

Campbell County Board of Supervisors

Fiscal Year 2019-2020
Budget Work Session

April 9, 2019

Agenda for this evening

- Discuss Revised Revenue projections
- Review Expenditure Proposal

General Fund Revenues

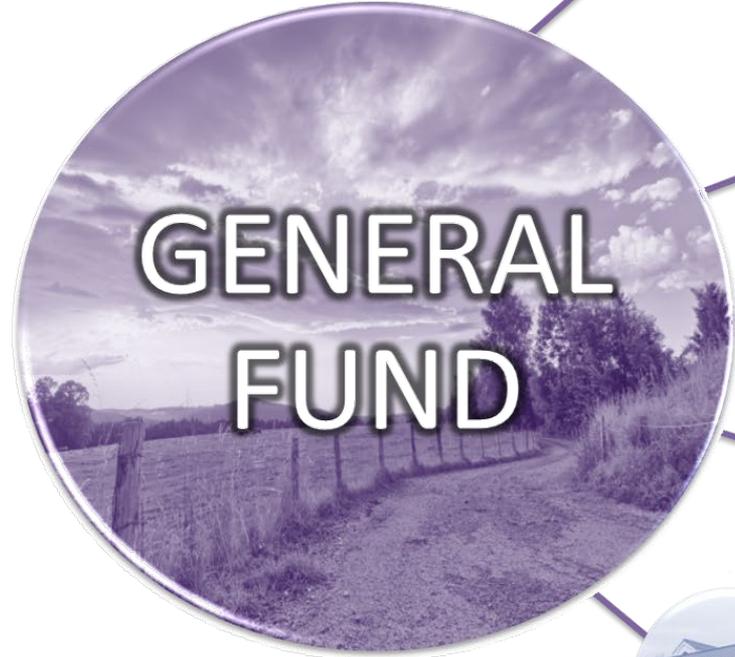
Where They Come From

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)
 - Categorical (Social Services)



Since our January 15th Meeting

- Total Local Revenues are projected to have increased \$14,497 more than initially proposed.
- Certain revenue categories have been revised.

Local Revenue Changes

Category	Initial Proposal	Final Proposal	Difference
General Property Tax	\$42,912,797	\$42,819,367	(\$93,430)
Other Local	\$11,392,572	\$11,592,572	\$200,000
Permits, Fees, Licenses	\$341,816	\$342,334	\$518
Fines & Forfeitures	\$126,711	\$130,711	\$4,000
Use of Money and Interest	\$255,881	\$255,881	-
Charges for Services	\$3,116,087	\$3,003,655	(\$112,432)
Miscellaneous Revenue	\$138,772	\$105,512	(\$33,260)
Recovered Cost	\$690,000	\$739,101	\$49,101
Total	\$58,974,636	\$58,989,133	\$14,497

General Property Taxes

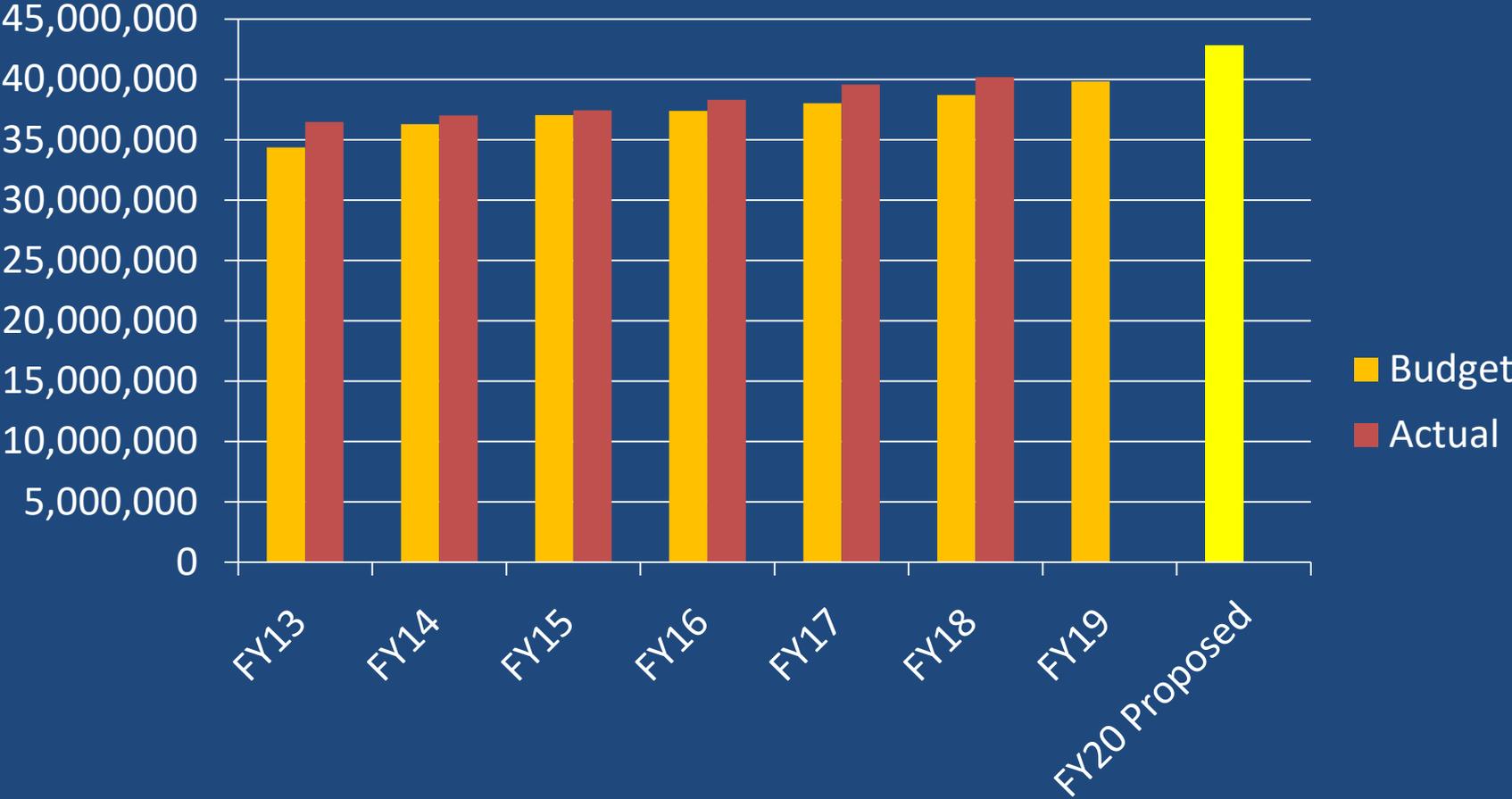
- Real Property Tax (Rollback Taxes/Minerals/Real Estate)
- Real Property Tax (Special Tax District)
- Real Estate Tax (Mt. Vista Road)
- Public Service Corporation Real Property Taxes
- Personal Property Tax (excluding PPTRA)
- Manufactured Home Tax
- Motor Homes & Recreational Camper Tax
- Apportioned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

