Campbell County Board of Supervisors

Fiscal Year 2024-2025
Budget Proposal

February 27, 2024

DATE	ACTIVITY
Tuesday, January 2nd	Budget Public Forum
Tuesday, January 9th	Joint Meeting with School Board (6:30pm)
Monday, January 22nd	*Staff Budget Review Meetings*
Tuesday, February 6th	Regular Board Meeting: Receive CIP
Tuesday, February 20th	Budget Books Delivered to Board
Tuesday, February 27th	Budget Work Session
Thursday, February 29th	Budget Work Session (tentative) –Permission to Advertise
Sunday, March 10th	Full Budget Advertisement Runs
Sunday, March 17th	Second Full Advertisement Runs
Tuesday, March 26th	Budget Public Hearing
Tuesday, April 2nd	Budget Adoption

Recent Tax Reduction Actions

- Fiscal Year 2020
  - Reduced Personal Property Tax Rate by 5¢
  - Reduced BPOL Tax Rate by 5%
- Fiscal Year 2021
  - Reduced Machinery & Tools Tax by 5¢
  - Reduced Personal Property Tax Rate by 2¢
  - Authorized exemption for Logging Equipment
  - Increased eligibility for Elderly & Disabled Tax Relief
- Fiscal Year 2022
  - Reduced Personal Property Tax Rate by 2¢
- Fiscal Year 2023
  - Reduced Personal Property Tax Rate by 5¢
  - Reduced Personal Property Tax Assessment ratio from 100% to 80%
- Fiscal Year 2024
  - Reduced Personal Property Tax Rate by 20¢
  - Reduced Personal Property Tax Assessment ratio from 100% to 80%
  - Reduced Real Estate Tax Rate by 7¢
  - Reduced BPOL rates by 5%

Impact of Revenue Actions

	BPOL	M&T	Pers. Prop.	Real Estate	Total
FY16 Actual	-	-	-	(374,006)	(374,006)
FY17 Actual	-	-	-	(381,840)	(381,840)
FY18 Actual	-	-	-	(386,142)	(386,142)
FY19 Actual	-	-	-	(391,512)	(391,512)
FY20 Actual	(110,847)	-	(130,197)	(413,734)	(654,778)
FY21 Actual	(120,832)	(99,683)	(188,898)	(416,205)	(825,617)
FY22 Actual	(129,322)	(102,252)	(263,089)	(428,108)	(922,772)
FY23 Actual	(133,209)	(93,003)	(378,607)	(447,743)	(1,052,562)
FY24 Budget	(118,750)	(103,870)	(1,065,713)	(4,446,161)	(5,734,494)
Total	($612,960)	($398,808)	($2,026,504)	($7,685,450)	**($10,723,722)**

Important to remember:

- The Meals Tax Referendum was approved in FY20 yielding $1,479,268 in the first, partial year. It generated $2,004,687 in FY21. In FY23, it generated $2,341,536.
- The 2019 Reassessment (FY20 Budget) reflected growth in Real Estate values of 6% countywide.
- The 2023 Reassessment (FY24 Budget) reflected growth in Real Estate values of 33%

Current Property Tax Rates

- $0.45 per $100 on the assessed Real Estate (including minerals), Public Service Utilities Real Estate, and Manufactured Homes;
- $4.10 on all Personal Property and Public Service Personal Property with the exception of a levy of $3.80 for Motor Homes and Campers and Other Non-Motorized Pull Behind Recreational Trailers;
- $3.20 on vehicles that are for hire and receive an apportioned tax;
- $3.20 for Machinery and Tools;
- 2% for Transient Occupancy Tax; and
- BPOL Tax as follows:
  - Contractors $0.15 per $100 of gross receipts;
  - Retail Sales $0.19 per $100 of gross receipts;
  - Personal Service & Repair $0.33 per $100 of gross receipts;
  - Professional Service $0.48 per $100 of gross receipts; and
  - Wholesale $0.05 per $100 of gross purchases

How Do We Compare?

Locality	Real Estate	Pers. Prop.	Veh. For Hire	M&T	Trans. Occup.	Merch Cap.	B.P.O.L Contractor, Retail, Personal Service, Professional, Wholesale
Campbell	$.45	$4.10*	$3.20	$3.20	2%	n/a	$.15, .18, .32, .45, .05
Amherst	$.61	$3.45	$3.45	$2.00	5%	$3.95	$.13, .20, .31, .50, .05
Appomattox	$.63	$3.00	$3.00	$3.35	2%	$1.00	n/a
Bedford	$.41	$2.35	$2.35	$1.20	7%	n/a	n/a
Charlotte	$.62	$3.25	$3.25	$3.00	n/a	$3.20	n/a
Halifax	$.50	$3.85	$3.85	$1.26	6.3%	n/a	n/a
Lynchburg	$.89	$3.80	$3.80	$3.00	6.5% + $1/night	n/a	$.16, .20, .36, .58, .28+$20
Pittsylvania	$.62	$9.00	$9.00	$4.50	4%	$2.75	n/a

* Note: Campbell's effective rate is $2.05 as only 50% of the value is taxed

Revenue Projections

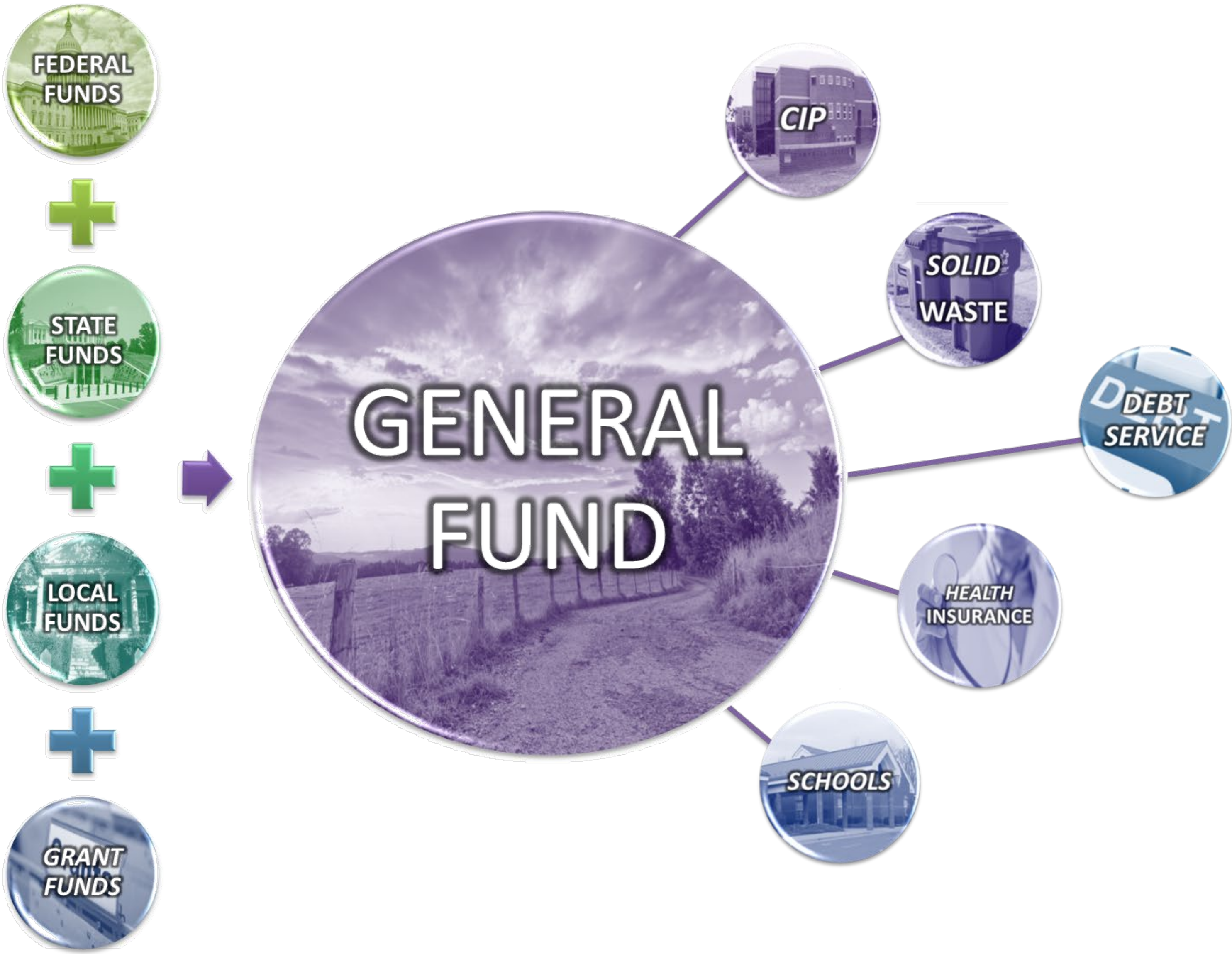
General Fund Revenues
Where They Come From

