

# Campbell County Board of Supervisors

Fiscal Year 2020-2021  
Budget Work Session  
Revenues

February 4, 2020

# Agenda for this evening

- Review Budget Process Schedule
- Discuss Revenue projection

DATE	ACTIVITY
Tuesday, February 4 <sup>th</sup>	Regular Board Meeting: Budget Forum
Tuesday, February 18 <sup>th</sup>	Joint Meeting with School Board
Tuesday, March 3 <sup>rd</sup>	Regular Board Meeting: Receive CIP
<i>Monday, March 9<sup>th</sup></i>	<i>Staff Budget Review Meetings</i>
<i>Tuesday, March 10<sup>th</sup></i>	<i>Staff Budget Review Meetings</i>
Tuesday, April 7 <sup>th</sup>	Budget Books Delivered to Board
Tuesday, April 14 <sup>th</sup>	Budget Work Session
Thursday, April 16 <sup>th</sup>	Budget Work Session (tentative) –Permission to Advertise
Sunday, April 19 <sup>th</sup>	Full Budget Advertisement Runs
Sunday, April 26 <sup>th</sup>	Second Full Advertisement Runs
Tuesday, May 5 <sup>th</sup>	Regular Board Meeting: Budget Public Hearing
Tuesday, May 12 <sup>th</sup>	Budget Adoption

# FY 20 Revenue Consideration Reminders

- Fiscal Year 2019-2020 Revenue projection methodology was tweaked
- The Fiscal Year 2019-2020 included revenue projected from the county-wide reassessment
  - Done once every four years in accordance with State Code
- The Board has a number of initiatives that will require significant investment. These include, but are not limited to:
  - Schools Capital Needs
  - Public Safety Radio
  - Countywide Broadband
  - Waste Disposal

