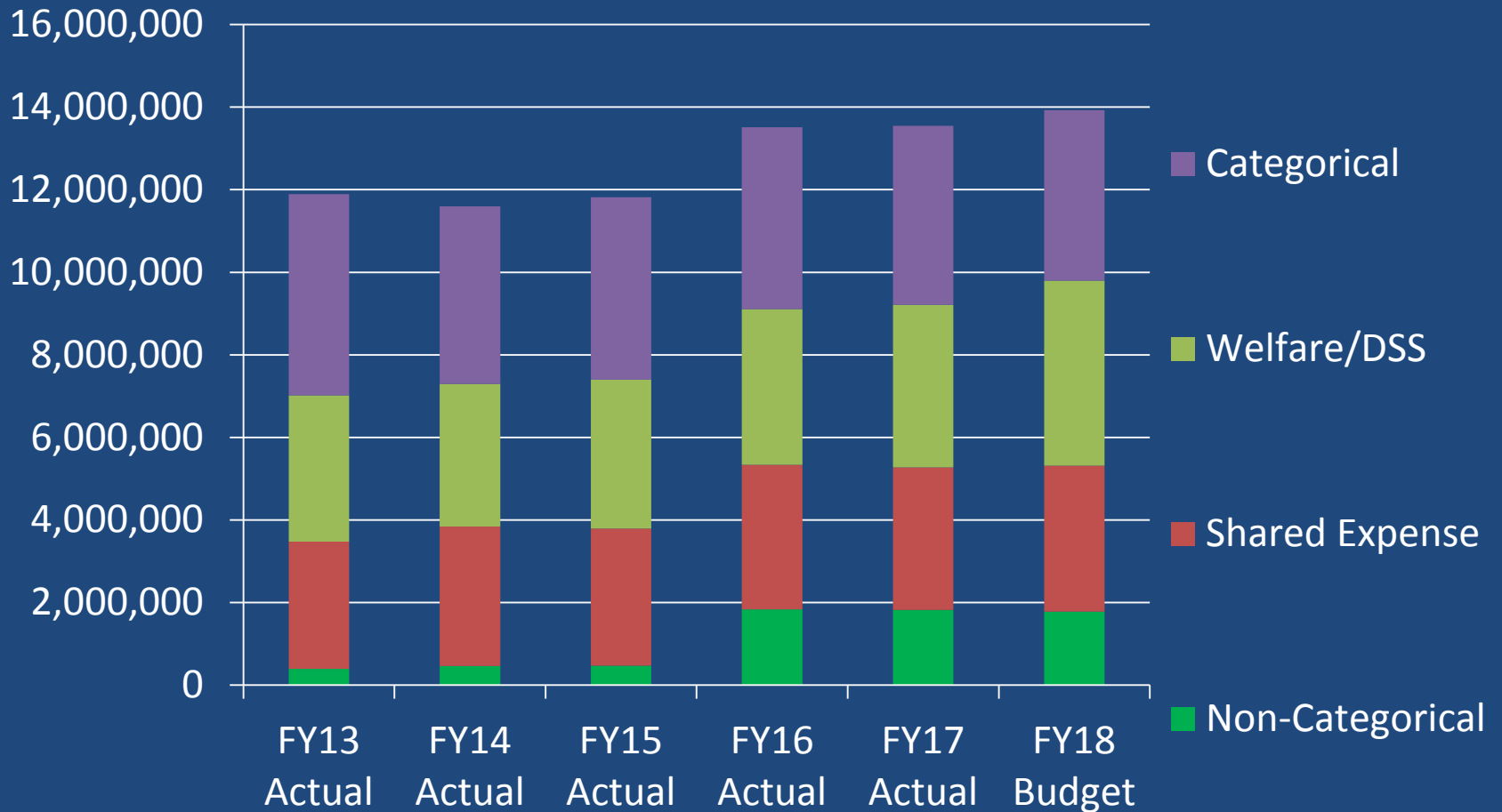
Grand Total Local By Category



State Revenues

Non-Categorical
Shared Expenses (Constitutional Officers)
Welfare/DSS
Categorical