General Property Taxes

Fiscal Year 2018-2019 Adopted	Fiscal Year 2019-2020 Proposed
\$39,845,372	\$42,819,367

\$2,973,995 Increase

General Property Taxes



Other Local Taxes

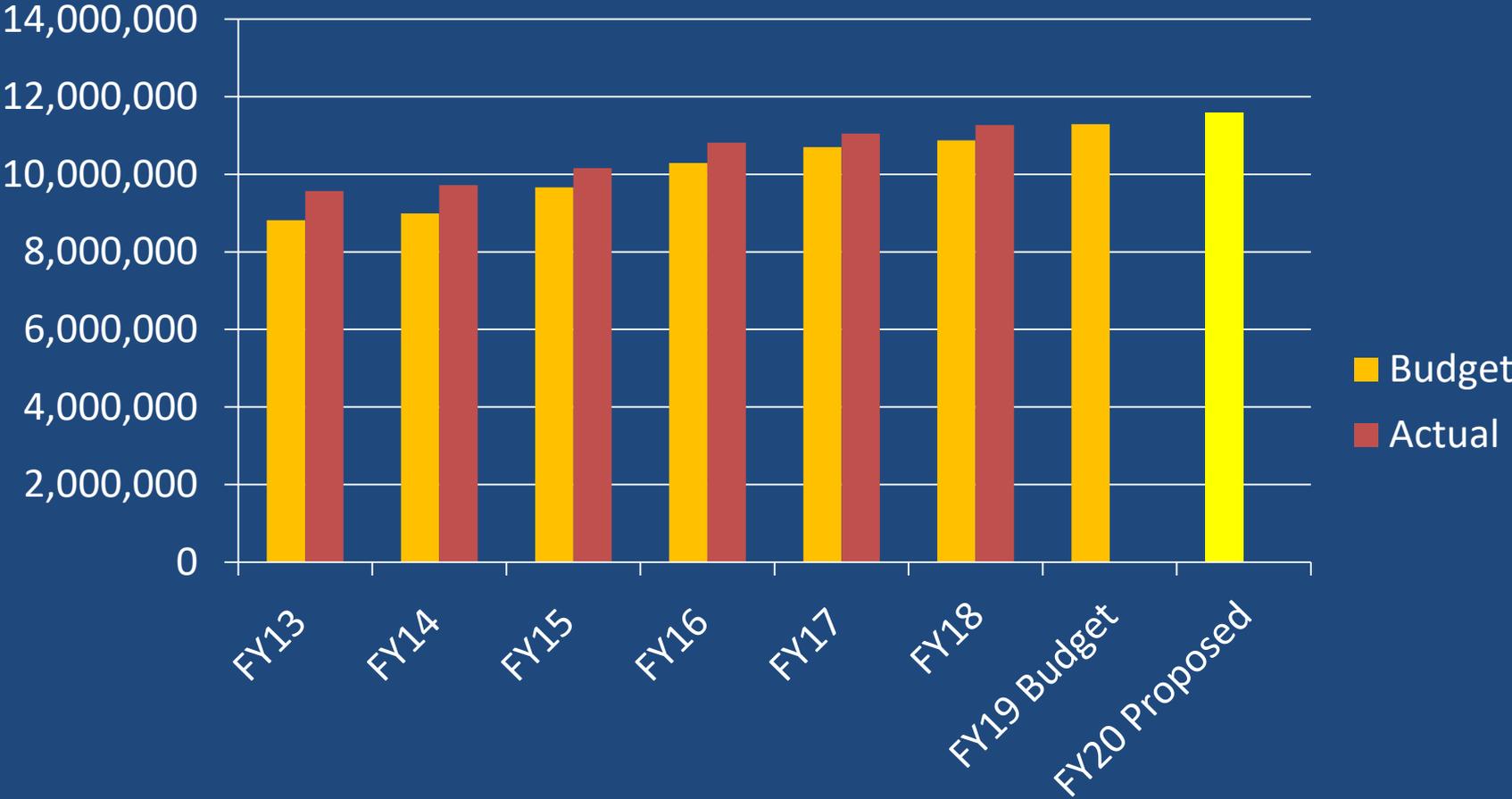
- Local Sales & Use Tax
- Meals Tax Revenue Sharing from Altavista
- Transient Occupancy Tax
- Consumer Utility Tax
- Electric Gross Receipts Tax
- County Licenses
- BPOL Taxes
- Animal Friendly License Plate Sales
- Bank Franchise Tax
- Recordation Tax Grantor
- County Recordation Grantee Tax
- Local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

Other Local Taxes

Fiscal Year 2018-2019 Adopted	Fiscal Year 2019-2020 Proposed
\$11,289,589	\$11,592,572

