

Richmond County Board of Supervisors

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TO: Richmond County Board of Supervisors

FROM: R. Morgan Quicke, County Administrator *RMQ*

DATE: March 15, 2019

RE: Recommended Fiscal Year 2019-2020 Budget and CIP

Dear Board Members:

I am pleased to present to the Board, the recommended Fiscal Year 2018-2019 Budget, as well as the recommended Fiscal 2020-2024 Capital Improvement Plan for your consideration. Throughout the last several budgets, our top priorities have been employee compensation and benefits, capital improvements, facilities maintenance, facilities construction, increased support of departmental and agency functions, more detailed financial planning and of course the building of cash reserves, while continuing to be ever mindful of the taxpayers and citizens of Richmond County and their resources.

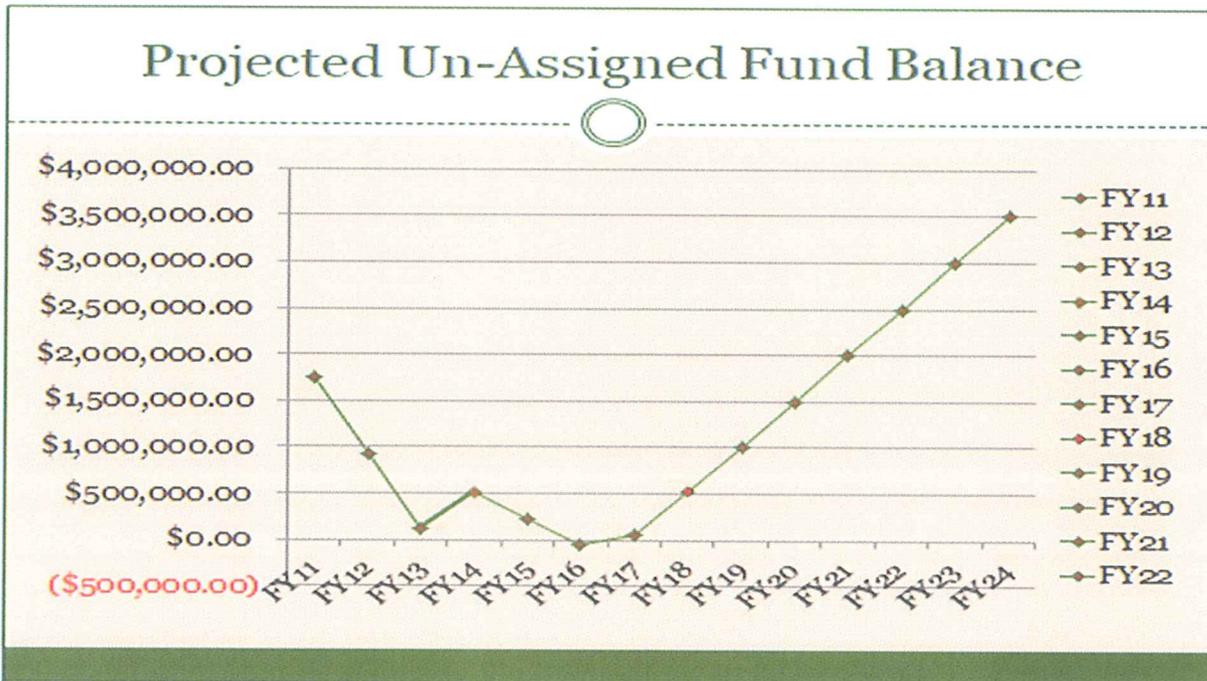
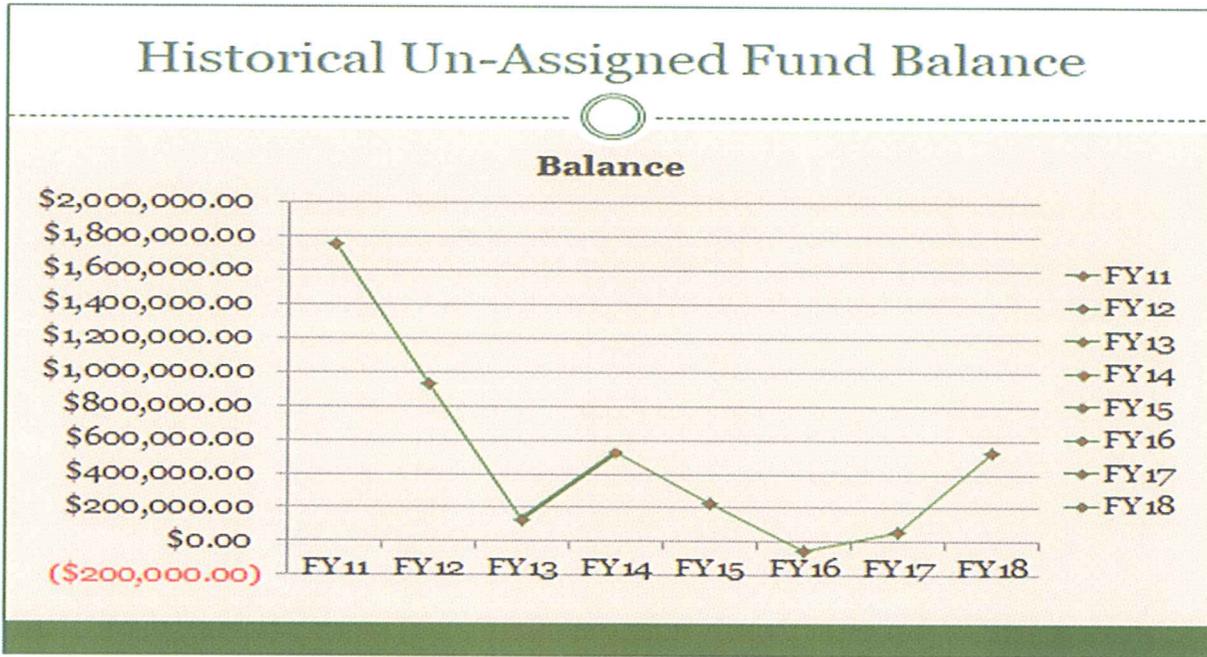
Our budgets over the last few fiscal years have been much improved, as evidenced by our year end audits and fund balances. Our increase to the Real Estate levy in FY17 continues to be focused towards the future, rather than the yearly operating budget. Of the \$0.03 increase, \$0.02, or \$150,000 continues to be put towards our cash reserves, while \$0.01, or \$75,000, continues to be focused towards our Capital Improvement Plan.

