

Campbell County Board of Supervisors

Fiscal Year 2022-2023
Budget Public Hearing

March 29, 2022

DATE	ACTIVITY
Tuesday, January 4 th	Budget Public Forum
Tuesday, January 18 th	Joint Meeting with School Board
<i>Tuesday, February 1st</i>	Regular Board Meeting: Receive CIP
<i>Monday, February 7th</i>	<i>Staff Budget Review Meetings</i>
<i>Tuesday, February 8th</i>	<i>Staff Budget Review Meetings</i>
Tuesday, March 1 st	Budget Books Delivered to Board
Tuesday, March 8 th	Budget Work Session
Thursday, March 10 th	Budget Work Session (tentative) –Permission to Advertise
Sunday, March 13 th	Full Budget Advertisement Runs
Sunday, March 23 rd	Second Full Advertisement Runs
Tuesday, March 29 th	Budget Public Hearing
Tuesday, April 5 th	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 Proposed
 - Reduce Personal Property Tax Rate by 5¢
 - Reduce Personal Property Tax Assessment ratio from 100% to 80%

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)	(242,868)	(416,205)	(879,588)
FY22 Budget	(114,250)	(100,985)	(246,295)	(425,000)	(886,530)
Total	(345,929)	(200,668)	(619,360)	(2,788,439)	(3,954,396)

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.
- The 2019 Reassessment (FY20 Budget) reflected growth in Real Estate values of 6% countywide.

Proposed Rates-Reflecting the 5¢ Reduction in Personal Property Tax Rates

The proposed expenditures require a tax levy rate of:

- \$0.52 per \$100 on the assessed Real Estate (including minerals), Public Service Utilities Real Estate, and Manufactured Homes;
- \$4.31 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

FY23 Proposed General Fund Budget
\$85,600,549

General Fund Expenditures

	FY22 Budget	FY 23 Proposed	Change FY22 v. FY23
Total	\$81,933,576	\$85,600,549	\$3,666,973

Recommended Position Requests

Dept.	Position	Number (Req. vs. Rec.)		Salary	Fringes	Benefits	Total
		Request	Recommend				
Sheriff's Office	Sworn Deputy	8	4	\$158,912	\$36,960	\$30,960	\$226,832
Public Safety	Admin Aide	1	1	\$25,021	\$6,005	\$6,740	\$37,766
Public Safety	ALS/FFI	1	1	\$40,670	\$9,761	\$6,740	\$57,171
Public Works	Maint. Worker I	2	2	\$50,021	\$12,005	\$13,480	\$75,506
Totals		12	8	\$274,624	\$64,731	\$57,920	\$397,275

Compensation Increase

- Social Security 2022 COLA Increase is 5.9%
- Recommending 5% Across the Board for all full-time positions effective July 1, 2022
- Cost of proposed increase is \$1,009,094

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%

FY23 Proposed Budget

- General Fund \$85,600,549
- Capital Improvement Fund \$2,425,644
- Debt Service Fund \$5,389,349
- Solid Waste Fund \$2,346,417
- Flexible Benefits Fund \$3,795,790
- Health Insurance Fund \$15,736,330

