

Campbell County Board of Supervisors

Fiscal Year 2020-2021
Budget Work Session

April 7, 2020

Agenda for this evening

- Review Proposed FY 2020 – FY 2021 Budget
- Discuss any questions; identify any additional information needed.

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

Since our February 4th Meeting

- We have reduced local Revenue projections in anticipation of lingering effects from COVID 19 economic impacts.
- Sales Tax revenue projections are reduced back to level funding with FY20; a \$100,000 reduction in projected revenue.
- Transient Occupancy Tax projections are reduced to \$180,000 (in line with FY19 actuals); a \$20,000 reduction in projected revenue.
- Interest on Investment revenue has been reduced back to level funding with FY 20; a \$80,000 reduction in projected revenue.

General Fund Revenues

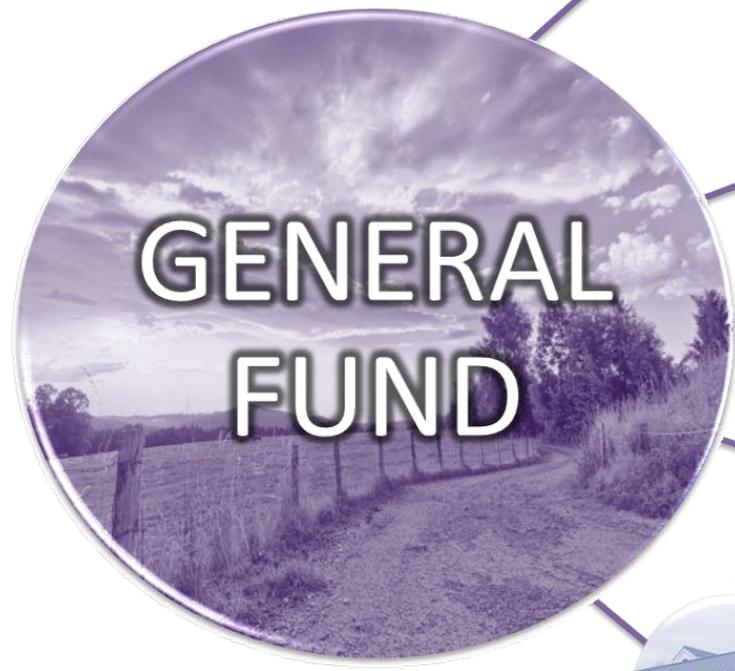
Where They Come From

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

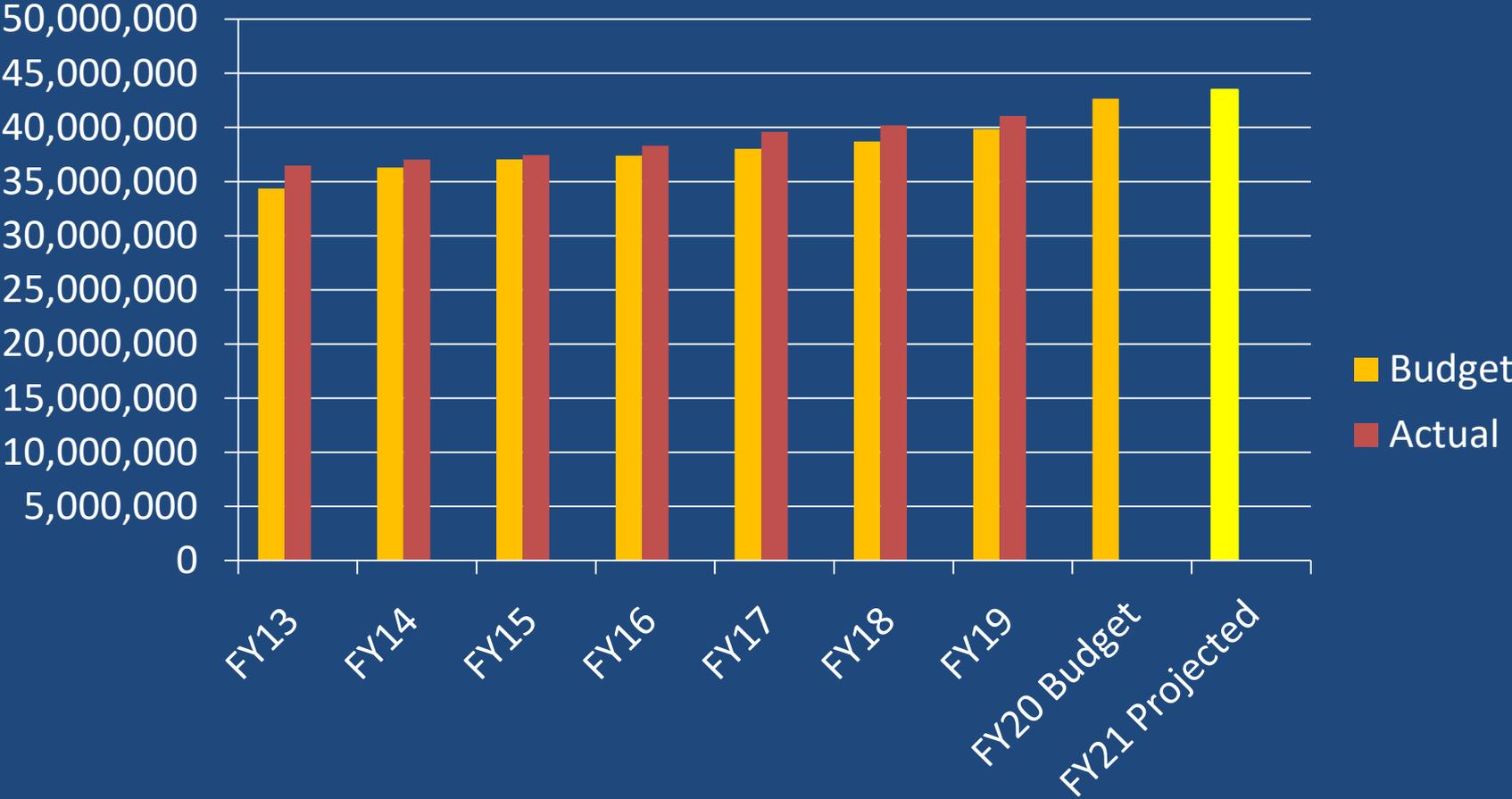
- Real Property Tax (Rollback Taxes/Minerals/Real Estate)
- Real Property Tax (Special Tax District)
- Real Estate Tax (Mt. Vista Road)
- Public Service Corporation Real Property Taxes
- Personal Property Tax (excluding PPTRA)
- Manufactured Home Tax
- Motor Homes & Recreational Camper Tax
- Apportioned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