# General Fund Revenues

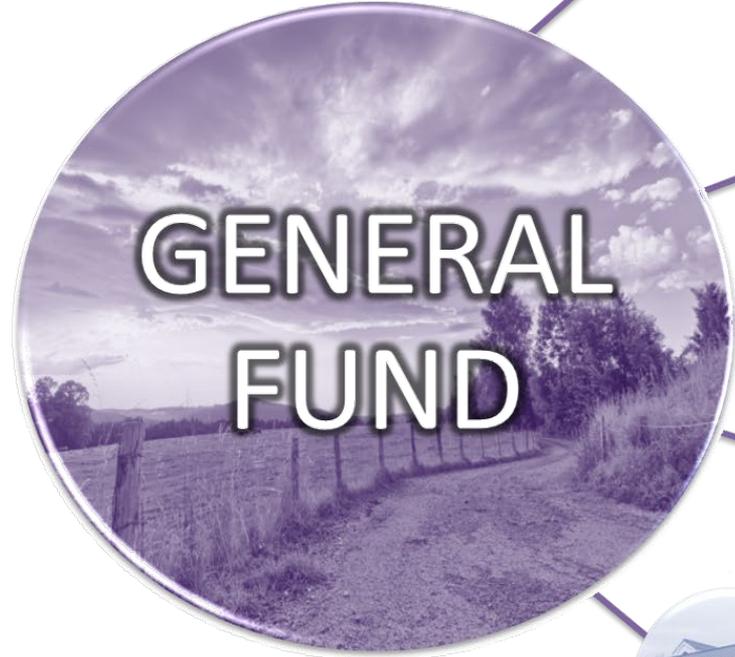
## Where They Come From

### 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)



# 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

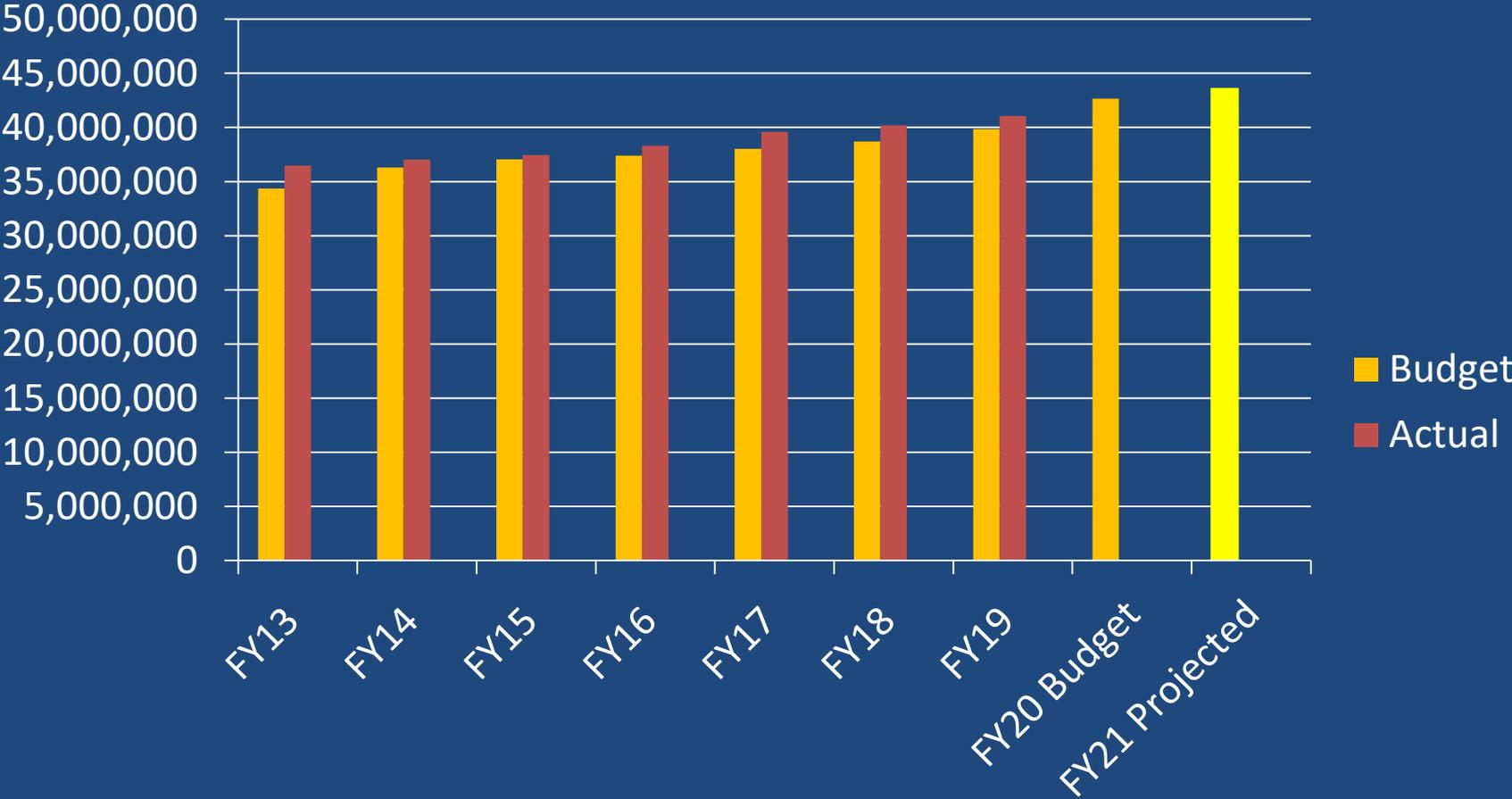
Revenue	Rate
Real Property Tax	0.52/\$100
Real Property Tax – Special Tax District	\$0.60/\$100
Personal Property Tax	\$2.20/\$100 effective; \$4.40/\$100 nominal
Pers. Property Motor Homes & Campers	\$3.85/\$100
Manufactured Home Tax	\$0.52/\$100
Public Service Corp. Tax	Values provided by State; Taxed 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

<b>Fiscal Year 2019-2020 Adopted</b>	<b>Fiscal Year 2020-2021 Proposed</b>
<b>\$42,651,492</b>	<b>\$43,577,697</b>

**\$926,205 Increase**

# General Property Taxes



# Other Local Taxes

- Local Sales & Use Tax
- 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
- Meals Tax

# Other Local Taxes

Revenue	Rate
Sales & Use Tax	1% local
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
Meals Tax	4% of total cost of prepared food.