General Fund Revenues

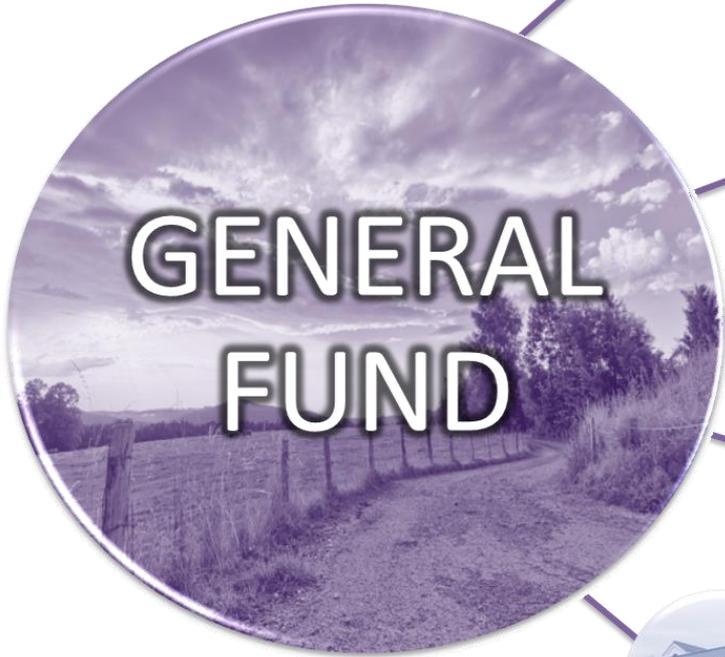
Where They Come From

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

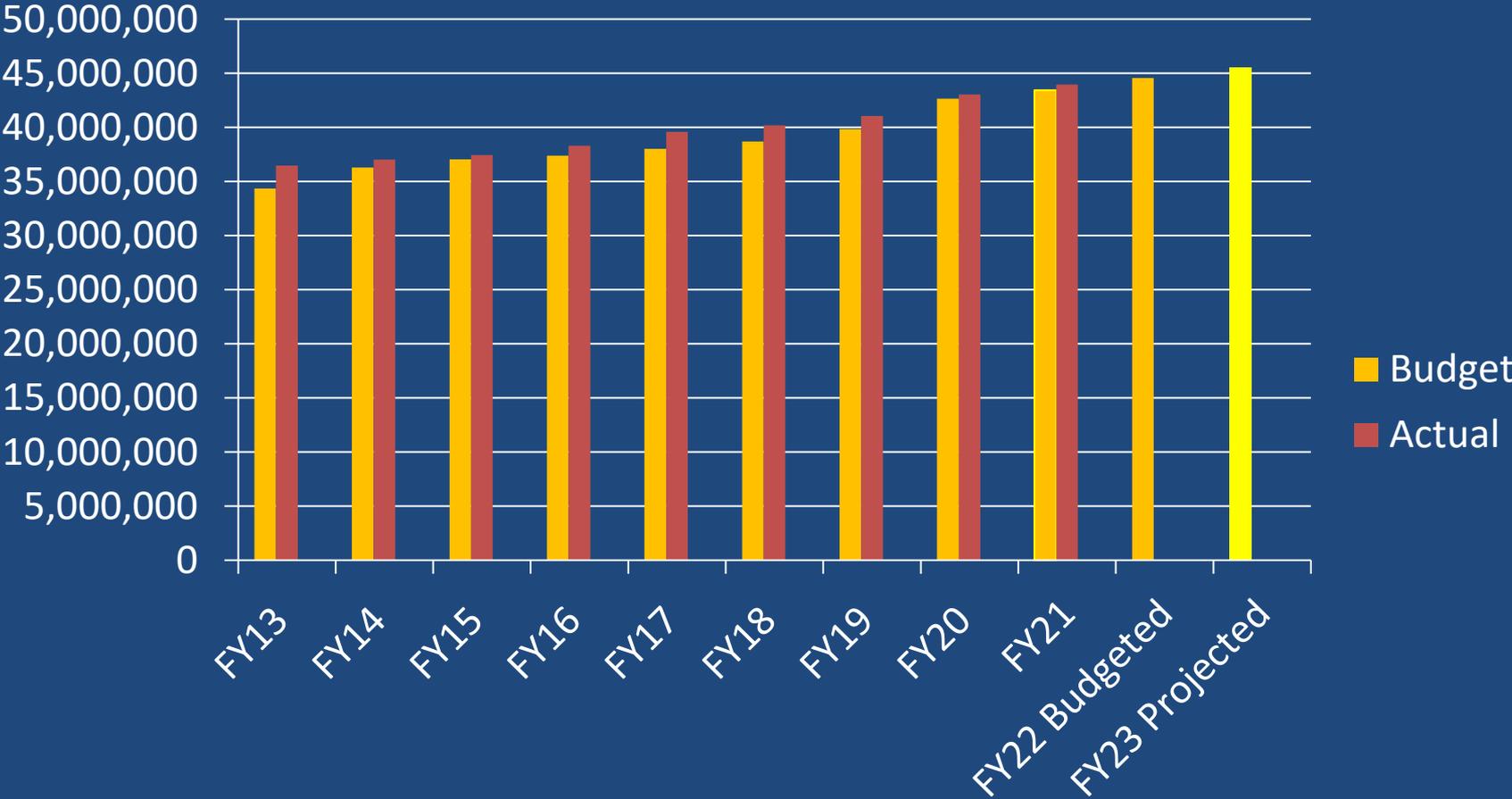
- Real Property Tax (Rollback Taxes/Minerals/Real Estate)
- Real Property Tax (Special Tax District)
- Real Estate Tax (Mt. Vista Road)
- Public Service Corporation Real Property Taxes
- Personal Property Tax (excluding PPTRA)
- Manufactured Home Tax
- Motor Homes & Recreational Camper Tax
- Apportioned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

General Property Taxes

Fiscal Year 2021-2022 Adopted	Fiscal Year 2022-2023 Proposed
\$44,563,855	\$45,550,107

\$ 986,252 Increase

General Property Taxes



Other Local Taxes

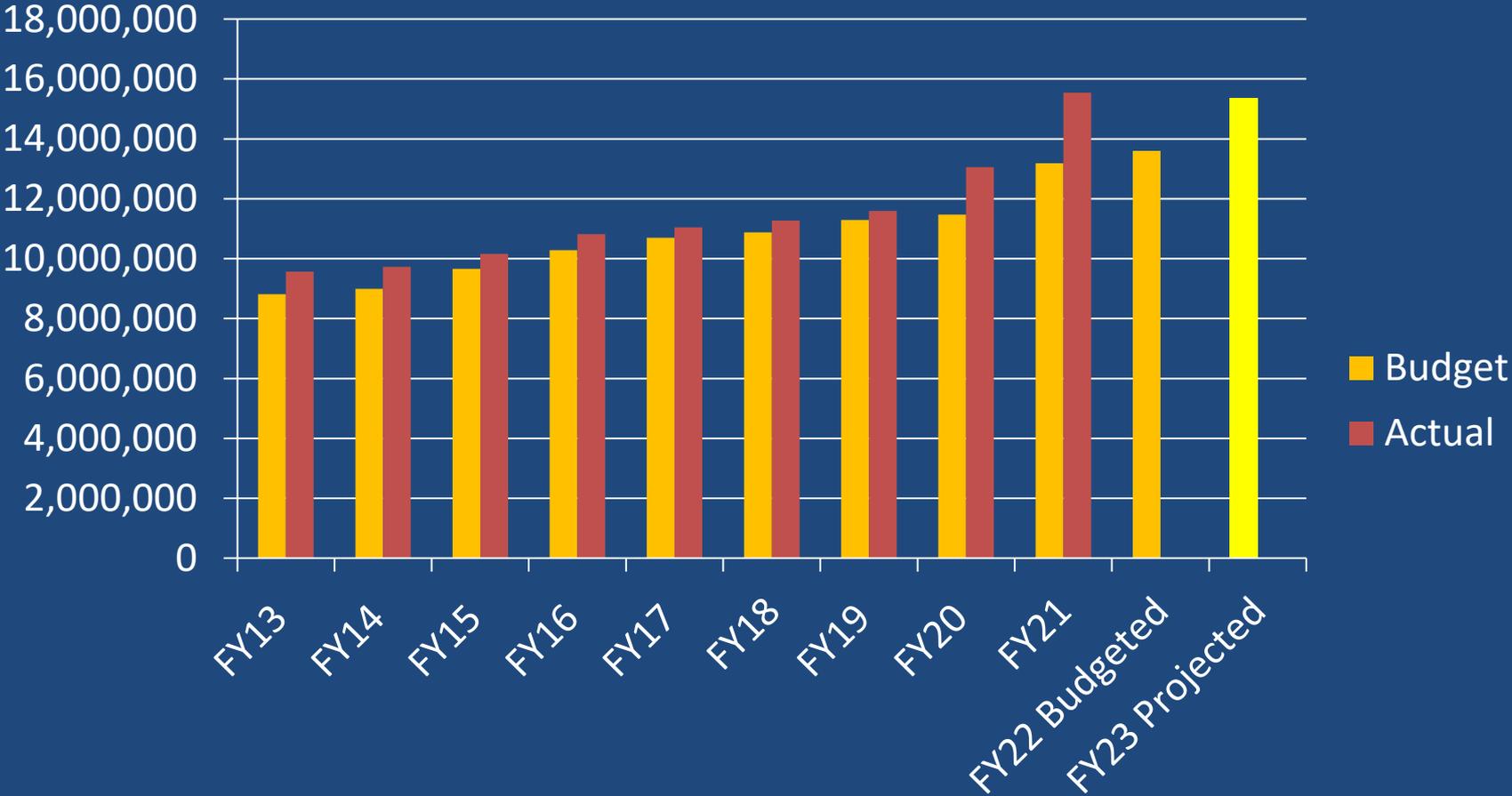
- Local Sales & Use Tax
- Transient Occupancy Tax
- Meals Tax
- Consumer Utility Tax
- Electric Gross Receipts Tax
- County Licenses
- BPOL Taxes
- Animal Friendly License Plate Sales
- Bank Franchise Tax
- Recordation Tax Grantor
- County Recordation Grantee Tax
- Local Probate Tax – Wills & Grants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

