



Shenandoah County

County Administrator's Presentation
Fiscal Year 2019 Proposed Budget
Tuesday, February 27, 2018

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Agenda

- Fiscal Year 2017 Financial Highlights
- Fiscal Year 2019 Proposed Budget
 - Fiscal Year 2019 Proposed Expenditures
 - FY 2019 Capital Improvement Projects (CIP)
 - Fiscal Year 2019 Proposed Revenues



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Award for Excellence in Financial Reporting

Shenandoah County received the
Government Finance Officers' Association
(GFOA) Award for Excellence in Financial
Reporting since 2012
for the
Comprehensive Annual Financial Report (CAFR)



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Administrative Budget Team

- An Administrative Budget Team was formed to review all fiscal year 2019 departmental budgetary requests
 - Harrison Nicholson, Director of Finance
 - Evan Vass, Assistant County Administrator
 - Brain Henshaw, Director of Planning & Zoning
 - Cindy George, Treasurer
 - Mary T. Price, County Administrator
- Additional assistance with proposed budget
 - Kathy Black, Commissioner of Revenue
 - Courtney Barnhart, Accounting Manager
 - Heather Williams, Accounting Technician
 - Chris Sherman, Executive Assistant
 - Kali Bowers, Administrative Assistant



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Key Dates in Budget Process

- Fiscal Year 2019 Budget Kick-Off meeting held in November 2017
- Departmental budget requests due in December 2017
- Administrative Budget Team meetings held in January 2018
 - Budget deliberations among County Administration
- FY 2019 Capital Improvement Plan presented along with the budget presentation February 27, 2018 board meeting
- Proposed Budget presented by County Administrator on February 27, 2018
- Budget Work Sessions to be held with Board of Supervisors during the months of March 2018
- Public Hearing for public commentary on April 5, 2018
- Adoption of FY 2019 Budget and Tax Rate on April 17, 2018



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FY 2017 Financial Highlights

- General Fund Budgeted Expenditures underspent by \$876,748
- General Fund Actual Revenues outpaced Budgeted Revenues by \$4,538,535
 - Contributing factors to the positive variances:
 - ✓ General property taxes were \$2,315,488 more than budget due to increased personal property tax collections due to increased assessments
 - ✓ \$2,504,908 more than budget due to federal forfeiture funds
 - ✓ Capital project expenditures were \$339,279 less than budget due to incompleteness of projects or under budget (subject to carry-over)

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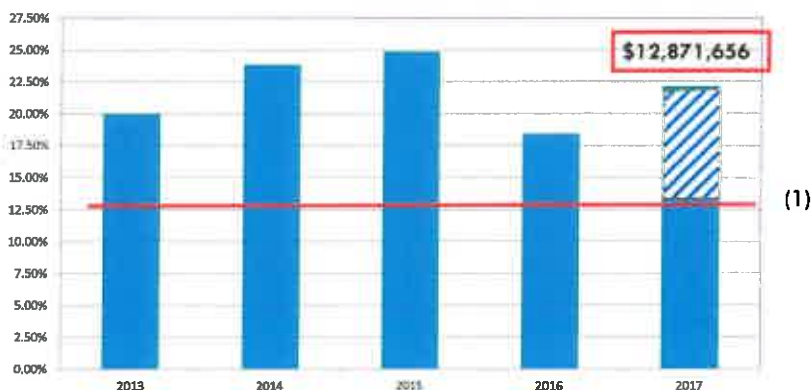
FY 2017 Financial Highlights

- Fund Balance of the General Fund increased by \$3,700,565
- Fund Balance as of June 30, 2017 is \$27,817,613
 - Of which, \$12,871,656 represents unassigned fund balance and the remainder is assigned for future capital projects and is not available to finance operations
- Minimum threshold according to the County's fund balance policy is 12.5%



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Liquidity Analysis-Unassigned Fund Balance Compared to Expenditures



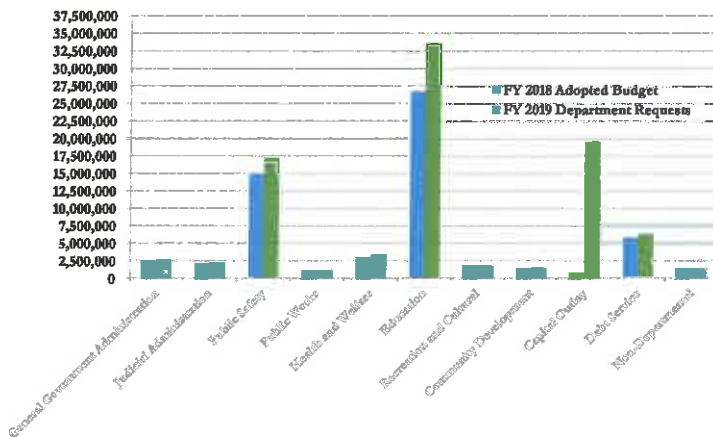
(1) Minimum threshold according to the County's fund balance policy



FY 2019 Expenditure Requests

	FY 2018 Adopted Budget	FY 2019 Department Requests	\$ Increase (Decrease)	% Increase (Decrease)
GENERAL FUND EXPENDITURES:				
General Government				
Administration	2,545,912	2,678,480	132,568	5.21%
Judicial Administration	2,156,822	2,339,266	182,444	8.46%
Public Safety	15,062,146	17,508,787	2,446,641	16.24%
Public Works	1,190,485	1,220,692	30,207	2.54%
Health and Welfare	2,968,947	3,384,951	416,004	14.01%
Education	26,830,903	33,674,771	6,843,868	25.51%
Recreation and Cultural	1,876,237	1,921,182	44,945	2.40%
Community Development	1,447,769	1,579,925	132,156	9.13%
Capital Outlay	930,258	19,522,343	18,592,085	1998.59%
Debt Service	5,887,077	6,378,573	491,496	8.35%
Non-Departmental	1,517,825	1,468,497	(49,328)	(3.25)%
TOTAL GENERAL FUND EXPENDITURES:	62,414,381	91,677,467	29,263,086	46.89%

FY 2019 Expenditure Requests



FY 2019 Expenditure Requests

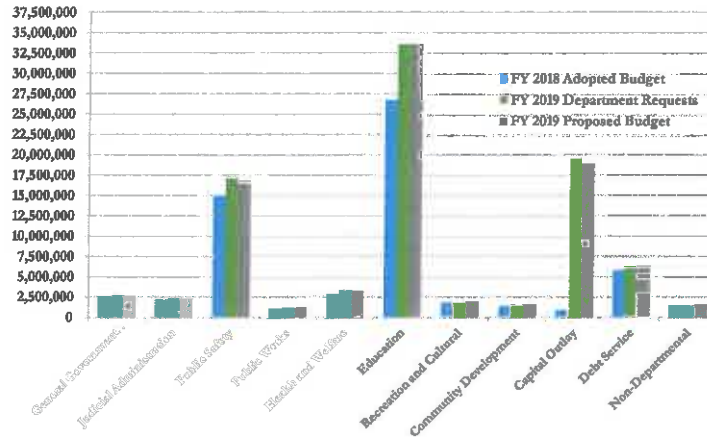
- Expenditure Requests total **\$91,677,467**
- Represents an increase of \$29,263,086 over the FY 2018 Adopted Budget of \$62,414,381
- No adjustments have been made to the elected Constitutional Officers proposed budgets:
 - Amanda Wiseley, Commonwealth Attorney
 - Cindy George, Treasurer
 - Kathy Black, Commissioner of Revenue
 - Sarona Irvin, Clerk of Court
 - Timothy Carter, Sheriff
- Law Enforcement, Courts (Bailiffs) and Animal Control
- State Compensation Board supports these offices
- No adjustments have been made to the School Division
- Expenditures reflected include their requests in total