The FY20 Budget is recommended with no changes to the Tax Rates for the third year in a row:

- Real Estate- \$0.70/\$100
- Personal Property- \$3.75/\$100
- Machinery and Tools- \$0.40/\$100
- Merchants Capital- \$3.50/\$100

Our financial situation continues to improve dramatically due to the budgets the County has adopted over the last few years. Our unassigned fund balance increased in FY18 by approximately \$500,000, from \$56,000 to

\$530,000. I believe that our current FY19 budget should see similar results, as should the FY20 budget that is being considered.



Our ultimate goal remains the same, which is 15% un-assigned fund balance, and the elimination for the need of the annual Revenue Anticipation Note (RAN).

The FY20 Budget continues our focus of building financial resiliency for the County. By building resiliency, our taxpayers are not threatened each year with the possibility of large scale tax increases, potential businesses note Richmond County as a good place to do business, our reliance on our annual Revenue Anticipation Note (RAN) decreases, and more importantly the idea of another recession doesn't completely cripple our budget and workforce, which could force drastic measures. We will continue to build sound, balanced budgets that focus on our employees, departments, agencies and taxpayers, and budgets that do not rely on one time revenues, or transfers from the fund balance.

Please find an overview of recommended expenses and revenues following this memo. While many of the following recommendations will be outlined in my Budget Presentation on March 18th, many of the smaller items will not be, so if you wish to have further discussion on any, please bring them to the Board's attention.

As always, I look forward to the opportunity to work with the Board on the FY20 Budget and FY20-24 CIP, and am available for discussion anytime.

FISCAL YEAR 2019-2020 RECOMMENDED
EXPENDITURE SUMMARY

FY20 Recommended Expenditures



<u>CATEGORY</u>	<u>Approved FY10</u>	<u>Recommended FY20</u>	<u>Change +/-</u>
General Government/Admin	\$2,924,298	\$3,007,968	\$83,670
Judicial Administration	\$598,039	\$628,151	\$30,112
Public Safety	\$2,737,217	\$2,848,154	\$110,937
Public Works	\$996,212	\$982,686	-\$13,526
Health and Welfare	\$2,402,519	\$2,402,371	-\$148
Education	\$15,105,194	\$15,522,882	\$417,688
Parks, Recreation & Culture	\$155,289	\$161,289	\$6,000
Community Development	\$262,121	\$280,828	\$18,707
Non-Departmental	\$168,742	\$196,167	\$27,425
TOTAL	\$25,349,632	\$26,030,497	\$680,865

GENERAL GOVERNMENT ADMINISTRATION

Richmond County Employee Statistics

• Employees by Department

	<u>Full-Time</u>	<u>Part-Time</u>
○ Administration	1	1
○ Building, Planning, Zoning, E/S	4	
○ Finance	1	
○ IT	1	1*
○ Maintenance	1	4
○ Registrar	1	2
○ Emergency Services	8	24
○ Sheriff's Office	15	9
○ Sheriff's Office Dispatch	6	2
○ Animal Control	1	1*
○ Commissioner of Revenue	3	
○ Treasurer	4	
○ Clerk of the Circuit Court	3	
○ Commonwealth Attorney	3	1*
○ <u>Social Services</u>	<u>14</u>	
○ Total	66	45
○ *New		

Employee Compensation

- Recommended FY20 Budget includes a 3% raise effective July 1, 2019 for all Full Time Employees. **\$110,000**
- Recommended FY20 Budget includes funding both Richmond County Sheriff's Office and Richmond County Department of Emergency Services Retention Plans. **\$4,000**

- Recommended FY20 Budget brings several employees salary to the minimum salary on the adopted pay scale, based off of their position. **\$4,000**

Health Insurance

- We were fortunate for the second year in a row to receive a 0% increase to Employee Health Insurance Costs for the upcoming year. This is exceptional news for both the County and the Employees.

County Staff along with School Board Staff works hard each year with our benefits consultant to understand our pool, and work to control costs as best as possible.

The County continues to fund 80% of the employee costs and 20% of family costs. Health Insurance costs Richmond County, excluding schools, approximately **\$415,000** annually.