Other Local Taxes

Fiscal Year 2021-2022 Adopted	Fiscal Year 2022-2023 Proposed
\$13,599,606	\$15,352,045

\$ 1,752,439 Increase

Other Local Taxes



Permits, Fees & Licenses

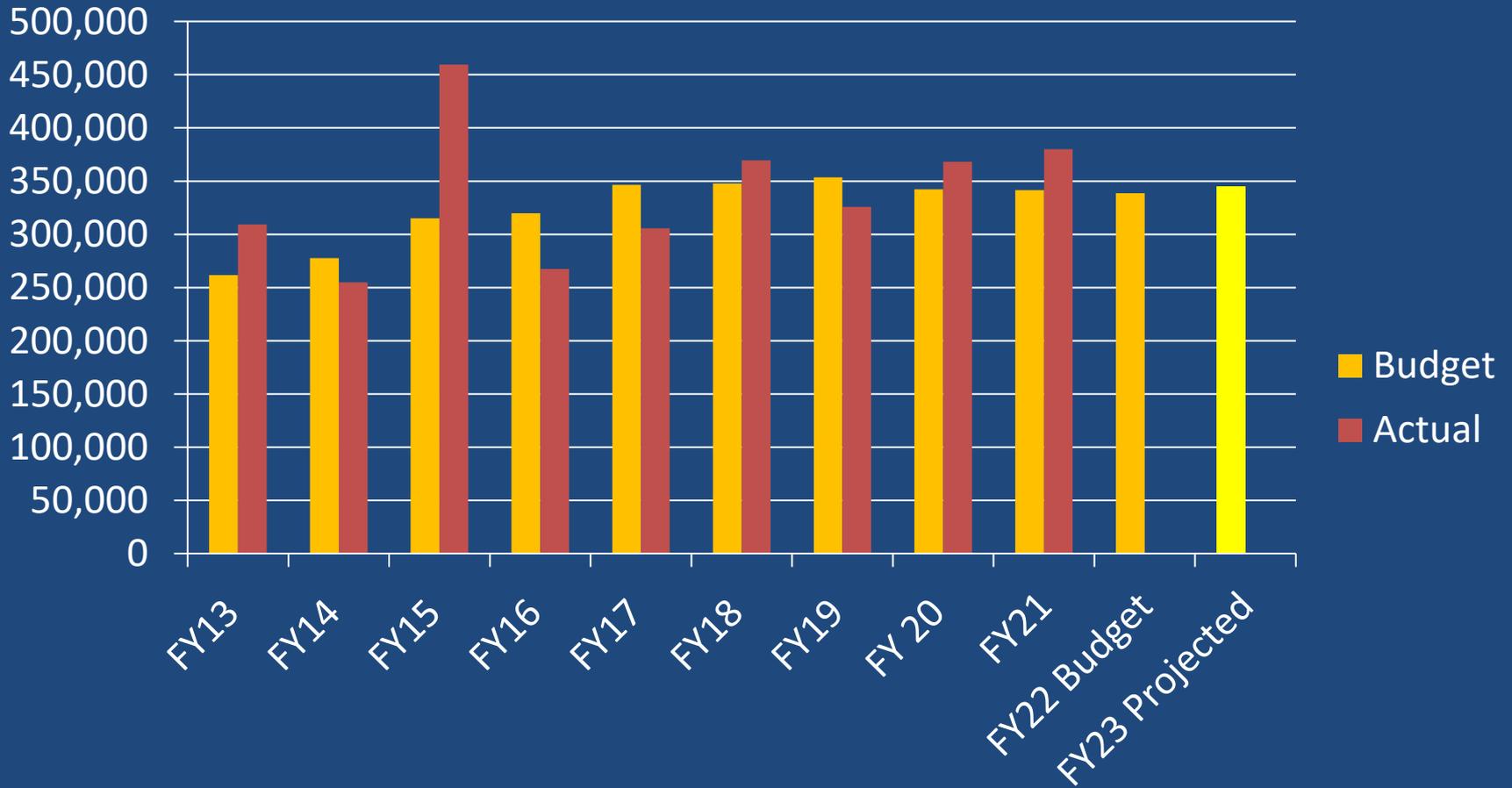
- Dog Licenses
- Dangerous Dog Licenses
- Land Use Application Fees
- Land Transfer Fee
- Plat Fees
- Fireworks/Explosives Permits
- Zoning & Subdivision Permits
- Building Permit Fees
- 2% Levy Building Permits
- Storm Water Management Fees
- Building Inspection Fees
- E&S Storm Water Management Fees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