FY 2019 Expenditure Requests and Recommendations

	FY 2018 Adopted Budget	FY 2019 Department Requests	FY 2019 Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>GENERAL FUND EXPENDITURES:</u>					
General Government					
Administration	2,545,912	2,678,480	2,687,179	141,268	5.55%
Judicial Administration	2,156,822	2,339,266	2,372,585	215,763	10.00%
Public Safety	15,062,146	17,508,787	17,142,706	2,080,560	13.81%
Public Works	1,190,485	1,220,692	1,232,634	42,149	3.54%
Health and Welfare	2,968,947	3,384,951	3,237,738	268,791	9.05%
Education	26,830,903	33,674,771	33,674,771	6,843,868	25.51%
Recreation and Cultural	1,876,237	1,921,182	1,955,546	79,309	4.23%
Community Development	1,447,769	1,579,925	1,599,419	151,650	10.47%
Capital Outlay	930,258	19,522,343	18,992,143	18,061,885	1941.60%
Debt Service	5,887,077	6,378,573	6,378,573	491,496	8.35%
Non-Departmental	1,517,825	1,468,497	1,643,452	125,627	8.28%
TOTAL GENERAL FUND EXPENDITURES:	62,414,381	91,677,467	90,916,746	28,502,365	45.67%

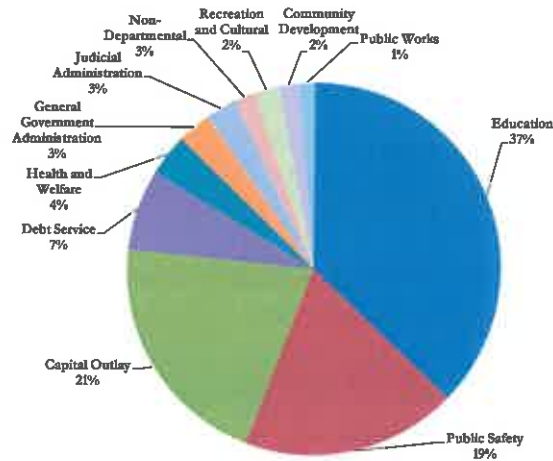
FY 2019 Proposed Expenditures



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FY 2019 Proposed Expenditures

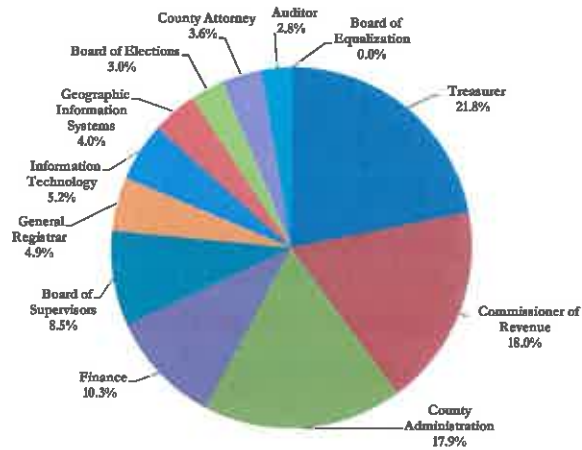
Proposed Expenditures - \$90,916,746



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FY 2019 Proposed Expenditures

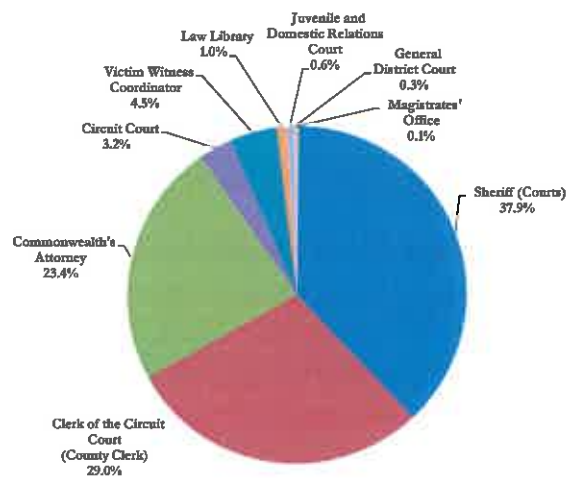
General Government Administration - \$2,687,179



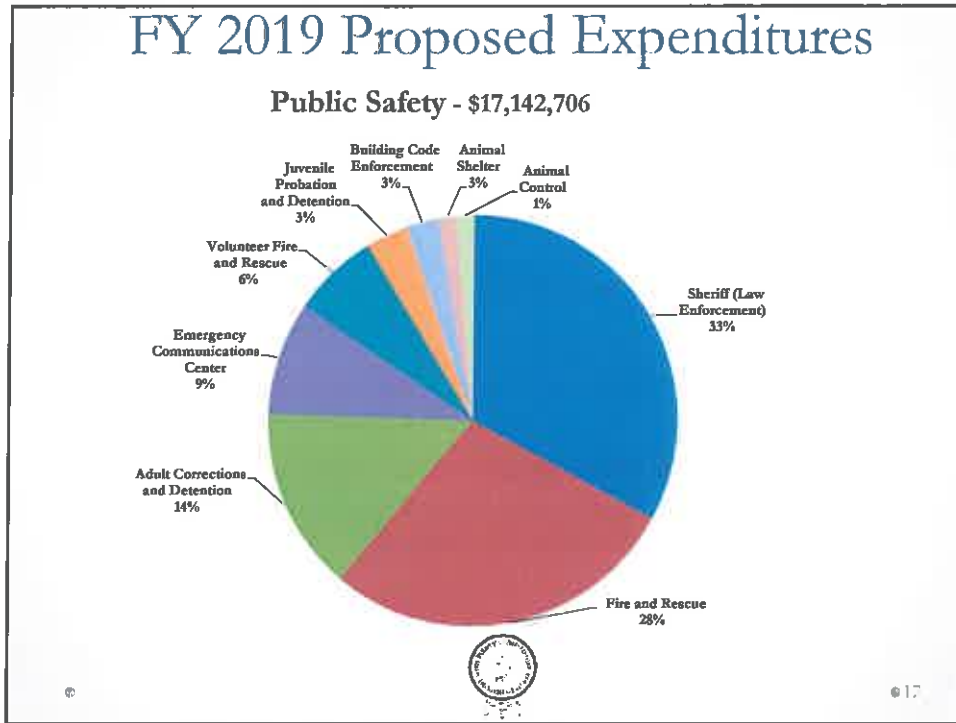
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FY 2019 Proposed Expenditures

Judicial Administration - \$2,372,585



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- ## FY 2019 New Personnel Requests Constitutional Offices
- Circuit Court Clerk of Court
 - (2) two full time deputy clerks \$76,770
 - Sheriff Courts
 - Courts/ Bailiff
 - (1) one full time bailiff; 8 to 9 \$51,906
 - Reduce part-time from 13 to 12 (\$34,049)
 - Increase part-time wages commensurate with pay scale as full-time staff adjustments \$44,073
 - Increase part-time hours over FY 2018 budget \$38,934
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FY 2019 New Personnel Requests Constitutional Offices

- Sheriff's Law Enforcement
 - One (1) Full-time Investigator \$58,885
 - Reduce part-time Investigator if Full-time funded \$37,339
 - Two (2) Full-time Patrol Deputies \$103,811
 - Increase overtime compensation by 75% or \$132,113
 - Stipend for specialized/certification training \$58,000
 - Increase holiday pay compensation for sworn staff \$29,255
- Animal Control
 - Part-time ACO – 24 hours per week or 8 hours per week for overtime compensation for current ACO's \$25,029