\$302,983 Increase

Other Local Taxes



Permits, Fees & Licenses

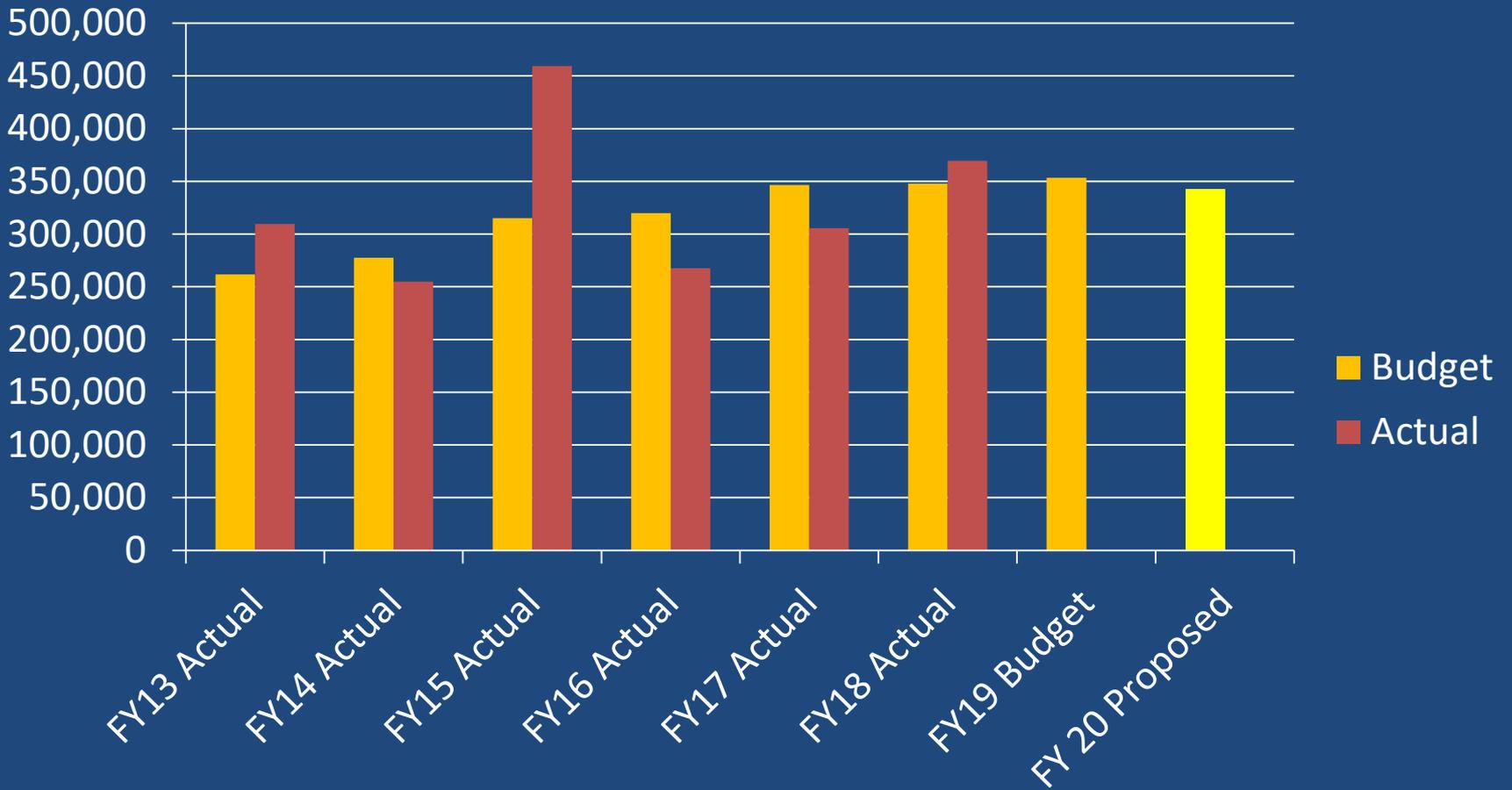
- Dog Licenses
- Dangerous Dog Licenses
- Land Use Application Fees
- Land Transfer Fee
- Plat Fees
- Fireworks/Explosives Permits
- Zoning & Subdivision Permits
- Building Permit Fees
- 2% Levy Building Permits
- Storm Water Management Fees
- Building Inspection Fees
- E&S Storm Water Management Fees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

Permits, Fees & Licenses

Fiscal Year 2018-2019 Adopted	Fiscal Year 2019-2020 Proposed
\$353,502	\$342,334

(\$11,168) Decrease

Permits, Fees & Licenses



Fines & Forfeitures

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

Revenue from Use of Money

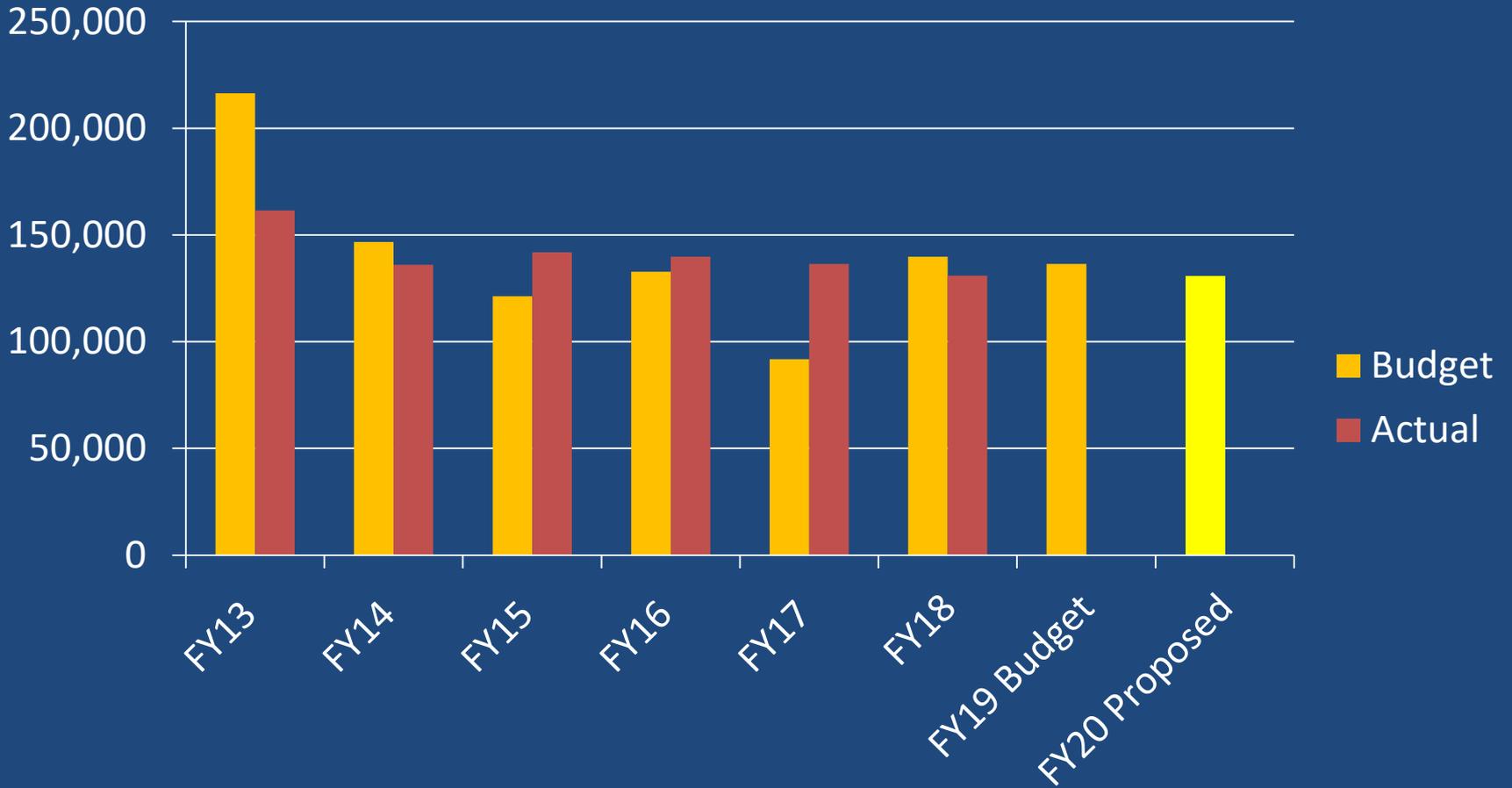
- Interest on Investments
- Rental General Property