General Property Taxes

Fiscal Year 2019-2020 Adopted	Fiscal Year 2020-2021 Proposed
\$42,651,492	\$43,483,847

\$832,355 Increase

General Property Taxes



Other Local Taxes

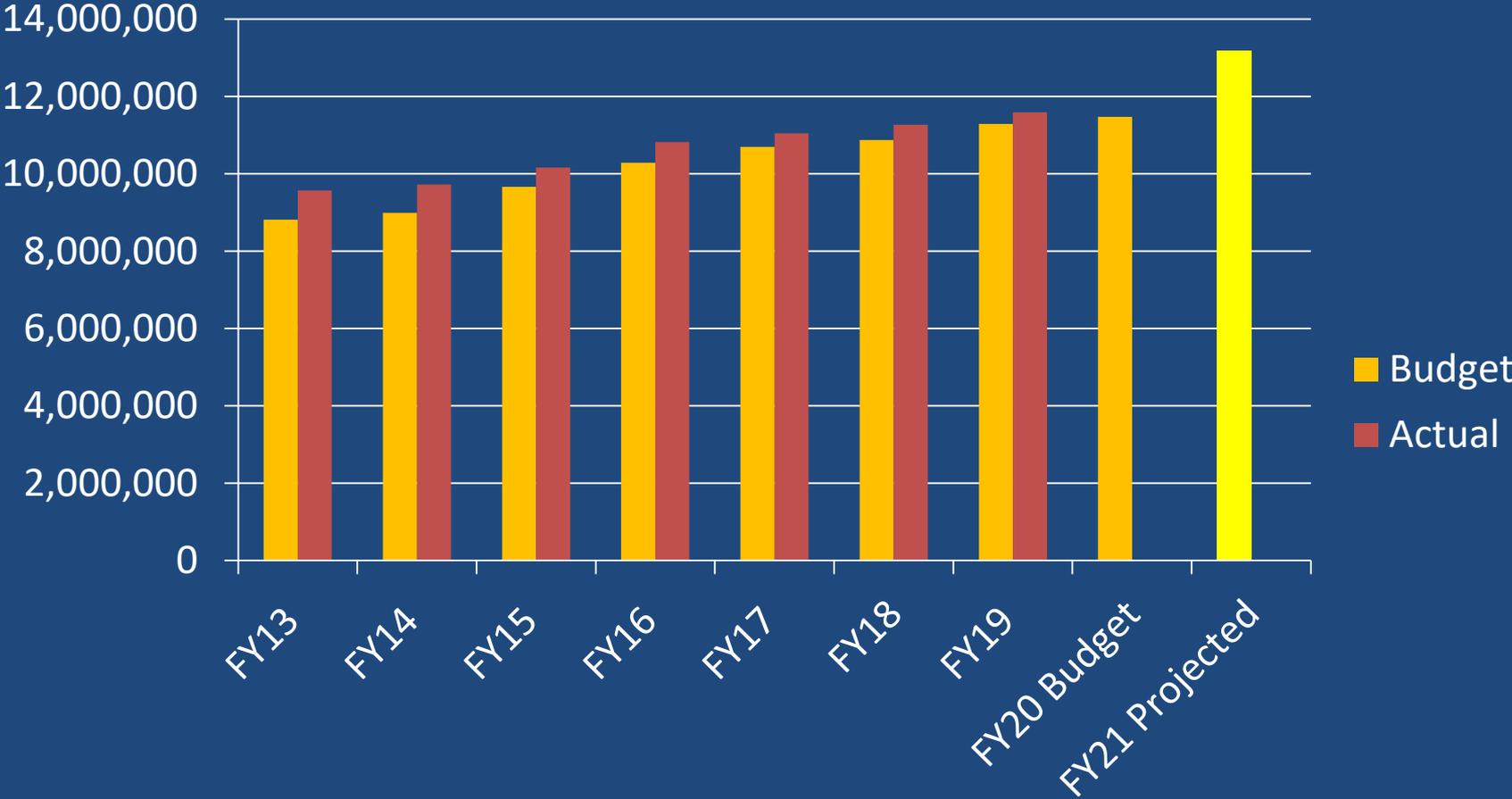
- Local Sales & Use Tax
- Transient Occupancy Tax
- Consumer Utility Tax
- Electric Gross Receipts Tax
- County Licenses
- BPOL Taxes
- Animal Friendly License Plate Sales
- Bank Franchise Tax
- Recordation Tax Grantor
- County Recordation Grantee Tax
- Local Probate Tax – Wills & Grants
- Motor Vehicle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

Other Local Taxes

Fiscal Year 2019-2020 Adopted	Fiscal Year 2020-2021 Proposed
\$11,472,994	\$13,182,306

