

Buckingham County
Recommended Operating
Budget
Guide Book
2022-2023

Agenda
Work Session for FY2022-2023 Budget
Wednesday, March 23, 2022
6:00 PM

<https://youtu.be/yiBJEy8VChw>

- A. Budget work session with the Board of Supervisors and the School Board**
 - 1. Chairman Miles calls the Buckingham County Board of Supervisors reconvened from their March 14th Board meeting.**
 - 2. Chairman Miles establishes a Quorum**
 - 3. Chairman Bryant calls the School Board Meeting to Order or Reconvene (whichever is appropriate for their meeting)**
 - 4. Chairman Bryant establishes a Quorum**
- B. Invocation and Pledge of Allegiance**
- C. Dr. John Keeler, Superintendent, Buckingham County Public Schools**
Re: Presentation of the Requested FY2022-23 School Budget
 - 1. Discussions Regarding the Requested Budget**
 - 2. Consider any Action regarding the School Board Requested Budget**
- D. Chairman Bryant Adjourns or Recesses the School Board (whichever is appropriate for their meeting)**
- E. Karl R. Carter, County Administrator**
Re: Presentation of the County Administrator's Recommended FY2022-23 Budget and Tax Rates*
 - 1. Discussions Regarding the Budget**
 - 2. Consideration of Approval of a Proposed Budget and Tax Rates for Advertisement of the Proposed Budget for Public Hearing for Monday, April 18th, 2022**
- F. Items for Consideration**
 - 1. Consider change of date for Dr. Carter G. Woodson Day from April 2nd to April 3rd**
- G. Other Board Matters**
- H. Adjournment**

FY 2022-2023 Budget Calendar

January 28, 2022 (Friday)

- Distribute Request Forms.

February 11, 2022 (Friday)

- Request due to the County Administrator.

March 14, 2022 (Monday)

- Departments / Agencies make budget request presentations to the Board of Supervisors (if necessary).

March 21, 2022 (Monday)

- County Administrator issues recommended budget to the Board of Supervisors.
(no meeting)

March 23, 2022 (Wednesday)

Possible joint meeting with School Board at 6:00 p.m. followed by Board of Supervisors work session

- Work session and possible adoption of proposed budget and tax levies for public hearing.

March 24, 2022 (Thursday)

- Work session and possible adoption of proposed budget and tax levies for public hearing. (This work session will be held only if necessary.)

March 30, 2022 (Wednesday) and
April 6, 2022 (Wednesday)

- Advertise Board of Supervisors proposed budget and tax levies for public hearing.

April 18, 2022 (3rd Monday)

NOTE: This is a Change

- Public hearing - Board of Supervisors proposed budget and tax levy.

April 25, 2022 (Monday)

- Consider final adoption of budget and tax rates.

(Note: This is a tentative calendar and is subject to change in accordance with the progress of the budget sessions.)