Grand Total State By Category



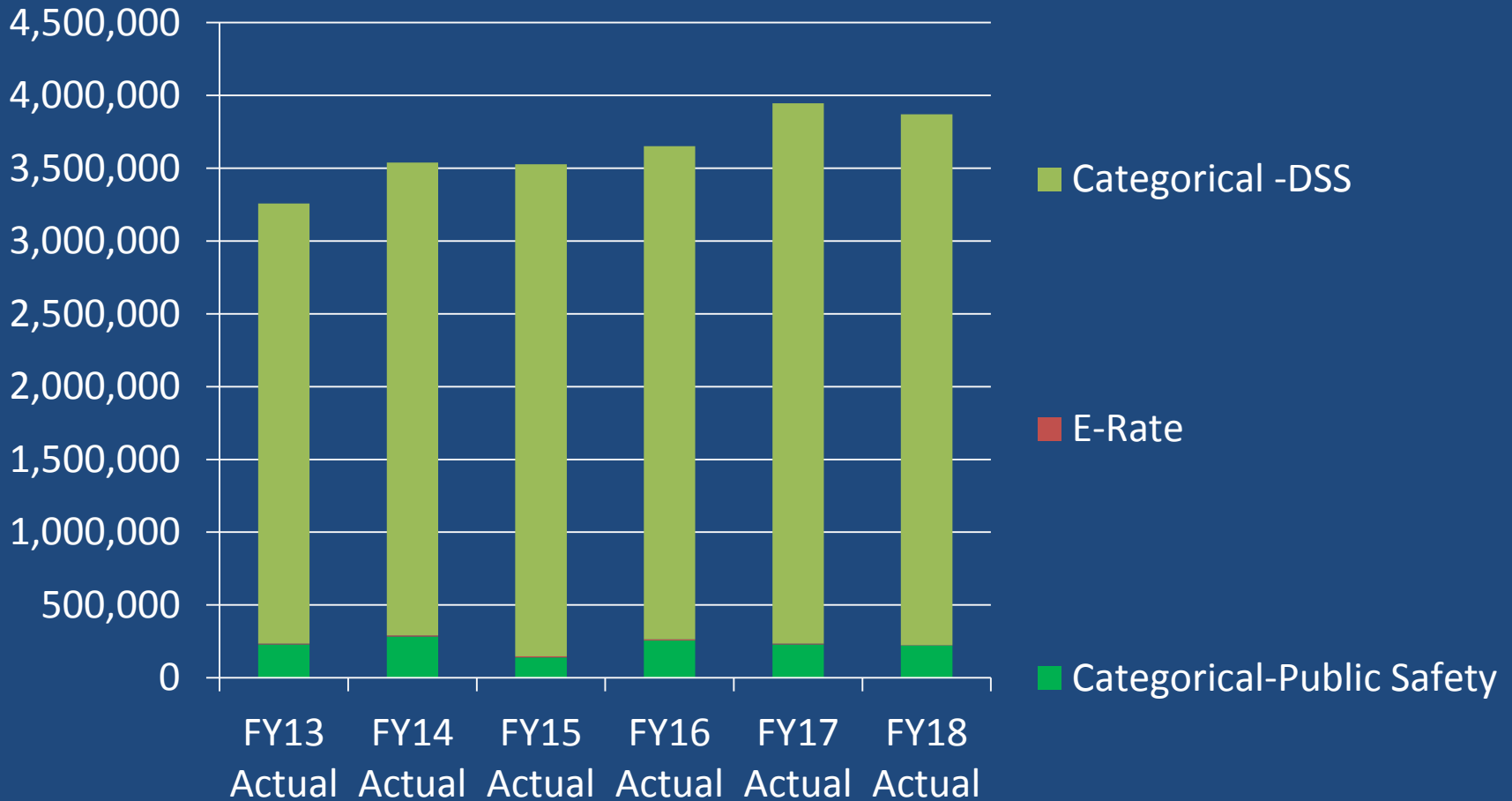
Federal Revenues

Categorical (Public Safety)

E-Rate Reimbursement

Categorical (Social Services)