\$ 1,709,311 Increase

Other Local Taxes



Permits, Fees & Licenses

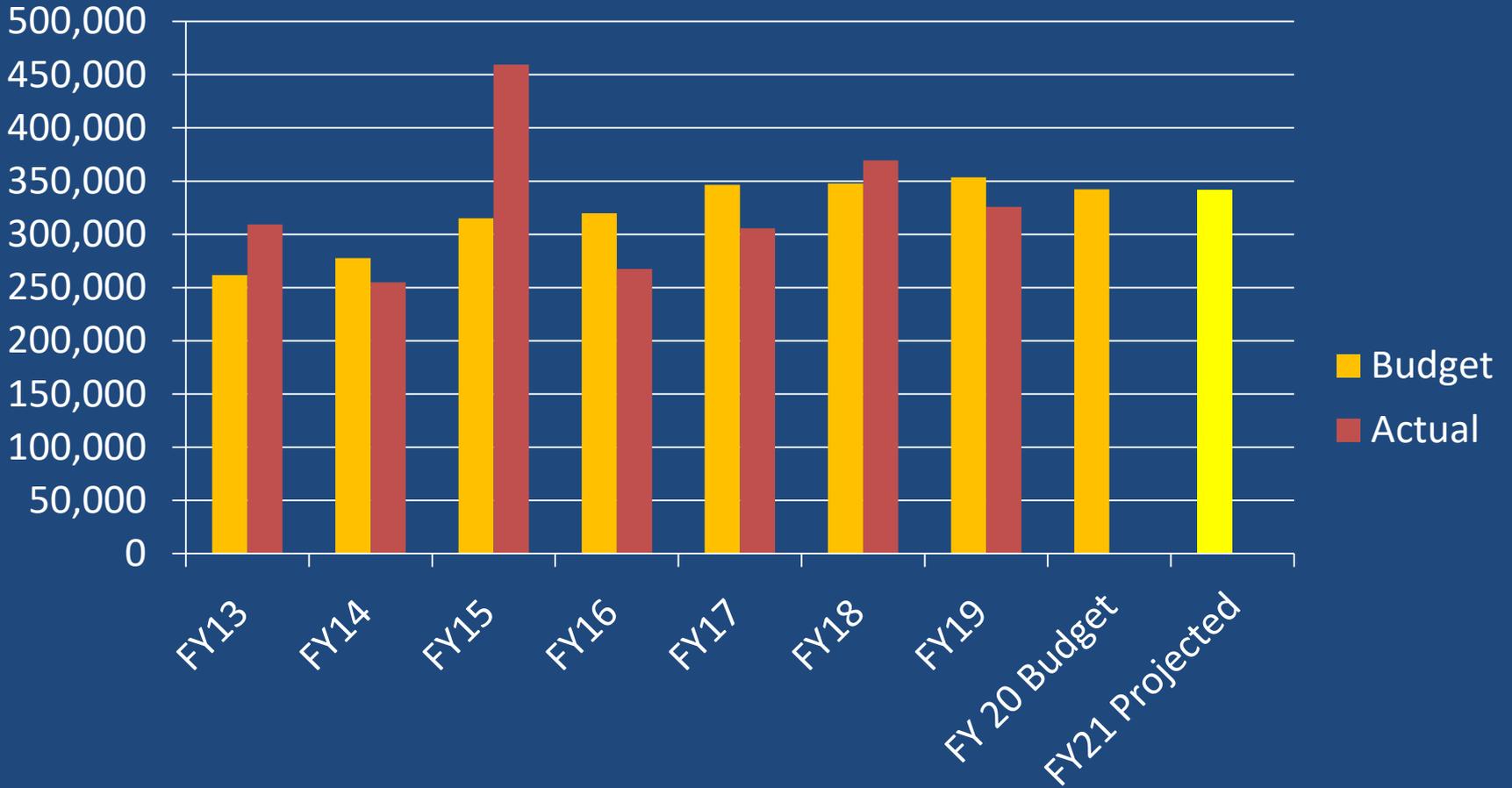
- Dog Licenses
- Land Use Application Fees
- Land Transfer Fee
- Plat Fees
- Fireworks/Explosives Permits
- Zoning & Subdivision Permits
- Building Permit Fees
- 2% Levy Building Permits
- Storm Water Management Fees
- Building Inspection Fees
- E&S Storm Water Management Fees
- Zoning Exceptions/Setbacks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

Permits, Fees & Licenses

Fiscal Year 2019-2020 Adopted	Fiscal Year 2020-2021 Proposed
\$342,334	\$341,535

(\$799) Decrease

Permits, Fees & Licenses



Fines & Forfeitures

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

Revenue from Use of Money

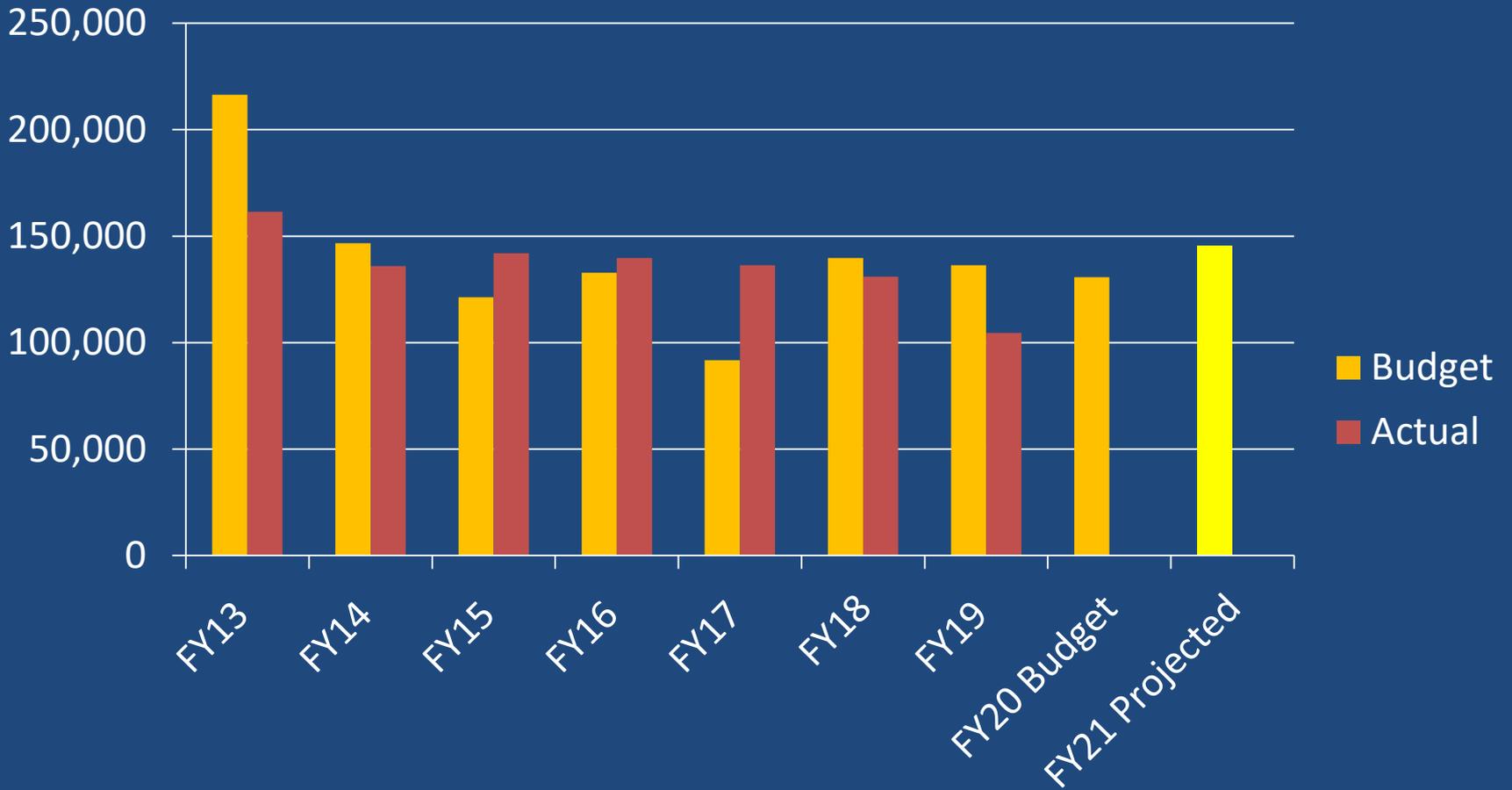
- Interest on Investments
- Rental General Property