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)


FEDERAL FUNDS
STATE FUNDS
LOCAL FUNDS
GRANT FUNDS
GENERAL FUND
CIP
SOLID WASTE
DEBT SERVICE
HEALTH INSURANCE
SCHOOLS

General Property Taxes

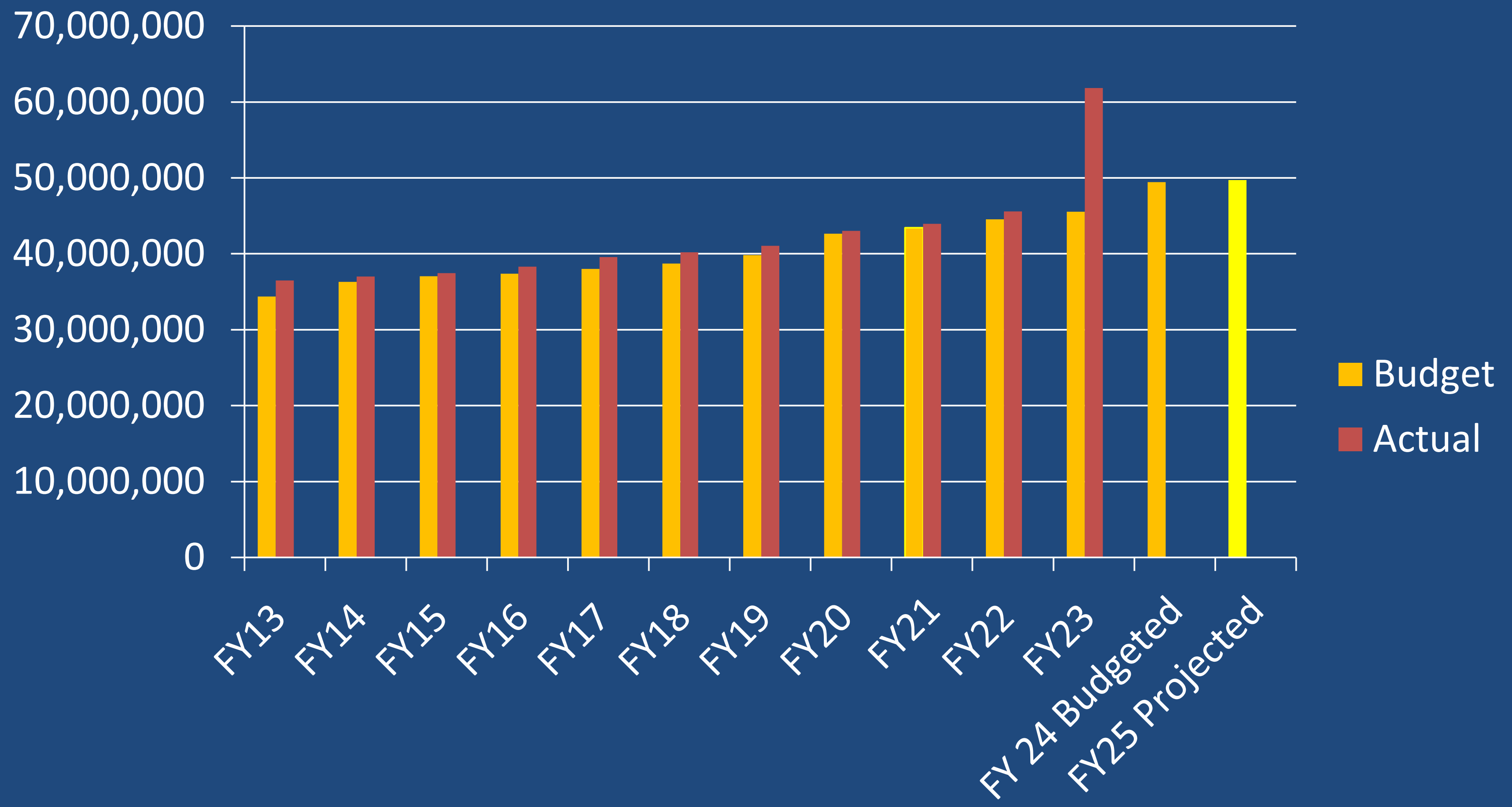
- Real Property Tax (Rollback Taxes/Minerals/Real Estate)
- Real Property Tax (Special Tax District)
- Public Service Corporation Real Property Taxes
- Personal Property Tax (excluding PPTRA)
- Manufactured Home Tax
- Motor Homes & Recreational Camper Tax
- Apportioned Vehicle for Hire
- Machinery &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

General Property

Fiscal Year 2023-2024 Adopted	Fiscal Year 2024-2025 Proposed
$49,449,368	$49,712,492