Fines and Forfeitures Use of Money & Property

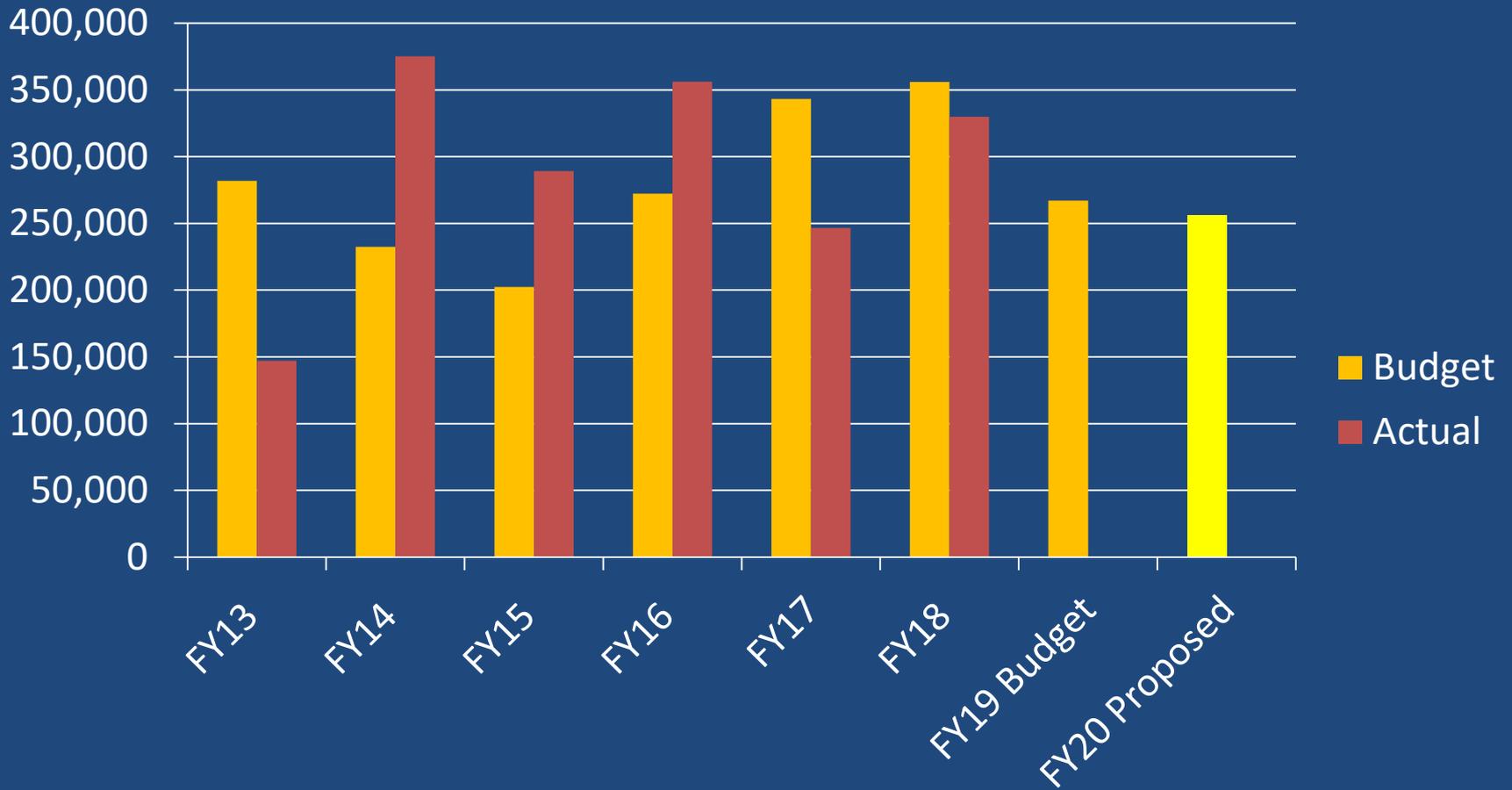
Fiscal Year 2018-2019 Adopted	Fiscal Year 2019-2020 Proposed
\$136,359	\$130,711
\$267,103	\$255,881