FY 2019 Constitutional Offices Personnel

Department	Status	Position	Total Salaries and Benefits Costs	Salaries and Benefits Costs to County (net)
Clerk of Court	FT	Two (2) deputy clerks	76,770	76,770
Courts	FT	One (1) Court Bailiff	51,906	20,277
Courts	PT	Part-time County Pay Scale	44,073	44,073
Courts	PT	Reduce One (1)	(34,049)	(34,049)
Courts	PT	Additional Compensation over FY16 Budget	38,934	38,934
Law Enforcement	FT	Two (2) Sheriff's Deputies	103,811	103,811
Law Enforcement	FT	One (1) Full-Time Investigator	58,885	58,885
Law Enforcement	-	Additional Holiday Compensation	29,255	29,255
Law Enforcement	PT	Additional Compensation over FY18 Budget	36,999	36,999
Law Enforcement	PT	Part-time County Pay Scale	7,963	7,963
Law Enforcement	--	Additional Overtime Compensation	132,113	132,113
Law Enforcement	--	Specialized/Certification Stipend	58,000	58,000
Animal Control	PT	One (1) PT Animal Control Officer	25,029	25,029
Animal Control	-	On Call Stipend	3,175	3,175

TOTAL NEW CONSTITUTIONAL OFFICES PERSONNEL: \$632,864 \$601,235



FY 2019 New Personnel Recommendations County

- Public Safety:
 - Shenandoah County Volunteer Fire and Rescue Association
 - Part-time Volunteer Recruitment and Retention Officer \$23,807



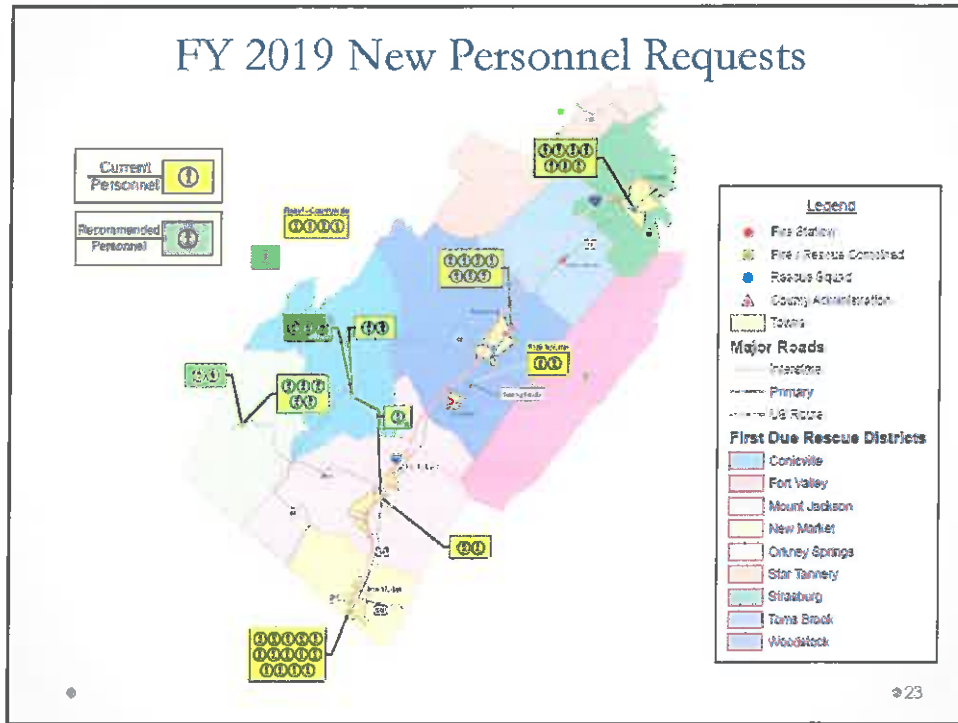
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FY 2019 New Personnel Recommendations County

- Public Safety: Shenandoah County Fire and Rescue
 - (5) five full time FF/EMT's - \$259,522
 - Provide (2) additional career staff for Orkney/Basye Volunteer Fire & Rescue
 - Completes 24/7 coverage ; currently providing 24/5 coverage Monday through Friday
 - Provide (3) additional career staff for Conicville Fire & Rescue
 - Completes 24/5 coverage; currently providing 12 hour coverage 6 pm to 6 am Wednesday through Sunday
 - (3) FF/EMT's added to facilitate the implementation of (3) Shift Commander positions - \$168,000
 - Provide 24/7 countywide operation oversight in the combination fire and rescue system



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FY 2019 New Personnel Recommendations County

- **Public Safety: Shenandoah County Fire and Rescue**
 - Increase in Advanced Life Support (ALS) compensation in
 - Advanced (from \$2,000 to \$3,000), Intermediate (from \$3,000 to \$5,000), and Paramedic (from \$4,000 to \$6,000)
 - \$45,638
 - Since 2015 Shenandoah County has lost 30.3% of its career providers: (6) Paramedics, (6) EMT's and (1) Advanced EMT



FY 2019 New Personnel Recommendations County

- Public Safety: Shenandoah County Fire and Rescue
 - Levels of Care
- Emergency Medical Technician – EMT
 - Requires 144 hours of classroom training and practical skills
 - Additional clinical and field training – at least 10 hours
 - Total training hours = 154
 - Care provided – the most basic knowledge required to perform on an ambulance



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FY 2019 New Personnel Recommendations County

- Public Safety: Shenandoah County Fire and Rescue
 - Increase in Advanced Life Support (ALS) compensation for Advanced (from \$2,000 to \$3,000)
 - Advanced EMT
 - Minimum of 150 hours of classroom training and practical skills
 - Additional clinical training hours required Emergency Department (24 hours) and ALS Ambulance (24 hours)
 - Care provided – This builds on the basic knowledge and expands their ability to start IV's for burns, diabetics and chest pain patients; also allows administering a few medications that EMT's cannot

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FY 2019 New Personnel Recommendations County

- Public Safety: Shenandoah County Fire and Rescue
 - Increase in Advanced Life Support (ALS) compensation for Intermediate (from \$3,000 to \$5,000)
 - Intermediate EMT
 - Requires 272 hours for certification
 - Additional 68 clinical training hours required to include:
 - Emergency Department , Intensive Care Unit, Pediatric Setting, Labor & Delivery, Operating Room, Psychiatric/Behavioral Environment and ALS Ambulance
 - Care provided – Expands to include cardiac monitoring, advanced airways and cardiac medications

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FY 2019 New Personnel Recommendations County

- Public Safety: Shenandoah County Fire and Rescue
 - Increase in Advanced Life Support (ALS) compensation for Paramedic (from \$4,000 to \$6,000)
- Paramedic EMT
 - Requires 781 Hours for certification and Associate Degree
 - Additional 136 clinical training hours required to include:
 - Emergency Department , Intensive Care Unit, Pediatric Setting, Labor & Delivery, Operating Room, Psychiatric/Behavioral Environment and ALS Ambulance
 - Care provided – Focuses on the human body and organ systems; additional skills such as surgical airways, pediatric and infant advanced airways; and medication assisted intubation

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FY 2019 New Personnel Recommendations County