Board of Supervisors – Page 5

- No Major Changes

Designated and Reserved Operating Reserve Funds – Page 6

- Increase of \$39,000 to Debt Service Budget to accommodate Radio Loan, USDA Police Car Loan and USDA Ambulance Loan
- Increase of \$25,000 to Capital Improvement Plan
- Level contribution of \$150,000 to Un-assigned Fund Balance
- Decrease of \$21,435 to Reserve Designated to help with 3% Raises
 - This money was used in FY19 for Full Time and Part Time Employee Bonuses

County Administrator – Page 7

- No Major Changes

Information Technology – Page 8

- Create new Part Time IT Position - \$8,000
- Increase of \$2,000 to Telecommunications

Commissioner of the Revenue – Page 9

- No Major Changes

Assessor – Page 10

- No changes – Continue funding reassessment at \$30,000 annually

Treasurer – Page 11

- Increase Advertising by \$1,700 for annual Tax Sale Advertisement
 - Offset by Revenue collected through Tax Sale Process
- Increase Office Supplies by \$1,000

Electoral Board and Officials – Page 12

- No Changes

Voter Registrar – Page 13

- No Changes

- **JUDICIAL ADMINISTRATION**

- **Circuit Court – Page 14**

- Increase of \$1,000 to Richmond County’s share of funding for Circuit Court Judge’s Secretary and Office. We share this expense with Northumberland County and Lancaster County.

- **General District Court – Page 15**

- Decrease of \$1,000 for Court Appointed Attorneys

- **Magistrate – Page 16**

- No Changes

- **Juvenile Detention/Court Services Unit – Page 17**

- Decrease of \$1,248 for Juvenile Detention Expenses, based off of 5 year rolling average.
- Increase of \$200 to Other Supplies for Court Services

Merrimac Center Juvenile Detention ADM Numbers

LOCALITY	FY14 DAYS USED	FY15 DAYS USED	FY16 DAYS USED	FY17 DAYS USED	FY18 DAYS USED	5YR AVERAGE DAYS	FY20 COST	FY19 COST
Caroline	1139	1864	1621	814	659	1,219	213,318	221,721
Charles City	0	0	0	3	0	1	2,500	2,500
Essex	55	90	94	216	82	107	18,788	18,906
Gloucester	1529	1271	1181	517	950	1,090	190,611	185,842
Hanover	1202	1581	1415	1671	1547	1,483	259,466	273,830
James City	1141	1693	1316	2304	967	1,484	259,641	265,689
King & Queen	3	47	16	362	360	158	27,570	14,398
King William	204	172	108	269	316	214	37,401	35,557
Lancaster	270	205	417	310	433	327	57,204	56,650
Mathews	116	224	231	92	9	134	23,511	23,245
Middlesex	387	227	683	568	610	495	86,594	67,011
New Kent	307	274	86	673	153	299	52,236	62,907
Northumberland	110	75	204	234	186	162	28,305	38,114
Poquoson	305	357	296	10	251	244	42,650	48,879
Richmond	33	270	31	32	31	79	13,890	15,071
Westmoreland	576	658	306	406	375	464	81,206	85,782
Williamsburg	464	315	400	116	245	308	53,880	55,472
York	2024	2576	1602	2155	1203	1,912	334,479	355,742
total days/costs	9,865	11,899	10,007	10,752	8,377	10,180	1,783,250	1,827,316
ADP	27	33	27	29	23	28		30
per diem rate	176.00	186.00	199.00	199.00	154.24	174.94		168.20

Clerk of the Circuit Court – Page 18

- Decrease of \$3,000 to Wages – PT Employee

Commonwealth's Attorney – Page 19

- Creation of a new Part-Time Position within the office for \$20,000.
 - The General Assembly has adopted legislation that would require additional staffing within the Commonwealth Attorney's office for the review of Body Camera and Dash Camera Footage. This has been a push over the last several years by the Commonwealth Attorney's Association that the new technology is creating a more burdensome workload that has not been properly addressed. Mrs. Tribble and I have been discussing this new legislation and will be prepared to discuss once additional information has been provided by the State.

Legislation is requiring 1 additional staff member, which could be an Asst. Commonwealth Attorney, for every 75 cameras a locality has to review. This would be the Sheriff's Office, Town Police and State Police, of which our number would be under 75, so at most we would have to add one position at the current time. The legislation provides that the Locality and Commonwealth's Attorney may work to find a solution for this position at agreed upon terms, and should the two not find agreed upon terms, it shall be funded at 1/75 cameras.

PUBLIC SAFETY

Sheriff's Office – Page 20/21

- Minimal changes to the Sheriff's Budget for FY20, with the only substantial change being a recommended reduction in Motor Vehicles from \$60,000 to \$55,000. We have once again applied for a USDA loan/grant, which if received could help us if we needed to be back at \$60,000.

E911 Management Program – Page 22

- Increase of \$38,000 to Professional Services for our annual payment to King and Queen and Essex County for the Radio System
- Increase of \$2,000 for Maintenance of E911 Equipment
- Increase of \$1,000 for Radio System Maintenance

Ambulance and Rescue Services – Page 23

- Increase of \$20,000 to Part Time Provider Budget.

Fire Suppression – VFD – Page 24

- Recommend level funding to the Richmond County Volunteer Fire Department in the amount of \$90,000 Operating and \$40,000 Truck Fund. The RCVFD had requested a \$5,000 increase in Operations.

Northern Neck Regional Jail – Page 25

- No local contribution required.

