RICHMOND COUNTY BOARD OF SUPERVISORS
April 18, 2019

FY18 Budget Public Hearing
MINUTES

At a Public Hearing of the Board of Supervisors for Richmond County, Virginia, held on the 18th day of April, 2019, thereof in the Public Meeting Room of the County Office Building.

Present:
F. Lee Sanders, Chairman
Richard E. Thomas, Vice-Chairman
Robert B. Pemberton, Member
J. David Parr, Member
William C. Herbert, II, Member

Also Present:
R. Morgan Quicke, County Administrator
Denise Dunaway, Finance Officer
Susan Johns, Finance Dept. / School Board
Sherry Pierson, Clerk of Circuit Court
Ali Sydnor, Student/ Rappahannock Community College
Timothy Minor, Student/ Rappahannock Community College

CALL TO ORDER

Chairman Sanders called the meeting to order at 7:00 p.m.

RICHMOND COUNTY, VIRGINIA

PROPOSED BUDGET FOR THE FISCAL YEAR COMMENCING
JULY 1, 2019 AND ENDING JUNE 30, 2020

This budget synopsis, except for the section on public schools, is prepared and published for informative and fiscal planning purposes only. In no event, including the section on public schools, shall this publication be deemed to be an allocation of funds. The Board of Supervisors on a monthly and/or annual basis will make actual allocation of funds.

A PUBLIC HEARING will be held by the Richmond County Board of Supervisors on this budget on April 18, 2019 starting at 7:00 p.m. in the Richmond County Public Meeting Room, County Office Building, 101 Court Circle, Warsaw, Virginia. The public hearing is being held pursuant to Section 15.2-2506 of the Code of Virginia, 1950 as amended, allowing the public to question and comment on the proposed budget and Capital Improvement Plan. All citizens of Richmond County have the right to attend and share their views thereon in oral or in written form.

EST. BEGINNING UNDESIGNATED GENERAL FUND BALANCE - $1,000,000
Richmond County Board of Supervisors Minutes:
April 18, 2019

REVENUE ESTIMATES

<table>
<thead>
<tr>
<th></th>
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<tbody>
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<td>Local Sources</td>
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<td><strong>TOTAL EST. REVENUES</strong></td>
<td><strong>$25,349,632</strong></td>
<td><strong>$26,030,497</strong></td>
<td><strong>$680,865</strong></td>
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EXPENDITURE ESTIMATES

<table>
<thead>
<tr>
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<tr>
<td>General Government Admin.</td>
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<td>$3,007,968</td>
<td>$83,670</td>
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<tr>
<td>Judicial Administration</td>
<td>$598,039</td>
<td>$628,151</td>
<td>$30,112</td>
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<tr>
<td>Public Safety</td>
<td>$2,737,217</td>
<td>$2,851,154</td>
<td>$113,937</td>
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<td>Public Works</td>
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<td>($15,526)</td>
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<td>Health and Welfare</td>
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<td>($1,648)</td>
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<td>Parks, Recreation and Culture</td>
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<td>$6,500</td>
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<tr>
<td>Community Development</td>
<td>$262,121</td>
<td>$280,828</td>
<td>$18,707</td>
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<tr>
<td>Non-departmental</td>
<td>$168,742</td>
<td>$196,167</td>
<td>$27,425</td>
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<tr>
<td><strong>TOTAL EST. EXPENDITURES</strong></td>
<td><strong>$25,349,632</strong></td>
<td><strong>$26,030,497</strong></td>
<td><strong>$680,865</strong></td>
</tr>
</tbody>
</table>

EST. ENDING UNDESIGNATED GENERAL FUND BALANCE - $1,500,000

**TAX RATES**

The Board of Supervisors proposes no changes to the local tax levies for the fiscal year ending June 30, 2020.

- Real Estate ..................... $.70 cents per $100 of assessed valuation.
- Personal Property .............. $3.75 per $100 of assessed valuation.
- Machinery & Tools ............... $.40 cent per $100 of assessed valuation.
- Merchants Capital .............. $3.50 per $100 of assessed valuation.

The Board of Supervisors proposes that the Personal Property Tax Relief Act (Car Tax) rate be set at 47%.