(\$16,870) Decrease

Fines & Forfeitures



Revenue from Use of Money



Charges for Services

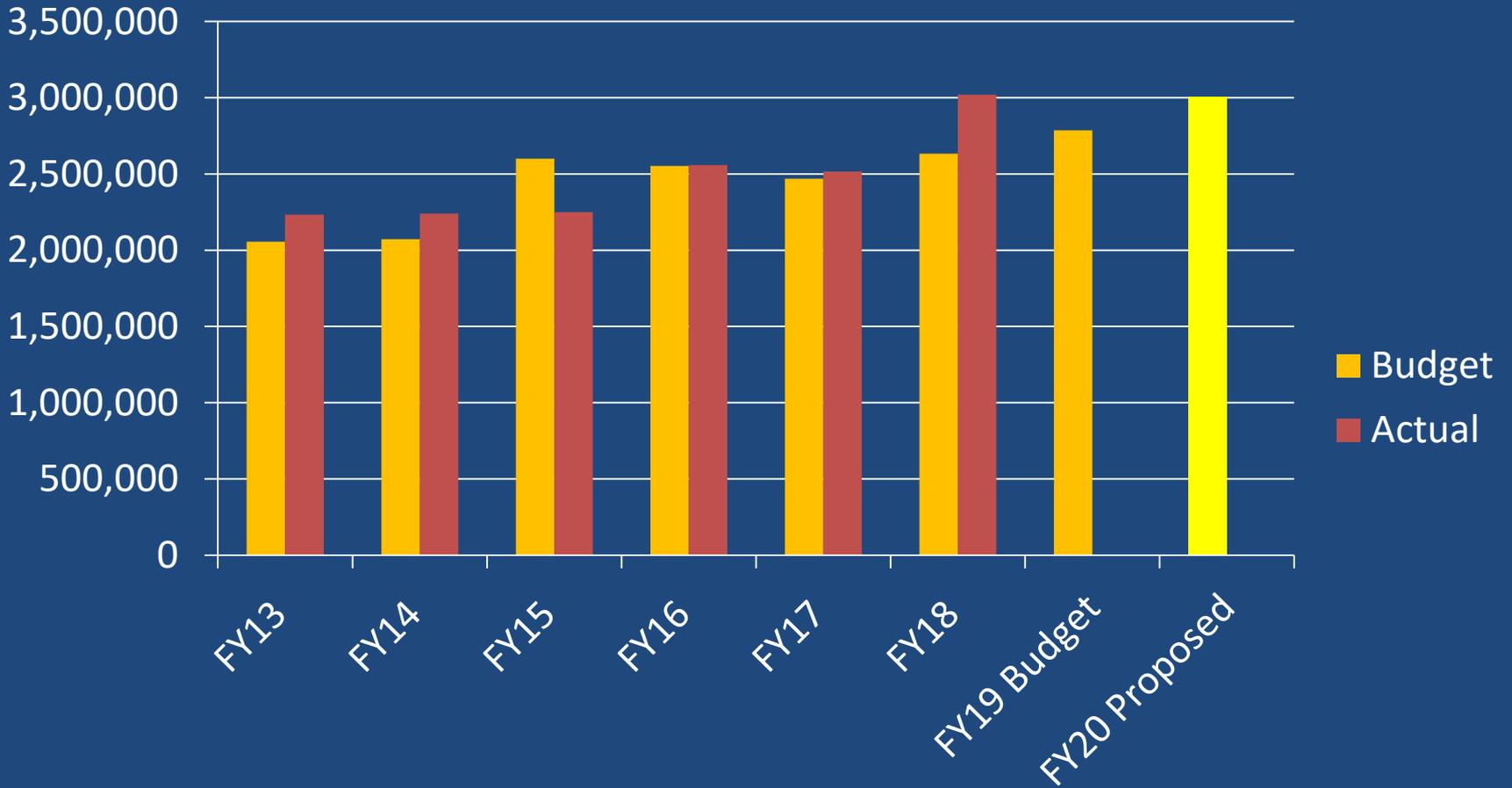
- Law Library
- Excess Fees of Clerks
- Court Appointed Attorney
- Sheriff's Fees
- Commonwealth Attorney's Fees
- Off-Duty Deputy Fees
- Juvenile Group Home Reimbursements
- Telephone Charges Collected
- Store Sales
- DMV Stop
- Fuel Sales
- EMS Billing
- Felons Fluid Withdrawal Fee
- Animal Control 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

Fiscal Year 2018-2019 Adopted	Fiscal Year 2019-2020 Proposed
\$2,785,951	\$3,003,655

\$217,704 Increase

Charges for Services



Miscellaneous Revenue

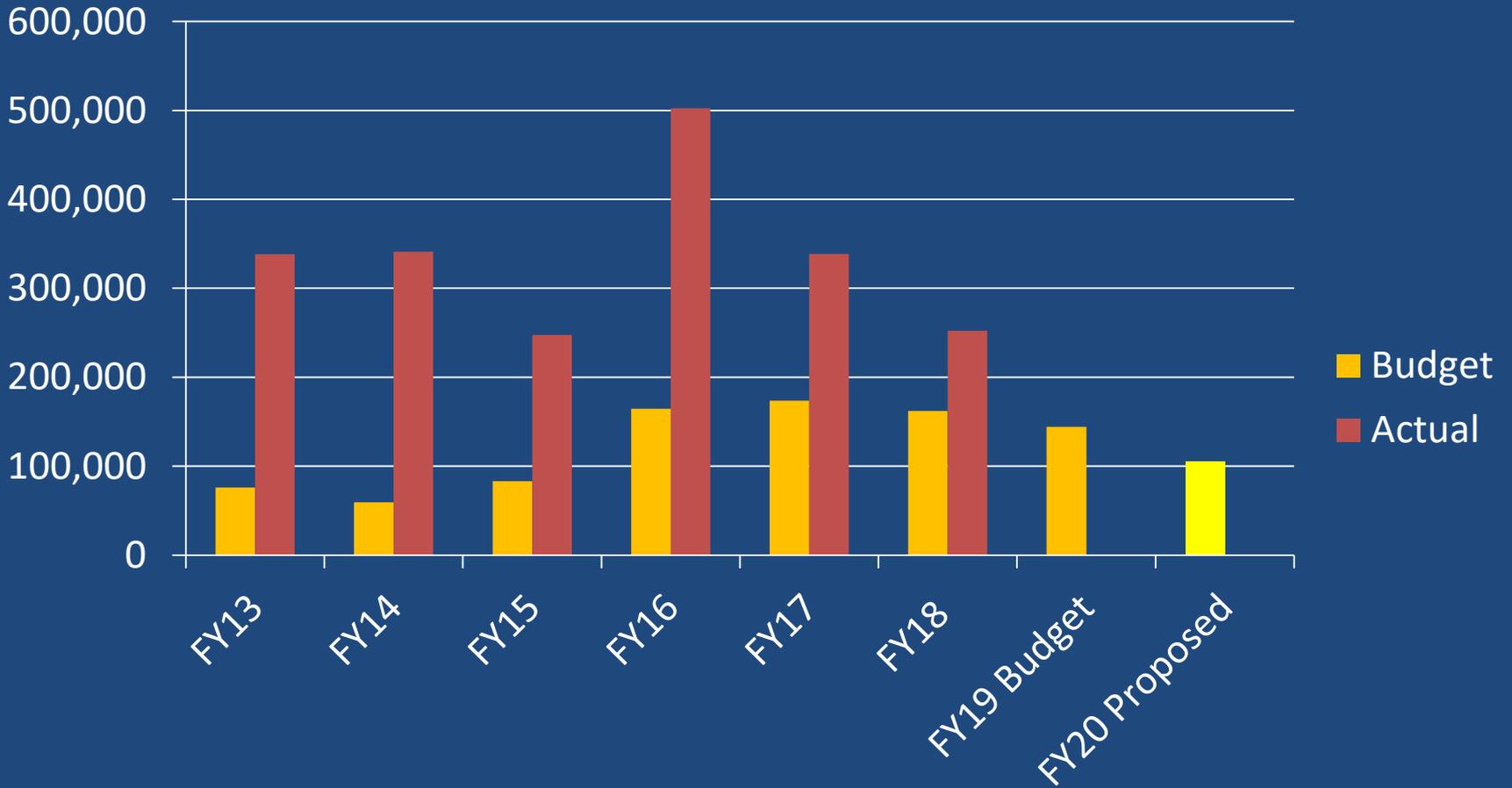
- Sale of Salvage Property & Surplus
- Leesville Road Waterline
- Miscellaneous Refunds
- Special Investigation Restitution
- Vending Machine Commissions
- Campbell County Youth Advisory Council
- Health Department Earned Revenue
- Gifts & Donations/Literacy
- Sale of School Buses
- Library Cleaning Charges