# Other Local Taxes

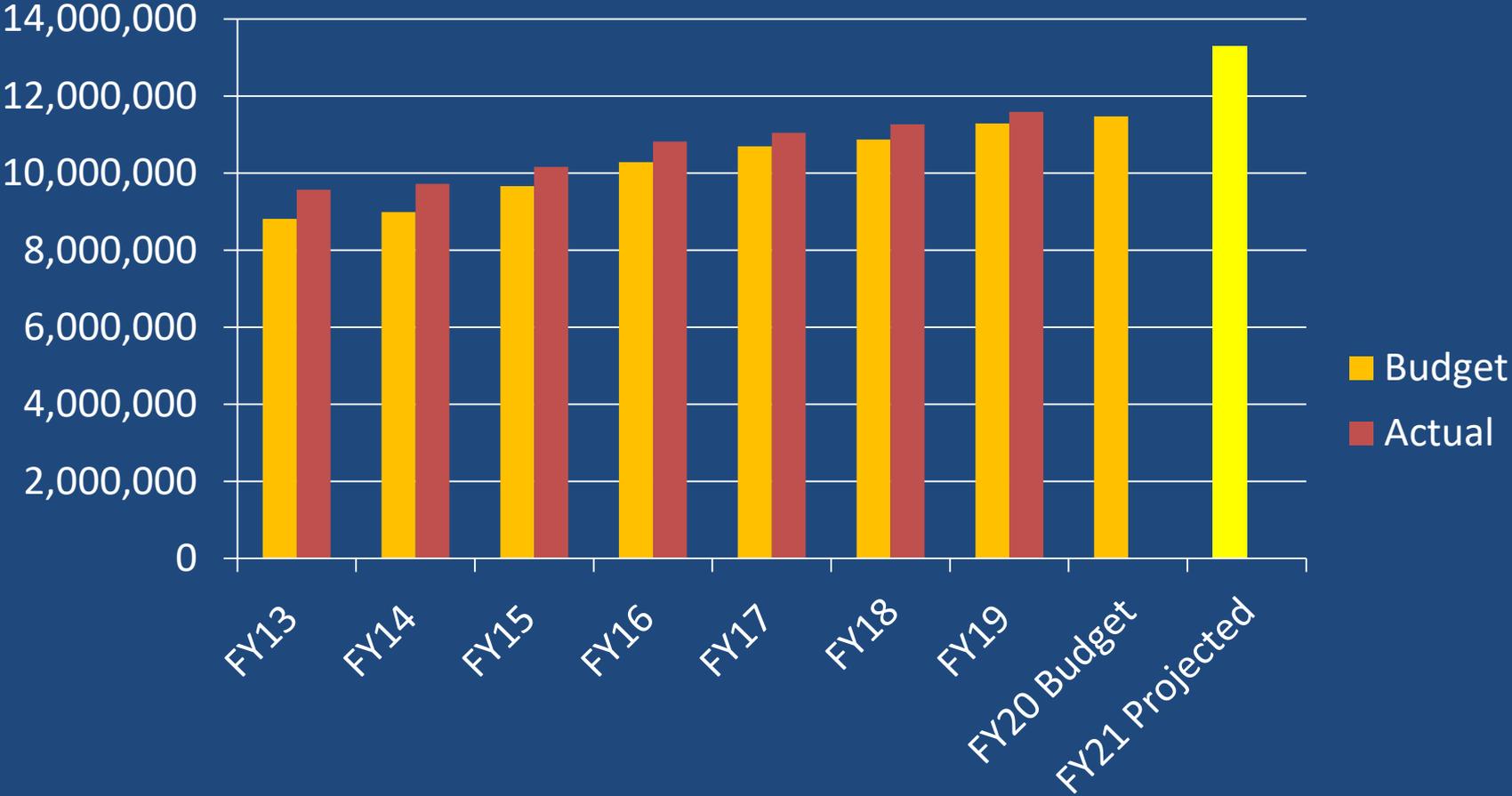
Revenue	Rate
County Licenses	Licenses for itinerant vendors
BPOL	Local license tax on businesses within the County
Animal Friendly License Plates	There is an extra \$25 annual fee to choose this plate at DMV; funds are returned to the locality
Bank Franchise Tax	80% of the state rate of taxation for 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

<b>Fiscal Year 2019-2020 Adopted</b>	<b>Fiscal Year 2020-2021 Proposed</b>
<b>\$11,472,994</b>	<b>\$13,302,306</b>

**\$ 1,829,312 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

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	\$300
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