A copy of the complete proposed budget is on file in the Office of the County Administrator, Administration Building, 101 Court Circle, Warsaw, Virginia. The proposed budget is also available on the Richmond County website at www.co.richmond.va.us

Published by Order of the Board of Supervisors for Richmond County, Virginia.
By: R. Morgan Quicke
County Administrator

Mr. Quicke shared a power point presentation with the Board for further explanation of the FY20 Budget. (See Exhibit I)

Mr. Quicke noted there is no change to the FY20 recommended tax rates. Mr. Quicke mentioned there are no changes to vehicle license fees and the personal property tax relief is recommended and advertised to go from 50% to 47%.

Mr. Quicke concluded his presentation with the information that budget adoption would be on May 9, 2019 at 7:00 p.m.

Chairman Sanders opened the public comment period.

With no comments, Chairman Sanders closed the public comment period.

**USDA POLICE CAR GRANT APPLICATION**

Mr. Quicke mentioned USDA is now requiring the applied grant be advertised 10 days prior to the meeting. Mr. Quicke noted the grant has been applied for and advertised for 10 days on the County website.

**CLOSED SESSION**

"On a motion made by Robert B. Pemberton, the Board voted: F. Lee Sanders – aye; Richard E. Thomas – aye; William C. Herbert, II – aye; J. David Parr – aye; Robert B. Pemberton – aye: as permitted by Virginia Code Section 2.2-3711(A)(3), a matter involving the acquisition of public property for public purposes."

**CERTIFICATION MOTION AFTER RECONVENING IN PUBLIC SESSION:**

"On a motion made by Robert B. Pemberton, the Board voted by roll call: F. Lee Sanders – aye; Richard E. Thomas – aye; William C. Herbert, II – aye; J. David Parr – aye; Robert B. Pemberton – aye: that the Board certifies that, in the closed session just concluded, nothing was discussed except the matter or matters (1) specifically identified in the motion to convene in closed session and (2) lawfully permitted to be so discussed under the provisions of the Virginia Freedom of Information Act cited in that motion."

**ACTION FROM CLOSED SESSION**

There was no action taken by the Board of Supervisors resulting from the closed session.
ADJOURNMENT

After no further business, Chairman Sanders adjourned the meeting.

F. Lee Sanders, Chairman
Richmond County Board of Supervisors
Richmond County
FY2019-2020 Budget & CIP

BOARD OF SUPERVISORS
APRIL 18, 2019
PUBLIC HEARING
R. MORGAN QUICKE, COUNTY ADMINISTRATOR

What Do We Fund?

- Employees
- Salaries, Benefits, Insurance
- Education – K-12 & Community College
- Judicial Facilities
- Judges, Courts and Attorneys
- Mental Health – MD/NN CSB
- Jails and Detention
- Social Services/Health Department
- At-Risk Youth/Foster Children
- Recreation
- Libraries
- Museums
- Conservation
- Public Safety – Fire, Police and Rescue
- Emergency Management
- Emergency Radio Systems
- County Dispatch
- Animal Control
- County Records

- Buildings and Property
- Information Technology
- Assessment and Collections
- Elections and Voter Registration
- Building Inspections/Code Compliance
- Erosion and Sediment Control/Stormwater Management
- Land Use/Planning/Zoning
- Solid Waste and Recycling
- Public Transit – Bay Transit
- Economic Development
- Regional Programs and Partnerships
  - NN Food Bank, Rapp River Basin, The Haven, Menokin, Remote Area Medical, Planning District Commission
- Cooperative Extension
### FY20 Recommended Expenditures

<table>
<thead>
<tr>
<th>CATEGORY</th>
<th>Approved FY19</th>
<th>Recommended FY20</th>
<th>Change +/-</th>
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<td>$83,670</td>
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<tr>
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<td>$15,105,194</td>
<td>$15,522,882</td>
<td>$417,688</td>
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<td>$27,425</td>
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<td><strong>$680,865</strong></td>
</tr>
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### How Are Your Tax Dollars Spent?