PROPOSED BUDGET
For Fiscal Year 2022-2023
LEVY BASED ON EVERY \$100.00 VALUATION

Calendar Year	Real Estate	Public Service Corporation	SCC Personal Property	Personal Property	Machinery Tools	Merchants Capital	Air Craft
2022	\$ 0.52	\$ 0.52	\$ 4.05	\$ 4.05	\$ 2.90	\$ 1.00	\$ 0.55
Revenues				Expenses			
LOCAL REVENUE				GENERAL FUND			
Real Estate		12,050,000		Co/Adm/Finance	1,272,684		
Personal Property Taxes		3,400,000		Electoral / Registrar	264,020		
Other Local Taxes		725,000		County Attorney	185,000		
Penalties / Interest		360,000		Courts	515,877		
Local Sales / Use Tax		904,000		Law Enforcement	2,566,669		
Utility Tax		360,000		Regional Jail	509,932		
Motor Vehicle License		350,000		Commonwealth Attorney	493,428		
Permits / License		127,800		Fire Departments	552,167		
Use Money / Property		89,849		Building Inspection	159,320		
Other Local Revenue		299,416		Animal Control	241,915		
Total Local Revenue			18,866,065	Solid Waste / Recycle	945,077		
State Revenues for Local Government				General Properties	783,319		
Non Categorical Aid	1,606,314			E-911/ Information Technology	375,637		
Categorical Aid	1,958,036			Health Department	129,080		
Other State Revenue	<u>61,264</u>			Parks / Recreation	218,461		
Total State Revenue			3,625,614	Planning / Zoning	135,906		
Total Federal Revenue	483,002		483,002	Extension Service	101,311		
Total General Fund Revenue	<u>22,774,681</u>			Fixed Charges	408,040		
School Revenues				Library	281,835		
State Schools	16,050,384	16,050,384		Other Agencies	<u>233,592</u>		
Federal School Revenue	5,096,928	5,096,928		Total Government Expenses	10,373,270		10,373,270
Cafeteria Fund				Local			Total
Beginning Balance	200,000			Instruction	5,129,646		20,232,175
Cafeteria Revenue	<u>1,144,709</u>			Adm/Attn/Health	394,563		1,732,045
Total Cafeteria		1,344,709		Transportation	652,079		2,271,467
School Local Revenue	<u>315,000</u>	315,000		Buses	270,000		270,000
Total Schools		22,807,021		Operations	688,885		2,509,162
VPA Revenue				Lease Payment	137,013		137,013
VPA State	727,054			Cafeteria Services	-		1,344,709
VPA Federal	<u>930,341</u>			Technology	<u>326,130</u>		<u>1,908,766</u>
Total VPA	1,657,395			Total School Operations	<u>7,598,316</u>		<u>30,405,337</u>
Comprehensive Services	<u>1,480,000</u>			VPA / Comprehensive Services			
Total VPA & Comp Services		3,117,395		VPA	540,867		2,198,262
Transfers to General Fund				Comprehensive Services	<u>317,917</u>		<u>1,777,917</u>
From Water Fund	<u>200,000</u>			Total VPA / Comprehensive Services	858,784		3,976,179
Total Transfers In		200,000		Courthouse	505,188		
Beg Yr Balance - Capital Projects	900,000			Library / Community Center	210,709		
Beg Yr Balance - Animal Control	1,000,000			Elementary School	2,240,801		
Gene Dixon Park Reserve	1,300,000			Middle School	<u>704,614</u>		
Beg Yr Balance From Property Sales	776,385			Total Debt Service			3,661,312
Beginning YR Balance	<u>7,000,000</u>			Industrial Development Authority	193,927		193,927
Total Beginning Year Balance		10,976,385		Gene Dixon Park Expansion	1,300,000		
Total Revenue + Beginning Year Balance		59,875,482		Economic Development	776,385		
Emergency Services				Fire / Rescue Training	20,000		
Beg Yr Balance	1,241,000			Animal Control Facility	1,000,000		
Cost Recovery	<u>700,000</u>			Courthouse / General Properties	900,000		
Total Emergency Services		1,941,000		Unassigned Fund Balance	<u>269,074</u>		
Water Revenue	1,416,791			Total Commitments to Fund Balance			4,265,459
Sewer Revenue	<u>476,314</u>			Emergency Services			
Total Utilities Revenue	<u>1,893,105</u>		1,893,105	Total Emergency Services	1,941,000		1,941,000
Total Revenue		<u>\$ 63,709,587</u>		Water Services	1,416,791		
				Sewer Services	<u>476,314</u>		
				Total Utilities			1,893,105
				Total Expenses			56,709,587
				EYB Before Commitments			11,285,459
				Estimated Ending Year Balance (unassigned fund balance)			7,000,000
				Total Expenses + Est. Ending Year Balance			<u>\$ 63,709,587</u>

NOTE:

This Proposed Budget is contingent upon the receipt of all federal, state & local funding.