$263,124 Increase

General Property Taxes



Other Local Taxes

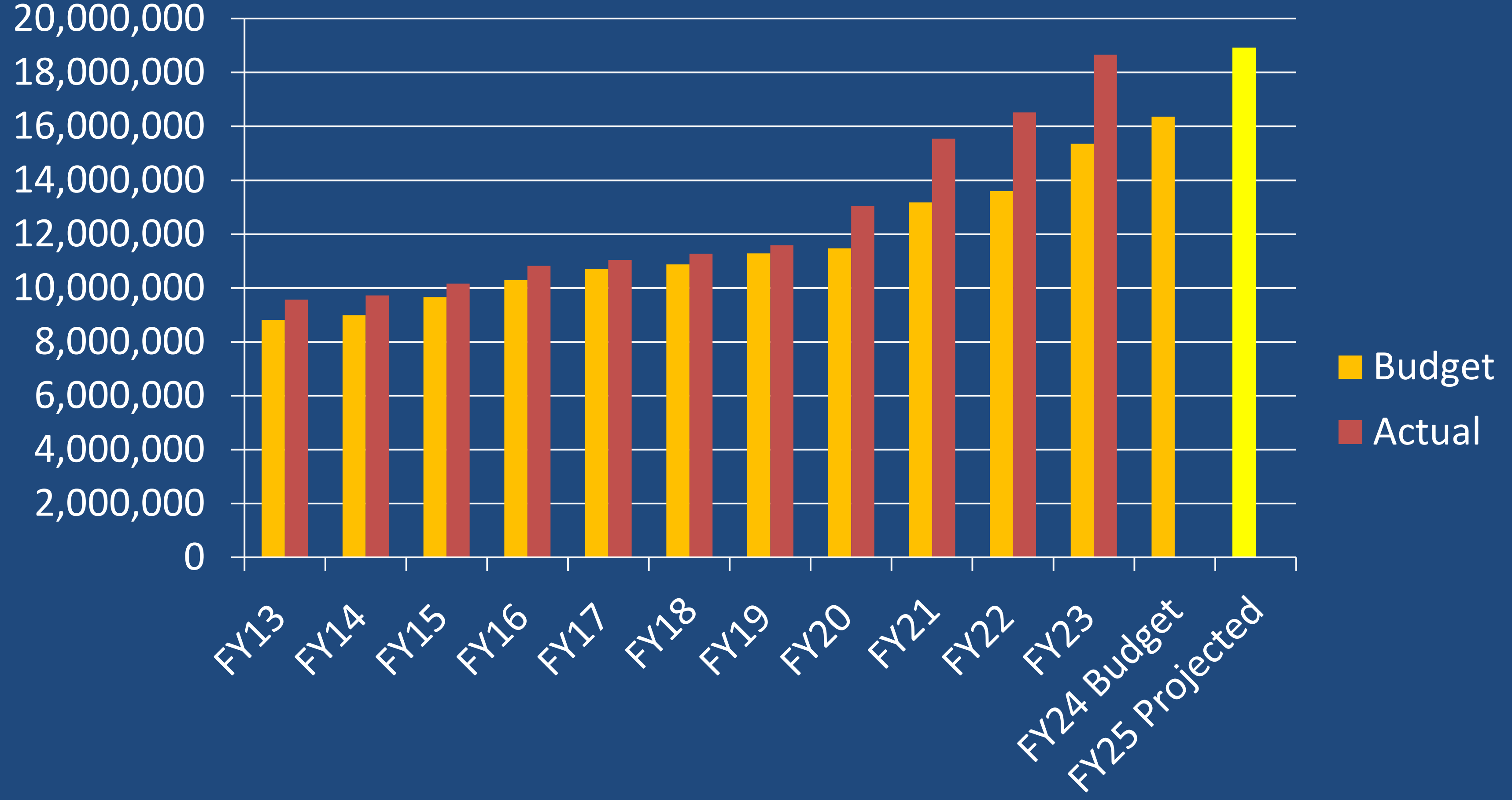
- Local Sales & Use Tax
- Transient Occupancy Tax
- Meals Tax
- Consumer Utility Tax
- Electric Gross Receipts Tax
- County Licenses
- BPOL Taxes
- Animal Friendly License Plate Sales
- Bank Franchise Tax
- Recordation Tax Grantor
- County Recordation Grantee Tax
- Local Probate Tax – Wills & Grants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

Other Local Taxes

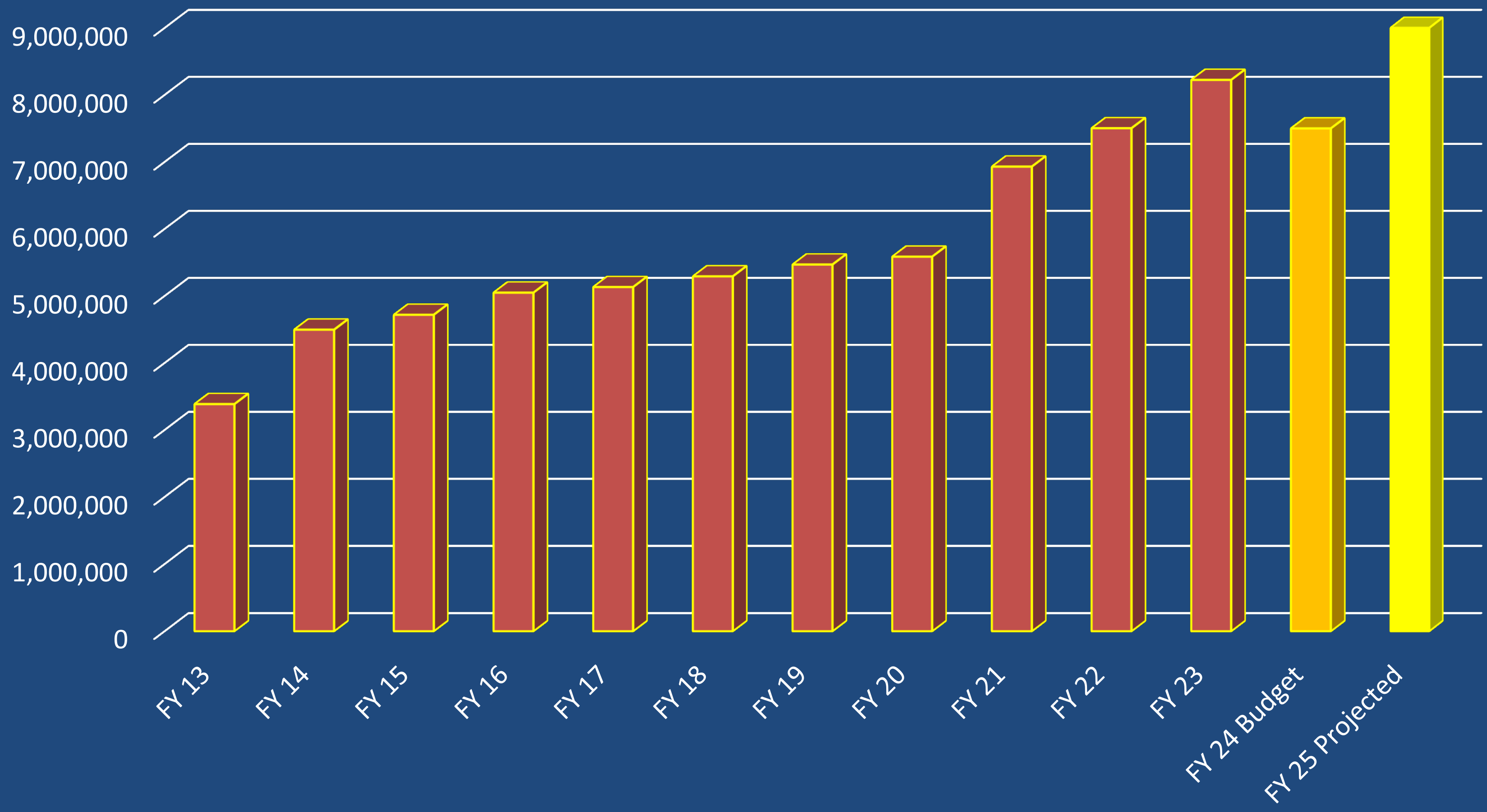
Fiscal Year 2023-2024 Adopted	Fiscal Year 2024-2025 Proposed
$16,356,685	$18,916,635