Fines and Forfeitures Use of Money & Property

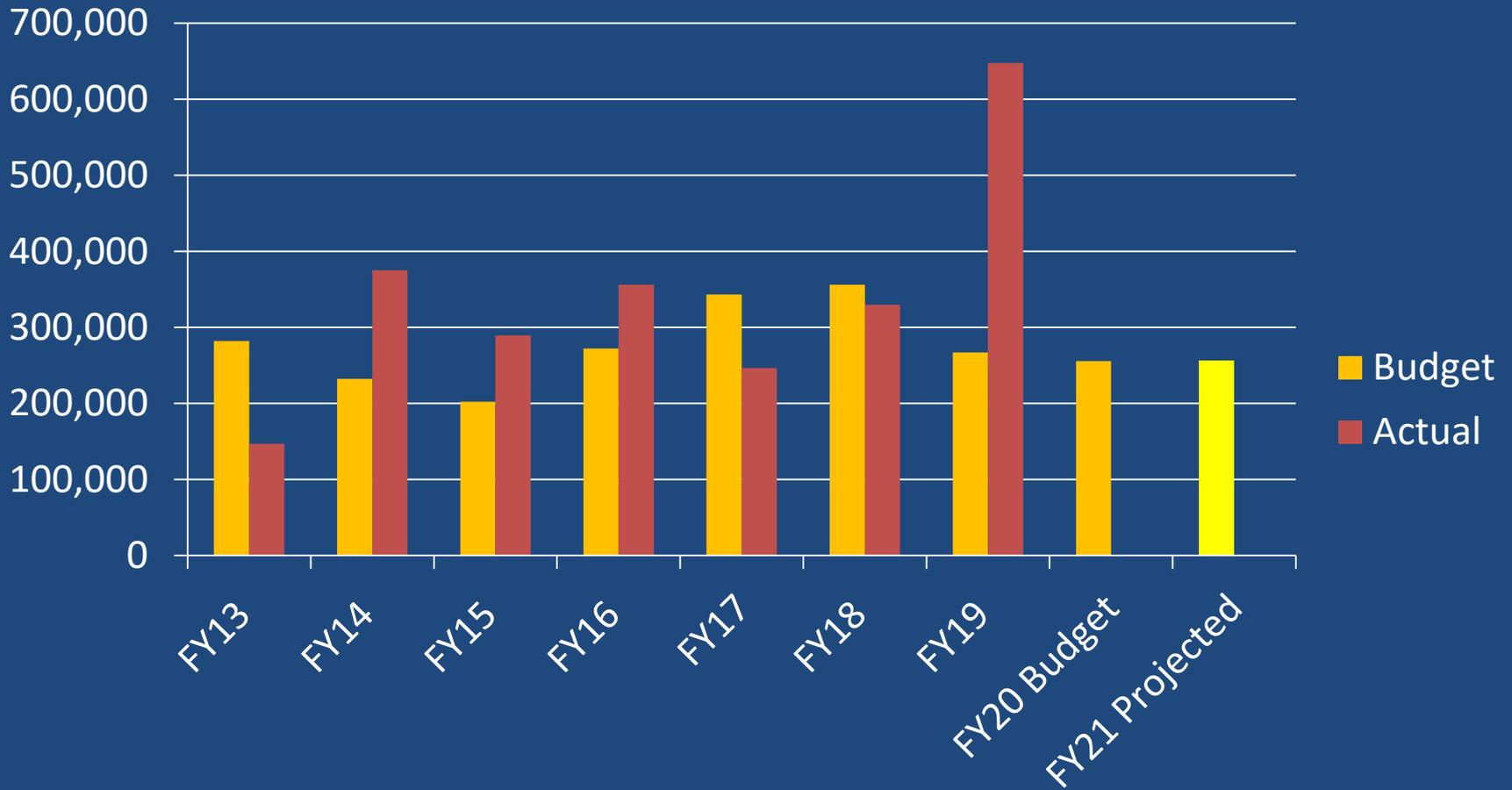
Fiscal Year 2019-2020 Adopted	Fiscal Year 2020-2021 Proposed
\$130,711	\$145,300
\$255,881	\$255,881