PROPOSED AMENDED BUDGET

Local Funding

Revenues		Expenses	
Real Estate	12,050,000	Co/Adm/Finance	1,084,960
Personal Property	3,400,000	Electoral / Registrar	206,936
Other Local Taxes	725,000	County Attorney	185,000
Penalties / Interest	360,000	Courts	243,033
Local Sales / Use Tax	904,000	Law Enforcement	1,594,858
Utility Tax	360,000	Regional Jail	509,932
Decals	350,000	Commonwealth Attorney	102,642
Permits / License	127,800	Fire Departments	484,578
Use Money / Property	89,849	Building Inspection	159,320
Other Local Revenue	299,416	Animal Control	241,915
Total Local Revenue	18,666,065	Solid Waste	945,077
		General Properties	783,319
Non Categorical Aid	1,606,314	E-911/ Information Technology	320,637
		Health Department	129,080
Transfer from Water Fund	200,000	Parks / Recreation	218,461
		Planning / Zoning	135,906
Beg Yr Balance - Capital Projects	900,000	Extension Service	101,311
Beg Yr Balance - Animal Control	1,000,000	Fixed Charges	408,040
Gene Dixon Park Reserve	1,300,000	Library	281,835
Beg Yr Balance From Property Sales	776,385	Other Agencies	225,392
Beginning Year Balance	7,000,000	Total Government Expenses	8,362,232
Total Revenue	\$ 31,448,764	School Expenses	
		Instruction	5,129,646
		Adm/Attn/Health	394,563
		Transportation	652,079
		Buses	270,000
		Operations	688,885
		Lease Payment	137,013
		Technology	326,130
		Total School Operations	7,598,316
		VPA	540,867
		Comprehensive Services	317,917
		Total VPA / Comp Services	858,784
		Courthouse Debt Service	505,188
		Library / Community Center	210,709
		Elementary School - Debt Service	1,749,537
		Middle School - Debt Service	704,614
		Total Debt Service	3,170,048
		Industrial Development Authority	193,927
		Total Expenses	20,183,306
		EYB Before Reserves	11,265,458
		Estimated Ending Year Balance	7,000,000
		Total Amount of Reserves (shown below)	4,265,458
		Gene Dixon Park Expansion	1,300,000
		Economic Development	776,385
		Fire / Rescue Training	20,000
		Animal Control Facility	1,000,000
		Courthouse / General Properties	900,000
		Reserve for Contingency	269,074
		Total Commitments to Fund Balance	4,265,459
		Total Expenses Including YE Bal & Reserves	31,448,764

Recommended 2022-2023 Budget

This recommended budget is based on current tax rates and so it does not include a tax increase.

Current tax rates, per \$100 of value:

Real Estate:	\$.52
Public Service Corporation	\$.52
State Corporation Commission PP	\$4.05
Personal Property	\$4.05
Machinery & Tools	\$2.90
Merchants Capital	\$1.00
Air Craft	\$.55

The total budget presented to you now is \$63,709,587. This total will change once we get the School's new numbers. The School will be proposing level funding but their federal and state revenues will affect our total budget.

This recommended budget represents a decrease in last years budget of about \$3,542,450. The decrease is directly related to no funding for Covid expenses which was about \$3.3 million last year and there is no Dominion grant that was \$1.5 million. This recommended budget also represents an increase of 5.6% in health insurance costs along with a 1.78% increase in our retirement rate.

Highlights:

- No tax increases
- Increase in health insurance and retirement rate
- 5% proposed salary increases, to match what the State is doing this year
- Level local funding for the School system
- Removed vehicle purchases. Now that the ARPA funds restrictions have been loosened, we should be able to use those funds to purchase a new solid waste truck, a new county vehicle and a new rescue squad vehicle. This will leave money for us to balance this budget and will not cost the tax payers for these one-time purchases.

- Unassigned fund balance \$269,074. This is what you have left after balancing the budget. You may choose to fund some of the new requests or positions that I did not include in my recommended budget as you the Board decide on new funding and positions. This number should increase once we get the numbers from the State regarding the funding for constitutional officers because I have put in the same as last year, but there should be some increases once we find out what the comp board is doing.

New Requests to Consider:

- Boys & Girls Club - \$10,000
- LOC Family Services - \$60,000
- Library - \$20,000 – this is in addition to the \$20,000 I have already included.

New Positions to Consider:

- Victim Witness - This position has been totally funded by federal and state funds. As a result, the position does not receive pay increases when other County employees do. She has been in this position since December of 2016 and has not had a pay increase. The request is for this position to be supplemented by the County just like a Compensation Board position. She is asking for an additional **\$10,340** above what I have recommended.
- Registrar – The registrar is asking for a full time position. She has three part-time positions now but wants to reorganize and have a full time position. We all know election procedures have increased a lot in the last few years. To accomplish she will need an additional **\$40,755** above what I have recommended. This amount would cover the salary and the benefits of the possible new position.
- The Commonwealth Attorney has also requested a new position but it's a comp board position. My recommendation is we wait and if and when he fills that position we will do an additional appropriation to that department. Since that is a state position we will receive state funds to fund the majority of it so no need to inflate the budget for a vacant position.