Permits, Fees & Licenses

Fiscal Year 2021-2022 Adopted	Fiscal Year 2022-2023 Proposed
\$338,530	\$344,750

\$6,220 Increase

Permits, Fees & Licenses



Fines & Forfeitures

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

Revenue from Use of Money

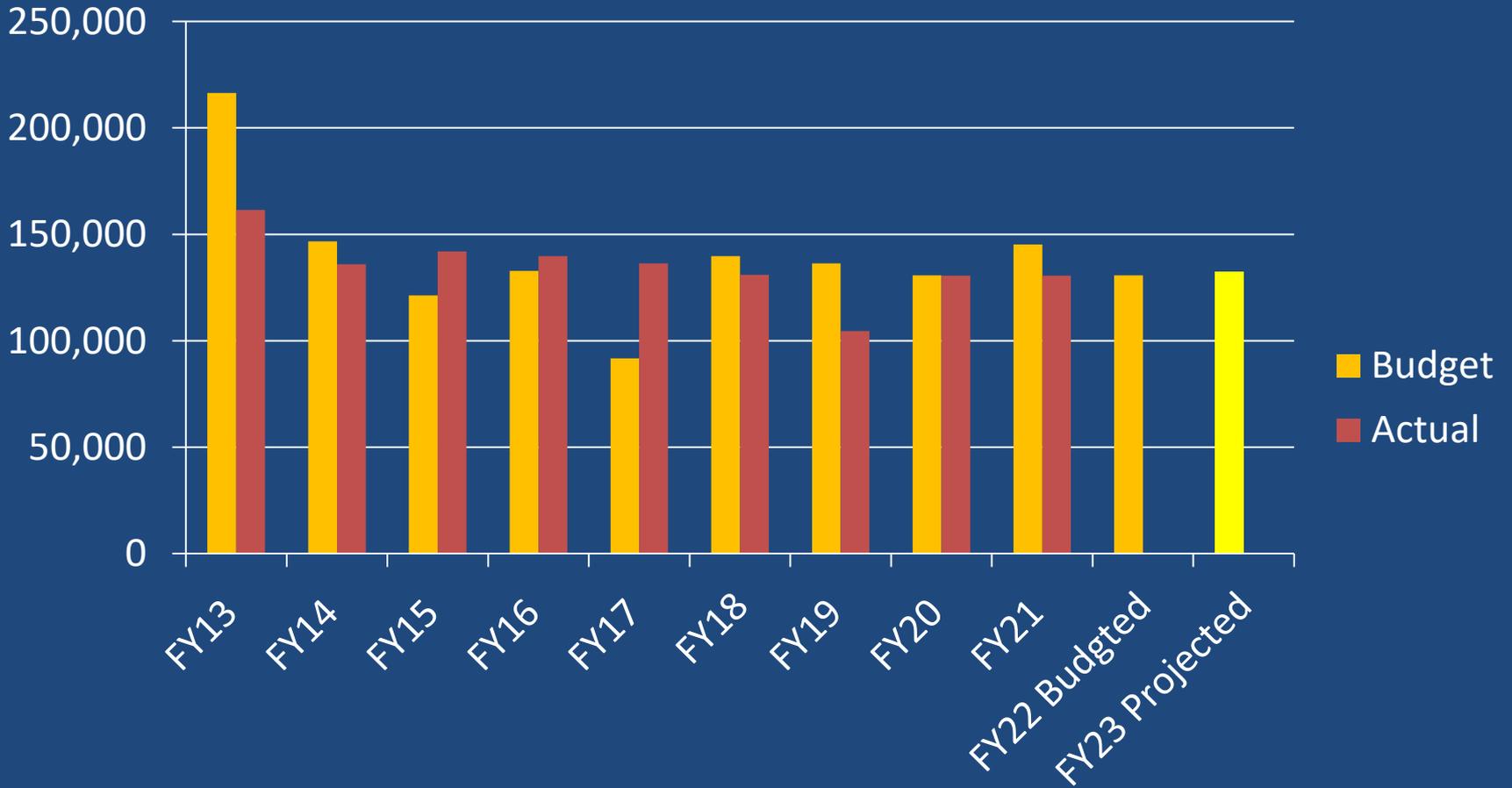
- Interest on Investments
- Rental General Property