$ 2,559,950 Increase

Other Local Taxes



Sales Tax History



Charges for Services

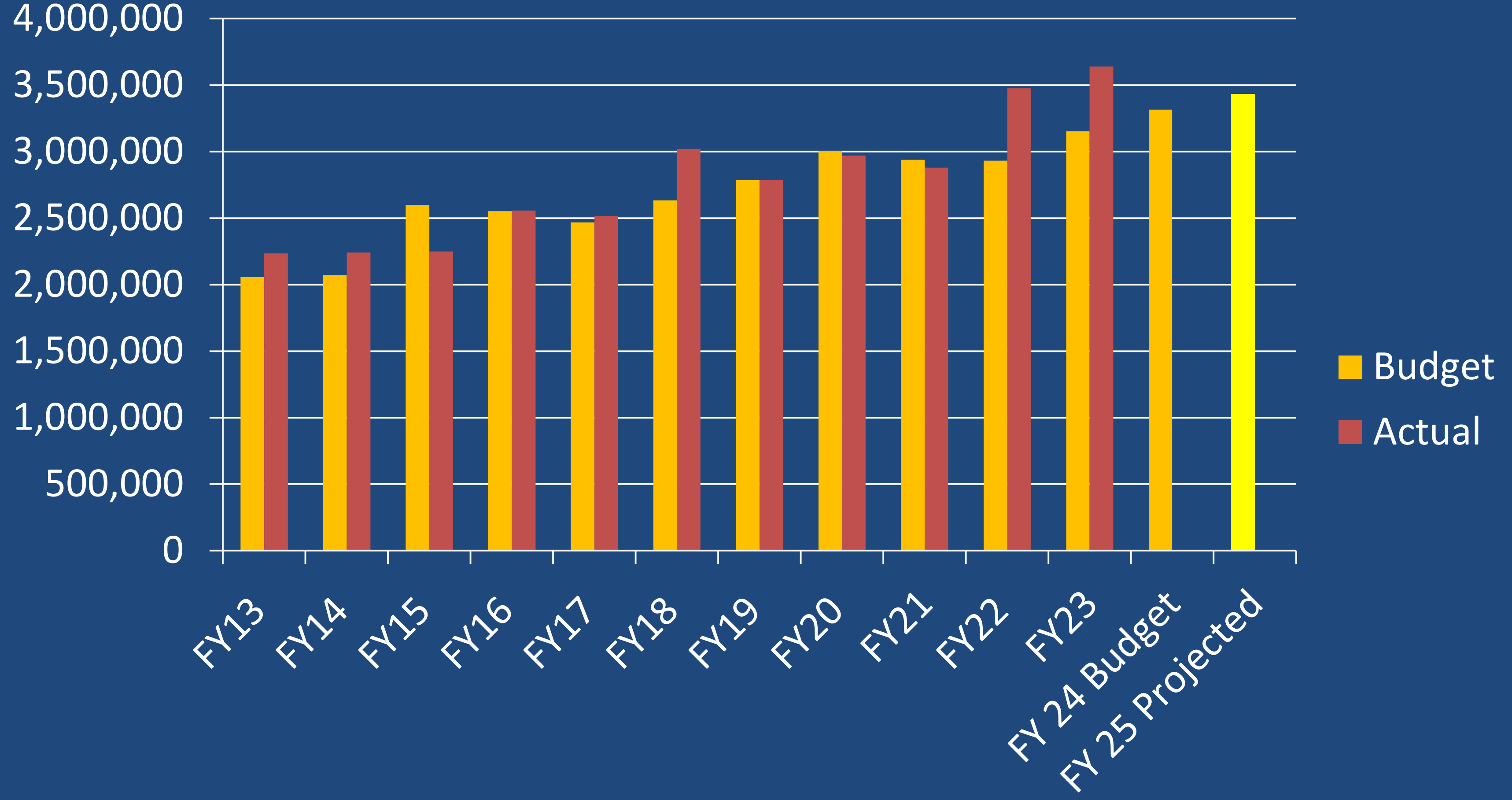
- Excess Fees of Clerks
- Court Appointed Attorney
- Sheriff's Fees
- Commonwealth Attorney's Fees
- Off-Duty Deputy Fees
- Juvenile Group Home Reimbursements
- Telephone Charges Collected
- DMV Stop
- Fuel Sales
- EMS Billing
- Felons Fluid Withdrawal Fee
- Animal Control Service Fees
- Home Study Fees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

Fiscal Year 2023-2024 Adopted	Fiscal Year 2024-2025 Proposed
$3,316,234	$3,432,624

$116,390 Increase

Charges for Services



Fines & Forfeitures

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

Revenue from Use of Money

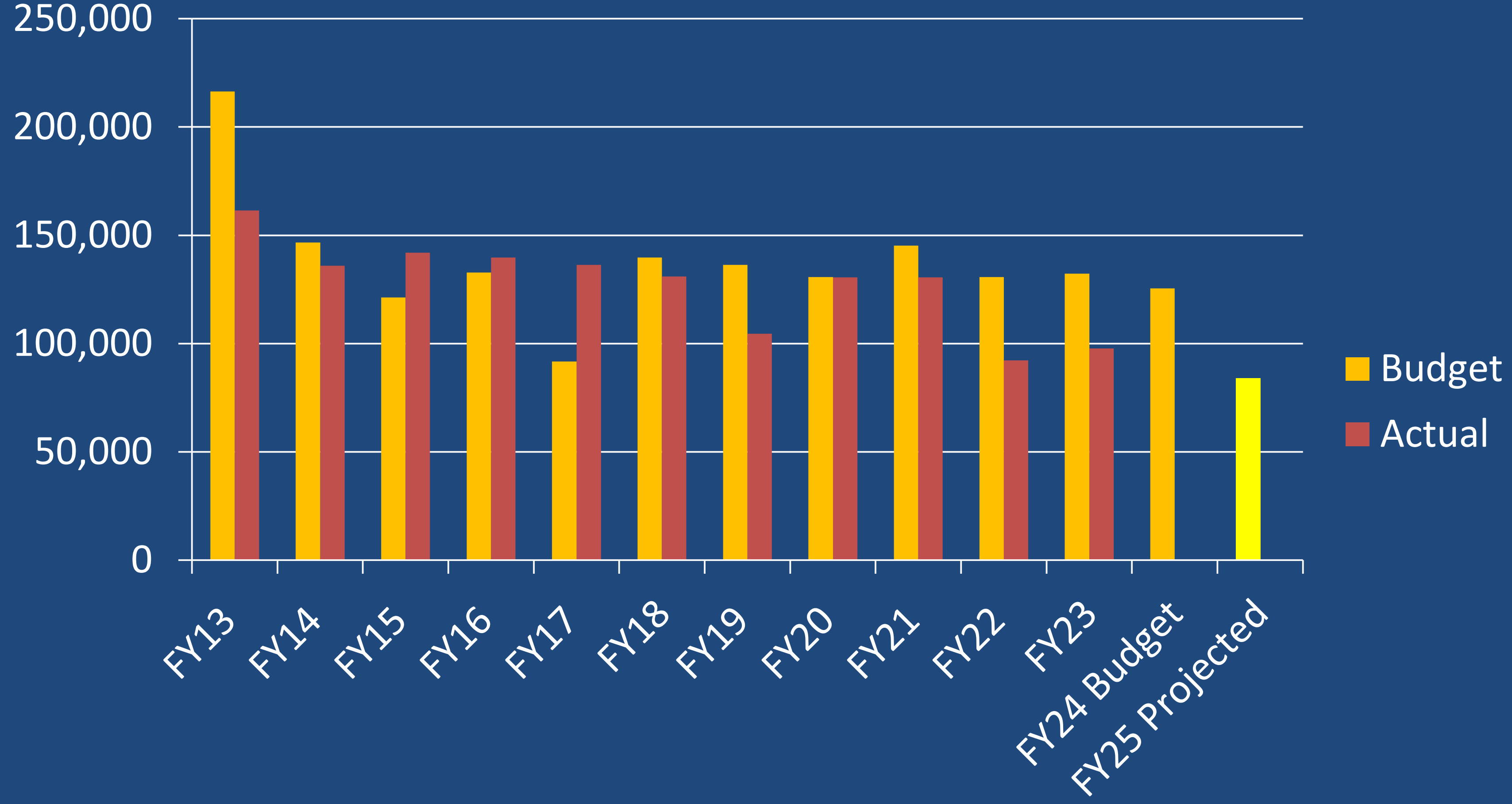
- Interest on Investments
- Rental of General Property