\$14,589 Increase

Fines & Forfeitures



Revenue from Use of Money



Charges for Services

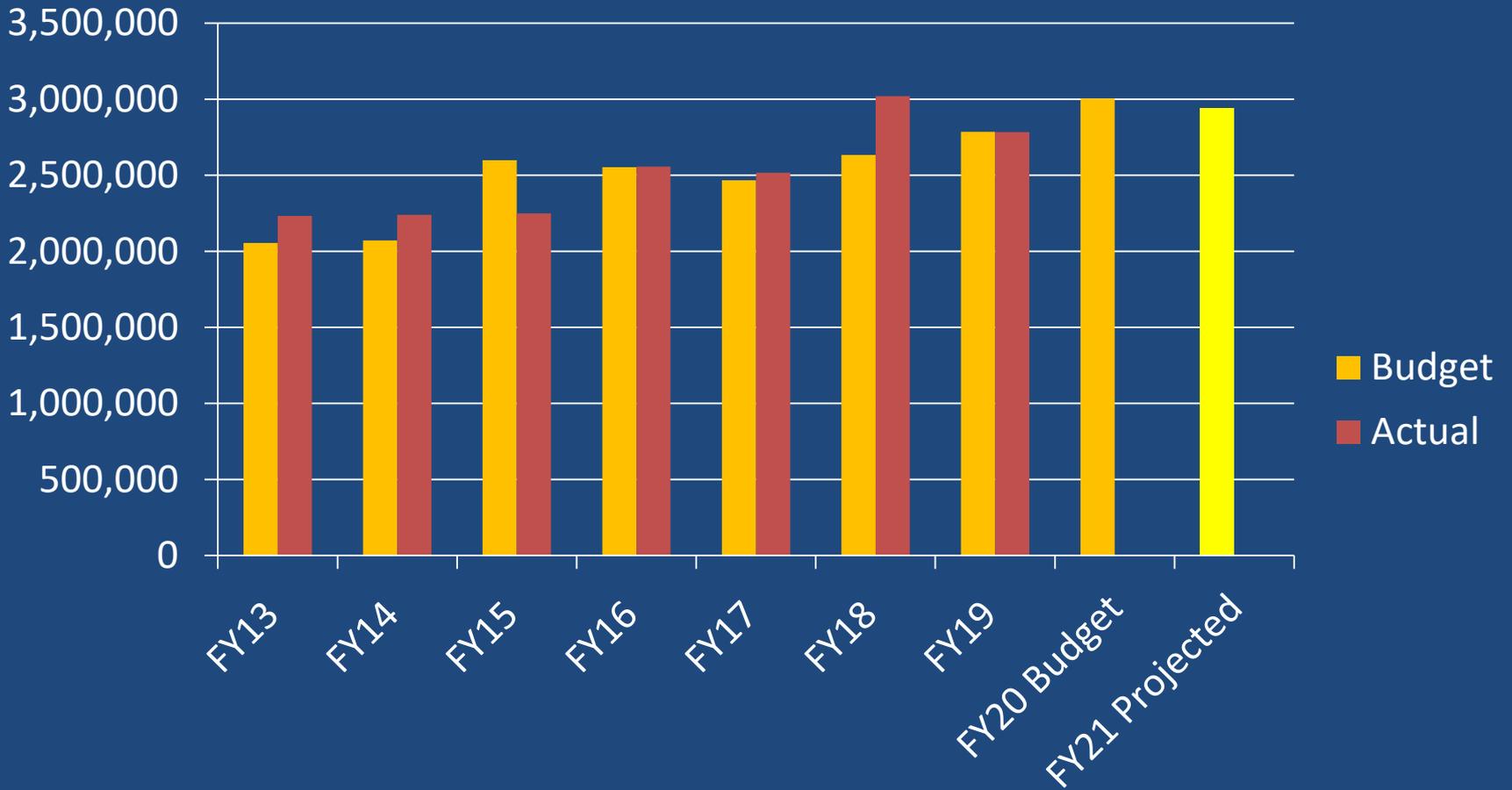
- Excess Fees of Clerks
- Court Appointed Attorney
- Sheriff's Fees
- Commonwealth Attorney's Fees
- Off-Duty Deputy Fees
- Telephone Charges Collected
- DMV Stop
- Fuel Sales
- EMS Billing
- Felons Fluid Withdrawal Fee
- Animal Control Service Fees
- Home Study Fees
- Parks & Recreation Fees/Trips & Heritage Festival
- Library Receipts – Fines
- Library Receipts – Copier/fax
- Library Miscellaneous
- Sale of County Maps/GIS

Charges for Services

Fiscal Year 2019-2020 Adopted	Fiscal Year 2020-2021 Proposed
\$3,003,655	\$2,938,754