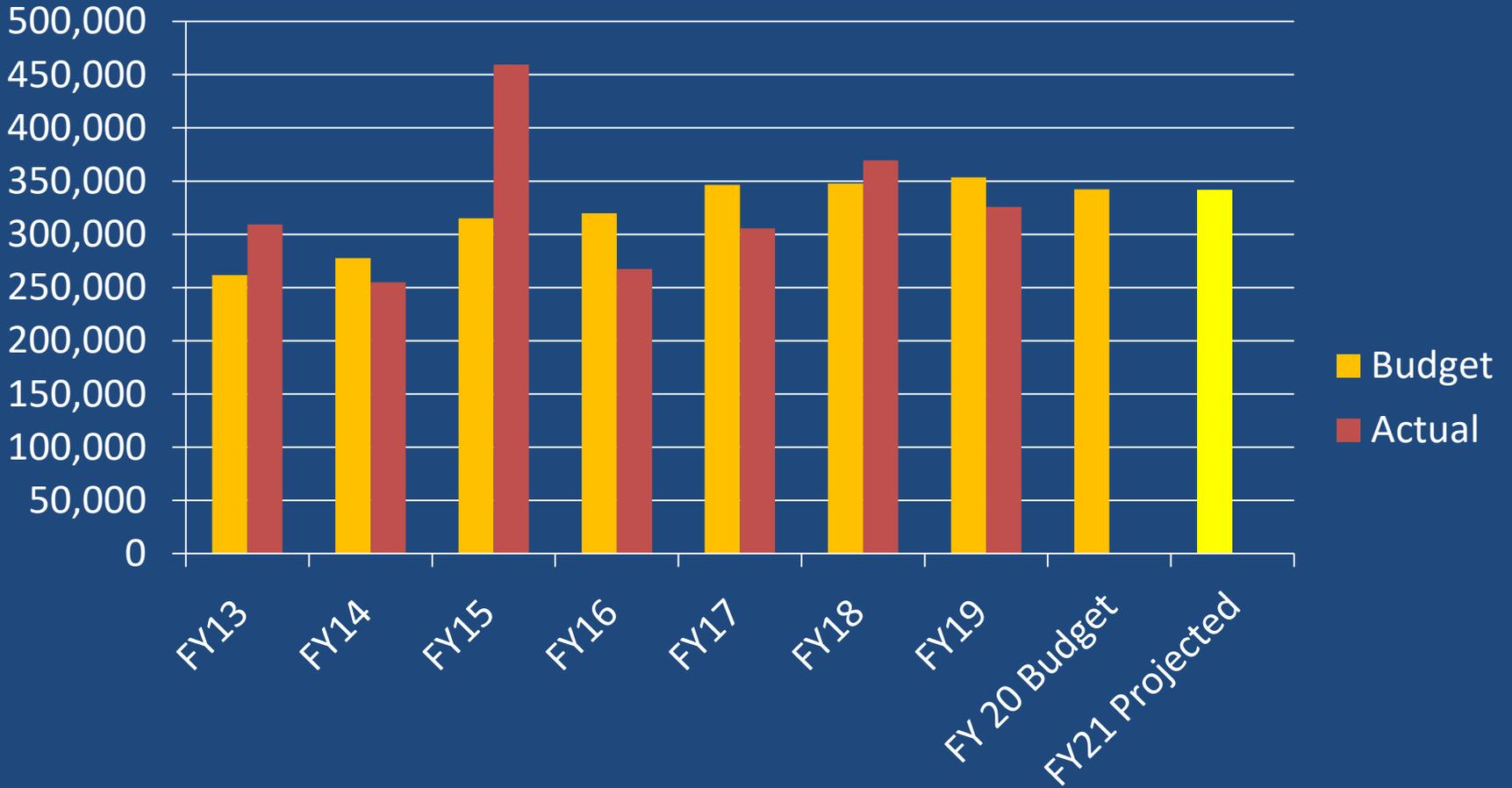
Revenue	Rate
Plat Fees	Various
Zoning Exceptions/Setbacks	Various
Plan Review Tower Fees	\$500 or actual cost, whichever is greater
Fireworks Permits	\$25
Plan Review/PEC Applications	General Site Plan, no fee; \$100 PEC only

# Permits, Fees & Licenses

<b>Fiscal Year 2019-2020 Adopted</b>	<b>Fiscal Year 2020-2021 Proposed</b>
<b>\$342,334</b>	<b>\$341,535</b>

**(\$799) Decrease**

# Permits, Fees & Licenses



# Fines & Forfeitures

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

# Fines, Forfeitures

Revenue	Rate
County Court Fines & Forfeitures	Various
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
Parking Fines	Various

# Revenue from Use of Money

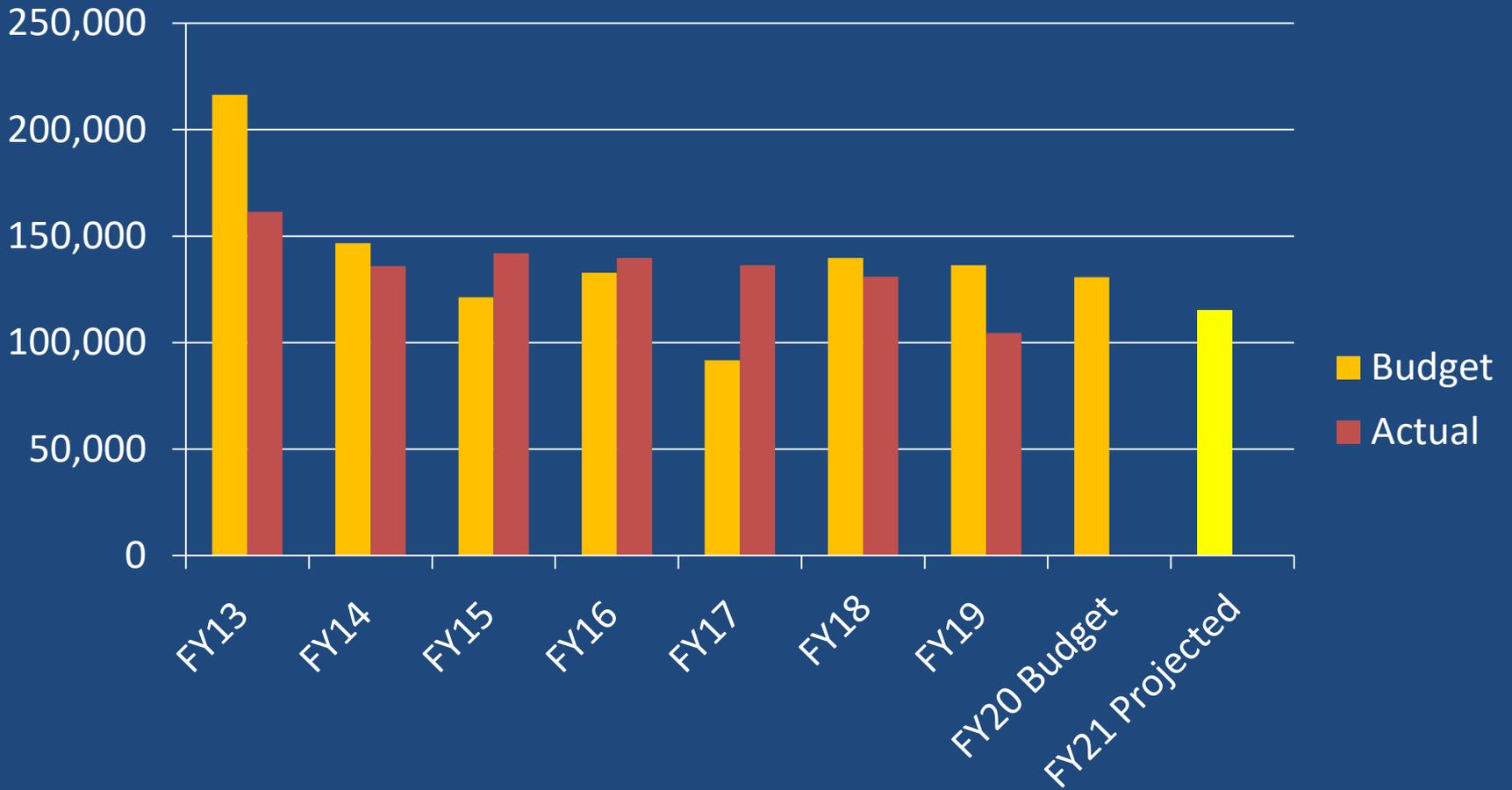
- Interest on Investments
- Rental General Property