Miscellaneous Revenue

Fiscal Year 2018-2019 Adopted	Fiscal Year 2019-2020 Proposed
\$144,377	\$105,512

(\$38,865) Decrease

Miscellaneous Revenue



Recovered Costs

- School Funded Resource Officer

Recovered Costs

Fiscal Year 2018-2019 Adopted	Fiscal Year 2019-2020 Proposed
\$362,806	\$739,101

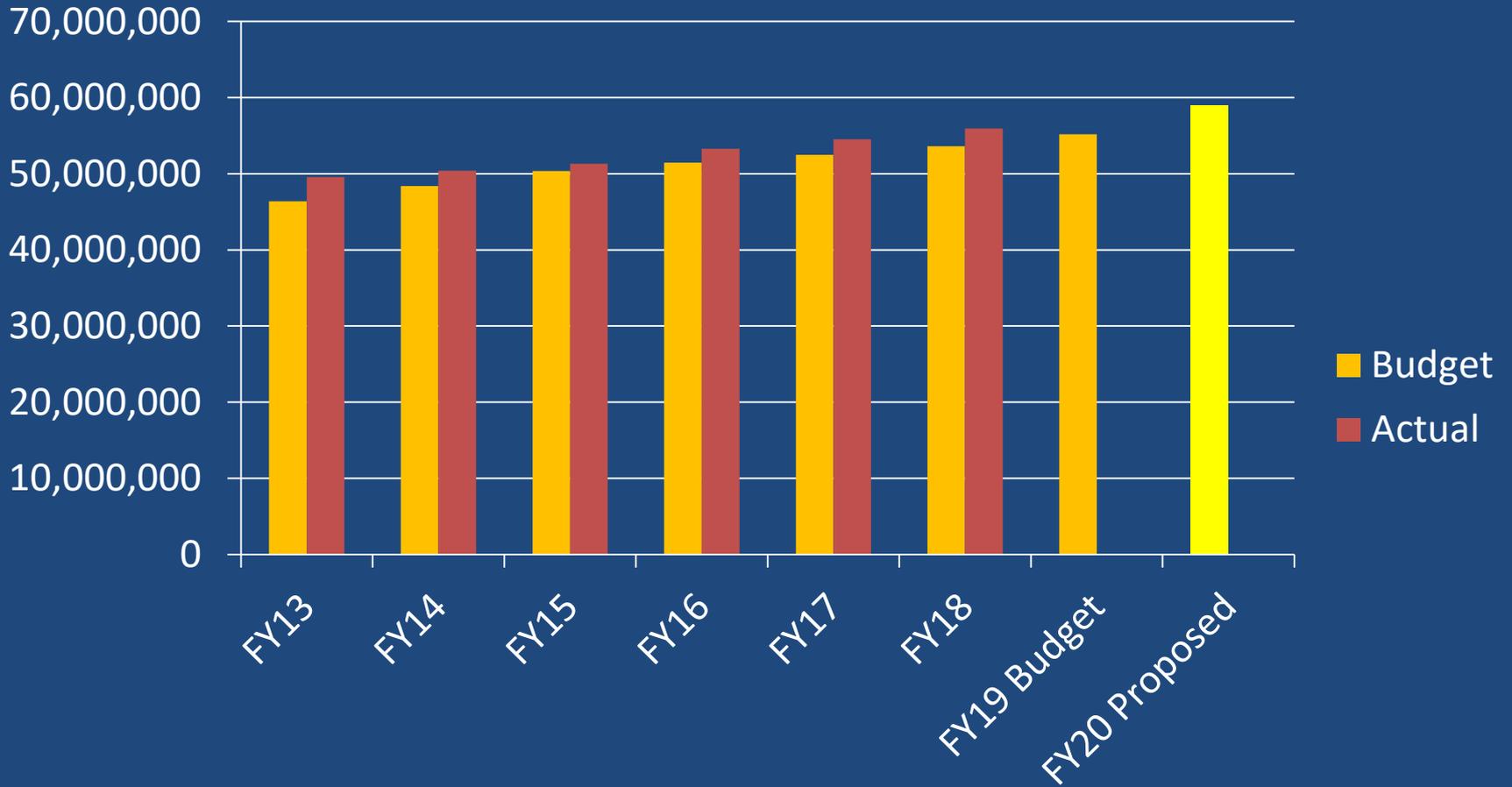
\$376,295 Increase

LOCAL REVENUES

Fiscal Year 2018-2019 Adopted	Fiscal Year 2019-2020 Proposed
\$55,185,059	\$58,989,135