Revenues

Page 1. Real Estate: \$8,600,000. No change.

Page 2. Public Service Tax: \$3,450,000. Increase of \$50,000 based on collection history.

Page 3. Personal Property Tax: \$3,350,000. Increase of \$200,000. This is something I will talk to you more during our work session. I asked the Commissioner of the Revenue to run some queries to show the changes that are coming for the next fiscal year. In short what is about to happen are the values for vehicles are about to skyrocket. The values are going to increase so much that the citizens will have sticker shock when they receive their personal property bills. You, the Board, control the rate which is \$4.05 per \$100 of value and the Commissioner of Revenue controls what value or how to set the value. The Commissioner, usually uses the column "clean trade value" but with the values going up so high, she is looking at using "clean loan value" which will lower the impact of the skyrocketing values for citizens. The taxpayer unfortunately will have an increase in value but it will not be as bad, if we left everything the same. I will have some examples for you during the work session. In talking with the surrounding localities, their Commissioners are doing the same type thing.

Page 4. Mobile Home Taxes: \$50,000. No change.

Page 5. Machinery & Tools Tax: \$290,000. Increase of \$30,000. Increase due to past collection history.

Page 6. Merchants Capital Tax: \$210,000. Increase of \$10,000. Increase based on past collection history.

Page 7. Aircraft Tax: \$900. No change.

Page 8. Penalties & Interest: \$360,000. Increase of \$10,000. Small increase based on collection history.

Page 9. Local Sales & Use Tax: \$934,000. Increase of \$31,253. Increase based in the increase on sales tax history and with the hotel and solar farm starting construction, we hope to capture some of those increase equipment and construction sales.

Page 10. Consumer Utility Tax: \$360,000. No change.

Page 11. Franchise License Tax: \$46,000. Increase of \$1,000.

Page 12. Motor Vehicle License (County Stickers): \$350,000. Increase of \$5,000. With all the solid waste sites now automated, we should see an increase in sticker purchases.

Page 13. Bank Stock Taxes: \$55,000. No change.

Page 14. Taxes on Recordation and Wills: \$94,000. \$10,000 increase based on collection history.

Page 15. Animal License: \$4,000. No change. This number seems to consistently hit \$4,000. I believe Animal Control is going to start doing 3 vaccination clinics instead of two.

Page 16. Permits & Other Licenses: \$109,000. Increase of \$36,900. This increase is due to the increased number of building permits we are seeing and this has a new line item this year, solid waste decals. You agreed to start charging \$25 for solid waste stickers for non-residents that own land in the County and for people that own vehicles that don't require county stickers.

Page 17. Fines & Forfeitures: \$35,200. Increase of \$1,000.

Page 18. Revenue From Use of Money: \$10,000. Decrease of \$40,000. This is one of our biggest decreases. Two years ago we earned over \$70k on our investments. So we lowered the budget to \$50k in the current budget and as you can see we didn't go low enough. We only earned about \$7,000 last year and we are only at \$1,500 thru 6 months of this current year. We are hoping rates on earnings increase to help us out in this category. It wasn't long ago that we were earning close to \$100,000 on our earnings.

Page 19. Revenue from Use of Property: \$79,849. No change. This is our rent from social services and the health department.

Page 20. Court Costs: \$14,716. Increase of \$1,000.

Page 21. Commonwealth Attorney Fees: \$1,500. Increase of \$300.

Page 22. Waste Collection & Disposal Fees: \$14,800. Decrease of \$200.

Page 23. Miscellaneous: \$17,017,000. Increase of \$1,500. This has our projected ending year balance as well, which is unchanged.

Page 24. Non-categorical Aid: \$1,606,314. Increase of \$20,400. This is due to the collection history in recordation taxes.

Page 25. Commonwealth Attorney Fees: \$320,117. This remains unchanged for now, until we get some more information from the state. The constitutional officers have not received their budget for next year yet. The last update we received is we should be getting an update of their budgets on March 25th and if not then we definitely should have the information by the night of the public hearing. Hopefully we will get that and if we don't we should be at least to increase the amounts by 5% of the constitutional officers that will be getting the 5% raises.

Page 26. Sheriff: \$971,811. Increase of \$35,549. Based on what the Sheriff's office is expecting from the Compensation Board. Once again we hope to get those estimates on March 25th.