- Education 60%
- Sheriff's Office/ACO 6%
- EMS/VFD 4%
- Treasurer/CoR 3%
- Admin 3%
- Recreation 1%
- Debt 6%
- Courts 2%
- Elections 1%
- Other 1%
- DSS/CSA/Health Dept 9%
- Maintenance/Solid Waste 4%
Fiscal Year 2019/2020 Recommended Tax Rates

- No changes to FY20 Tax Rates
  - $0.70/$100 - Real Estate
  - $3.75/$100 - Personal Property
  - $0.40/$100 - Machinery and Tools
  - $3.50/$100 - Merchants Capital

- $0.03 Tax Increase of FY17 (+$225,000) to still be dedicated towards:
  - $150,000 - Undesignated Fund Balance
  - $75,000 - Capital Improvement Plan

- No Changes to Vehicle License Fees
  - $32.50 - Cars
  - $18.60 - Motorcycles

- Personal Property Tax Relief (PPTRA) "Car Tax"
  - Advertised rate of relief - 47%
  - Current rate of relief - 50%

Comparative Real Estate Tax Rates

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<tr>
<th>County</th>
<th>FY12</th>
<th>FY13</th>
<th>FY14</th>
<th>FY15</th>
<th>FY16</th>
<th>FY17</th>
<th>FY18</th>
<th>FY19</th>
<th>FY20</th>
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<td>Westmoreland County</td>
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Comparative Real Estate Tax Rates

Fiscal Year 2019/2020 Budget Priorities

- Employee Salary Increases/Retention Plans – 3% Raise Effective July 1, 2019
  - Approximately $110,000
  - Offset by approximately $30,000 from the State for Compensation Board funded positions
    - FY14 - 2%
    - FY15 - 0%
    - FY16 - 0%
    - FY17 - 1% (12/1/2016)
    - FY18 - 2% (12/1/2017)
    - FY19 - 0% (12/1/2018 Bonus)
    - FY20 - 3% (7/1/2019)
Fiscal Year 2019/2020 Budget Priorities

- Debt Service – Increase of $39,000 (Radio, Ambulance Loan, Police Car Loans)

- Capital Improvement Plan – Increase of $25,000
  - FY20 - $125,000
  - FY19 - $100,000
  - FY18 - $83,500
  - FY17 - $75,000 ($0.01 of $0.03 Real Estate Tax Increase)
  - FY16 - $25,000
  - FY15 - $0
  - FY14 - $0

- Contribution towards Un-Assigned Fund Balance - $150,000 ($0.02 of $0.03 Real Estate Tax Increase FY17)

Fiscal Year 2019/2020 Budget Priorities

- EMS Part Time Pool Increase - $20,000
  - Part time costs have increased, and we will need to continue to monitor this budget in future years.

- Part Time IT Position - $8,000
  - To help address workload

- Part Time Animal Control Position - $8,000
  - To help address increased need to operate Animal Shelter

- Part time Commonwealth’s Attorney Office Position - $20,000
  - New position created in cooperation with the Commonwealth’s Attorney to satisfy new State legislation requiring additional workforce for the purpose of reviewing body camera information.

- Employee Health Insurance –
  - We have been notified of a 0% change to Health Insurance Costs for Employees and Employer, with no plan changes
Richmond County Employee Statistics

- Employees by Department
  - Administration
  - Building, Planning, Zoning, E/S
  - Finance
  - IT
  - Maintenance
  - Registrar
  - Emergency Services
  - Sheriff's Office
  - Sheriff's Office Dispatch
  - Animal Control
  - Commissioner of Revenue
  - Treasurer
  - Clerk of the Circuit Court
  - Commonwealth Attorney
  - Social Services

<table>
<thead>
<tr>
<th></th>
<th>Full-Time</th>
<th>Part-Time</th>
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<tr>
<td>Administration</td>
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<tr>
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<td>Social Services</td>
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- Total 66 45

* No new FT positions proposed in the FY20 Budget

Fiscal Year 2019/2020 Budget Priorities

- Other FY20 Priorities
  - Broadband Funding - $25,000 for Grant Match
  - Solid Waste – Year over year trends continue to indicate increased Solid Waste costs - $5,000
  - Increase Planning Budget by $2,000 to help facilitate annual trash and litter events
### Outside Agencies and Departments

<table>
<thead>
<tr>
<th>Agency</th>
<th>FY19 Approved</th>
<th>FY20 Requested</th>
<th>FY20AD</th>
<th>Difference</th>
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<td>The Haven</td>
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<tr>
<th>Agency</th>
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<th>FY20 Requested</th>
<th>FY20Rec</th>
<th>Difference</th>
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</tr>
<tr>
<td><strong>TOTALS</strong></td>
<td><strong>$564,245</strong></td>
<td><strong>$647,983</strong></td>
<td><strong>$605,901</strong></td>
<td><strong>$41,656</strong></td>
</tr>
</tbody>
</table>
FY20 CSA Expenditure Overview