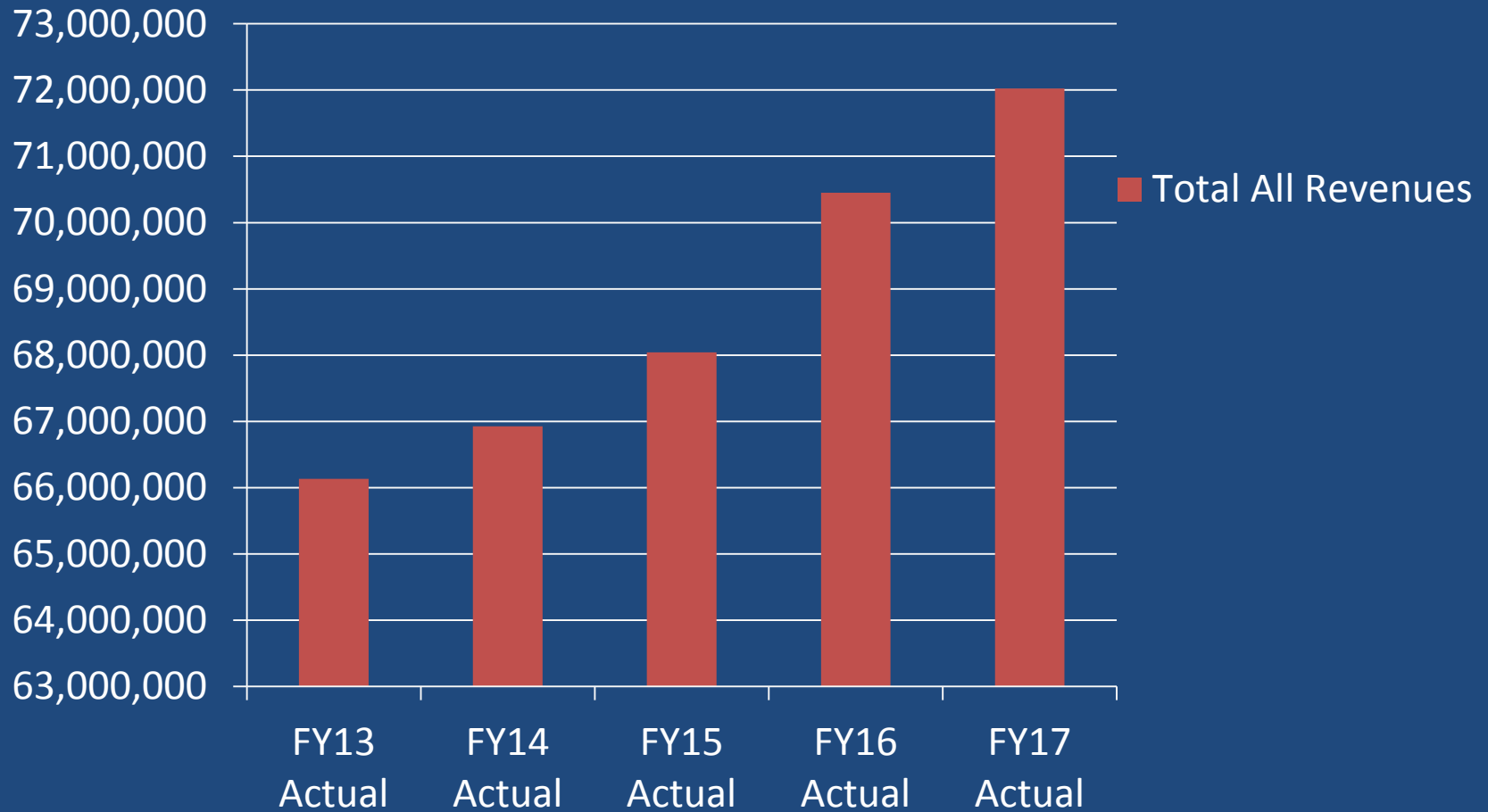
Grand Total Federal By Category



FY19 Revenue Conclusions

- Anticipate local revenue to grow in range of \$1.2 million to \$1.5 million over current budget.

Total Actual Revenue



Revenue through Continued Growth:

- A penny on the real estate rate is currently equal to approximately \$400,000
- For context, \$192,307,692.31 of assessed value of taxable real estate* is needed to generate \$1,000,000.00 in annual revenue at the current rate of \$0.52/\$100 of value. This level of assessed value is equal to:
 - 769.23 single family homes worth \$250,000 each
 - 10.48 apartment complexes like 37 West (Assessed at \$18,346,500)
 - 24.94 large retail stores like the Altavista Wal-Mart (Assessed for \$7,711,000)
 - 22.57 hotels like the Hampton Inn & Suites (assessed at \$8,519,800).

* For the sake of this example, these figures do not factor in additional sales tax revenues; personal property etc.

Fiscal Challenges Lie Ahead...

- Capital Improvement Plan Needs: Parks, Facilities, Apparatus, IT Infrastructure
- Economic Development
- Financial Software Replacement
- Health Insurance costs and HSA Contributions
- Phone System Replacement
- Public Safety System Investments
- School Maintenance Funds
- Solid Waste Options post 2029

What Might These Things Cost?

Crystal Ball

- CIP Needs: \$1,000,000/year
- Economic Development: \$350,000/year
- Financial Software: \$2,000,000 (one-time)
- Health Insurance/HSA: \$500,000/year
- Phone System: \$200,000 (one-time)
- Public Safety System: \$350,000/year
- School Maintenance: \$2,000,000/year x 20
- Solid Waste Options: \$500,000/year

What Have We Done To Prepare?

- Reduced operational expenses
- Discontinued use of year-end balances to fund on-going operations
- Replenished the available unassigned fund balance
- Targeted year-end funds for:
 - School Maintenance Needs
 - Economic Development Incentives
 - Health Insurance Costs
 - Future Capital Reserves
 - Other needs i.e. Solid Waste Fund; Courthouse repairs

Next Steps

- Budget Public Forum, February 6th at 7:00pm
- Joint Meeting with the School Board, February 20th at 7:00pm