(\$64,903) Decrease

Charges for Services



Miscellaneous Revenue

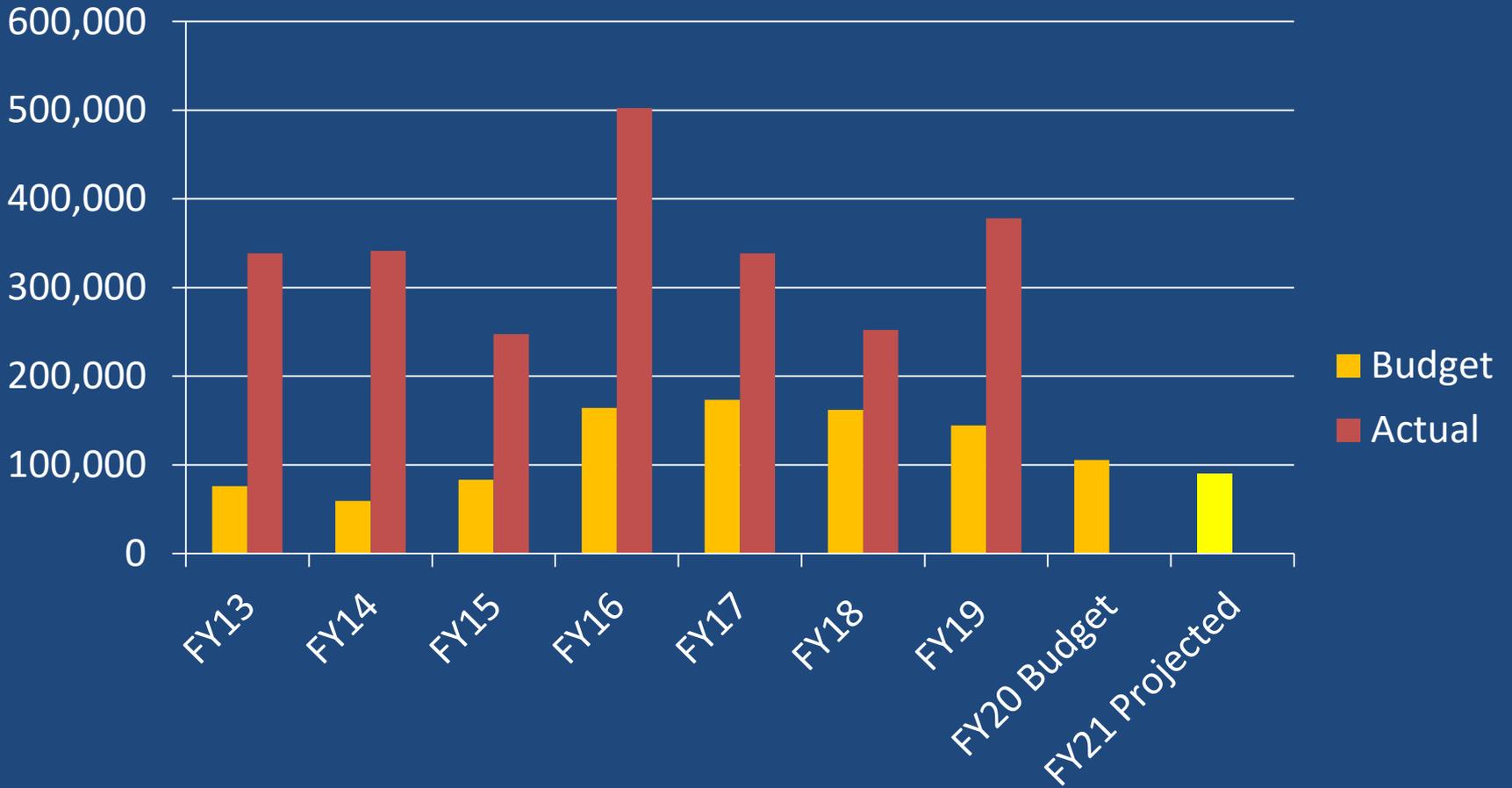
- Sale of Salvage Property & Surplus
- Leesville Road Waterline
- Miscellaneous Refunds
- Special Investigation Restitution
- Vending Machine Commissions
- Campbell County Youth Advisory Council
- Health Department Earned Revenue
- Gifts & Donations/Literacy
- Sale of School Buses
- Library Cleaning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

Miscellaneous Revenue

Fiscal Year 2019-2020 Adopted	Fiscal Year 2020-2021 Proposed
\$105,512	\$89,975

(\$15,537) Decrease

Miscellaneous Revenue



Recovered Costs

- School Funded Resource Officer

Recovered Costs

Fiscal Year 2019-2020 Adopted	Fiscal Year 2020-2021 Proposed
\$739,101	\$763,963

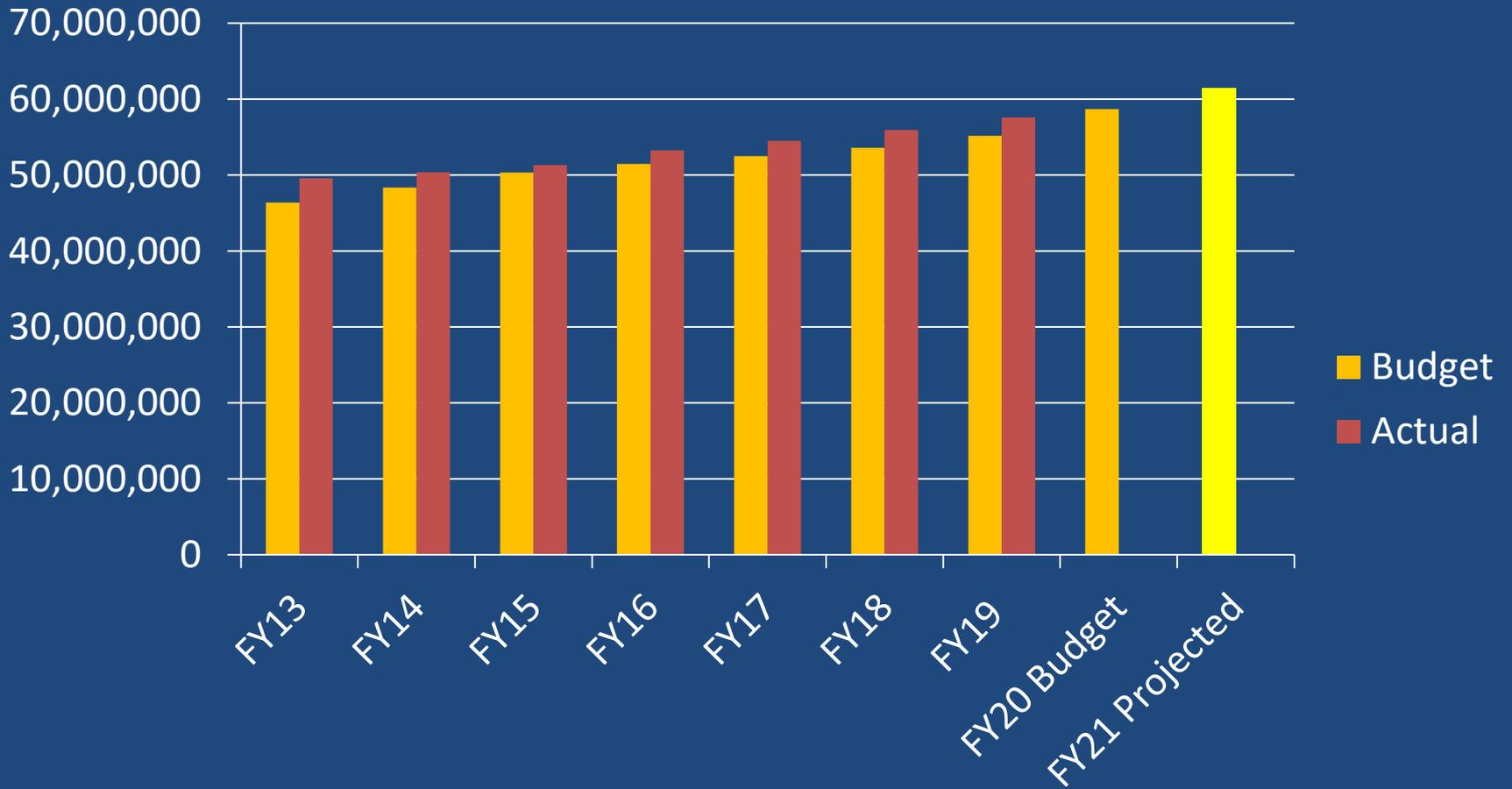
\$24,862 Increase

LOCAL REVENUES

Fiscal Year 2019-2020 Adopted	Fiscal Year 2020-2021 Proposed
\$58,701,682	\$61,201,561