# Fines and Forfeitures Use of Money & Property

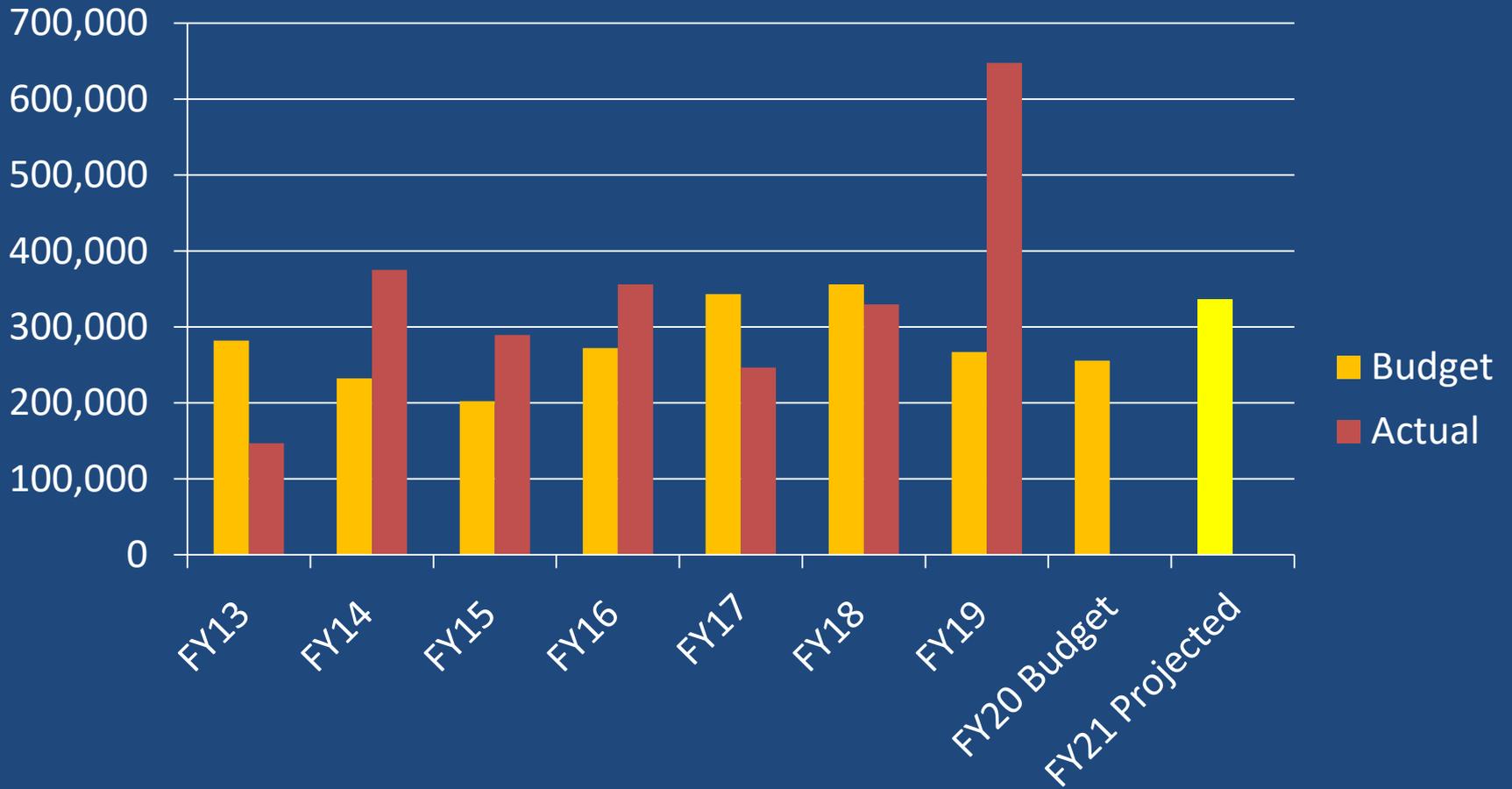
<b>Fiscal Year 2019-2020 Adopted</b>	<b>Fiscal Year 2020-2021 Proposed</b>
<b>\$130,711</b>	<b>\$115,010</b>
<b>\$255,881</b>	<b>\$335,881</b>