Fines and Forfeitures Use of Money & Property

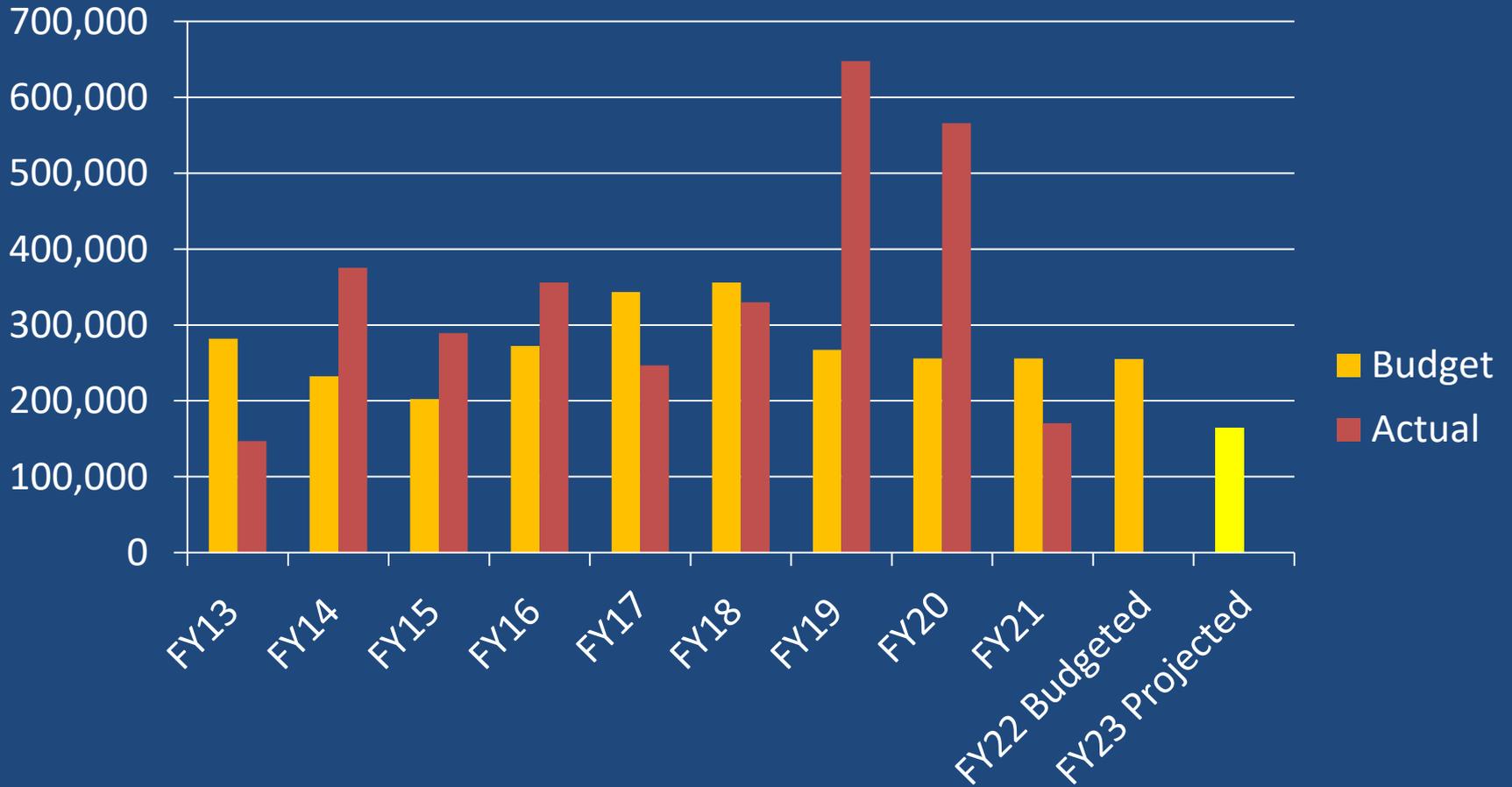
Fiscal Year 2021-2022 Adopted	Fiscal Year 2022-2023 Proposed
\$130,700	\$132,350
\$255,000	\$165,000

(\$88,350) Decrease

Fines & Forfeitures



Revenue from Use of Money



Charges for Services

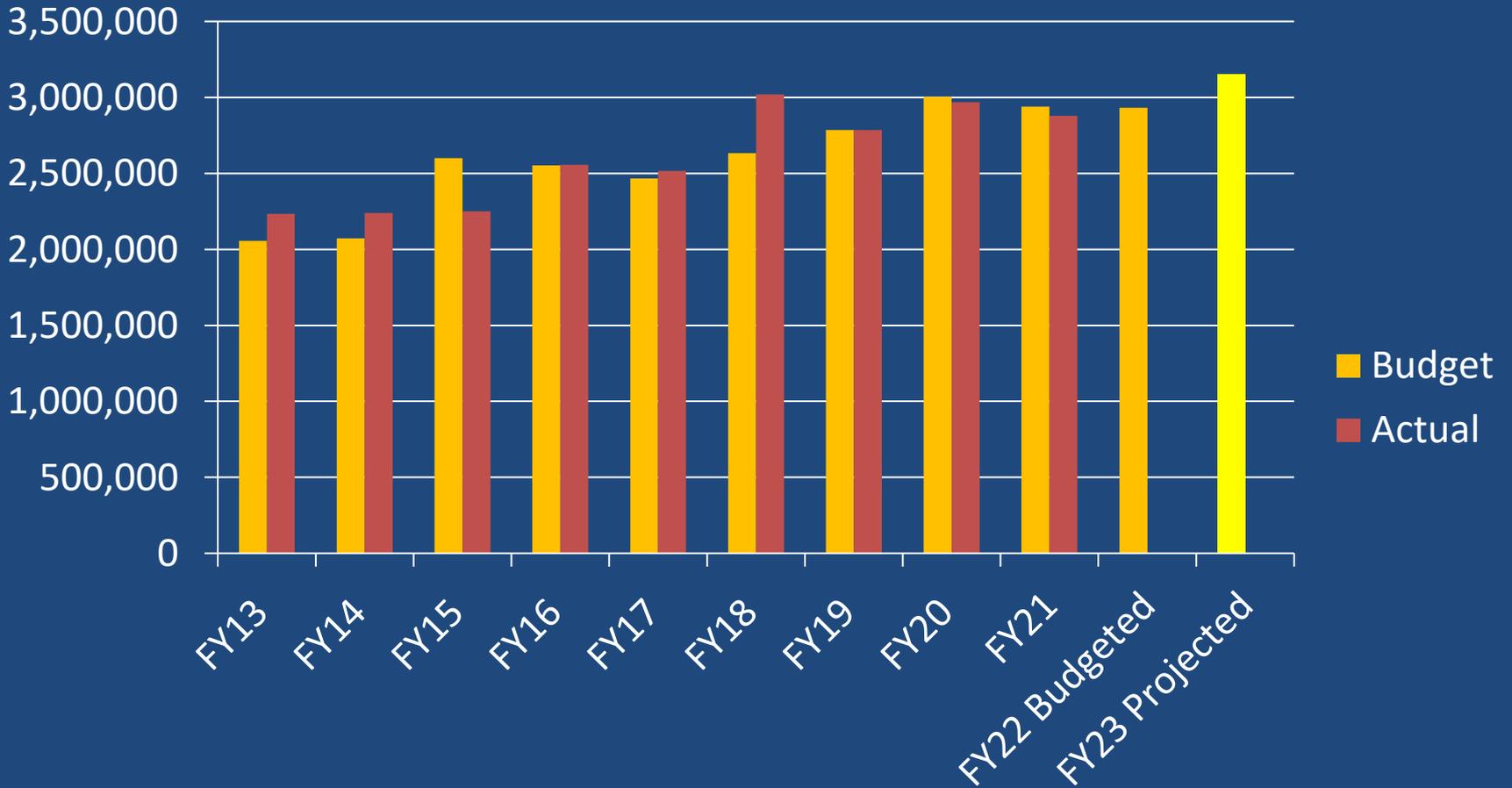
- Excess Fees of Clerks
- Court Appointed Attorney
- Sheriff's Fees
- Commonwealth Attorney's Fees
- Off-Duty Deputy Fees
- Juvenile Group Home Reimbursements
- Telephone Charges Collected
- DMV Stop
- Fuel Sales
- EMS Billing
- Felons Fluid Withdrawal Fee
- Animal Control Service Fees
- Home Study Fees
- 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 2021-2022 Adopted	Fiscal Year 2022-2023 Proposed
\$2,932,569	\$3,151,808