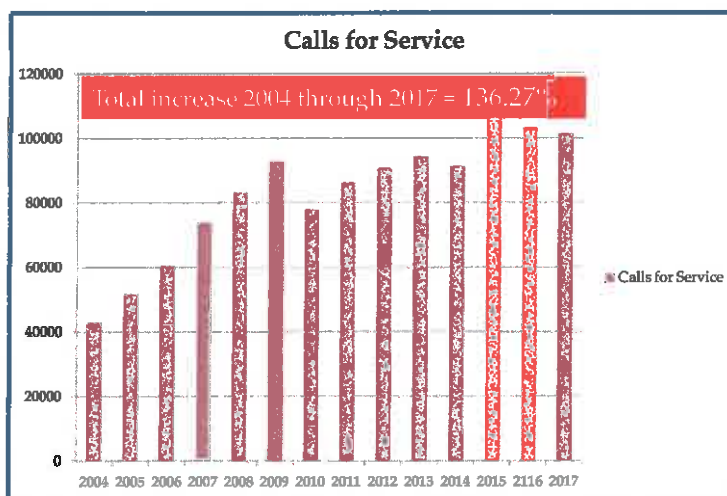
- Public Safety: Emergency Communications
 - (2) Two full time Communications Officers - \$83,038
 - Allows for two additional Communications Officer for 12 hour power shift
 - Currently Four Communications Officer's per shift
 - Approximately 15 years since a new position has been added
 - Increase in On Call Stipend - \$9,596



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FY 2019 New Personnel Recommendations County

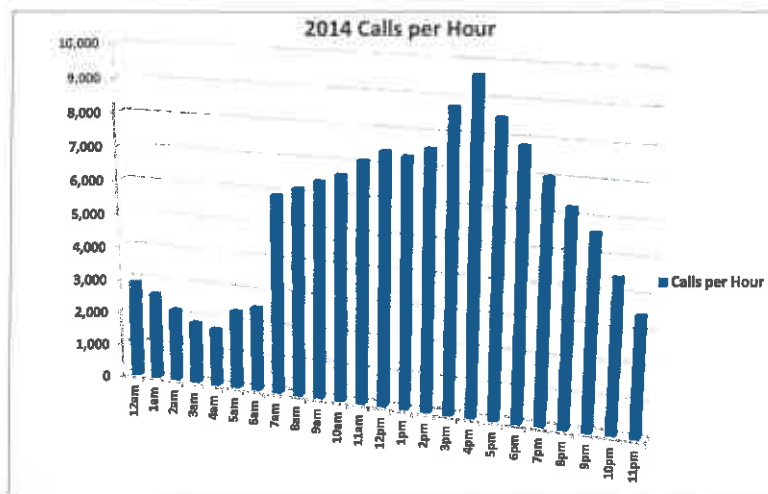
- Public Safety: Emergency Communications



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FY 2019 New Personnel Recommendations County

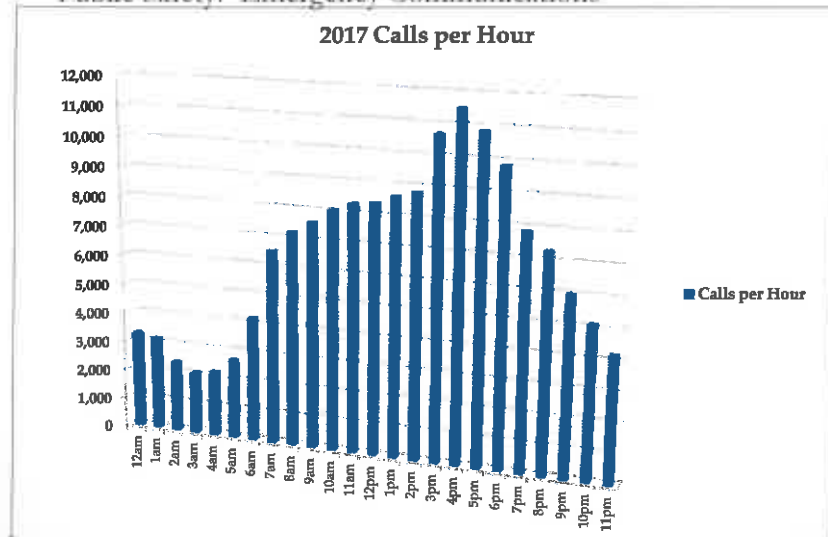
- Public Safety: Emergency Communications



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FY 2019 New Personnel Recommendations County

- Public Safety: Emergency Communications



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FY 2019 New Personnel Recommendations County

- General Properties
 - (1) One Part-time Laborer \$11,269
 - (1) One Full-time Custodian \$9,596
 - Request is for last three months of FY 2019 and would be specific to providing services at proposed Sheriff's Office building
 - Could also be utilized as needed at other county facilities



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FY 2019 New Personnel Recommendations County

- Library:
 - Increase in part-time salaries by \$25,000
 - Would serve the County library and Strasburg Community Library



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FY 2019 New Personnel Recommendations County

- Economic & Tourism Development
 - Reorganization of community development and economic development
 - Jenna French increased responsibilities to include economic and business development as the Director
 - Economic & Tourism Development Coordinator - \$66,326
 - Perform professional and administrative tasks promoting business and tourism growth and development
 - Augment the Director



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FY 2019 New Personnel Recommendations County

Department	Status	Position	Total Salaries and Benefits Costs	Salaries and Benefits Costs to County (<i>net</i>)
Volunteer Fire and Rescue	PT	One (1) Recruitment Officer	23,807	23,807
Fire and Rescue	FT	Five (5) FF/EMT's	259,522	259,522
Fire and Rescue	FT	Three (3) Shift Supervisors	168,000	168,000
Fire and Rescue	-	Increased ALS Compensation	45,638	45,638
Emergency Communications	FT	Two (2) Communications Officers	83,038	83,038
Emergency Communications	-	Additional On Call Stipend	9,874	9,874
General Properties	FT	One (1) Custodian	9,596	9,596
General Properties	PT	One (1) Seasonal Laborer	11,269	11,269
Economic Development/Tourism	FT	Coordinator	66,326	66,326
Library Administration	PT	Two (2) Part-Time Circulation Assistants	25,000	25,000

TOTAL RECOMMENDED NEW PERSONNEL: \$702,070 \$702,070



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FY 2019 Budget Staffing Requests

- School Resource Officers
 - FY 2014 – Four full time SRO’s were added to provide one SRO at each of the public schools, including a part time SRO at Triplett Tech.
 - The Strasburg High School SRO was funded using asset forfeiture funds in FY 2017*; FY 2018 -80% asset forfeiture and 20% locally funded
 - **FY 2019 – SHS SRO will be 40% locally funded**
 - FY 2019 ALL SRO’s positions will be locally funded

School Resource Officer Startup FY 2013		
Asset Forfeiture	County	Fiscal Year
80%	20%	2014
60%	40%	2015
50%	50%	2016
40%	60%	2017
20%	80%	2018
0%	100%	2019

FY 2019 share

Current cost of this service is approximately \$540,000 annually

FY 2019 Personnel Recommendations, cont.

- Cost of Living Adjustments (COLA)
 - Recommendation of a 3% Cost of Living Adjustment
 - Since 2015 the Social Security Administration increased benefits by 4% using the Consumer Price Index (CPI)
 - Last COLA funded was July 1, 2014 at 2%
 - Last merit increase funded in FY 16 Budget
 - Periodic adjustments are an integral part of adjusting for market demand and remaining competitive as an employer
 - This was communicated during the recent compensation study specific to the Sheriff’s office



FY 2019 Personnel Recommendations, cont.