**\$64,299 Increase**

# Fines & Forfeitures



# Revenue from Use of Money



# Charges for Services

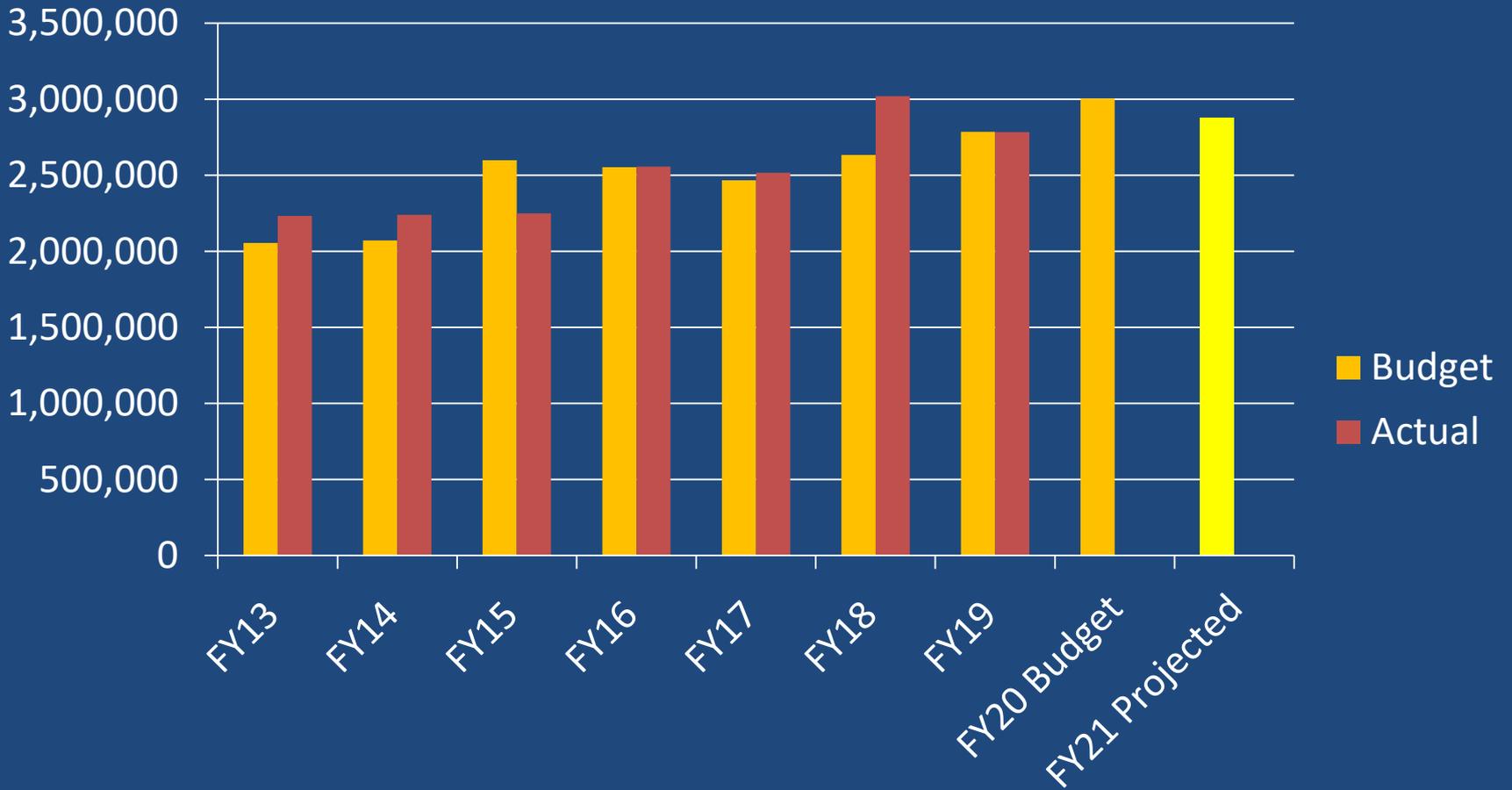
- Law Library
- Excess Fees of Clerks
- Court Appointed Attorney
- Sheriff's Fees
- Commonwealth Attorney's Fees
- Off-Duty Deputy Fees
- Juvenile Group Home Reimbursements
- Telephone Charges Collected
- DMV Stop
- Fuel Sales
- EMS Billing
- Felons Fluid Withdrawal Fee
- Animal Control Service Fees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