\$219,239 Increase

Charges for Services



Miscellaneous Revenue

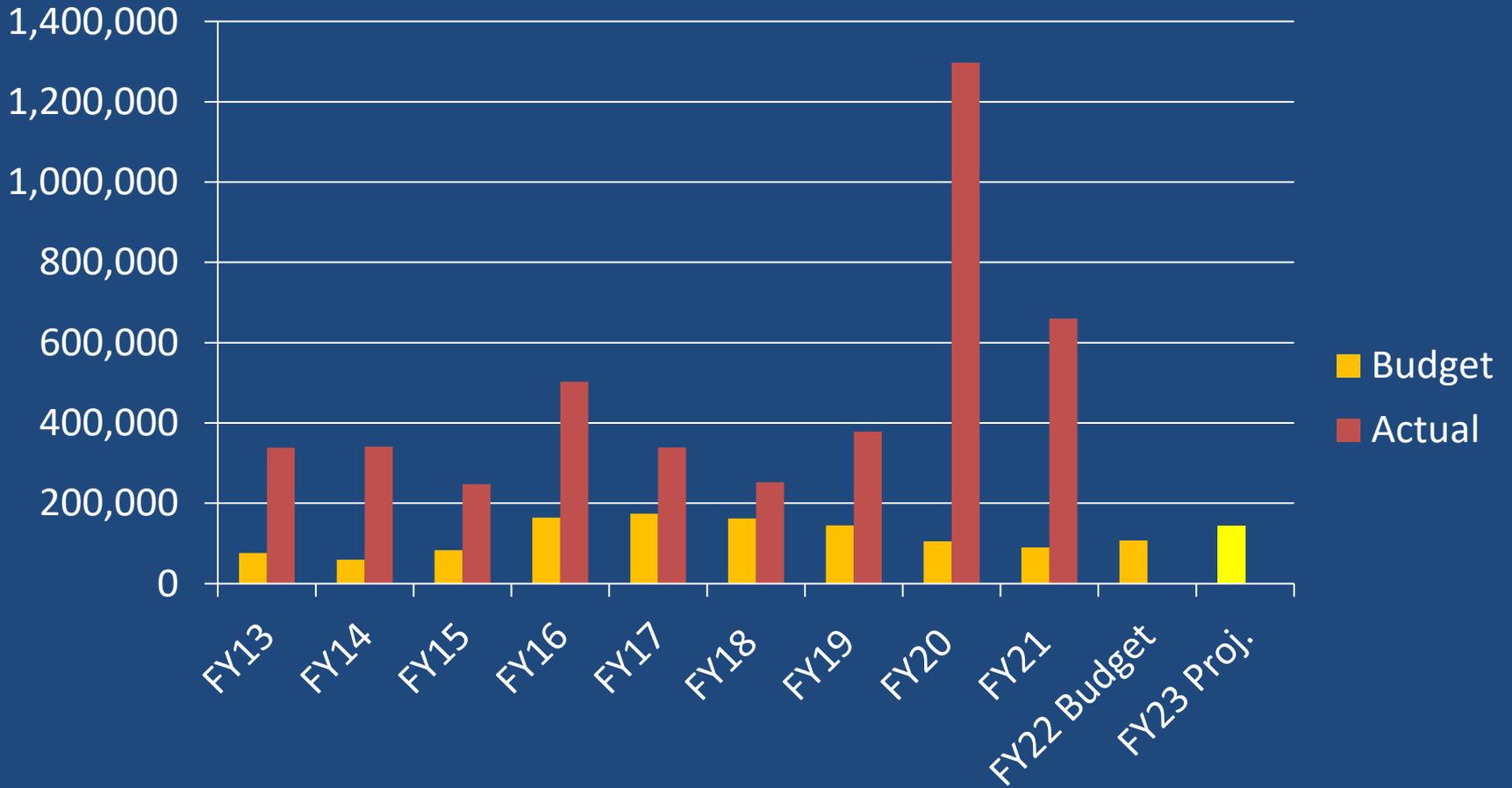
- Sale of Salvage Property & Surplus
- Leesville Road Waterline
- Miscellaneous Refunds
- Special Investigation Restitution
- Campbell County Youth Advisory Council
- Health Department Earned Revenue
- Gifts & Donations/Literacy
- Sale of School Buses
- Library Cleaning Charges