Page 27. Commissioner of Revenue: \$86,041. No change yet. Hoping to receive the new budget on the 25th.

Page 28. Treasurer: \$101,683. No change yet. Waiting to receive the updated budgets for Constitutional Officers.

Page 29. Registrar / Electoral Board: \$57,084. No change, once again I will wait to see what comes from the proposed budget from the State.

Page 30. Clerk of the Circuit Court: \$272,844. Increase of \$17,940. The amount from the comp board remains the same until we get the update like the previous constitutional officers, but the increase comes from item conservation grant that Mr. Midkiff receives. The increase is the amount of the grant increase.

Page 31. Other Categorical Aid: \$148,456. Increase of \$63,689. There is an increase of \$7,000 for fire program funds, and this amount is shown on the expense side as well, because we receive those funds and send them out to the fire departments. The big increase is because of an accounting change we made. The E-911 salary used to be kept here and last year we moved it to the EMS fund because Mr. Davis was doing both positions. Now that we have Mrs. Holland as the E-911 Director, we moved these funds back here and that is why it's showing as an increase to this section.

Page 32. Federal Funds: \$53,002. Decrease of \$3,300,000. These funds are the federal piece of the Victim Witness assistant grant. This position is funded completely by state and federal funds. The reason for the big decrease is because last year we were budgeting for American Rescue Plan Act funds and this year we unfortunately those funds are not available this upcoming year.

Page 33. Sale of Property: \$200,000. Increase of \$150,000. This is the second payment from In House Pharmacy for the Gold Hill School Property.

Page 34. Transfers to General Funds: \$200,000. No change.

Page 35. Courthouse Security Fees: \$31,000. No change.

Page 36-39. Department of Social Services: \$2,198,262. This is the total budget for DSS. The state and federal amount is \$1,657,395 and the local amount is \$540,867. This local increase is \$10,000. With cuts in other areas, DSS feels they can give their employees the 5% pay increase with this additional \$10,000.

Page 40. Selective Enforcement Grant: \$20,000. Increase of \$15,000.

Page 41. Comprehensive Services Act: \$1,777,917. Increase of \$185,456. This increase is all state and federal money. The local amount, \$317,917, remains unchanged.

Page 42. Emergency Services: \$1,941,000. Decrease of \$459,000. This decrease is due to us receiving the Dominion Grant. We have received that grant and as Ms. Carter mentioned last year that grant did buy us some time on the possibility of raising taxes. Now that Medicare and Medicaid are part of our insurance reimbursements, we are not seeing the revenue recovery pickup and come in good amounts. As of the end of February we have received \$\$\$\$ and that is not for a 12-month period, so I am estimating \$700,000 for next year.

Pages 43-51. School System: \$29,060,628. This is the total of the School Board but the School will be presenting their budget to you at the work Session so their federal and state numbers will change but not their local appropriation. The school is asking for level local funding. So that amount will be \$7,598,316.

Page 52. School Cafeteria: \$1,344,709. This will be presented at the work session. There are no local funds for the cafeteria fund so the local amount will stay unchanged at zero dollars.

Page 53. Debt Service Fund: \$3,661,312. Increase of \$160,820. We are fortunate that we do receive some refunds towards our debt payments. The three categories that make up this fund are as follows:

1. \$61,264. State funds: we are currently getting this from two school loans
2. \$430,000. Federal funds: we get this from QSCB (qualified school construction bonds)
3. \$3,170,048. General fund or local funds that need to be transferred to balance the fund.

That brings this fund's total to \$3,661,312 which balances the total expenses for the fund.

Page 54. Sewer Fund: \$476,314. Increase of \$10,352. These funds are collected from customers of the sewer system and balances with total sewer expenses.

Page 55. Water Fund: \$1,416,791. \$48,738 increase. These funds are also collected from the customers of the water system and balances with total water expenses.

Page 56. IDA Fund: \$193,927. Increase of \$12,751. This is all local funds from the general fund. The funds are transferred from the general fund to balance this fund. There are two pieces to this fund:

1. \$181,176 – payments for the new sewer plant
2. \$12,751 – tax abatement for In House Pharmacy. This is the total increase and we agreed to abate the taxes for In House Pharmacy for the first few years to help them get started.