# Charges for Services

<b>Fiscal Year 2019-2020 Adopted</b>	<b>Fiscal Year 2020-2021 Proposed</b>
<b>\$3,003,655</b>	<b>\$2,875,658</b>

**(\$127,997) Decrease**

# Charges for Services



# Miscellaneous Revenue

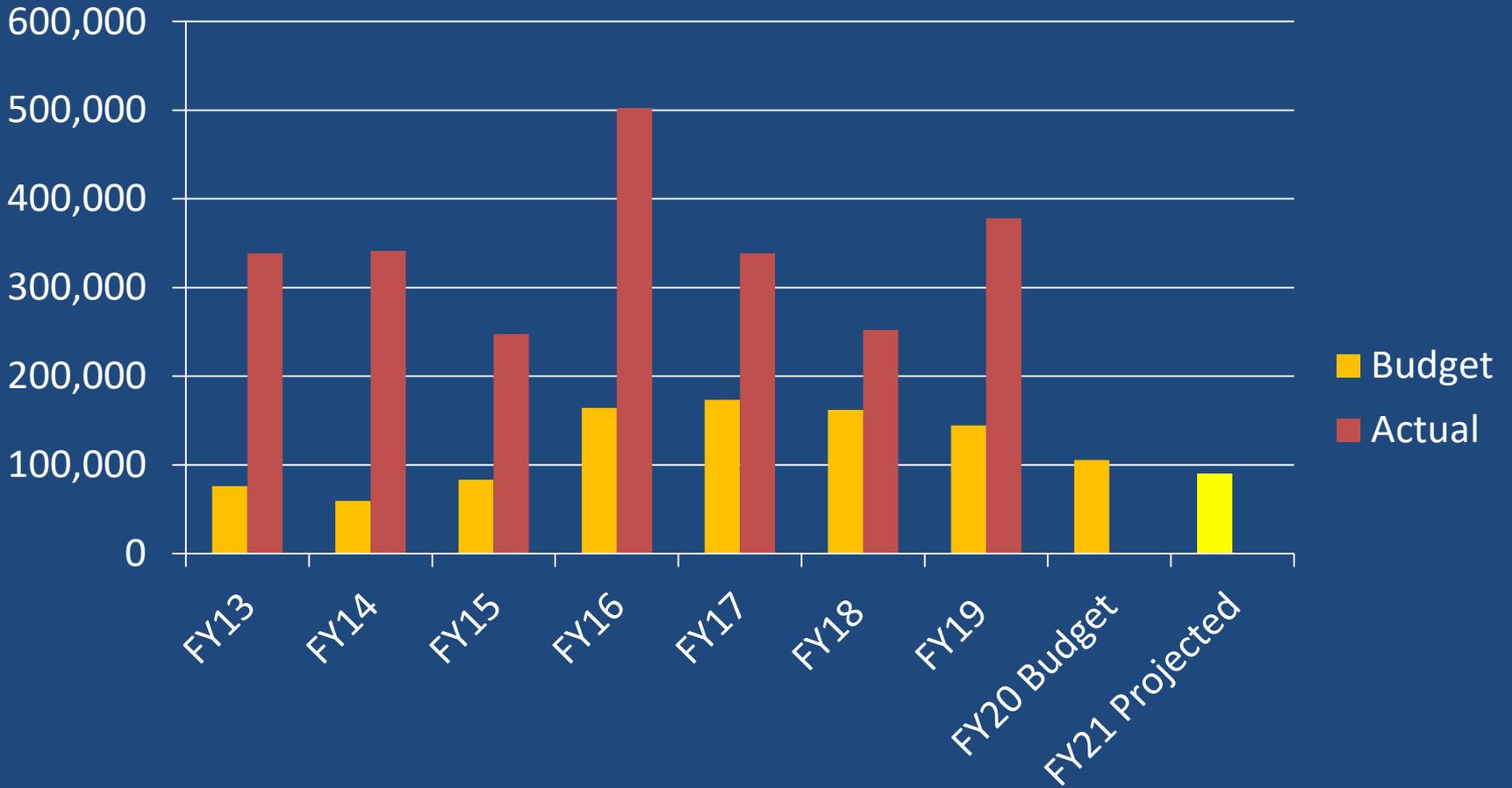
- Sale of Salvage Property & Surplus
- Leesville Road Waterline
- Miscellaneous Refunds
- Special Investigation Restitution
- Vending Machine Commissions
- Campbell County Youth Advisory Council
- Health Department Earned Revenue
- Gifts & Donations/Literacy
- Sale of School Buses
- Library Cleaning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