Juvenile Group Home – Page 26

- No changes

Building Inspections – Page 27

- No changes

Animal Control – Page 28

- Create new Part Time Animal Control Position for \$8,000

Medical Examiner – Page 29

- No changes

PUBLIC WORKS

Street Lights – Page 31

- No changes

Refuse Collection/Disposal – Page 32

- Decrease of \$2,000 to Professional Services
- Increase of \$5,000 to Solid Waste/Recycling Services
- Decrease of \$1,000 to Repairs and Maintenance
- Increase of \$2,000 to Indianfield Operations

General Properties – Page 33

- Increase of \$5,000 to Electrical Services
- Increase of \$1,000 to Heating Fuel
- Increase of \$2,000 to Water and Sewer
 - These increases are coming from the Cooperative Extension Budget, and combined into the overall General Properties Budget for a revenue neutral change.
- Decrease of \$15,000 to General Insurances
 - Our Line of Duty Act (LODA) contribution has been lumped into the insurance budget; however it fits better with Workers Comp, under the Misc. and Contingencies budget, so it has been shifted there.

HEALTH AND WELFARE

Local Health Services – Page 34

- Recommend Increase of \$1,517 to the Three Rivers Health Department for an overall contribution of \$127,500.
 - Health Department Request was for an increase of \$4,017, for a total budget of \$130,000
- Recommend Level Funding of \$3,000 to Northern Neck Free Health
 - Budget Request was for \$27,956
- Recommend Level Funding to Remote Area Medical - \$1,500
- Recommend Level Funding to Tappahannock Free Health - \$7,000

Community Services Board – Page 35

- Recommend increase of \$1,500 to MP-NN CSB to \$33,500.
 - Budget request was for an increase of \$5,750 to \$37,750

Department of Social Services – Page 36

- Recommend decrease to Local Funds of \$23,156, from \$350,000 to \$326,844.
 - This recommendation follows the requested budget from DSS for Local Funds.

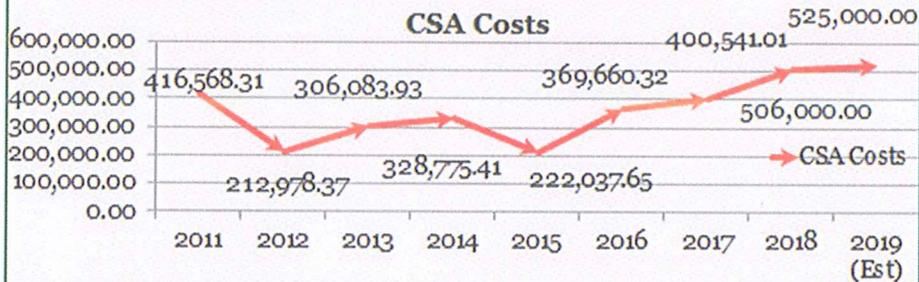
Comprehensive Services Act – Page 37

- Recommend increase of \$40,000 to CSA Budget, from \$400,000 to \$440,000.
 - CSA is an approximate 70%/30% split of State and Local Funds, meaning \$308,000 is funded through the Commonwealth of Virginia and \$132,000 from Richmond County.

FY20 CSA Expenditure Overview

- **Comprehensive Services Act (CSA)**

- Increase of \$40,000 from \$400,000 to \$440,000
 - Split of funding is roughly 70% State – 30% local
 - State - \$308,000 – Local - \$132,000
- Issue of statewide significance



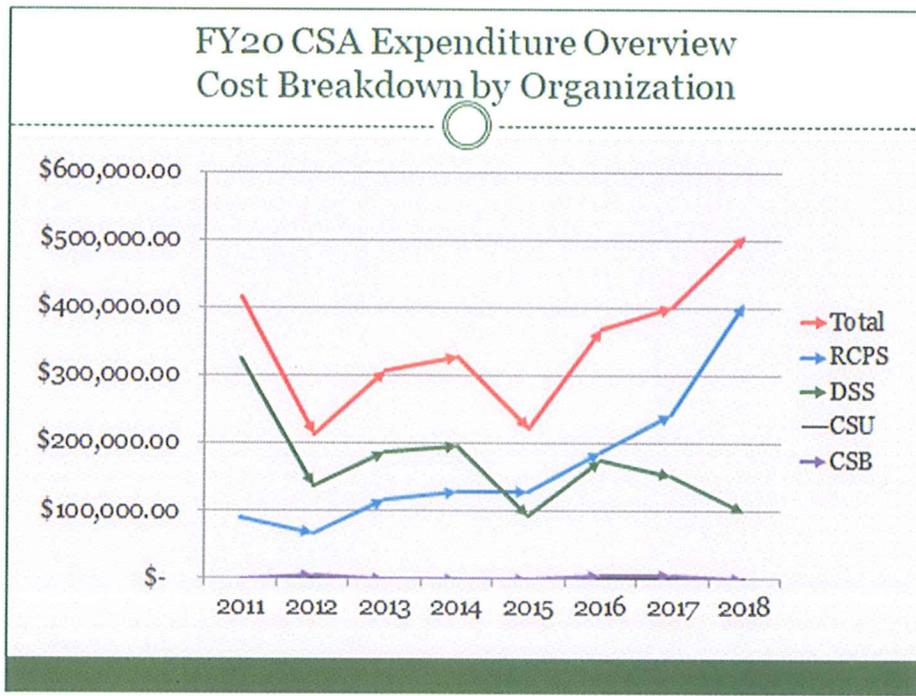
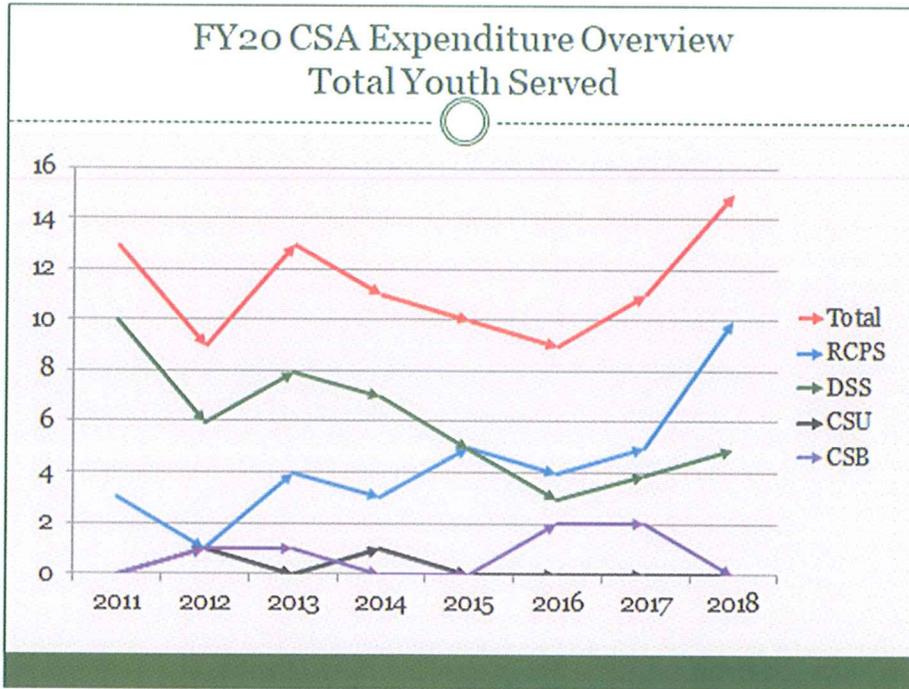
FY20 CSA Expenditure Overview