Fines and Forfeitures
Use of Money & Property

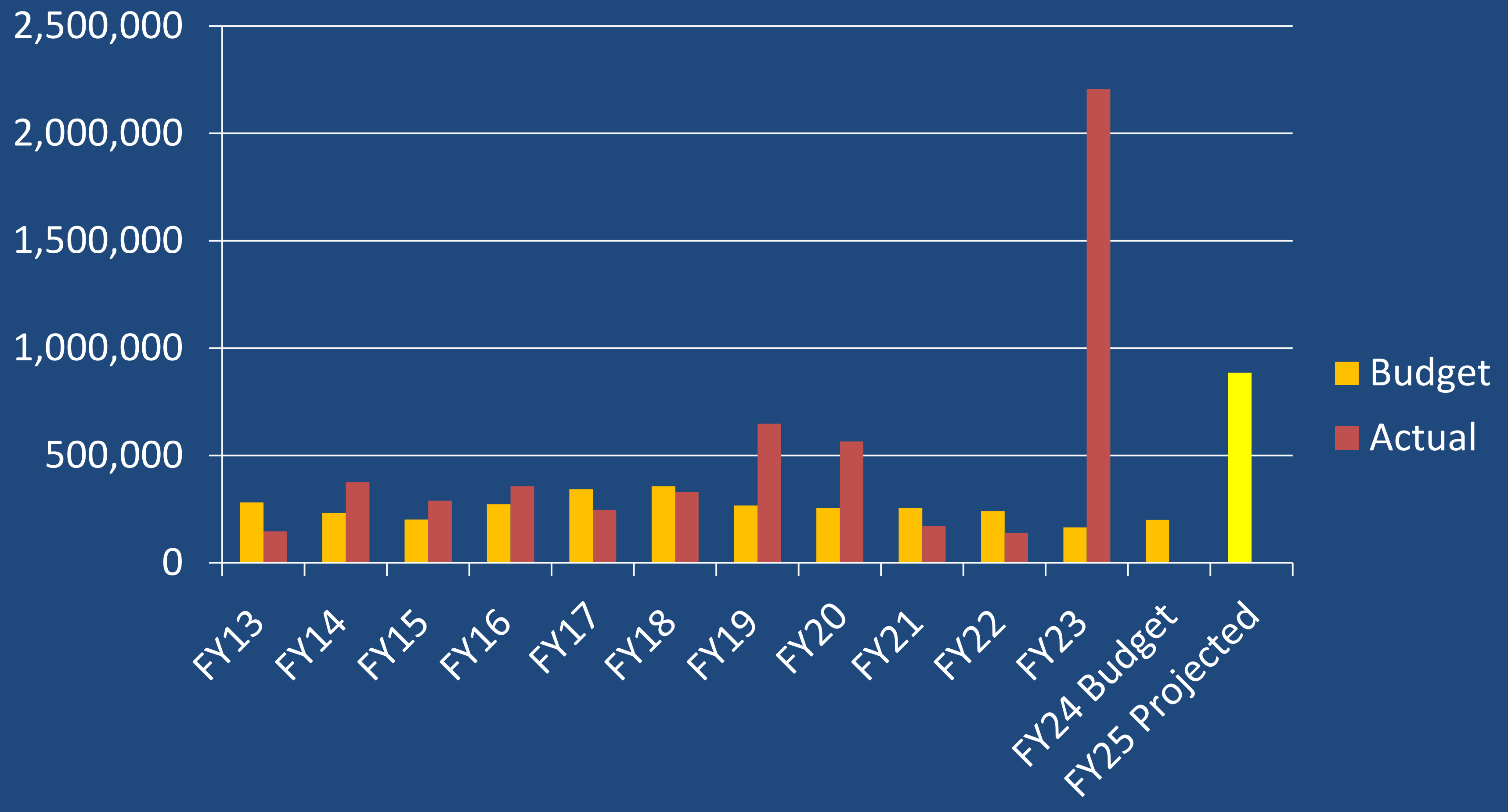
	Fiscal Year 2023-2024 Adopted	Fiscal Year 2024-2025 Proposed
	$125,450	$84,000
	$200,000	$885,000
Total	$325,450	$969,000