# Miscellaneous Revenue

<b>Fiscal Year 2019-2020 Adopted</b>	<b>Fiscal Year 2020-2021 Proposed</b>
<b>\$105,512</b>	<b>\$89,975</b>

**(\$15,537) Decrease**

# Miscellaneous Revenue



# Recovered Costs

- School Funded Resource Officer

# Recovered Costs

<b>Fiscal Year 2019-2020 Adopted</b>	<b>Fiscal Year 2020-2021 Proposed</b>
<b>\$739,101</b>	<b>\$763,495</b>

**\$24,394 Increase**

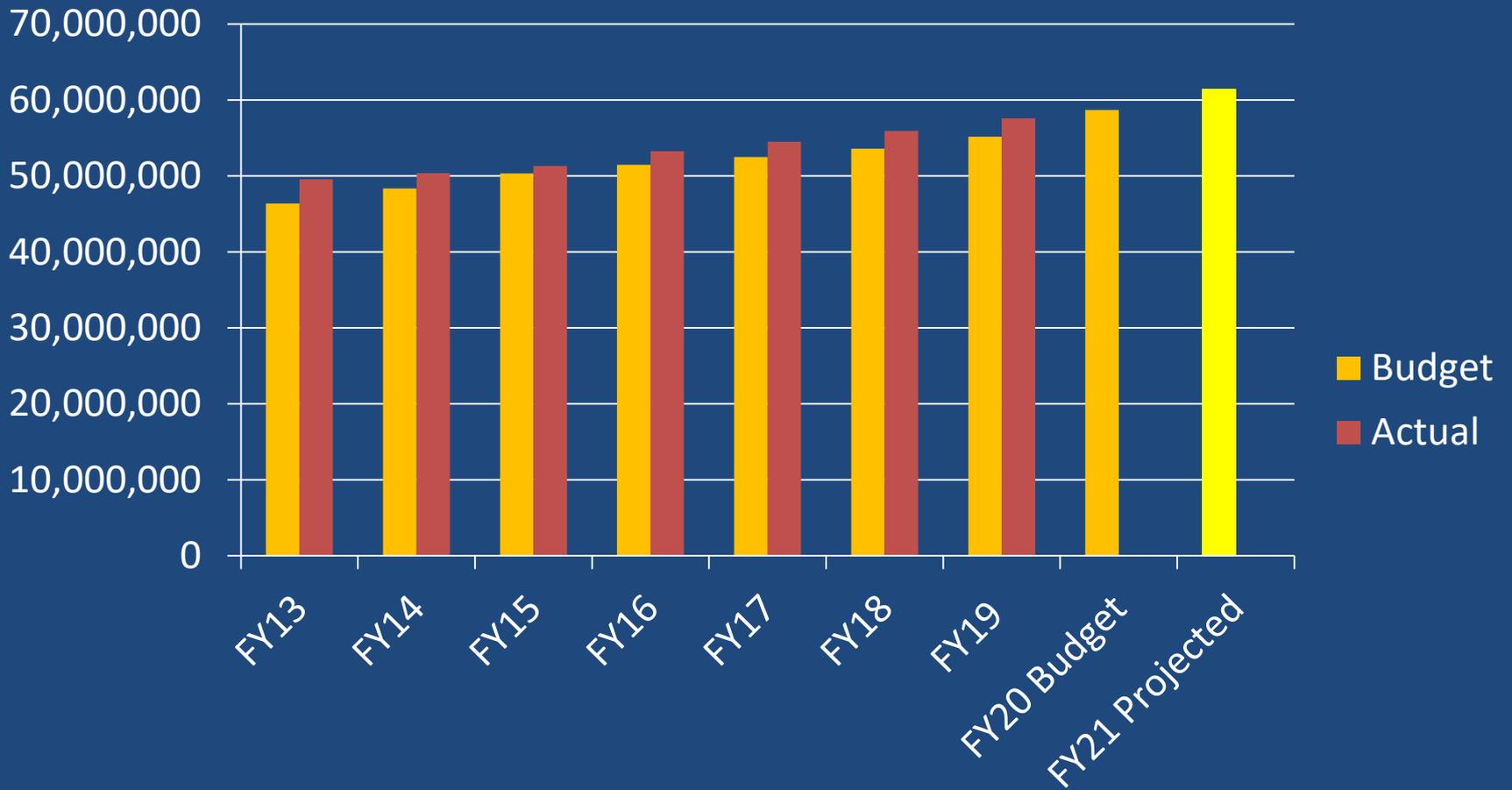


# LOCAL REVENUES

<b>Fiscal Year 2019-2020 Adopted</b>	<b>Fiscal Year 2020-2021 Proposed</b>
\$58,701,682	\$61,401,559

**\$2,699,877 Increase**

# Grand Total Local



# Questions/Discussion

# Next Steps

- Budget Public Forum, tonight at 6:00pm
- Joint Meeting with the School Board, February 18<sup>th</sup> at 7:00pm