Miscellaneous Revenue

Fiscal Year 2021-2022 Adopted	Fiscal Year 2022-2023 Proposed
\$107,389	\$143,414

\$36,025 Increase

Miscellaneous Revenue



Recovered Costs

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

Recovered Costs

Fiscal Year 2021-2022 Adopted	Fiscal Year 2022-2023 Proposed
\$796,116	\$867,020

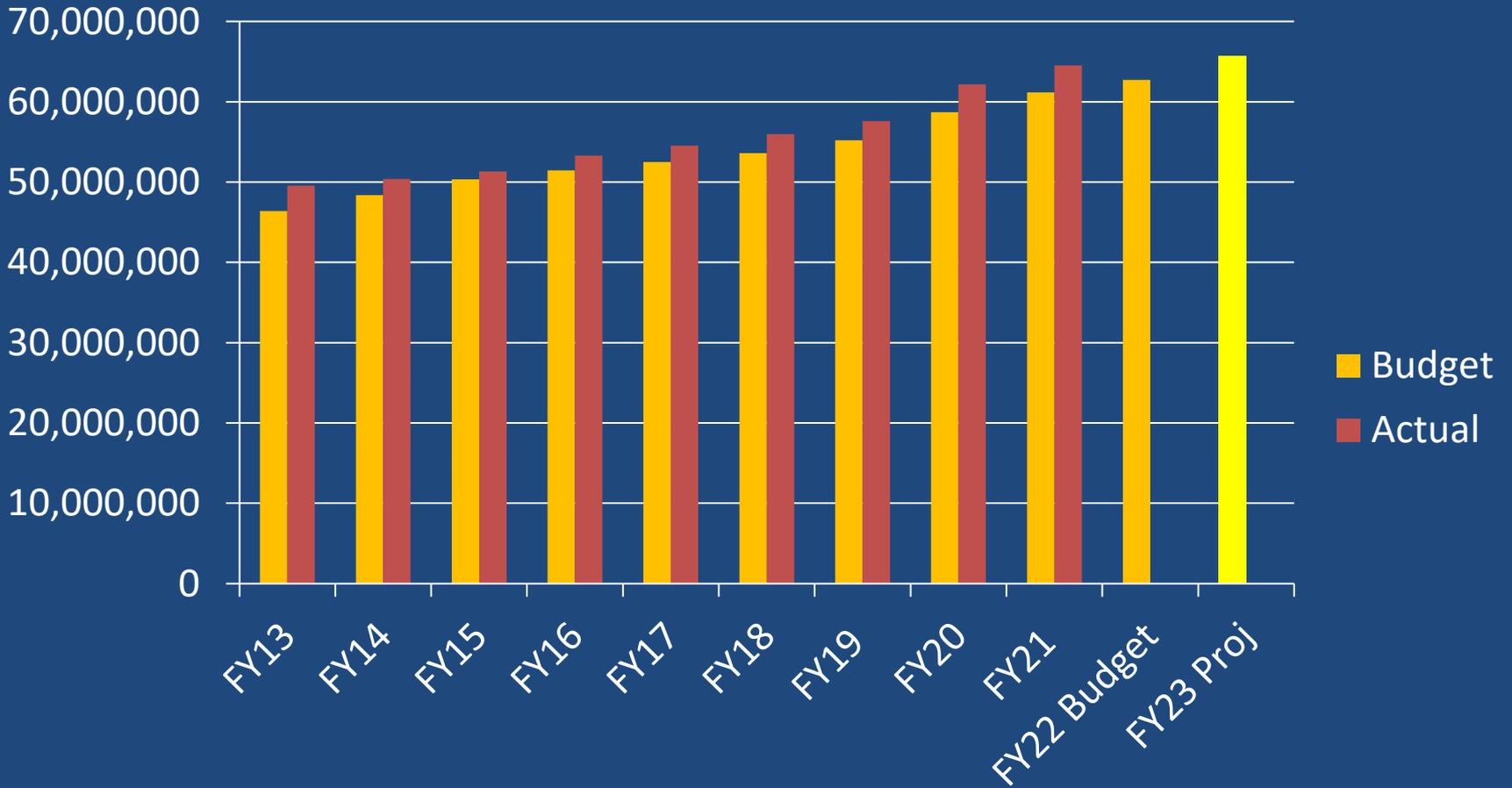
\$70,904 Increase

LOCAL REVENUES

Fiscal Year 2021-2022 Adopted	Fiscal Year 2022-2023 Proposed
\$62,723,765	\$65,706,494

\$2,982,729 Increase (5%)
Less (\$200,000 Meals Tax Increase)
\$2,782,729 Increase

Grand Total Local



STATE REVENUES

Fiscal Year 2021-2022 Adopted	Fiscal Year 2022-2023 Proposed
\$15,135,948	\$15,296,721

\$160,773 Increase

FEDERAL REVENUES

Fiscal Year 2021-2022 Adopted	Fiscal Year 2022-2023 Proposed
\$4,073,863	\$4,597,334

\$523,471 Increase

Revenues-Grand Total

	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Proposed
Local	\$62,155,352	\$64,540,608	\$62,723,765	\$65,706,494
State	\$17,691,946	\$21,267,006	\$15,135,948	\$15,296,721
Federal	<u>\$4,323,948</u>	<u>\$4,628,509</u>	<u>\$4,073,863</u>	<u>\$4,597,334</u>
Total	\$84,171,246	\$90,436,123	\$81,933,576	\$85,600,549

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
- Communication Services
- Organizational Memberships
- Registrar

8.6% of General Fund Budget

	FY22 Budget	FY23 Proposed	Change FY22 v. FY23
Board of Supervisors	121,467	129,275	7,808
Non-Departmental	1,192,554	1,958,722	766,168
County Administration	362,786	378,845	16,059
Legal Services	324,404	352,995	28,591
Accounting Services	66,400	68,400	2,000
Comm. Of Revenue	392,347	416,077	23,730
Business Auditor	139,509	146,278	6,769
Locally Funded Treasurer	41,219	45,909	4,690
Real Estate Office	297,856	311,811	13,955
Treasurer	567,271	650,680	83,409
Finance & Strategic Initiatives	241,141	259,149	18,008
Management Services	311,233	379,094	67,861

	FY22 Budget	FY23 Proposed	Change FY22 v. FY23
Public & Employee Relations	245,577	256,953	11,376
Information Technology	1,053,247	1,103,337	50,090
Fuel	200,000	230,000	30,000
Central Purchasing	118,813	74,156	(44,657)
Communication Services	86,836	105,200	18,364
Organizational Memberships	47,704	49,472	1,768
Registrar	285,860	433,770	147,910
Total	\$6,096,224	\$7,350,123	\$1,253,899