$ 643,550 Increase

Fines & Forfeitures



Revenue from Use of Money



Miscellaneous Revenue

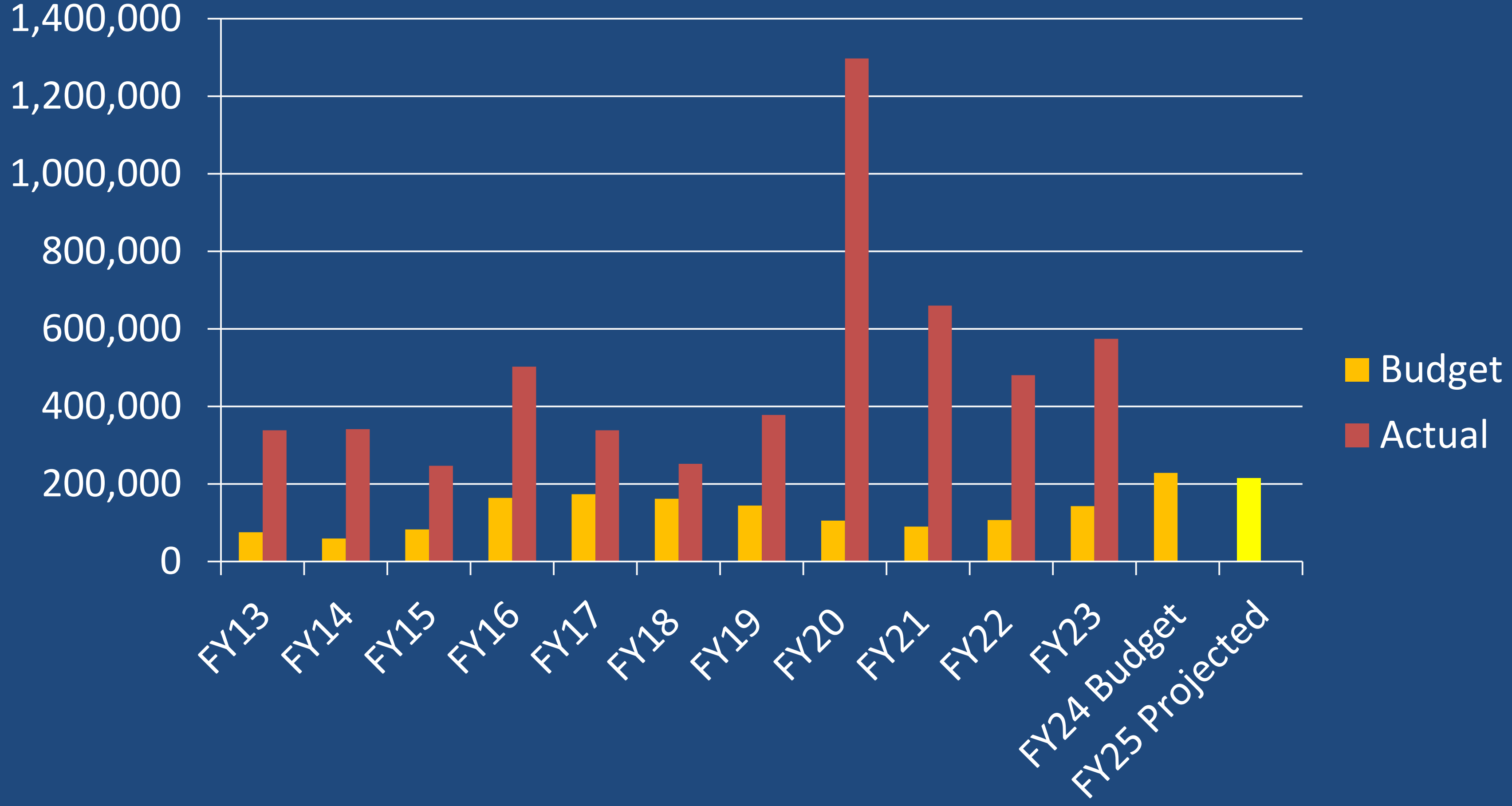
- Sale of Salvage Property & Surplus
- Leesville Road Waterline
- Miscellaneous Refunds
- Special Investigation Restitution
- Insurance Recoveries
- Unclaimed Proceeds from Land Sales
- Campbell County Youth Advisory Council
- Health Department Earned Revenue
- Gifts & Donations/Literacy
- Sale of School Buses
- Library Cleaning Charges

Miscellaneous Revenue

Fiscal Year 2023-2024 Adopted	Fiscal Year 2024-2025 Proposed
$229,020	$214,500

($ 14,520) Decrease

Miscellaneous Revenue



Permits, Fees & Licenses

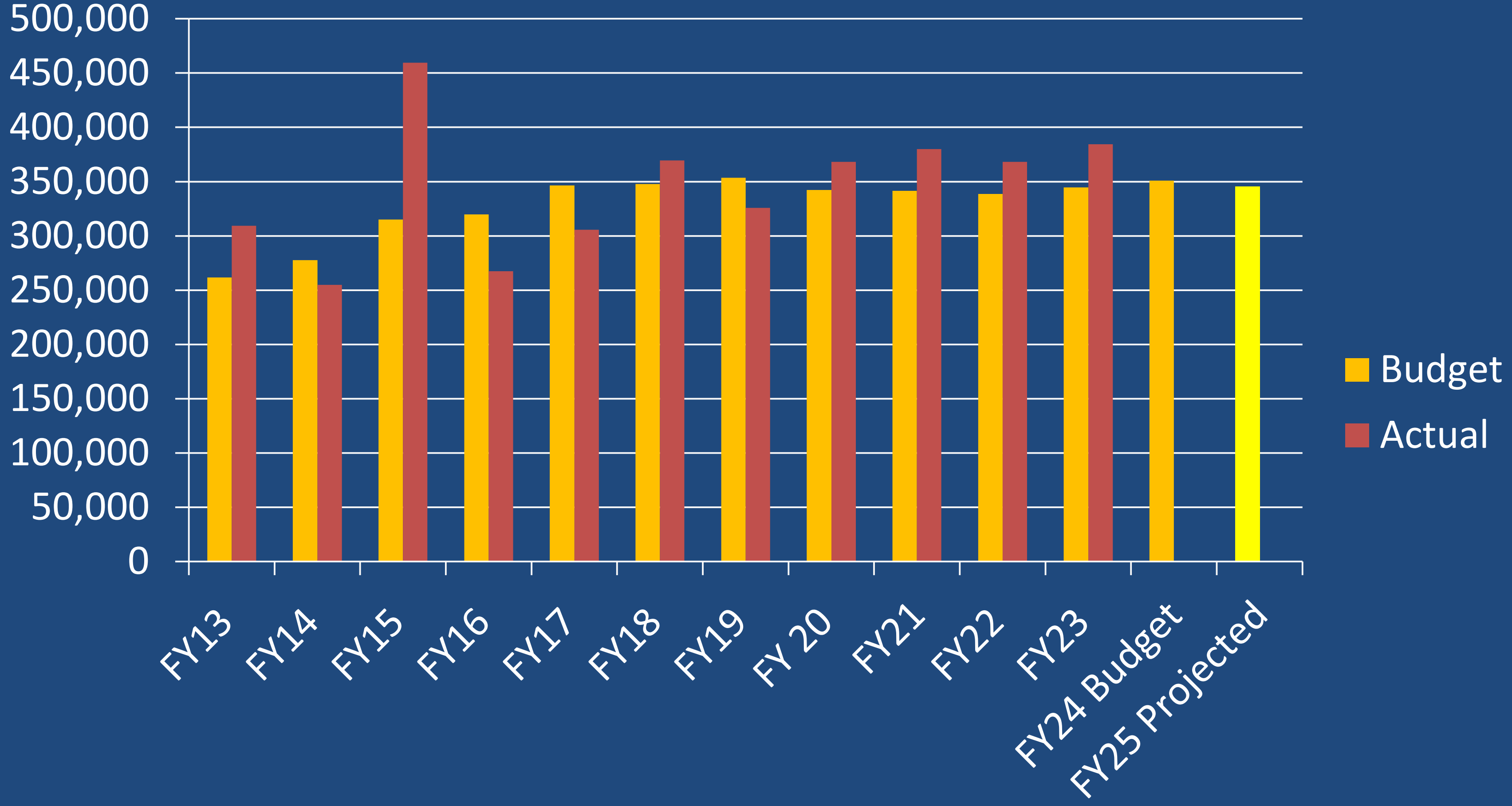
- Dog Licenses
- Dangerous Dog Licenses
- Land Use Application Fees
- Land Transfer Fee
- Plat Fees
- Fireworks/Explosives Permits
- Zoning & Subdivision Permits
- Building Permit Fees
- 2% Levy Building Permits
- Storm Water Management Fees
- Building Inspection Fees
- E&S Storm Water Management Fees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