- State-Supported Compensation Increases:
 - No funding has been included to support a salary increase for Constitutional Officers in FY 2019
 - Currently four of the five constitutional offices employees are on the county scale
 - County supplements the constitutional office not on the county pay scale
- No compensation is expected from the compensation board in FY 2019 to supplement salary increases



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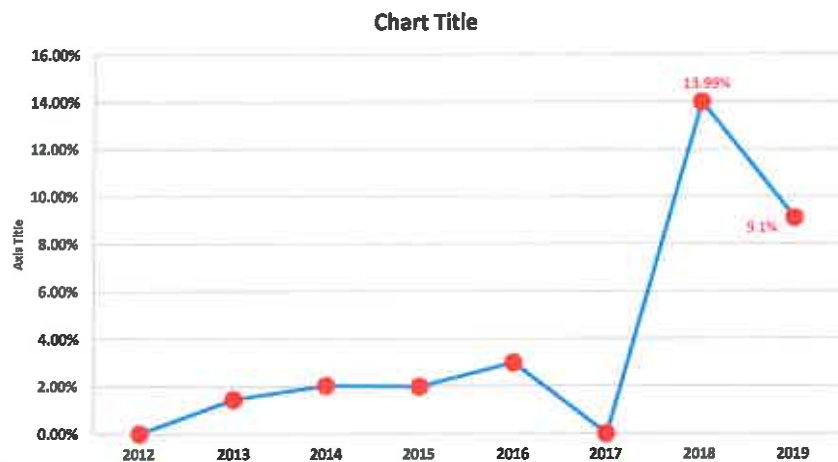
Health Insurance Rate Trends

- The County experienced favorable health insurance rate trends from FY 2012 to FY 2017
- FY 2018 and FY 2019 the County experienced an average increase of 11.5%
 - Fiscal Year 2012: 0.00% Increase
 - Fiscal Year 2013: 1.44% Increase
 - Fiscal Year 2014: 2.03% Increase
 - Fiscal Year 2015: 1.99% Increase
 - Fiscal Year 2016: 3.00% Increase
 - Fiscal Year 2017: **NO INCREASE**
 - Fiscal Year 2018: **13.99% Increase**
- FY 2019 Renewal reflects a **9.1%** increase or approximately \$223,000
- Any increases or decreases experienced in the fiscal year 2019 budget relate to changes in the selection of coverage (e.g., single, dual or family)



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Health Insurance Rate Trends



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Other Employee Fringe Benefits

- The County's Virginia Retirement System (VRS) rate decreased from 11.59% to 9.71% of covered payroll for FY 2017 & 2018 and decreased again to 9.37% for FY 2019
- 9.37% is a biennium rate and will continue for FY 2020
- The County's Group Life Insurance rate (through VRS) increased from 0.48% to 0.52% of covered payroll and the employee contribution is .79% of covered payroll in FY 2017 and remains in FY 2018
- FY 2019 & 2020 Group Life Insurance rates remain unchanged



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Increase in Fire and Rescue Volunteer Contributions

- Request for \$2,000 per volunteer company in contribution
- Current annual contribution is \$30,000 for Rescue company and \$30,000 for Fire company or \$60,000 for combination company
- Combination company under this scenario would receive \$2,000
- Fire or Rescue only company under this scenario would receive \$2,000
- Recommendation is to provide additional contribution based on service provided



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Increase in Fire and Rescue Volunteer Contributions

- \$4,000 for combination and \$2,000 for Fire or Rescue only - \$32,000 increase
- Last increase to volunteer companies was in FY 2001 when the contribution increased from \$22,000 to \$30,000 for each Rescue and Fire company
- Proposed budget includes \$32,000
- It has been 18 years since the volunteer companies have received an increase in contribution



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RSW Regional Jail

- The County makes quarterly payments to the RSW Regional Jail, which includes contributions to both operations and debt service
- Shenandoah County's share is currently 34.29% for Fiscal Year 2018
 - True-up is done annually following the audit and averages the past three years of average daily population (ADP)
 - FY 2019 budget reflects 37.98% based on the ADP
- The RSW Regional Jail Authority will consider the proposed FY 2019 budget at their March meeting
- Proposed FY 19 contribution included in the county budget is \$2,656,647



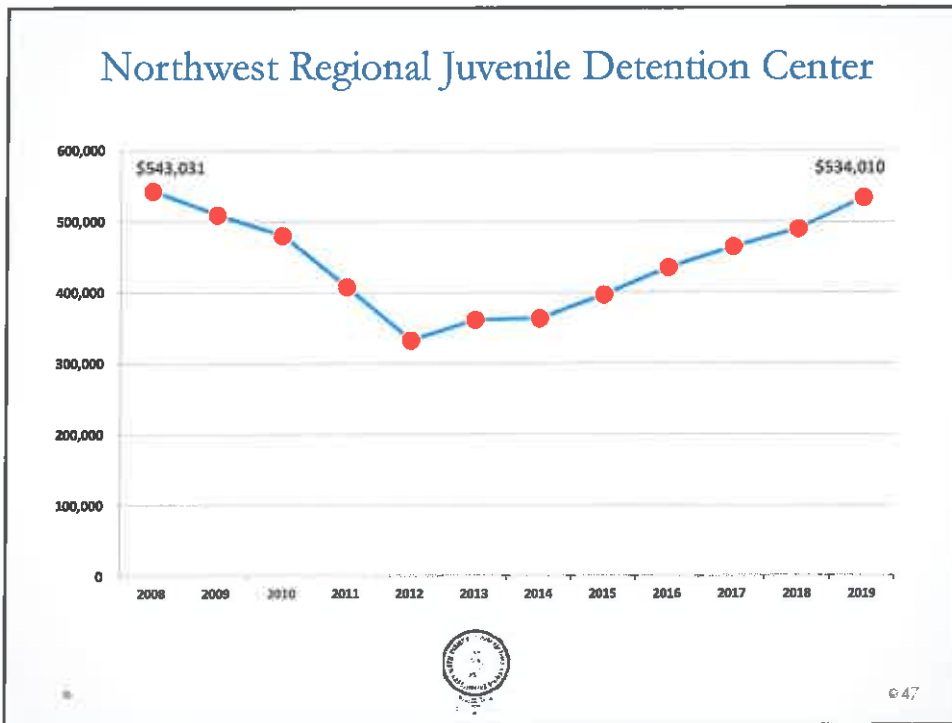
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Northwest Regional Juvenile Detention Center

- The County is a member of the regional Juvenile Detention Center, along with Frederick, Winchester, Page, Warren and Clarke
- Celebrated their 20 year anniversary in December 2017
- Shenandoah County's share is currently 24.97% for Fiscal Year 2018
- Proposed FY 2019 share of the costs of the NRJDC is \$534,010 or 26.81%



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FY 2019 Capital Expenditures

Capital Project Description	Fund	Department	Fiscal Year	Total Project Cost
GENERAL FUND - FACILITIES AND MAINTENANCE PROJECTS				
Stray Outside Dog Kennel	Donations	Animal Shelter	FY19	20,000
County				
Circuit Courthouse/Facilities Feasibility	General Fund	Administration	FY19	70,000
Fire & Rescue Storage Facility	General Fund	Fire and Rescue	FY19	130,000
Replace R22 HVAC Units (Phase 1)	General Fund	General Properties	FY19	100,000
Carpet Replacement - 2nd Floor Admin Building	General Fund	General Properties	FY19	45,711
Paving Project to Shelters	General Fund	Parks and Recreation	FY19	25,000
New Sheriff's Office	Asset Funds	Sheriff (Law Enforcement)	FY19	7,100,000
Court Security Cameras	General Fund	Sheriff (Courts)	FY19	25,744
Circulation Computer Replacement (4)	General Fund	Library	FY19	5,260
Upgrade Stone House for Archives	General Fund	Library	FY19	8,000
Fiscal Year 2019 General Fund Facilities and Maintenance Total				7,529,715

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FY 2019 Capital Expenditures con't