- **What creates these costs?**

- Over the past several years, the primary driver in costs has been through cases stemming from the school system, based on children that need services beyond what the school system can provide.
- Additionally, Foster Care cases can be extremely costly to localities as well.

- **How do we work to control these costs?**

- Continue to have the school system work to keep the children in the regular school environment when possible.
 - The school system does a great job of doing what they can to achieve this goal.
- Continue to have a diligent FAPT and CPMT team that review all recommended placements in the best interest of the child and finances.
- Work to keep Children out of Foster Care as best as possible through other less costly prevention measures.



Area Agency on Aging – Page 39

- Recommend level funding to Bay Aging, as requested, at \$7,650

EDUCATION

Richmond County Public Schools – Page 40

- Recommend level FY20 local contribution of \$4,735,727 +\$46,000 for Virginia Preschool Initiative for a total local contribution of \$4,781,727.
- The Richmond County Required Local Effort (RLE) is approximately \$3,250,000
- Increase of \$323,762 in State Funding-
- Increase of \$95,776 in Federal Funding
 - Composite Index - .3100
 - Two year change will occur next year for FY21/FY22 Biennium.
 - Additional State Funding
 - Enrollment numbers steady
- Average Daily Population -1,240

History of Local Contribution

History of State Contribution

FY14	\$5,396,230	\$7,063,000
FY15	\$5,336,230	\$7,603,000
FY16	\$5,136,982	\$7,964,000
FY17	\$4,810,727	\$8,162,000
FY18	\$4,735,727	\$8,388,000
FY19	\$4,735,727	\$8,788,798
FY20	\$4,735,727	\$9,112,995

Rappahannock Community College – Page 41

- Increase of \$214, from \$10,710 to 10,924 as requested.

PARKS AND RECREATION

Support of Recreational Programs – Page 42

- Recommend level funding of \$25,000 to Richmond County YMCA.
- Recommend Increase of \$2,000, from \$15,000 to \$17,000 to the Richmond County Little League. Request was for an additional \$5,000.
- Recommend level funding of \$1,000 to Richmond County Youth Football.

Richmond County Museum – Page 43

- No changes - \$4,000 annual contribution

Richmond County Public Library – Page 44

- Recommend Increase of \$4,000, from \$96,160 to \$100,160. Budget Request was for an increase of \$11,476.

FUNDING HISTORY

FY14	\$79,160	
FY15	\$84,160	+\$5,000
FY16	\$86,160	+\$2,000
FY17	\$88,160	+\$2,000
FY18	\$92,160	+\$4,000
FY19	\$96,160	+\$4,000
FY20	\$100,160	+\$4,000

COMMUNITY DEVELOPMENT

Planning – Page 45

- Increase of \$2,000, from \$2,000 to \$4000, to Professional Services for funding of the Anti-Litter Committee.

Economic Development – Page 46

- Increase of \$21,000, from \$4,000 to \$25,000 to Professional Services for Grant Match Funds for 2019 Broadband Grant Application.
- Decrease of \$2,500, from \$4,500 to \$2,000 to Northern Neck – Chesapeake Bay Regional Partnership, as requested.

Northern Neck Planning District Commission – Page 47

- No changes

Soil and Water Conservation District – Page 48

- Recommend increase of \$3,000, from \$12,000 to \$15,000 for inclusion into the Ag Assessment program changes.

Wetlands Board – Page 49

- No changes

Litter Control and Recycling – Page 50

- Decrease of \$4,000, from \$4,000 to \$0 as requested by the Northern Neck Planning District Commission.