- Comprehensive Services Act (CSA)
  - Increase of $38,500 from $400,000 to $438,500
    - Split of funding is roughly 70% State – 30% local
      - State - $308,000 – Local - $132,000
  - Issue of statewide significance

Richmond County Public Schools

- Notable Expenditure Changes:
  - Salary Improvements
    - Teachers Step +1% and others 1% - $161,131
  - New Positions
    - STEM Teacher, Gifted and Talented Coordinator - $88,364
  - Benefits
    - Associated with Improved Salaries - $77,312
  - Purchased Services, Prof. Development and Materials
    - Budget to reflect actual costs - $41,605
  - Regional Programs
    - Continued Support - $32,359
  - Maint. Contracts, Insurance, Vehicle Equipment and supplies
    - Increased costs - $30,791
  - TOTAL - $431,462
Richmond County Public Schools

- Notable Revenue Changes:
  - Local Revenue-
    - Level Local Funding for FY20- $0
  - State Revenue-
    - Basic Aid, Compensation Supplement- +$323,762
  - Federal Revenue-
    - Title I, Title IV and Title VI-B- +$95,776
  - Food Service-
    - Increased Sales- +$11,924
  - TOTAL +$431,462

FY20 Expenditure Overview - RCPS

<table>
<thead>
<tr>
<th>History of Local Contribution</th>
<th>History of State Contribution</th>
</tr>
</thead>
<tbody>
<tr>
<td>FY14 5,396,230</td>
<td>FY14 5,050,000</td>
</tr>
<tr>
<td>FY15 5,326,230 (6%)</td>
<td>FY15 5,693,000 (+16.9%)</td>
</tr>
<tr>
<td>FY16 5,156,982 (-3.5%)</td>
<td>FY16 5,944,000 (+4.5%)</td>
</tr>
<tr>
<td>FY17 4,800,727 (-6%)</td>
<td>FY17 8,165,000 (+2.5%)</td>
</tr>
<tr>
<td>FY18 4,735,727 (-4.5%)</td>
<td>FY18 8,388,000 (+4.5%)</td>
</tr>
<tr>
<td>FY19 4,735,727 (0%)</td>
<td>FY19 8,789,333 (+4.5%)</td>
</tr>
<tr>
<td>FY20 (Est) 4,735,727 (0%)</td>
<td>FY20 (Est) 9,162,995 (+3.2%)</td>
</tr>
</tbody>
</table>

- State K-12 Dollars
- Local K-12 Dollars
- Federal K-12 Dollars
### FY20 Recommended Revenue Projections

<table>
<thead>
<tr>
<th>Category</th>
<th>Approved FY19</th>
<th>Recommended FY20</th>
<th>Difference</th>
</tr>
</thead>
<tbody>
<tr>
<td>Local Sources</td>
<td>$10,416,837</td>
<td>$10,654,050</td>
<td>$238,213</td>
</tr>
<tr>
<td>State Sources</td>
<td>$12,062,601</td>
<td>$12,411,176</td>
<td>$348,575</td>
</tr>
<tr>
<td>Federal Sources</td>
<td>$1,421,549</td>
<td>$1,518,325</td>
<td>$96,776</td>
</tr>
<tr>
<td>Non Rev/Trans</td>
<td>$1,448,645</td>
<td>$1,446,146</td>
<td>-$2,499</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td>$25,349,632</td>
<td>$26,030,497</td>
<td>$680,865</td>
</tr>
</tbody>
</table>