\$3,804,076 Increase

Grand Total Local



STATE REVENUES

Fiscal Year 2018-2019 Adopted	Fiscal Year 2019-2020 Proposed
\$14,127,508	\$14,591,089

\$463,581 Increase

FEDERAL REVENUES

Fiscal Year 2018-2019 Adopted	Fiscal Year 2019-2020 Proposed
\$3,969,811	\$3,968,921

(\$890 Decrease)

Revenues-Grand Total

	Fiscal Year 2018 Actual	Fiscal Year 2019 Adopted	Fiscal Year 2020 Proposed
Local	\$55,947,816	\$55,185,059	\$58,989,135
State	\$14,080,111	\$14,127,508	\$14,591,089
Federal	<u>\$3,992,891</u>	<u>\$3,969,811</u>	<u>\$3,968,921</u>
Total	\$74,020,819	\$73,282,378	\$77,549,145

Public Forum

PUBLIC FORUM

What We Heard	What is Proposed
Support for Historic Courthouse	Funding included in CIP in the amount of \$30,000.
Re-open Hodges Trash Collection Site	Funds in CIP and Proposed Operating budget to open and staff the site.
Address Trash on Roadways	Additional Part-time funds in Public Works to assist with this issue.

FY2019-2020 Budget Proposal

Key Provisions

- Education
 - Level funds FY19 Debt Service payment and provides an additional \$1,750,000 (for a total of \$2,245,859) toward the School Division's Capital Improvement Plan
 - Provides an additional \$850,000 to fully fund the School Division's request for operating funds for the purpose of providing a 5% pay increase for staff and a 4% increase for administrators.
 - Level funding in the amount of \$382,399 for school maintenance needs.
- Economic Development—
 - Discontinues partnership with Lynchburg Regional Business Alliance. These funds (\$50,000) are instead proposed to be applied toward a grant writer position to advance economic development and broadband initiatives.
 - Includes level funding in the amount of \$25,750 for small business development initiatives
 - Increases funding for Tourism by providing \$2,500 for Patrick Henry's Red Hill and \$2,500 for Avoca.
 - Continues funding for Small Business Development Center
 - Provides continued funding in the amount of \$125,000 for Economic Development Site Enhancements/Broadband

FY2019-2020 Budget Proposal

Key Provisions

- Public Safety
 - Includes additional funding in the amount of \$15,000 for rescue squad maintenance needs.
 - Additional part-time funding for an assistant Fire Marshal.
- Other Key Items/Service Enhancements
 - Includes funding for an across the board salary increase of 3% for all full time staff, including deputies and constitutional officers.
 - Includes funding to re-open the Hodges trash collection site.
 - Proposes no changes to existing tax rates or fees
 - Makes \$100,799 available in the Solid Waste Fund for future landfill planning

Expenditures

General Government Administration

- Board of Supervisors
- Non-Departmental
- County Administration
- Legal Services
- Commissioner of the Revenue
- Business Auditor
- Treasurer
- Finance & Management Services
- Public & Employee Relations
- Information Technology
- Central Purchasing
- Central Stores
- Communication Services
- Organizational Memberships
- Registrar

7% of General Fund Budget

	FY19 Budget	FY 20 Proposed	Change FY19 v. FY20
Board of Supervisors	94,400	102,146	7,746
Non-Departmental	776,465	729,089	(47,376)
County Administration	332,211	392,757	60,546
Legal Services	280,697	304,751	24,054
Accounting Services	62,800	63,400	600
Comm. Of Revenue	381,501	358,580	(22,921)
Business Auditor	121,338	123,900	2,562
Locally Funded Treasurer	26,255	26,255	-
Real Estate Office	326,888	287,611	(39,277)
Treasurer	609,178	616,076	6,898
Finance & Management Services	399,861	409,962	10,101

	FY19 Budget	FY 20 Proposed	Change FY19 v. FY20
Public & Employee Relations	336,443	329,608	(6,835)
Information Technology	778,056	963,257	185,201
Fuel	210,000	206,100	(3,900)
Central Purchasing	157,261	117,490	(39,771)
Central Stores	-	-	-
Communication Services	101,000	98,500	(2,500)
Organizational Memberships	47,653	47,168	(485)
Registrar	253,252	257,773	4,521
Total	5,295,259	5,434,423	139,164

Judicial Administration

- Circuit Court
- Commissioner of Accounts
- General District Court
- Magistrates
- Juvenile & Domestic Relations Court
- Clerk of Circuit Court
- Victim Witness
- Commonwealth Attorney

2% of General Fund Budget

	FY19 Budget	FY 20 Proposed	Change FY19 v. FY20
Circuit Court	86,001	87,008	1,007
Comm. Of Accounts	1,320	1,320	-
Gen. Dist. Court	13,405	10,840	(2,565)
Magistrates	1,766	1,766	-
JDR	17,196	18,559	1,363
Clerk of Circuit Court	582,949	587,438	4,489
Victim Witness	217,111	223,320	6,209
Comm. Attorney	799,302	761,737	(37,565)
Locally Funded Comm. Attorney	87,783	93,534	5,751
Total	1,806,833	1,785,222	(21,311)

Public Safety

- Sheriff's Department
- E-911 System
- School Funded School Resource Officers
- Volunteer Fire Companies
- Individual Fire Companies
- Volunteer Rescue Squads
- Individual Rescue Squads
- Forestry Service
- EMS Services
- Blue Ridge Regional Jail
- Probation Office
- Juvenile Detention
- Building Inspections
- Animal Control
- Medical Examiner
- Public Safety

20% of General Fund Budget

	FY19 Budget	FY 20 Proposed	Change FY19 v. FY20
Sheriff's Dept.	4,434,097	4,685,986	251,889
Off-Duty Deputies	192,693	192,676	(17)
Sheriff's Dept./County	558,644	548,884	(9,760)
E-911	1,100,103	1,135,306	35,203
School Funded Resource Officers	474,374	806,015	331,641
Vol. Fire Companies	265,339	263,052	(2,287)
Altavista Fire Dept.	54,100	51,650	(2,450)
Brookneal Fire	48,100	45,650	(2,450)
Brookville Fire	42,450	40,000	(2,450)
Concord Fire	42,450	40,000	(2,450)