Expenditures

Page 1. Board of Supervisors: \$107,946, increase of \$956 dollars, due to increase in health insurance

Page 2. County Administrator: \$240,736, decrease of \$40,632, due to personnel changes

Page 3. County Attorney: \$185,000, this is an increase only because it's a new department. In the past this was combined with Commonwealth Attorney. This is all local funds

Page 4. Independent Auditor: \$54,000, increase of \$5,000. This contract is coming up for renewal and I am assuming it will increase because its been 6 years since we signed the current contract.

Page 5. Commissioner of Revenue: \$307,771, increase of \$27,193. Increase is due to the 5 percent pay increase for constitutional officers, the increase in health insurance, retirement and there is an \$8,000 one-time increase for a new copier. \$221,730 is local and \$86,041 is state

Page 6. Treasurer: \$351,102, increase of \$12,119. Increase is due to 5 percent pay increase, retirement, and health insurance. \$249,419 is local and the state portion is \$101,683

Page 7. Finance / Data Processing: \$211,129, decrease of \$63,039. This decrease is due to personnel changes. This is all local funds.

Page 8. Information Technology: \$151,744, increase of \$2,000. This increase is strictly due to the increase in health insurance and retirement. This is all local money.

Page 9. Electoral Board: \$120,188, increase of \$16,222. This is increase is due to new equipment & software mandates for elections. The equipment and software comes to approximately \$17,000 so they have made reductions in other areas to keep the request down to \$16k when they have \$17k in equipment alone. This is all local money.

Page 10. Registrar: \$143,832 increase of \$6,190. This is increase is due to the pay increase and increase postage. \$86,748 is local and \$57,084 is the state portion.

Page 11. Circuit Court: \$21,300. Small increase of \$2,216. This increase is based on last year billings history on the office costs. This is all local money.

Page 12. General District Court: \$8,100. This is a small decrease of \$1,050. This is all local money.

Page 13. Special Magistrates: \$2,475. This is level funding and all local money.

Page 14. Clerk of the Court: \$454,002, increase of \$22,076. Increase in salary in benefits do to the comp board 5% increase. \$194,856 is local and \$259,146 is state.

Page 15. Victim Witness Assistance: \$70,669. This is level funding and this position is fully funded by state and federal monies. This request will come up again. She is asking to be supplemented by the County. Because her position is totally grant funded, she is not eligible for pay increases when other staff receives them. She is requesting an additional \$10,340 to pay for the pay increase and for the increases in retirement and VRS if the pay increase is granted. She has been in this position for multiple years and has had the same salary.

Page 16. Commonwealth Attorney: \$422,759. This is a decrease of \$118,005. This decrease is the result of moving the County Attorney to a separate department. I reduced the increase as the request has money in it for a new position. If that position is eventually filled then we can adjust the budget at that time. \$102,642 is local and \$320,117 is state.

Page 17. Sheriff / Law Enforcement: \$2,552,054. This is an increase of \$64,353. This request does include funds for two new dispatch positions as recommended by the Finance Committee to help with the implementation of Emergency Medical Dispatching. \$1,594,858 is local and \$871,811 is State.

Page 18. Emergency Services: \$223,893. This is a decrease due to personnel changes. \$168,893 is local and the remaining \$55,000 is State.

Page 19. Volunteer Fire Departments: \$524,566. This is level funding for the volunteers. The increase is the amount of state fire program funds that we receive. That number will show up on the revenue side later. We based the increase on the amount we received last year.

Page 20. Ambulance & Rescue Services: \$0.00. This page is will be deleted in the future as we now have EMS under the County. Its only in your packet to show the budget number from last year.

Page 21. Forest Fire Prevention: \$27,601. This is based on past expense which has stayed consistent the last few years. This is all local money.

Page 22. Regional Jail: \$509,932. This is an increase of \$16,952. This is increase is based on the expense history. The amount for this account can be less or more depending on the number of Buckingham citizens that are incarcerated. This is all local money.

Page 23. Building Inspections: \$159,320. This is an increase of \$2,437. The increase is due to the increase in benefits...retirement, health insurance & group life.

Page 24. Animal Control: \$241,915. This is an increase of \$6,827. The increase is due to the insurance line increase because of a new hire that has occurred since we adopted last years budget. All local money.

Page 25. Medical Examiner: \$200. Level funding and all local money

Page 26. Street Lights: \$4,800. Increase of \$500 based on the expense history. All local money.