\$2,499,878 Increase

Grand Total Local



STATE REVENUES

Fiscal Year 2019-2020 Adopted	Fiscal Year 2020-2021 Proposed
\$14,591,089	\$14,156,905

(\$434,183 Decrease)

FEDERAL REVENUES

Fiscal Year 2019-2020 Adopted	Fiscal Year 2020-2021 Proposed
\$3,968,921	\$4,318,120

\$349,199 Increase

Revenues-Grand Total

	Fiscal Year 2019 Actual	Fiscal Year 2020 Adopted	Fiscal Year 2021 Proposed
Local	\$57,594,499	\$58,701,683	\$61,201,561
State	\$14,223,509	\$14,591,088	\$14,156,905
Federal	<u>\$4,020,145</u>	<u>\$3,968,921</u>	<u>\$4,318,120</u>
Total	\$75,838,153	\$77,261,692	\$79,676,586

Public Forum

PUBLIC FORUM

What We Heard	What is Proposed
Support for Historic Red Hill	\$2,500 included in the proposed budget. This is level funding to FY20.
Build a New Animal Shelter	Funds remain in the adopted CIP in Fiscal Year 2024 and 2025 for an improved Animal Shelter facility.
Taxes on Business Vehicles	The Commissioner of Revenue is working to address the assessment of such vehicles. In addition, the proposed budget includes a 5¢ reduction in the Machinery & Tools rate to assist business interests in the County.
Continue Funding for Historic Courthouse	Funds typically allocated in the CIP were “forwarded” to the Historic Society for the on-going improvements to the facility and grounds.

FY2020-2021 Budget Proposal

Key Provisions

- Solid Waste
 - Directs an additional \$950,000 to the Solid Waste Fund to pay for trash disposal costs due to the default of Nelson and Appomattox counties under the Region 2000 Service Authority Member Use Agreement.
- Education
 - Level funds FY20 Local Appropriation for Schools at \$28,386,460; and
 - Directs Meals Tax Revenues of \$1,750,000 to fund the School CIP needs; and
 - Level funds \$382,399 for school maintenance needs.
- Economic Development
 - Level funding in the amount of \$125,000 for Economic Development Site Enhancements/Broadband
- Public Safety
 - Includes additional \$250,000 as annual payment for membership in the Regional Radio Board communication system.
- Employee Compensation
 - Includes funding for a 3% across the Board or \$1,000 raise-whichever is greater—for all full-time employees effective December 1, 2020.
 - Provides adequate funding to address the minimum wage mandate.
- Taxes
 - Includes a 5¢ reduction in the Machinery & Tools tax rate.

Administrative Reductions

- Department Requests were reduced by \$855,938 to arrive at the proposed budget.
- This included
 - Requested positions in Dispatch and EMS
 - Facility improvements to our Brookneal and Rustburg Rescue facilities
 - Funding for law enforcement K9s (Staff is advised grants are available for this purpose)
 - A requested Administrative Assistant position in Management Services
 - Reducing the wage increase from 12 months to 7 months

How Does this Budget Address the Economic Downturn?

- We have reduced anticipated revenue as noted:
 - Level funding sales tax
 - Reducing projection for interest earnings
 - Reducing projected transient occupancy taxes
- We have taken a conservative approach to estimating meals taxes.
- We are proposing a 7 month salary adjustment rather than a 12 month salary adjustment.
- We maintain an adequate fund balance to address emergency needs.

Expenditures

General Government Administration

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

7% of General Fund Budget

	FY20 Budget	FY21 Proposed	Change FY20 v. FY21
Board of Supervisors	102,146	124,807	22,661
Non-Departmental	729,089	663,953	(65,136)
County Administration	392,757	359,078	(33,679)
Legal Services	304,751	309,310	4,559
Accounting Services	63,400	65,400	2,000
Comm. Of Revenue	358,580	377,935	19,355
Business Auditor	123,900	135,069	11,169
Locally Funded Treasurer	26,255	37,215	10,960
Real Estate Office	287,611	293,329	5,718
Treasurer	616,076	609,688	(6,388)
Finance & Strategic Initiatives	-	237,882	237,882
Management Services	409,962	317,089	(92,873)

	FY20 Budget	FY21 Proposed	Change FY20 v. FY21
Public & Employee Relations	329,608	247,232	(82,367)
Information Technology	963,257	1,020,969	57,712
Fuel	206,100	210,000	3,900
Central Purchasing	117,490	114,937	(2,553)
Communication Services	98,500	105,162	6,662
Organizational Memberships	47,168	47,105	(63)
Registrar	257,773	297,544	39,771
Total	\$5,434,423	\$5,573,704	\$139,281

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

	FY20 Budget	FY21 Proposed	Change FY20 v. FY21
Circuit Court	87,008	92,493	5,485
Comm. Of Accounts	1,320	1,084	(236)
Gen. Dist. Court	10,840	9,845	(995)
Magistrates	1,766	1,415	(351)
JDR	18,559	17,808	(751)
Clerk of Circuit Court	587,438	620,611	33,173
Victim Witness	223,320	242,473	19,153
Comm. Attorney	761,737	792,485	30,748
Locally Funded Comm. Attorney	93,534	97,948	4,414
Total	\$1,785,222	\$1,876,162	\$90,640