	FY19 Budget	FY 20 Proposed	Change FY19 v. FY20
Evington Fire	48,100	45,650	(2,450)
Gladys Fire	42,450	40,000	(2,450)
Lyn-Dan Fire	42,450	40,000	(2,450)
Rustburg Fire	42,450	40,000	(2,450)
Red House Fire	1,750	1,750	--
Vol. Rescue Squads	172,312	181,960	9,648
Altavista Rescue	--	-	-
Brookneal Rescue	15,000	17,500	2,500
Campbell County Rescue	41,000	43,450	2,450
Citizens Rescue	35,000	37,450	2,450
Concord Rescue	38,000	40,450	2,450
Rustburg Rescue	12,500	25,000	12,500

	FY19 Budget	FY 20 Proposed	Change FY19 v. FY20
Forestry Service	20,780	20,780	-
EMS Services	2,648,105	3,107,037	458,932
Local Corrections	2,800,000	2,800,000	-
Probation Office	4,800	5,350	550
Detention	364,513	366,782	2,269
Building Inspections	323,953	309,791	(14,162)
Animal Control	259,302	267,516	8,214
Medical Examiner	860	800	(60)
Public Safety	292,998	312,464	19,466
Total	\$14,418,673	15,512,949	1,094,276

Public Works

- Highway Services
- Street Lights
- Maintenance of Buildings
- Public Works Administration

2% of General Fund Budget

	FY19 Budget	FY 20 Proposed	Change FY19 v. FY20
Highway Services	23,000	23,000	-
Street Lights	9,200	9,700	500
Maintenance of Bldgs & Grounds	1,539,497	1,557,661	18,164
Public Works Administration	293,005	300,985	7,980
Total	\$1,864,702	1,891,346	26,644

Health & Welfare

- Supplement to Local Health Department
- Community Services Board
- Social Services Administration
- Other Welfare Services (aka Tax Relief for the Elderly)
- Public Assistance
- Central Virginia Area Agency on Aging (CVACL)
- Volunteer Program (RSVP)
- Community Support Grant
- Housing Assistance Services
- Comprehensive Services Act
- Youth Services
- CASA; Legal Aid; CVCC

16% of General Fund Budget

	FY19 Budget	FY 20 Proposed	Change FY19 v. FY20
Supplemental Local Health Dept.	409,181	409,181	-
CSB	182,485	182,485	-
Social Services Administration	4,636,951	4,658,238	21,288
Other Welfare Services (Elderly Tax Relief)	-	364,268	364,268
Public Assistance	3,167,751	3,137,300	(30,451)
CVACL	65,745	65,745	-
Volunteer Program	100,508	76,168	(24,340)
Community Support Grants	5,000	5,000	-
Housing Assistance Services	144,398	140,107	(4,291)
CSA	2,594,594	2,901,645	307,051
Youth, Adult, Community Services	112,855	103,302	(9,553)
Health/Education/Welfare	16,961	16,953	(8)
Total	\$11,436,429	12,060,394	623,965

Parks/Recreation & Cultural

- Recreation Administration
- Community Recreation
- Library Administration
- Literacy Program
- Historic Landmarks

3% of General Fund Budget

	FY19 Budget	FY 20 Proposed	Change FY19 v. FY20
Parks and Recreation Administration	484,725	504,124	19,399
Community Recreation	202,141	213,308	11,167
Historic Landmarks	-	5,000	5,000
Library Administration	1,175,805	1,190,839	15,034
Literacy Program	43,616	40,832	(2,784)
Total	\$1,906,287	1,954,103	47,816

Community Development

- Planning/Zoning
- Economic Development
- Contributions to Towns
- CCUSA
- Conservation Management
- Environmental Management
- Cooperative Extension

2% of General Fund Budget

	FY19 Budget	FY 20 Proposed	Change FY19 v. FY20
Planning/Zoning	510,873	526,206	15,333
Economic Development	521,466	482,357	(39,109)
Town of Altavista	25,000	-	(25,000)
Town of Brookneal	51,000	51,000	-
CCUSA	98,715	98,819	104
Conservation Mgmt	11,886	12,247	361
Environmental Services	143,910	146,239	2,329
Cooperative Extension	111,420	113,725	2,305
Total	\$1,474,270	1,430,593	(43,677)

Undistributed Expenditures Transfers & Debt Service

- Undistributed Expenditures
- Transfer to Schools
- Transfer to CIP
- Transfer to Solid Waste Fund
- Debt Service

Transfers & Assigned: 44% of General Fund Budget

Debt Service: 5% of General Fund Budget

Undistributed Expenditures

	FY19 Budget	FY 20 Proposed	Change FY19 v. FY20
Undistributed FICA	(75,000)	(75,000)	--
Undistributed – Turnover/Hiring Freeze	(285,000)	(285,000)	--
Total	(360,000)	(360,000)	-

Transfers & Debt Service

	FY19 Budget	FY 20 Proposed	Change FY19 v. FY20
Schools	27,536,460	28,386,460	850,000
Assigned for School Maint.	382,399	382,399	-
Capital Improvement Plan (CIP)	1,550,000	1,650,000	100,000
Econ. Dev. Site Enhancement	125,000	125,000	-
Solid Waste Fund	1,100,000	1,100,000	
Health Insurance Fund	20,000	20,000	-
Assigned for Debt Service	--	\$2,245,859	2,245,859
Assigned for EMS Crew	300,000	-	(300,000)
Total Transfers + Assigned	31,013,859	33,909,718	2,895,859
Debt Services	4,426,066	3,930,097	(495,969)

General Fund Expenditures

	FY19 Budget	FY 20 Proposed	Change FY19v. FY20
Total	73,282,378	77,549,145	4,266,767

FY20 Proposed Budget
\$77,549,145

The Board has options

- Revisit/revise staff recommended reductions and/or
- Increase/decrease taxes/fees; and/or
- Advertise as presented.

Remember: once advertised, the tax rate(s) may be lowered but cannot be increased.

QUESTIONS?

Next Steps

- Request feedback/input from the Board
- Request permission to advertise a public hearing.