Page 27. Solid Waste: \$945,077. Increase of \$155,657. This increase has a couple of factors, first being the past budget was low compared to actual. The actual expenses have decreased as shown on the two year history to the left of the page by approximately \$42k. I am trying to bring the budget close to actual and get a true picture of the costs. The roll off and the landfill cost are significantly more than the budget amount but they seem to be pretty consistent each year. The monitor costs are slowly decreasing as we continue to NOT replace people when they leave. Now that all the sites are gated we will continue to monitor this fund to make sure we are keeping the costs as low as possible.

Page 28. Anti-litter: \$3,700. This is an increase of \$1,100 but these funds are totally comprised of grant funds as we will see when we get to revenues. No local funds, all state funding.

Page 29. General Properties: \$783,319. This is an increase of \$5,473. The increase is due to the increased retirement rate and an increase in hvac services. The increase for maintenance on hvac services is due to us taking on more facilities....the Dillwyn Squad building and the Glenmore Squad building.

Page 30. Health Department: \$129,080. This represents an increase of \$1,454. No reason given for the increase but the Health Department is one of the agencies that returns unspent funds back to the County.

Page 31. Juvenile Detention: \$30,000. Level funding and is all local funds. This agency has had significantly less children from Buckingham and its something we are seeing from all the surrounding Counties. Left at level funding in case the trend starts to go back to normal levels.

Page 32. Contributions to Colleges and Other Agencies: increase of \$1,590.

1. Crossroads: \$40,000 – level funding
2. Piedmont Senior Resources on Aging: \$18,353 – decrease of \$407
3. Triad: \$2,500 – level funding
4. 4H: \$0.00 – this is only on the report because it had history two years ago. Will be deleted next year
5. CADRE: \$2,500 – level funding
6. Peter Francisco Water and Soil Conservation: \$11,880 – level funding
7. VA Retreat: \$4,500 – level funding
8. Ellis Acres Park: \$5,000 – level funding
9. Buckingham County Active Seniors: \$5,000 – level funding
10. Habitat for Humanities: \$5,000 – level funding
11. Virginia's Growth Alliance: \$0.00 – no funding as we left VGA, only on the report as it has history from two years ago and will be deleted next year
12. Christian Outreach: \$3,000 – level funding
13. Foothills Child Advocacy Center: \$3,000 – level funding
14. Piedmont Veteran's Council: \$5,000 – level funding

15. Southside Community College: \$7,578 – decrease of \$362. This is based on the number of Buckingham residents that are enrolled.
16. Buckingham County After Prom: \$3,000 – level funding
17. Piedmont Virginia Community College: \$1,221 – increase of \$24. Like Southside Community College this is a formula based on the number of Buckingham students that are enrolled
18. Piedmont Virginia Community College Building Fund: \$0.00 – we are done with contributing to the building fund. This account will be deleted next year
19. JAUNT: \$40,497 – increase of \$59
20. Blackstone Area Bus System: \$10,600 – increase of \$600
21. STEPS: \$28,165 – level funding
22. Virginia Legal Aid: \$7,986 – increase of \$676
23. Longwood Small Business Center: \$5,849 – level funding
24. Longwood Center for the Visual Arts: \$1,063 – level funding
25. Southside Center for Violence Prevention: \$6,000 – increase of \$1,000. Request was for an increase of \$6,800
26. Pregnancy Support Center: \$3,000 – level funding
27. Boys & Girls Club: \$10,000 - new request and usually the Board discusses new request. They came and spoke at our March meeting.
28. LOC Family Services: \$60,000 - new request and usually the Board discusses new request. They came and spoke at our March meeting.
29. Regional Economic Development Project: \$50,000 – this is a new request and Melody from CRC spoke at our March meeting. Since this is for economic development, I recommend that if you want to go in this direction that you use some of the \$776,385 that we have in economic reserve. That money is for economic development and this would qualify and you would not have to appropriate any new money.

Page 33. Recreation Department: \$221,461. Increase of \$1,355. Increase due to increased retirement rate. All local funding.

Page 34. Buckingham County Arts Council: \$9,000. This is level funding and this is split 50% matching grant. \$4,500 local and \$4,500 state.

Page 35. The Library: \$281,835. This is an increase of \$20,912. Mr. Ewing spoke to you at the March meeting and his original request has been reduced but its still a significant number. The \$20,912 represents \$41,823 he said he needed to increase pay to minimum wage cut in half since the new wage rates will not go into effect until January 1st of 2023, half a year. This is all local funding.