Capital Project Description	Fund	Department	Fiscal Year	Total Project Cost
GENERAL FUND - VEHICLE AND EQUIPMENT PROJECTS				
Inspection Vehicle	General Fund	Building Code Enforcement	FY19	25,900
Radio System Replacement	Bond	ECC	FY19	10,000,000
Replacement Training Engine	General Fund	Fire and Rescue	FY19	50,000
Radio Pagers	General Fund	Volunteer Fire and Rescue	FY19	30,600
Server	General Fund	GIS	FY19	8,000
EDP Equipment	General Fund	Information Systems	FY19	45,000
Replacement Vehicle	General Fund	Planning and Zoning	FY19	25,900
Replacement Vehicles (6)	General Fund	Sheriff (Law Enforcement)	FY19	280,578
Drone	General Fund	Sheriff (Law Enforcement)	FY19	17,242
EDP Equipment	General Fund	Sheriff (Law Enforcement)	FY19	19,290
Transportation Vehicle	General Fund	Sheriff (Courts)	FY19	33,420
Animal Control Vehicle Replacement	General Fund	Animal Control	FY19	51,498
Landfill Compactor	General Fund	Solid Waste	FY19	875,000
Fiscal Year 2019 General Fund Vehicles and Equipment Total				11,462,428

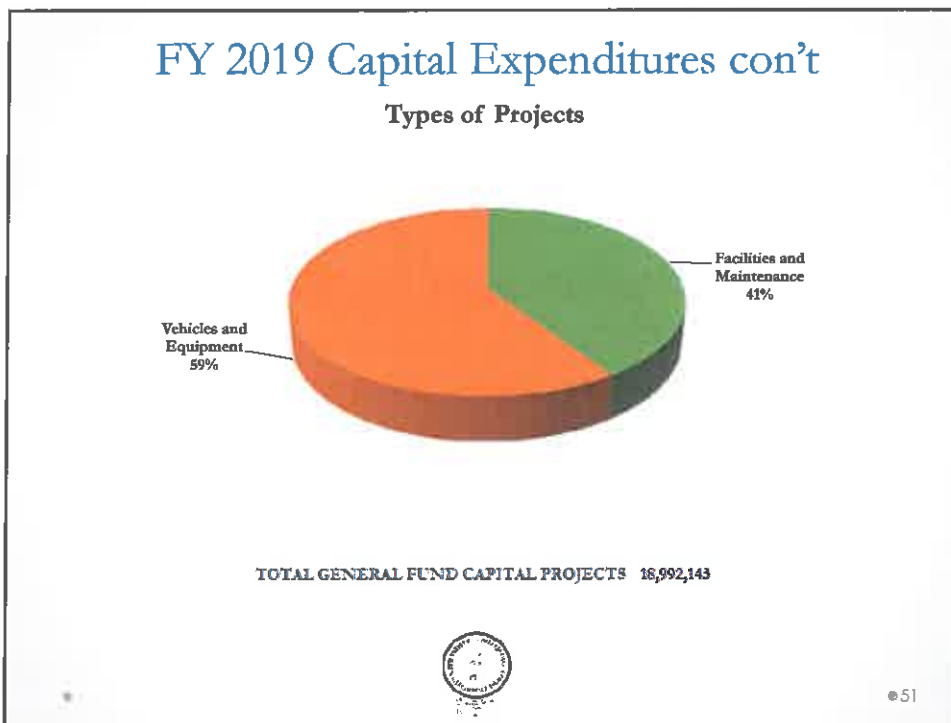



FY 2019 Capital Expenditures con't



Landfill Compactor \$875,000





- ### FY 2019 Capital Expenditures con't
- Total General Fund Capital Expenditures requested \$18,992,143
 - New Sheriff's Office (\$7,100,000) and New Radio System (\$10,000,000) equate to \$17,100,000 of the total General Fund Capital Expenditures requested
 - Remaining balance equal \$1,892,143
 - \$875,000 for a Landfill compactor
 - \$930,258 was approved for FY 2018
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Sanitary Districts

- No proposed rate increase
- No proposed tap fee increases

Sanitary Districts	FY 2018 Adopted	FY 2019 Proposed	\$ Increase (Decrease)	% Increase (Decrease)
Toms Brook	750,000	589,920	-160,080	-21.34%
Stoney Creek	1,703,000	1,655,117	-47,883	-2.81%

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FY 2019 Capital Expenditures con't

Capital Project Description	Department	Fiscal Year	Total Project Cost
ENTERPRISE FUND - FACILITIES AND MAINTENANCE PROJECTS			
Manhole Rehabilitation	Enterprise Fund	Stoney Creek Sanitary District	FY19 50,000
WWTP Recoating	Enterprise Fund	Stoney Creek Sanitary District	FY19 150,000
Reline Pipe Replacement	Enterprise Fund	Stoney Creek Sanitary District	FY19 144,000
Fiscal Year 2019 Enterprise Fund Facilities and Maintenance Total			344,000

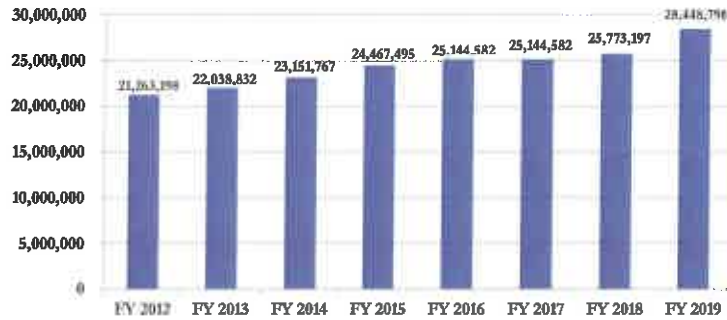


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Shenandoah County Public Schools

Budgeted Local Funding to SCPS*



*Exclusive of capital improvement project funding



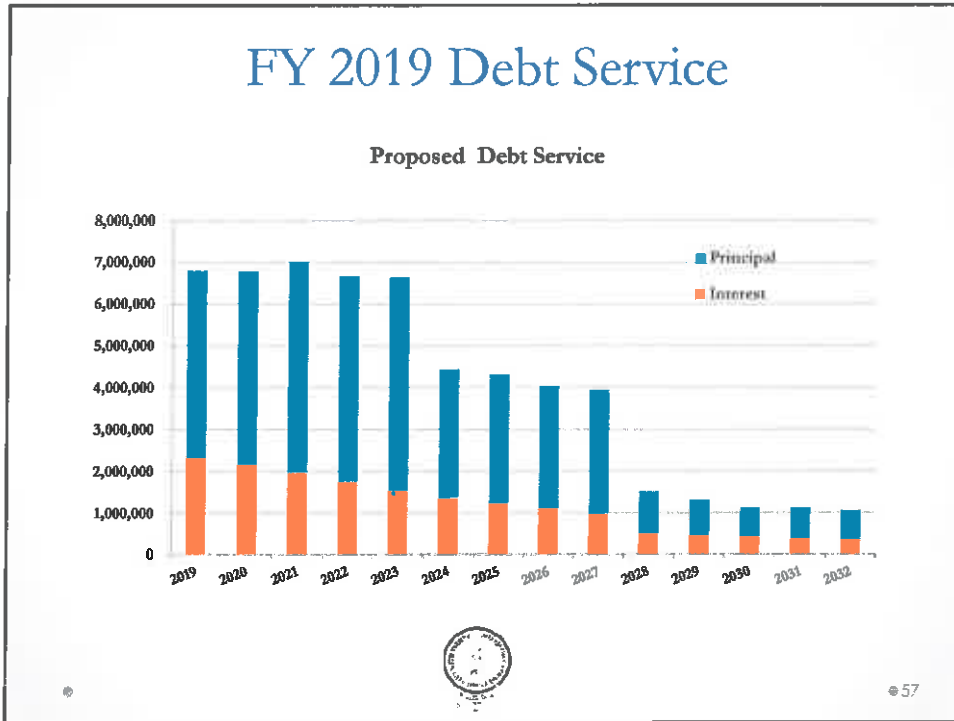
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FY 2019 Capital Expenditures Public Schools