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

### Fiscal Year 2019-2020 Revenue Projections

#### Local Sources

<table>
<thead>
<tr>
<th>FY19 Budget</th>
<th>FY20 Budget</th>
<th>Increase/Decrease</th>
</tr>
</thead>
<tbody>
<tr>
<td>Real Property-</td>
<td>$5,450,000</td>
<td>$5,450,000</td>
</tr>
<tr>
<td>Public Service Corps-</td>
<td>$310,000</td>
<td>$310,000</td>
</tr>
<tr>
<td>Personal Property Taxes-</td>
<td>$1,685,987</td>
<td>$1,544,000</td>
</tr>
<tr>
<td>Motor Veh. License Tax-</td>
<td>$0</td>
<td>$250,000</td>
</tr>
<tr>
<td>Machinery and Tools-</td>
<td>$14,000</td>
<td>$16,000</td>
</tr>
<tr>
<td>Merchants Capital-</td>
<td>$59,000</td>
<td>$59,000</td>
</tr>
<tr>
<td>Penalties-</td>
<td>$75,000</td>
<td>$75,000</td>
</tr>
<tr>
<td>Interest-</td>
<td>$44,000</td>
<td>$44,000</td>
</tr>
<tr>
<td>Local Sales-</td>
<td>$1,970,000</td>
<td>$1,300,000</td>
</tr>
<tr>
<td>Taxes – Records and Wills-</td>
<td>$50,000</td>
<td>$55,000</td>
</tr>
<tr>
<td>Interest on Deposits-</td>
<td>$15,000</td>
<td>$30,000</td>
</tr>
<tr>
<td>Rev. from Prop. Lease-</td>
<td>$18,000</td>
<td>$23,000</td>
</tr>
</tbody>
</table>
PPTRA – Car Tax Relief

Personal Property Tax Relief Act (PPTRA) “Car Tax”

- **Background**
  - Value of $1,000 or less is eligible for 100% Relief
  - Value of $1,001 to $20,000 is eligible for 50% Relief
  - Value of $20,001 and greater is eligible for 50% Relief on the first $20,000, but is responsible for 100% of the additional value
  - The Commonwealth of Virginia provides $803,000 to Richmond County, each year for Tax Relief.
  - The goal of Richmond County is to manage the $803,000, and provide relief to the taxpayers as close to $803,000 as possible.

- **Factors that impact Relief Percentage:**
  - Amount of vehicles within Richmond County
  - Value of vehicles

- Current FY19 PPTRA Percentage = 50%
- **Recommended FY20 Percentage = 47%**
  - Leaving PPTRA rate at 50% would subsidize the state program by over $26,000

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Fiscal Year 2019/2020 Capital Improvement Plan

- Sheriff’s Office Computer Aided Dispatch/Records - $75,000
- Central Accounting Software - $15,000
  - Current Fund Balance - $125,000
- Color Copier – Admin Office - $5,000
- Microwave Link – Radio System - $33,000
  - Being purchased in FY19, so this money will simply be absorbed back into the General Fund.
- 2 Patrol Vehicles – Sheriff’s Office - $55,000
- Tractor - $20,000
- Parking Lot – IDA/School Board - $20,000

- **TOTAL** - $223,000
Capital Improvement Plan Balance Sheet

- Projected Balance (6-30-19) - $25,604
- FY20 Contribution (July 1, 2019) - $125,000
- FY20 Sheriff Car Contribution- $55,000
- IDA Fund Contribution- $20,000
- Balance- $225,604

- CAD Project
- Software- $-75,000
- Admin Copier-
- Microwave Link-
- Sheriff Patrol Cars-
- Tractor-
- IDA Parking Lot-

- EOY Balance (6-30-20) $2,604
**Historical and Projected Un-Assigned Fund Balance**

- FY11
- FY12
- FY13
- FY14
- FY15
- FY16
- FY17
- FY18
- FY19
- FY20

**FY20 Budget Adoption Schedule**

- Friday, December 7, 2018 – Budget Request Letters submitted to Departments
- Friday, January 25, 2019 – Department Budget Requests due to County Administrator
- Thursday, February 14, 2019 – Mid-Year Budget Presentation – FY20 Budget Preview
- Friday, February 22, 2019 – FY20 Budget Requests and Proposed Capital Improvement Plan (CIP) given to Board of Supervisors
- Thursday, March 14, 2019 – FY20 Budget Presentations from Departments (8:00 – 5:00 PM)
- Monday, March 18, 2019 – FY20 Budget/CIP Worksession (6:00 PM) Recommended Budget Presentation
- Monday, March 25, 2019 – FY20 Budget/CIP Worksession (6:00 PM)
- Monday, April 1, 2019 – FY20 Budget/CIP Worksession (6:00 PM)
- Thursday, April 11, 2019 – FY20 Budget/CIP Worksession (1:00 or 6:00 PM)
- Thursday, April 18, 2019 – FY20 Budget/CIP Public Hearing (7:00 PM)
- Thursday, May 9, 2019 – FY20 Budget/CIP Adoption (7:00 PM)