Page 36. Planning and Zoning: \$116,906. This is an increase of \$4,939. Increase due to retirement and advertising as we are having more ads for public hearings. This is all local money.

Page 37. Commonwealth Regional Council: \$19,000. Level funding and CRC is another organization that will give leftover funds back to the County. Local funding.

Page 38. Extension Office: \$101,311. Increase of \$6,002. Their request was for an increase of \$11,002. I will leave that up to the Board if you want to increase their budget further.

Page 39. Fixed Charges: \$453,240. This is an increase of \$36,240

1. General Liability Insurance: increase of \$6,240
2. Line of Duty Act Insurance: level funding, this is the additional insurance we pay for hazardous positions such as Sheriff's deputies, EMS and firefighters
3. Unemployment Insurance: level funding
4. Workers Compensation: increase of \$10,000 and this is based on the most recent billing
5. Proposed Salary Increase: decrease of \$30,000. The decrease is because last year we had budgeted more to bring salary levels up to reflect the market. Like other departments we had new employees starting near what someone was making that had worked here for years. The Stater is recommending a 5% raise for Compensation Board employees and as in the past when the State has given their employees a raise, the County has done the same with County employees. This amount does NOT include constitutional officers as their 5% increase is already included in their budget request. The only reason this isn't a bigger decrease is that we have now added about 30 employees with EMS.
6. School Sewer Contract: level funding

Page 40. Unassigned Fund Balance: \$7,000,000. This is the approximate balance we are starting with after you subtract all of the commitments.

Page 41. Transfers: These are the local transfer amounts to other funds. These will be discussed in the department that is affected.

Page 42. Commitments to Fund Balance: \$4,281,606 – decrease of \$554,983

1. Courthouse / General Properties: \$900,000
2. Fire/Rescue Training: \$20,000
3. Gene Dixon Park Reserve: \$1,300,000
4. Contingency: \$285,221 – This is your reserve for contingency or funds you have to cover the additional requests or to use during the year for unexpected expenses.
5. Economic Development: \$776,385 – We usually put property sales in the line and with the first payment of the sale of Gold Hill School, this line has increased by \$50,000. This is also where I am suggesting if you want to consider the regional economic development idea, you take those funds from here since you have already have economic development money set aside

6. Animal Control Facility: \$1,000,000. This has an increase of \$270,000 as I don't think \$730,000 will cover a new facility. When we bid the project out we will get the final number and can adjust accordingly.

Pages 43-45. Department of Social Services (DSS): \$2,198,262. This is actually a decrease of \$61,272. Local is \$540,867 and State and Federal \$1,657,395

Page 46. Comprehensive Services Act (CSA): \$1,777,917. This is an increase of \$185,456 but it is all an increase in state and federal funds. The local amount \$317,917 is level funded and the state and federal amount is \$1,460,000.

Page 47. Emergency Services: \$1,941,000. This budget is still fairly new and we are still collecting data to see some normalcy. The current year budget is inconsistent as we were still using DRT for service when we took the entire operation in house. As a result, it is hard to see a pattern and what also makes it difficult is that this is a new department and so there are some one-time start-up costs that we are having to occur to get things the correct way. After adding the transfers that were budgeted along with the Dominion grant we are still showing a reserve amount of \$254,795. Like all reserves, these funds will need to be approved by the Board before being spent.

Pages 48-54. The School System: Their budget will be presented to you during the meeting. I have been told it is level funding.

Page 55. The School Cafeteria: This budget will also be presented to you during the meeting'

Page 56. Debt Service: \$3,661,312. Increase of \$160,820. These numbers are all from debt service schedules and are actual numbers. \$3,170,048 is local and \$491,264 is from State and Federal money that we get as subsidies for three of our loans.

Pages 57-62. Sewer & Water: \$476,374. The sewer and water plant are our proprietary funds, meaning they are like a business and are operated on fees collected from customers and not normal taxes that are collected by the County.

Page 63. Industrial Development Authority (IDA): \$193,927. Increase of \$12,751. This fund is made of two pieces, 1) payment on the sewer plant and 2) the refunding of the taxes for the purchase of Gold Hill School. Remember to help that business get on its feet, we offered a tax incentive package to refund RE taxes for the first few years.