Cooperative Extension Program – Page 51

- Increase of \$1,332, from \$35,725 to \$37,057 to Salaries and Fringe Contribution as requested.
- Decrease of \$10,000, from \$10,000 to \$0 to Utilities and Maintenance. This money has been moved to the General Properties Budget.

NONDEPARTMENTAL

Miscellaneous and Contingencies – Page 52

- Increase of \$2,000, from \$8,000 to \$10,000 to Contingency Fund
- Increase of \$15,000, from \$36,000 to \$51,000 to Workers Compensation and LODA. The \$15,000 increase is coming from the General Properties Budget, as LODA fits more appropriately with Workers Compensation than General Property Insurance.
- Increase of \$5,000, from \$45,000 to \$50,000 to Town of Warsaw Sales Tax.
- Increase of \$3,225, from \$56,775 to \$60,000 for support of Bay Transit, as requested.
- Increase of \$700, from \$0 to \$700, for annual contribution to 4th of July Fireworks Celebration.
- Increase of \$500, from \$0 to \$500, for annual contribution to Rappahannock High School After prom.
- Increase of \$1,000, from \$0 to \$1,000 in support of Warsaw-Richmond County Main Street Program.

Outside Agency Request History

AGENCY	FY17 Approved	FY18 - Approved	FY19 - Approved	FY20 Requested	FY20-Rec	Difference
R.C.V.F.D	\$130,000	\$130,000	\$130,000	\$135,000	\$132,000	\$2,000
R.C. Public Library	\$88,160	\$92,160	\$96,160	\$107,636	\$100,160	\$4,000
MP-NN CSB	\$25,000	\$30,000	\$32,000	\$37,750	\$33,500	\$1,500
Bay Aging	\$7,650	\$7,650	\$7,650	\$7,650	\$7,650	\$0
Bay Transit	\$37,850	\$37,850	\$56,775	\$60,000	\$60,000	\$3,225
Rapp Community College	\$9,647	\$10,500	\$10,710	\$10,924	\$10,924	\$214
Rapp Community College - CIP	\$0	\$0	\$0	\$0	\$0	\$0
Rappahannock Legal (Legal Aid)	\$2,467	\$2,467	\$2,467	\$2,467	\$2,467	\$0
YMCA	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$0
Little League	\$15,000	\$10,000	\$15,000	\$20,000	\$17,000	\$2,000
Youth Football	\$2,500	\$0	\$1,000	\$1,000	\$1,000	\$0
NN Food Bank	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$0
NN Soil and Water	\$12,000	\$12,000	\$12,000	\$15,000	\$15,000	\$3,000
Rapp River Basin	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$0
The Haven	\$4,000	\$4,000	\$4,500	\$4,500	\$4,500	\$0
NN PDC	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500	\$0
NN Tourism	\$6,500	\$7,500	\$7,500	\$7,500	\$7,500	\$0
NN-CB Partnership	\$4,000	\$4,500	\$4,500	\$2,000	\$2,000	-\$2,500
Health Department	\$111,759	\$125,000	\$125,983	\$130,000	\$127,500	\$1,517
Tapp Free Health	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$0
NN Free Health	\$3,000	\$3,000	\$3,000	\$27,956	\$3,000	\$0
RC Museum	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$0
Menokin	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$0
Remote Area Medical	\$0	\$1,500	\$1,500	\$1,500	\$1,500	\$0
NNK Drug Court	\$0	\$0	\$6,000	\$0	\$0	-\$6,000
Broadband Contribution	\$0	\$0	\$4,000	\$25,000	\$25,000	\$21,000
4th of July Fireworks	\$0	\$0	\$0	\$700	\$700	\$700
RHS Afterprom	\$0	\$0	\$0	\$500	\$500	\$500
Main Street	\$0	\$0	\$0	\$1,000	\$1,000	\$1,000
TOTAL	\$503,033	\$521,627	\$564,245	\$641,583	\$596,401	\$32,156

Additional Funding Requested

Additional Funding Recommended

FISCAL YEAR 2020 CAPITAL IMPROVEMENT PLAN

- Sheriff Dispatch – Computer Automated Dispatch (CAD)/Recording System - \$75,000

- The Computer Aided Dispatch (CAD) and Records Management System (RMS) is the core computer system for the Sheriff's Office, allowing the office to process calls for service from within the dispatch center, record and process criminal and civil papers, and equip the road deputies to run tags and driver's licenses from their vehicles during traffic stops and complete their reports while in the field. The Sheriff's Office currently manages these functions through a system known as IBR Plus, originally purchased more than 15 years ago from DaProSystems, Inc. of Roanoke, Virginia. However, as of 2015, the IBR Plus system has been acquired by ID Networks of Ashtabula, Ohio and software support will not be offered beyond the spring of 2020. An estimate for the total cost of replacing this system within the Sheriff's Office is \$165,000. The County has been approved for a grant of \$75,000 (with no local match requirement) from the VITA 9-1-1 Services Board to cover the portion of the system attributed to the dispatch center.

- Central Accounting Software (Portion) - \$15,000

- This will be the 3rd deposit into the initiative, but at only \$15,000 this year, bringing the total balance to \$140,000. Our ultimate end goal for this project is \$200,000, with the remaining \$60,000 coming in FY21. We are hopefully to begin this project in FY20, with completion in FY21.

- County Administrator's Office – Copying Machine - \$5,000

- Although a small request, this machine supports quite a few offices and is nearing 10 years in age. The old machine will be repurposed elsewhere for the remainder of its useful life.