- Proposed 2019 Budget presentation by School Superintendent Dr. Mark Johnston included \$5,176,037 in capital projects
- The requested amount is included in the FY 2019 proposed budget



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- ## FY 2019 Debt Service
- Fiscal Year 2019 Debt Service, including principal and interest, is as follows:
 - Shenandoah County - \$2,854,840
 - Shenandoah County debt maturing within the next five (5) years:
 - Purchase of a 2014 Dozer at the Landfill
 - Shenandoah County Public Schools - \$3,523,733
 - Shenandoah County Public Schools debt maturing within the next five (5) years:
 - 2002 High School Renovations matures 2023
 - 2004 High School Renovation completion matures 2024
 - 2001 Elementary School Improvements matures 2021
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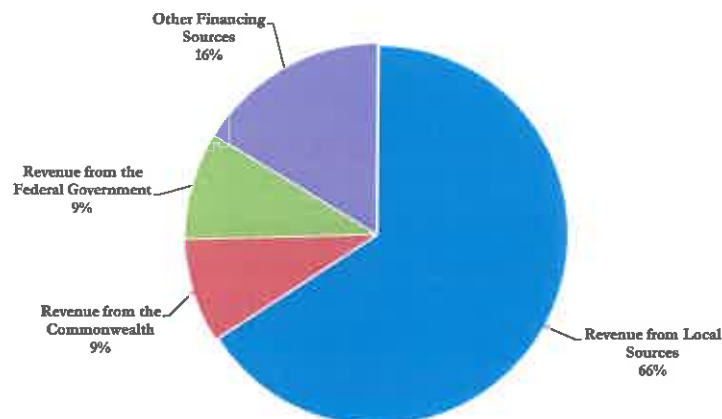
Fiscal Year 2019 Proposed Revenues

Account Name	FY 2015 Actual Revenues	FY 2016 Actual Revenues	FY 2017 Actual Revenues	FY2018 Adopted Budget	FY2019 Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>GENERAL FUND REVENUES:</u>							
Revenue from Local Sources	49,272,756	50,793,030	53,096,856	51,896,940	53,291,191	1,394,251	2.69%
Revenue from the Commonwealth	7,004,614	7,632,506	7,306,454	7,005,728	7,117,306	111,578	1.59%
Revenue from the Federal Government	727,894	704,099	3,301,265	570,554	7,342,465	6,771,911	1186.90%
Other Financing Sources	511,935	5,890,604	514,301	2,941,159	13,279,043	10,267,884	349.11%
TOTAL GENERAL FUND REVENUES:	57,517,199	65,020,239	64,218,877	62,414,381	81,030,005	18,615,624	29.83%



Fiscal Year 2019 Proposed Revenues

FY 2019 Total Proposed Revenues - \$81,030,005



Fiscal Year 2019 Proposed Revenues

FY 2019 Revenue from Local Sources

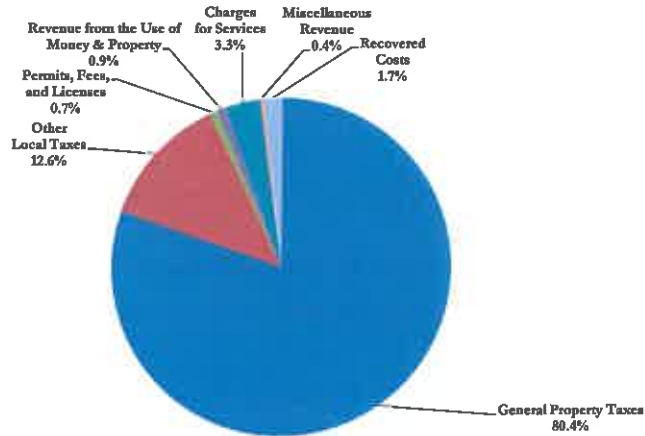
Revenue Category	FY 2015 Actual Revenues	FY 2016 Actual Revenues	FY 2017 Actual Revenues	FY 2018 Adopted Budget	FY2019 Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Local Revenues:</i>							
General Property Taxes	39,515,732	40,894,155	42,563,588	41,650,509	42,856,714	1,206,205	2.90%
Other Local Taxes	6,540,796	6,524,189	6,924,306	6,561,885	6,727,272	165,387	2.52%
Permits, Fees, and Licenses	445,278	431,627	372,308	369,702	389,215	19,513	5.28%
Fines and Forfeitures	83,303	66,671	60,697	76,000	63,000	(13,000)	-17.11%
Revenue from the Use of Money & Property	451,702	411,688	526,469	432,272	462,752	30,480	7.05%
Charges for Services	1,143,470	1,531,518	1,813,772	1,699,968	1,733,804	33,836	1.99%
Miscellaneous Revenue	259,210	133,809	240,402	158,000	158,000	0	0.00%
Recovered Costs	833,267	799,373	595,314	948,604	900,433	(48,171)	-5.08%
Total Revenue From Local Sources	49,272,756	50,793,030	53,096,856	51,896,940	53,291,191	1,394,251	2.69%



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Fiscal Year 2019 Proposed Revenue

FY 2019 Revenue from Local Sources - \$53,291,191




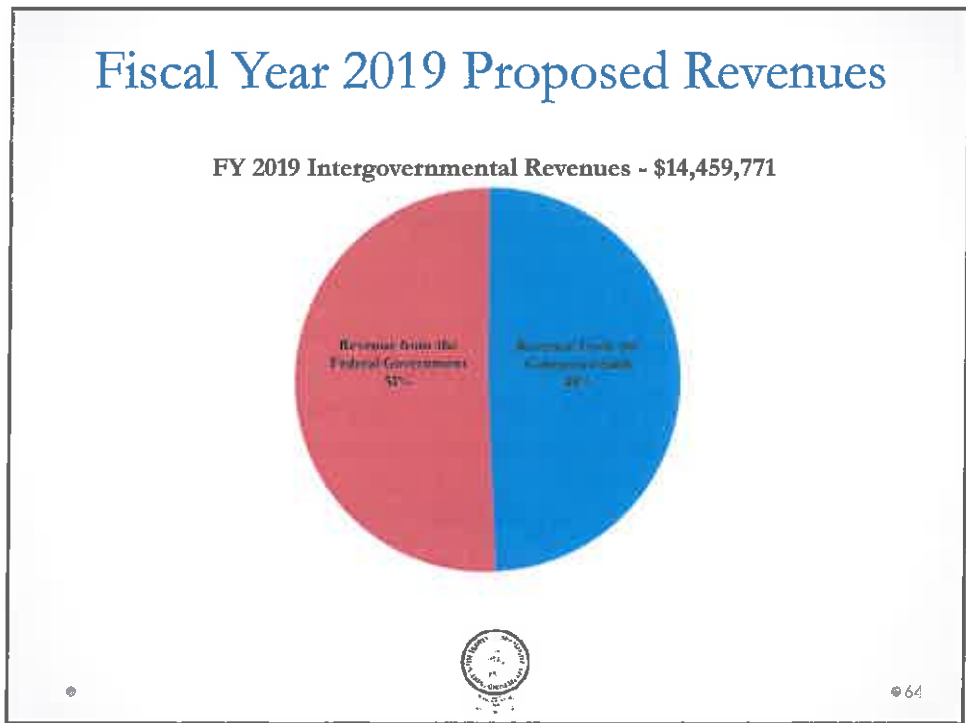
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Fiscal Year 2019 Proposed Revenues