Permits, Fees & Licenses

Fiscal Year 2023-2024 Adopted	Fiscal Year 2024-2025 Proposed
$350,800	$345,500

($5,300) Decrease

Permits, Fees & Licenses



Recovered Costs

- School Funded Resource Officer
- International Crimes Against Children (ICAC) Funded Officer

Recovered Costs

Fiscal Year 2023-2024 Adopted	Fiscal Year 2024-2025 Proposed
$954,933	$977,925

$22,992 Increase

LOCAL REVENUES

Fiscal Year 2023-2024 Adopted	Fiscal Year 2024-2025 Proposed
$70,982,490	$74,568,676

$3,586,186 Increase (5%)

$3,586,186 Increase (5%)

• $1,500,000	Sales Tax
• $685,000	Interest
• $635,000	Meals Tax
• $425,000	BPOL Tax
• $161,584	Real Estate
• $100,000	EMS Billing
$3,506,584	

Projected Local Revenue Increase: $3,586,186

• Less: Additional Transfer to CIP	($552,826)
• Less: Additional Transfer to Debt Service*	($635,000)
• Less: Additional Transfer to Solid Waste	($185,279)
• Less: 3% COLA/Compensation Adj.	($895,776)
• Less: EMS Crew	($327,236)
• Less: 3 Sheriff Deputies	($322,035)
• Less: Additional Funds for Vol. Fire Agencies	($120,000)
• Less: Increase to Schools	($550,000)
	($1,966)

*All Meals Tax Revenues are transferred to the Debt Service Fund

STATE REVENUES

Fiscal Year 2023-2024 Adopted	Fiscal Year 2024-2025 Proposed
$15,895,506	$15,194,573

($700,933) Decrease

FEDERAL REVENUES

Fiscal Year 2023-2024 Adopted	Fiscal Year 2024-2025 Proposed
$4,497,895	$6,608,802

$2,110,907 Increase

Revenues-Grand Total

	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Projected
Local	$67,472,373	$88,288,544*	$70,982,490	$74,568,676
State	$16,860,415	$16,675,739	$15,895,506	$15,194,573
Federal	$4,537,888	$4,747,263	$4,497,895	$6,608,802
Total	$88,870,676	$109,711,546	$91,375,891	$96,372,051

*Implementation of twice/year tax collection

Where Does All That Money Go?

Total Projected Revenue Increase: $4,996,160

• Less: Increase to Volunteer Fire Agencies	($120,000)
• Less: Increased Transfer Out to Solid Waste	($185,279)
• Less: Increased cost for 3 Deputies	($322,035)
• Less: Increased cost for additional EMS crew	($327,236)
• Less: Increase cost for Public Assistance Services	($371,100)
• Less: Increase cost of Public Assistance Admin.	($547,547)
• Less: Increased Transfer to Schools	($550,000)
• Less: Increased Transfer Out to CIP	($552,826)
• Less: Increased Transfer to Debt Service Fund	($635,000)
• Less: Salary Adjustments/3% Across-the Board	($895,776)
	($4,506,799)

Balance: $489,361

$489,361 is 0.5% of the Proposed Budget

EXPENDITURES

Recommended Position Requests

Dept.	Position	Number (Req. vs. Rec.)		Salary	Fringes & Benefits	Equip./ Training	PT/OT	Req. Total	Rec
		Req	Rec						
Public Safety	EMTs (Additional Crew)	6	6	270,000	108,494	33,000	(85,000)	327,236	327,236
Public Safety	EMT Shift Supervisors	3	0	135,368	54,247	16,500	-	206,115	-
Sheriff's Dept.	Deputies (Crime Suppression & Traffic Unit)	2	2	92,000	38,722	107,468	-	238,190	238,190
Sheriff's Dept.	SRO	1	1	46,000	19,361	18,484	-	83,845	83,845
Sheriff's Dept.	Civilian Admin. Support (PT to FT)	1	0	46,000	19,361	18,484	-	83,845	-
Economic Develop.	Ag/Tourism	1	0	40,000	16,269	-	-	56,269	-
Public Works	Maintenance Worker	1	1	42,000	16,618	-	-	58,618	58,618
Total		**15**	**10**	**672,104**	**273,072**	**193,936**	**(85,000)**	**1,054,118**	**707,889**

Compensation Increase

- Social Security 2024 COLA Increase is 3.2%
- Recommending 3% Across the Board for all full-time positions effective July 1, 2023
- Cost of proposed increase is $750,000

Date	Budgeted Increase		What was Social Security COLA that year?
July 2015	2%	Across-the-Board	1.7%
July 2016	0%	Across-the-Board	0%
August 2017	2% 4%	Across-the-Board; or Public Safety	0.3%
July 2018	2% 4%	Across-the-Board; or Public Safety	2%
July 2019	3%	Across-the-Board	2.8%
December 2020	$1,354	Across-the-Board	1.6%
July 1 2021	5%	Across-the-Board	1.3%
July 1 2022	5%	Across-the-Board	5.9%
July 1 2023	7%	Across-the-Board	8.7%
July 1 2024 Proposed	3%	Across-the-Board	3.2%

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
- Communication Services
- Organizational Memberships
- Registrar
- Accounting Services
- Real Estate
- Fuel Services

7.6% of General Fund Budget

	FY24 Budget	FY25 Proposed	Change FY24 v. FY25
Board of Supervisors	122,653	110,506	(12,147)
Non-Departmental	1,621,695	1,170,733	(450,962)
County Administration	631,584	895,039	263,455
Legal Services	350,902	281,856	(69,046)
Accounting Services	70,400	75,720	5,320
Comm. Of Revenue	442,748	462,020	19,272
Business Auditor	156,676	150,189	(6,487)
Locally Funded Treasurer	53,901	59,920	6,019
Real Estate Office	300,176	317,237	17,061
Treasurer	776,986	809,479	32,493
Finance & Strategic Initiatives	-	-	-
Management Services	475,669	648,821	173,152

	FY24 Budget	FY25 Proposed	Change FY24 v. FY25
Public & Employee Relations	275,568	282,788	7,220
Information Technology	1,114,461	1,164,168	49,707
Fuel	250,000	260,000	10,000
Central Purchasing	78,205	82,184	3,979
Communication Services	103,700	90,000	(13,700)
Organizational Memberships	51,205	53,135	1,930
Registrar	373,707	446,948	73,241
Total	**$7,250,236**	**$7,360,743**	**$110,507**

Judicial Administration

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

2.3% of General Fund Budget

	FY24 Budget	FY25 Proposed	Change FY24 v. FY25
Circuit Court	102,161	107,200	5,039
Comm. Of Accounts	1,084	1,264	180
Gen. Dist. Court	10,484	9,558	(926)
Magistrates	1,150	800	(350)
JDR	14,392	10,273	(4,119)
Clerk of Circuit Court	675,180	742,422	67,242
Victim Witness	270,782	288,390	17,608
Comm. Attorney	931,991	994,284	62,293
Locally Funded Comm. Attorney	98,844	103,926	5,082
Total	**$2,106,068**	**$2,258,117**	**$152,049**