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

21% of General Fund Budget

	FY20 Budget	FY21 Proposed	Change FY20 v. FY21
Sheriff's Dept.	4,685,986	4,844,598	158,612
Off-Duty Deputies	192,676	172,676	(20,000)
Sheriff's Dept./County	548,884	657,684	108,800
E-911	1,135,306	1,454,930	319,624
School Funded Resource Officers	806,015	818,502	12,487
Vol. Fire Companies	263,052	258,998	(4,054)
Altavista Fire Dept.	51,650	64,100	12,450
Brookneal Fire	45,650	48,100	2,450
Brookville Fire	40,000	42,450	2,450
Concord Fire	40,000	42,450	2,450

	FY20 Budget	FY21 Proposed	Change FY20 v. FY21
Evington Fire	45,650	48,100	2,450
Gladys Fire	40,000	42,450	2,450
Lyn-Dan Fire	40,000	42,450	2,450
Rustburg Fire	40,000	42,450	2,450
Red House Fire	1,750	1,750	-
Vol. Rescue Squads	181,960	178,786	(3,174)
Brookneal Rescue	17,500	17,500	-
Campbell County Rescue	43,450	41,000	(2,450)
Citizens Rescue	37,450	35,000	(2,450)
Concord Rescue	40,450	38,000	(2,450)
Rustburg Rescue	25,000	30,000	5,000

	FY20 Budget	FY21 Proposed	Change FY20 v. FY21
Forestry Service	20,780	20,781	1
EMS Services	3,107,037	3,342,180	235,143
Local Corrections	2,800,000	2,900,000	100,000
Probation Office	5,350	5,350	-
Detention	366,782	366,982	200
Building Inspections	309,791	316,508	6,717
Animal Control	267,516	274,624	7,108
Medical Examiner	800	640	(160)
Public Safety	312,464	326,100	13,636
Total	\$15,512,949	\$16,475,139	\$962,190

Public Works

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

3% of General Fund Budget

	FY20 Budget	FY21 Proposed	Change FY20 v. FY21
Highway Services	23,000	24,000	1,000
Street Lights	9,700	13,000	3,300
Maintenance of Bldgs & Grounds	1,557,661	1,619,072	61,411
Public Works Administration	300,985	312,756	11,771
Total	\$1,891,346	\$1,968,828	\$77,482

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
- Children's Services Act
- Youth Services
- CASA; Legal Aid; CVCC

15% of General Fund Budget

	FY20 Budget	FY21 Proposed	Change FY20 v. FY21
Supplemental Local Health Dept.	409,181	409,181	-
CSB	182,485	189,401	6,916
Social Services Administration	4,658,240	4,819,898	161,658
Other Welfare Services (Elderly Tax Relief)	364,268	-	(364,268)
Public Assistance	3,137,300	3,185,550	48,250
CVACL	65,745	65,745	-
Volunteer Program	76,168	76,640	472
Community Support Grants	5,000	5,000	-
Housing Assistance Services	140,107	119,555	(20,552)
CSA	2,901,645	3,204,358	302,713
Youth Services	103,302	114,727	11,425
Health/Education/Welfare	16,953	17,524	571
Total	\$12,060,394	\$12,207,579	\$147,185

Parks/Recreation & Cultural

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

3% of General Fund Budget

	FY20 Budget	FY21 Proposed	Change FY20 v. FY21
Parks and Recreation Administration	504,124	546,994	42,870
Community Recreation	213,308	173,320	(39,988)
Historic Landmarks	5,000	5,000	-
Library Administration	1,190,839	1,249,573	58,734
Literacy Program	40,832	41,416	584
Total	\$1,954,103	\$2,016,303	\$62,200

Community Development

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

2% of General Fund Budget

	FY20 Budget	FY21 Proposed	Change FY20 v. FY21
Planning/Zoning	526,206	564,565	38,359
Economic Development	551,736	571,780	20,044
Town of Altavista	-	-	-
Town of Brookneal	51,000	51,000	-
CCUSA	98,819	98,454	(365)
Conservation Mgmt	12,247	12,327	80
Environmental Services	146,239	139,447	(6,792)
Cooperative Extension	113,725	117,342	3,617
Total	\$1,499,972	\$1,554,915	\$54,943

Undistributed Expenditures Transfers & Debt Service

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

Transfers & Assigned: 48% of General Fund Budget

Undistributed Expenditures

	FY20 Budget	FY21 Proposed	Change FY20 v. FY21
Undistributed FICA	(75,000)	(75,000)	--
Undistributed – Turnover/Hiring Freeze	(285,000)	(285,000)	--
Total	(360,000)	(360,000)	-

Transfers & Debt Service

	FY20 Budget	FY21 Proposed	Change FY20 v. FY21
Schools	28,386,460	28,386,460	-
Capital Improvement Plan (CIP)	1,650,000	1,845,000	195,000
Debt Service Fund*	-	5,680,097	5,680,097
Econ. Dev. Site Enhancement	125,000	-	(125,000)
Solid Waste Fund	1,100,000	2,050,000	950,000
Health Insurance Fund	20,000	20,000	-
Assigned for School Maint.	382,399	382,399	-
Assigned for Debt Service	\$1,889,027	-	(\$1,889,027)
Total Transfers + Assigned	\$33,552,886	\$38,363,956	\$4,811,070
Debt Services*	\$3,930,097	-	(\$3,930,097)

General Fund Expenditures

	FY20 Budget	FY 21 Proposed	Change FY20 v. FY21
Total	\$77,261,692	\$79,676,586	\$2,414,894

Where the Funding Went-Big Picture...

• Total Revenue Growth:	\$2,414,894
– Solid Waste Funding:	(\$950,000)
– 7 Months Raise	(\$418,526)
– Childrens Services Act	(\$302,713)
– Radio Board Funding	(\$250,000)
– Blue Ridge Regional Jail	(\$100,000)
– Additional Funds to CIP	(\$70,000)
– <u>Various Other Changes</u>	<u>(\$323,655)</u>

0

FY21 Proposed Budget
\$79,676,586

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
- Work Session on April 14th at 6:00pm to review and discuss.
- Request permission to advertise a public hearing.