FY 2019 Intergovernmental Revenues

Revenue Category	FY 2015 Actual Revenues	FY 2016 Actual Revenues	FY 2017 Actual Revenues	FY 2018 Adopted Budget	FY 2019 Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
Intergovernmental Revenues:							
Commonwealth – Non-Categorical Aid	3,875,611	3,913,287	3,950,028	3,905,122	3,917,440	12,318	0.32%
Commonwealth – Categorical Aid (Shared Expenses)	2,667,880	2,731,357	2,694,730	2,757,415	2,807,420	50,005	1.81%
Commonwealth – Other Categorical Aid	461,123	987,862	661,697	343,191	392,446	49,255	14.35%
Revenue From the Commonwealth	7,004,614	7,632,506	7,306,454	7,005,728	7,117,306	111,578	1.59%
Federal Revenues:							
Federal - Non-Categorical Aid	160,707	178,749	196,491	170,000	180,000	10,000	5.88%
Federal - Categorical Aid	567,187	525,350	3,104,774	400,554	7,162,465	6,761,911	1688.14%
Revenue from the Federal Government	727,894	704,099	3,301,265	570,554	7,342,465	6,771,911	1186.90%
Total Intergovernmental Revenue	7,732,508	8,336,605	10,607,719	7,576,282	14,459,771	6,883,489	90.86%


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Fiscal Year 2019 Proposed Revenues

FY 2019 Other Financing Sources

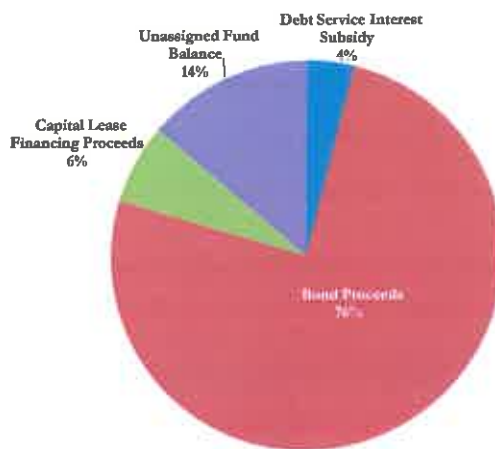
Revenue Category	FY 2015 Actual Revenues	FY 2016 Actual Revenues	FY 2017 Actual Revenues	FY 2018 Adopted Budget	FY 2019 Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Other Financing Sources:</i>							
Non-Revenue Receipts:							
Debt Service Interest Subsidy	511,935	514,696	514,301	511,900	511,900	511,900	0.00%
Bond Proceeds	0	0	0	0	10,000,000	10,000,000	#DIV/0!
Capital Lease Financing Proceeds	0	0	0	450,000	875,000	425,000	94.44%
Unassigned Fund Balance	0	5,375,908	0	1,979,259	1,892,143	(87,116)	-4.40%
Total Non-Revenue Receipts	511,935	5,890,604	514,301	2,941,159	13,279,043	10,337,884	351.49%
Total Other Financing Sources	511,935	5,890,604	514,301	2,941,159	13,279,043	10,337,884	351.49%



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Fiscal Year 2019 Proposed Revenues

FY 2019 Other Financing Sources - \$13,279,043



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Fiscal Year 2019 Proposed Revenues

- Unassigned Fund Balance has been allocated for one-time, non-recurring expenditures as follows:

Proposed Use of Unassigned Fund Balance:

General Fund Capital Projects	\$1,892,143
Reserve for Contingencies	<u>350,000</u>
Total Unassigned Fund Balance	\$2,242,143

Note that proposed General Fund capital projects with other funding sources (e.g., grant and asset forfeiture) have been included in the corresponding revenue source categories.



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Unassigned Fund Balance

- Recurring Operational Expenses funded from Unassigned Fund Balance in FY 2017 equal **\$1,934,789**
- Recurring Operational Expenses funded from Unassigned Fund Balance in FY 2018 equal **\$1,049,001**
- Unassigned Fund Balance is intended for use of capital projects and not recurring operational expenses



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FY 2018 Tax Rate & Value

Current Real Estate Tax Rate is \$0.60:



= \$440,765

Current Personal Property Tax Rate is \$3.60



= \$188,710



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FY 2018 Real Estate Tax

Current Real Estate Tax Rate is \$0.60:

\$200,000 @.60 = \$1,200

\$200,000 @.61 = \$1,220 (or \$1.67 per month)

\$200,000 @.62 = \$1,240 (or \$3.33 per month)



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FY 2018 Personal Property Tax

Current Personal Property Tax Rate is \$3.60

\$35,000 @ \$3.60 = \$1,000.80

\$35,000 @ \$3.65 = \$1,014.70 (\$1.16 month)

\$35,000 @ \$3.70 = \$1,036.00 (\$2.93 month)



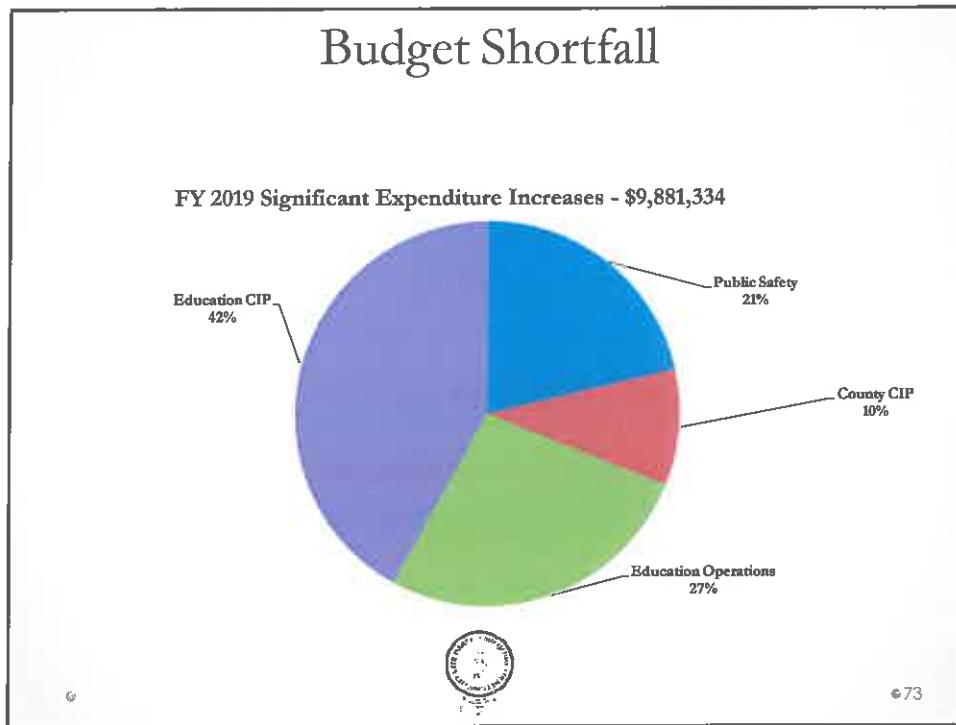
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Budget Shortfall

Fiscal Year 2019 Proposed Revenues:	\$81,030,005
Fiscal Year 2019 Proposed Expenditures:	\$90,916,746
Budget Shortfall:	\$(9,886,741)



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Budget Shortfall

Significant Expenditure Increases:

• Public Safety	\$2,080,560
• County CIP	\$961,885 *
• Education Operations	\$2,675,601
• Education CIP	<u>\$4,163,288</u>
	\$9,881,334

* Increase in County CIP request over FY 2018 not including Proposed Sheriff's Office or Proposed Radio Replacement System


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Next Steps

- Budget Work Session schedule is on the website under Board of Supervisors Meeting Schedule
- Budget Public Hearing is scheduled for April 5, 2018 at 7:00 p.m.
- Scheduled for adoption on April 17, 2018 at 7:00 p.m.

Thank the Finance and Administrative Staff, department directors, state offices, school division and constitutional officers for their efforts and cooperation during the FY 2019 budget preparation.