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
- Local Corrections -BRRJ
- Probation Office
- Juvenile Detention
- Building Inspections
- Animal Control
- Medical Examiner
- Public Safety

22.6% of General Fund Budget

	FY24 Budget	FY25 Proposed	Change FY24 v. FY25
Sheriff's Dept.	5,663,609	6,330,587	666,978
Off-Duty Deputies	132,816	199,674	66,858
Sheriff's Dept./County	1,104,050	1,190,775	86,725
E-911	1,682,859	1,664,371	(18,488)
School Funded Resource Officers	901,689	962,225	60,536
Vol. Fire Companies	367,886	383,801	15,915
Altavista Fire	76,150	93,600	17,450
Brookneal Fire	54,500	71,950	17,450
Brookville Fire	54,500	71,950	17,450
Concord Fire	54,500	71,950	17,450

	FY24 Budget	FY25 Proposed	Change FY24 v. FY25
Evington Fire	60,150	77,600	17,450
Gladys Fire	54,500	71,950	17,450
Lyn-Dan Fire	54,500	71,950	17,450
Rustburg Fire	54,500	71,950	17,450
Red House Fire	1,750	1,750	-
Vol. Rescue Squads	182,358	190,811	8,453
Brookneal Rescue	30,000	30,000	-
Campbell County Rescue	57,950	60,500	2,550
Citizens Rescue	47,250	47,250	-
Concord Rescue	54,950	57,500	2,550
Rustburg Rescue	70,000	70,000	-

	FY24 Budget	FY25 Proposed	Change FY24 v. FY25
Forestry Service	20,239	20,329	-
EMS Services	4,193,291	4,723,778	530,487
Local Corrections	3,600,000	3,600,000	-
Probation Office	4,480	3,977	(503)
Detention	510,878	464,462	(46,416)
Building Inspections	376,311	413,909	37,598
Animal Control	330,623	324,483	(6,140)
Medical Examiner	640	640	-
Public Safety	425,719	467,075	41,356
Total	**$20,222,738**	**$21,810,797**	**$1,588,059**

Public Works

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

2.4% of General Fund Budget

	FY24 Budget	FY25 Proposed	Change FY24 v. FY25
Highway Services	25,000	20,000	(5,000)
Street Lights	13,000	15,000	2,000
Maintenance of Bldgs & Grounds	1,943,646	2,058,335	114,689
Public Works Administration	187,551	199,539	11,988
Total	**$2,169,197**	**$2,292,874**	**$123,677**

Health & Welfare

- Supplement to Local Health Department
- Community Services Board
- Social Services Administration
- Public Assistance
- Central Virginia Alliance for Community Living (CVACL)
- Community Support Grant
- Housing Assistance Services
- Children's Services Act
- Youth Services
- Health, Education & Welfare

16.2% of General Fund Budget

	FY24 Budget	FY25 Proposed	Change FY24 v. FY25
Supplemental Local Health Dept.	409,181	400,100	(9,081)
CSB	215,760	314,080	98,320
Social Services Administration	5,598,280	6,145,827	547,547
Public Assistance	2,985,000	3,356,100	371,100
CVACL	65,745	65,745	-
Volunteer Program	-	-	-
Community Support Grants	5,000	5,000	-
Housing Assistance Services	152,021	164,702	12,681
CSA	4,871,539	5,033,770	162,231
Youth Services	130,900	143,678	12,778
Health/Education/Welfare	18,486	18,836	350
Total	**$14,451,912**	**$15,647,838**	**$1,195,926**

Parks/Recreation & Cultural

- Recreation Administration
- Citizen Engagement & Quality of Life (CEQL)
- Community Recreation
- Library Administration
- Literacy Program
- Historic Landmarks

2.6% of General Fund Budget

	FY24 Budget	FY25 Proposed	Change FY24 v. FY25
Parks and Recreation Administration	476,585	545,568	68,983
Comm. Engagement & Quality of Life (CEQL)	188,372	166,504	(21,868)
Community Recreation	154,626	126,658	(27,968)
Historic Landmarks	5,000	5,000	-
Library Administration	1,462,785	1,582,315	119,530
Literacy Program	44,365	47,257	2,892
Total	**$2,331,733**	**$2,473,302**	**$141,569**

Community Development

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

1.6% of General Fund Budget

	FY24 Budget	FY25 Proposed	Change FY24 v. FY25
Planning/Zoning	543,058	411,069	(131,989)
Economic Development	682,014	648,501	(33,513)
Town of Brookneal	51,000	51,000	-
CCUSA	97,960	93,476	(4,484)
Conservation Mgmt	14,690	14,690	-
Environmental Mgmt	175,596	192,723	17,127
Cooperative Extension	147,908	154,775	6,867
Total	**$1,712,226**	**$1,566,234**	**($145,992)**

Undistributed Expenditures Transfers & Debt Service

- Undistributed Expenditures (aka Vacancy Savings)
- Transfer to Schools
- Transfer to CIP
- Transfer to Solid Waste Fund
- Debt Service
- Special Tax District - TWID

Transfers & Assigned: 44.6% of General Fund Budget

Undistributed Expenditures

	FY24 Budget	FY25 Proposed	Change FY24 v. FY25
Undistributed FICA	(100,000)	(100,000)	-
Undistributed – Turnover/Hiring Freeze	(400,000)	(400,000)	-
Total	**($500,000)**	**($500,000)**	**-**

Transfers & Debt Service

	FY24 Budget	FY25 Proposed	Change FY24 v. FY25
Schools	28,961,460	29,511,460	550,000
Capital Improvement Plan (CIP)	2,947,174	3,500,000	552,826
Debt Service Fund*	7,027,771	7,662,771	635,000
Solid Waste Fund	2,482,651	2,667,930	185,279
Health Insurance Fund	20,000	20,000	-
TWID	80,549	99,985	19,436
Assigned for School Maint.	112,176	-	($112,176)
Total Transfers + Assigned	**$41,131,781**	**$42,962,146**	**$1,830,365**

* As a matter of practice, all Meals Tax Revenues are Transferred to the Debt Service Fund.

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General Fund Expenditures

	FY24 Budget	FY 25 Proposed	Change FY24 v. FY25
Total	**$91,375,891**	**$96,372,051**	**$4,996,160**

What have we done to contain costs? Since FY16…

- Staffing realignment:
  - Eliminated 4 Full-time positions in Real Estate in transition to outsourcing.
  - Eliminated 1 position in Public Works through attrition.
  - Eliminated 1 position in Youth, Adult & Community Services through attrition.
  - Eliminated 1 part-time, clerical position in Public Safety through attrition.
  - Eliminated Part-time position in HR through attrition.
  - Eliminated 1 position in the Commissioner of Revenue’s office through attrition.
  - Merged Public Information and Human Resources to streamline operation and recognize efficiencies.
  - Reduced staffing in Community Development by 1.5 FTEs through attrition
  - Reduced staffing IT by 1 FTE
  - Eliminated 1 position in Parks and Recreation
  - Combined Parks and Recreation with Library Services to enhance service/programming efficiency
  - Under-filled Staff Attorney position with Administrative Assistant

FY25 Proposed Budget
$96,372,051