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

	FY22 Budget	FY23 Proposed	Change FY22 v. FY23
Circuit Court	94,603	97,578	2,975
Comm. Of Accounts	1,084	1,084	-
Gen. Dist. Court	13,670	11,060	(2,610)
Magistrates	1,613	1,642	29
JDR	13,630	14,130	500
Clerk of Circuit Court	601,452	624,715	23,263
Victim Witness	250,175	258,585	8,410
Comm. Attorney	819,295	862,561	43,266
Locally Funded Comm. Attorney	99,580	91,663	(7,917)
Total	\$1,895,102	\$1,963,018	\$67,916

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

21.4% of General Fund Budget

	FY22 Budget	FY23 Proposed	Change FY22 v. FY23
Sheriff's Dept.	5,036,706	5,204,277	167,571
Off-Duty Deputies	170,811	132,816	(37,995)
Sheriff's Dept./County	744,608	1,024,332	279,724
E-911	1,482,745	1,649,473	166,728
School Funded Resource Officers	806,424	844,385	37,961
Vol. Fire Companies	256,191	275,339	19,148
Altavista Fire Dept.	71,650	76,350	4,700
Brookneal Fire	55,650	54,700	(950)
Brookville Fire	50,000	54,700	4,700
Concord Fire	50,000	54,700	4,700

	FY22 Budget	FY23 Proposed	Change FY22 v. FY23
Evington Fire	55,650	60,350	4,700
Gladys Fire	50,000	54,700	4,700
Lyn-Dan Fire	50,000	54,700	4,700
Rustburg Fire	50,000	54,700	4,700
Red House Fire	1,750	1,750	-
Vol. Rescue Squads	181,029	182,368	1,339
Brookneal Rescue	35,000	30,000	(5,000)
Campbell County Rescue	53,450	53,250	(200)
Citizens Rescue	47,450	47,250	(200)
Concord Rescue	50,450	50,250	(200)
Rustburg Rescue	30,000	30,000	-

	FY22 Budget	FY23 Proposed	Change FY22 v. FY23
Forestry Service	20,781	20,329	(452)
EMS Services	3,576,000	3,838,795	262,795
Local Corrections	2,920,000	3,165,000	245,000
Probation Office	4,255	5,830	1,575
Detention	303,782	305,259	1,477
Building Inspections	357,878	363,202	5,324
Animal Control	271,508	283,931	12,423
Medical Examiner	640	640	-
Public Safety	347,540	381,035	33,495
Total	\$17,131,948	\$18,354,411	\$1,222,463

Public Works

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

2.3% of General Fund Budget

	FY22 Budget	FY23 Proposed	Change FY22 v. FY23
Highway Services	20,000	20,000	-
Street Lights	13,000	13,000	-
Maintenance of Bldgs & Grounds	1,668,327	1,779,036	110,709
Public Works Administration	315,358	172,388	(142,970)
Total	\$2,016,685	\$1,984,424	(\$32,261)

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 Alliance for Community Living (CVACL)
- Volunteer Program (RSVP)
- Community Support Grant
- Housing Assistance Services
- Children's Services Act
- Youth Services
- CASA; Legal Aid; CVCC

16.1% of General Fund Budget

	FY22 Budget	FY23 Proposed	Change FY22 v. FY23
Supplemental Local Health Dept.	409,181	409,181	-
CSB	189,401	191,401	2,000
Social Services Administration	4,905,660	5,188,716	283,056
Public Assistance	3,078,709	3,286,384	207,675
CVACL	65,745	65,745	-
Volunteer Program	79,447	-	(79,447)
Community Support Grants	5,000	5,000	-
Housing Assistance Services	122,942	135,249	12,307
CSA	4,101,749	4,356,053	254,304
Youth Services	135,286	121,114	(14,172)
Health/Education/Welfare	17,833	18,151	318
Total	\$13,110,953	\$13,776,994	\$666,041

Parks/Recreation & Cultural

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

2.6% of General Fund Budget

	FY22 Budget	FY23 Proposed	Change FY22 v. FY23
Parks and Recreation Administration	529,581	528,828	(753)
Comm. Engagement & Quality of Life (CEQL)	-	119,869	119,869
Community Recreation	173,320	175,550	2,230
Historic Landmarks	5,000	5,000	-
Library Administration	1,294,106	1,338,866	44,760
Literacy Program	41,256	43,435	2,179
Total	\$2,043,263	\$2,211,548	\$168,285

Community Development

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

1.8% of General Fund Budget

	FY22 Budget	FY23 Proposed	Change FY22 v. FY23
Planning/Zoning	511,237	486,865	(24,372)
Economic Development	526,762	614,618	87,856
Town of Brookneal	51,000	51,000	-
CCUSA	91,748	91,840	92
Conservation Mgmt	13,713	14,598	885
Environmental Mgmt	146,719	151,875	5,156
Cooperative Extension	119,873	120,085	212
Total	\$1,461,052	\$1,530,881	\$69,829

Undistributed Expenditures Transfers & Debt Service

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

Transfers & Assigned: 45% of General Fund Budget

Undistributed Expenditures

	FY22 Budget	FY23 Proposed	Change FY22 v. FY23
Undistributed FICA	(90,000)	(100,000)	(10,000)
Undistributed – Turnover/Hiring Freeze	(350,000)	(400,000)	(50,000)
Total	(\$440,000)	(\$500,000)	(\$60,000)

Transfers & Debt Service

	FY22 Budget	FY23 Proposed	Change FY22 v. FY23
Schools	28,386,460	28,386,460	-
Capital Improvement Plan (CIP)	1,850,000	2,125,000	275,000
Debt Service Fund*	5,780,097	5,980,097	200,000
Solid Waste Fund	2,199,393	2,305,417	106,024
Health Insurance Fund	20,000	20,000	-
Assigned for School Maint.	382,399	112,176	(270,223)
Total Transfers + Assigned	\$38,618,349	\$38,929,150	514,762

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