- E911 Radio System – Microwave Link (Portion)- \$33,000

- The Board approved the purchase of the Microwave Link for the new system through a supplemental appropriation in FY19, in the amount of \$150,000. This \$33,000 will simply be absorbed back into the General Fund to help with the repayment back to the County.

- **Tractor-** **\$20,000**

- We have been talking about this for over three years, and have been working towards a grant in order to get it partially funded. Over the past two years we have not been successful, and for the reasons stated previously for our need, I am recommending we work to 100% locally fund this item from the CIP this year.

- **IDA Parking Lot Improvements-** **\$20,000**

- The parking lot at the IDA Building/School Board Office is in very bad shape and in need of serious repairs. This money will come from the IDA Budget, from the contributions of both the School Division and County Government at \$10,000 each.

ESTIMATED REVENUES
Fiscal Year 2019-2020

ESTIMATED REVENUES

FY20 Recommended Revenue Projections



<u>Category</u>	<u>Approved FY19</u>	<u>Recommended FY20</u>	<u>Difference</u>
Local Sources	\$10,416,837	\$10,654,850	\$238,013
State Sources	\$12,062,601	\$12,411,176	\$348,575
Federal Sources	\$1,421,549	\$1,518,325	\$96,776
Non Rev/ Trans	\$1,448,645	\$1,446,146	-\$2,499
TOTAL	\$25,349,632	\$26,030,497	\$680,865

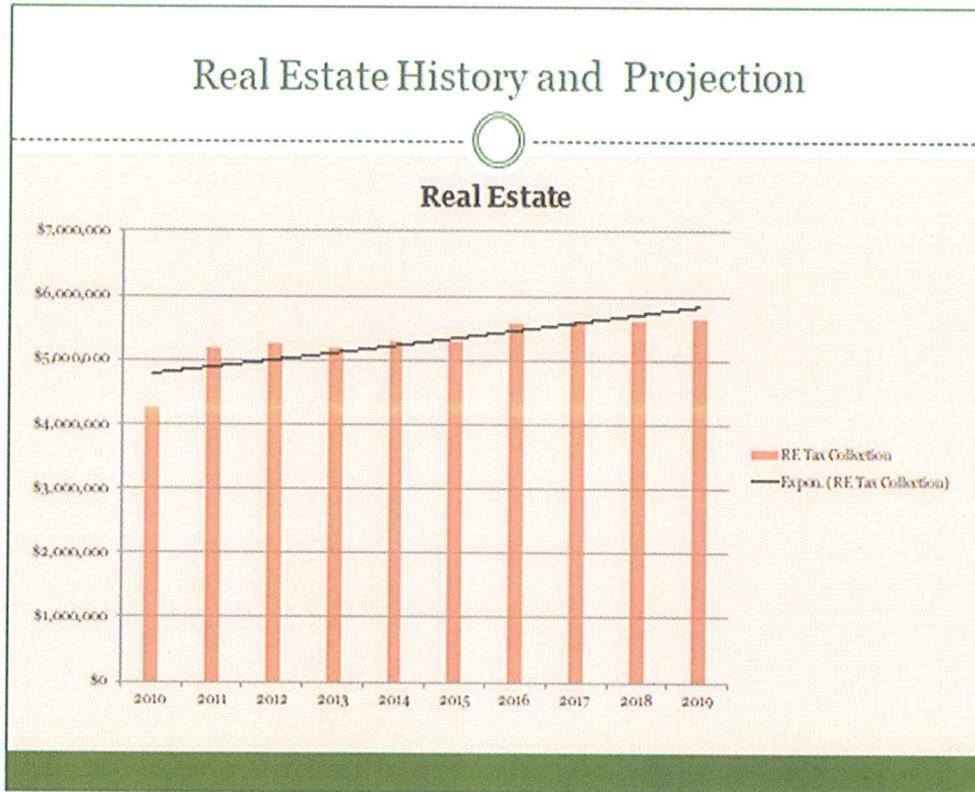
- This represents a 2.65% increase over the approved FY19 Budget

REVENUE FROM LOCAL SOURCES

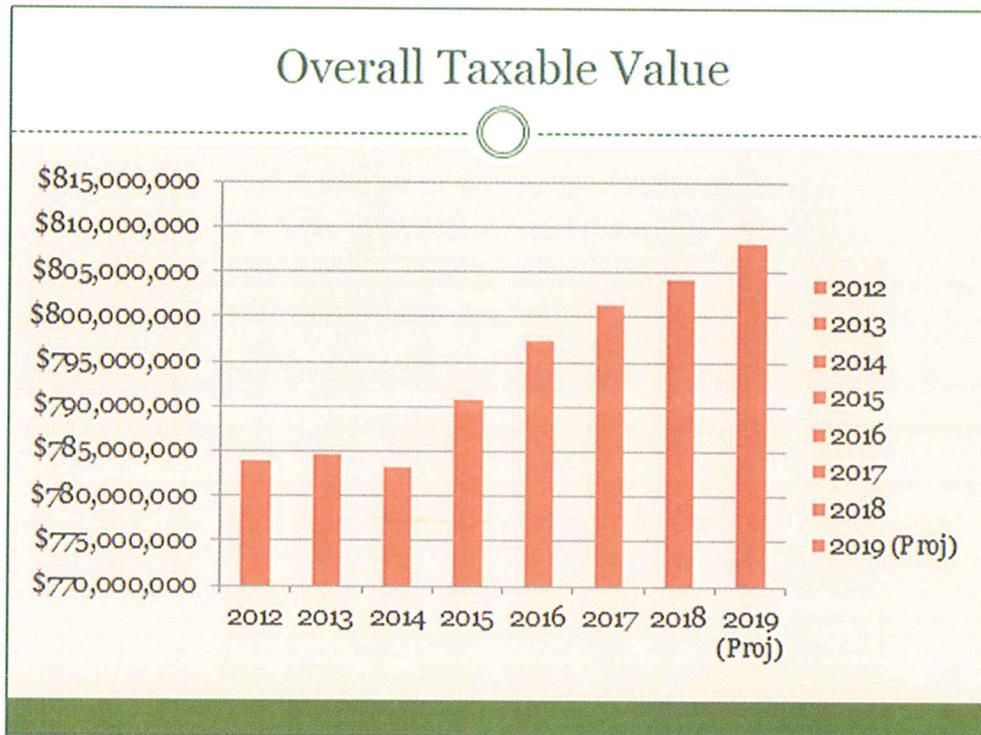
General Property Taxes – Page 54

- No recommended changes to Real Property Taxes - \$5,450,000
 - This represents about 96.3% of projected Real Estate Taxes owed to Richmond County.
 - Budget Goal – 95%
 - FY15- 99.3%
 - FY16- 98.5%
 - FY17- 97.4%
 - FY18- 97.2%
 - FY19- 96.8%
 - **FY20- 96.3%**

(Graph showing total amount of dollars billed annually)



(Graph showing overall value of taxable property within Richmond County)



- Increase of \$71,000 to Public Service Corporations, from \$510,000 to \$581,000.
- Decrease of \$141,987 to Personal Property Taxes, from \$1,685,987 to \$1,544,000.
 - Explanation: Our Vehicle License Fee has traditionally been included in the Personal Property Revenue Line. VLF is a \$250,000 budget that has been given its own line on page 55.
- Mobile Home Taxes – No Changes - \$13,000
- Machinery and Tools Taxes – Increase of \$2,000 from \$14,000 to \$16,000
 - FY18 Audited Revenue - \$19,148
 - FY19 Projected Revenue- \$19,000
- Merchants Capital Tax – No Changes - \$59,000
- Penalties – No Change - \$75,000
- Interest – No Change - \$44,000

Other Local Taxes – Page 55

- Local Sales Tax – Increase of \$30,000 from \$1,270,000 to \$1,300,000.
- Motor Vehicle License Tax – Increase of \$250,000, as substituted from Personal Property as explained above.
 - Overall increase from FY19 on Personal Property Taxes + Motor Vehicles License tax is \$108,137
- Taxes – Records and Wills – Increase of \$5,000 from \$55,000 to \$60,000.

Permits, Privilege Fees & Regulatory Licenses – Page 56

- No Changes

Court Fines & Forfeitures – Page 57

- No Changes

Revenue from Use of Money and Property- Page 58

- Increase of \$15,000, from \$15,000 to \$30,000, to Interest on Deposits.
 - Greater return on cash investments into the Daily Liquidity Pool through VML/VACO Finance.
- Increase of \$5,000, from \$18,000 to \$23,000, to Revenue from Property Lease for lease of Walnut Street Facility and County Farm Land.

Charges for Services – Page 59

- No Changes

Miscellaneous and Recovered Costs – Page 60

- Increase of \$2,000, from \$900,000 to \$902,000, to Expenditure Refunds for recovered costs from advertising annual tax sale.

REVENUE FROM THE COMMONWEALTH

Non-Categorical Aid – Page 62

- No Changes

Shared Expenses – Categorical – Page 63

- Total estimated increase of \$32,500 from Commonwealth of Virginia for 3% raises to State Supported Local Employees.

FY2019/2020 State Funded Locals - Analysis

<u>OFFICE</u>	<u>BUDGET</u>	<u>COMP BOARD REIMBURSEMENT</u>	<u>%LOCAL FUNDED/STATE</u>
Treasurer	\$222,151	\$80,000	64/36
Comm. of Rev.	\$194,363	\$77,000	61/39
Comm. Attorney	\$322,661	\$177,000	46/54
Sheriff	\$1,576,245	\$675,000	57/43
Clerk	\$240,659	\$152,000	37/63
TOTAL	\$2,556,079	\$1,161,000	55/45

Historical Look Back – FY2006/2007 State Funded Locals - Analysis

<u>OFFICE</u>	<u>BUDGET</u>	<u>COMP BOARD REIMBURSEMENT</u>	<u>%LOCAL FUNDED/STATE</u>
Treasurer	\$161,088	\$73,221	54/46
Comm. of Rev.	\$144,736	\$65,698	54/46
Comm. Attorney	\$253,965	\$161,004	36/64
Sheriff	\$1,121,460	\$609,088	44/54
Clerk	\$206,645	\$128,911	37/63
TOTAL	\$1,887,894	\$1,037,922	45/55

Categorical Aid – Page 64

- Increase of \$15,000, from \$300,000 to \$315,000 for State Portion of Comprehensive Services Act.
- Increase of \$32,640, from \$1,221,000 to \$1,253,640, for State Sales Tax Share for Public Education.
- Increase of \$291,557, from \$7,567,798 to \$7,859,355, for Other State School Aid.

REVENUE FROM THE FEDERAL GOVERNMENT

Categorical Aid- Page 65

- Increase of \$1,000, from \$13,000 to \$14,000 to Federal PILT.
- Increase of \$95,776, from \$641,149 to \$736,925 to Federal School Funds