



# KING GEORGE COUNTY

**FY2017-2018  
Budget Work Session**

**March 6, 2017**

# Agenda

1. Public Comment – 15 Minutes
  2. Budget Discussion – Combined Courts
  3. Budget Discussion – Fredericksburg Regional Alliance
  4. Budget Discussion – School Division
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1. Budget Discussion – Expenditures
  2. Budget Discussion – Revenues
  3. Next Steps

# Expenditure Highlights

## Board of Supervisors:

- Includes Board of Supervisors pay increase: (\$26,935)  
*\*includes increase effective January 2018*

## County Administration:

- Part-time Grants Writer: (\$25,000)

## Reassessment:

- Includes funding for Board of Equalization (\$10,198)

## Electoral Board:

- Increase requested for new voting machines (\$52,676)  
*\*this is half the cost, cost spread over 2 fiscal years*

## Information Technology:

- Increase requested for software and equipment (\$54,252)

## Combined Courts:

- Increase requested for supplement (\$26,124)

## Victim and Witness Assistance Program:

- Includes funding for BOS approved full time position (\$54,525)  
*\*increased revenue \$33,605*

## Emergency Services:

- Request for 6 new positions (approximately \$535,000)

## Library:

- Request for one new position (\$58,277)

# Expenditure Highlights

## Rappahannock Regional Jail/Rappahannock Juvenile Detention Center:

- Increase based on usage and operational costs (\$158,267)

## Engineering:

- Request for funding for part-time engineer (\$65,000)

## General Properties:

- Request to convert one part time custodial worker to full time (\$26,655)
- Increases for maintenance and utility costs, and mower (\$18,907)

## Social Services:

- Increase in Children's Services Act (\$300,000) *\*increased revenue \$268,000*
- Request for two replacement vehicles (\$48,000)

## Parks and Recreation:

- Request for funding for two part time positions (\$12,726)
- Request for funding of activities previously funded by Tourism Fund (\$10,000)
- Request for new gymnastics mats (\$20,000)

## Contribution to Agencies:

- Increases approved by BOS (\$39,725)

Compensation Study: \$250,000 included for first year implementation

School Division: See next slide

## SCHOOL DIVISION BUDGET (OPERATING)

<u>Revenue Source</u>	<u>2017 Adopted</u>	<u>2018 Submitted</u>	<u>Increase (Decrease)</u>
State:	\$23,505,529	\$24,180,447	\$674,918
Federal :	\$190,000	\$175,000	(\$15,000)
Local Transfer:	\$16,125,931	\$17,355,024	\$1,229,093
Local Schools Misc:	\$200,000	\$200,000	\$0
Total:	\$40,021,460	\$41,910,471	\$1,889,011

## Budget Comparison – FY17 Adopted vs FY18 Submitted:

	<u>FY2017 Adopted</u>	<u>2018 Submitted</u>	<u>Increase</u>
School Funds:	\$42,943,847	\$44,900,631	\$1,956,784
<i>(includes Local funding):</i>	<i>(\$16,125,931)</i>	<i>(\$17,355,024)</i>	<i>(\$1,229,093)</i>
Sheriff, E-911, AC:	\$5,487,311	\$5,183,715	\$(303,596)
Fire and Rescue:	\$4,485,306	\$5,212,004	\$726,698
Debt Service:	\$6,093,918	\$5,992,943	\$(100,975)
Social Services/Health Dept:	\$4,661,610	\$4,901,739	\$240,129
Other Const. Officers:	\$2,226,171	\$2,351,825	\$125,654
Public Works:	\$1,939,307	\$2,069,107	\$129,800
Jail/Juvenile Detention:	\$1,113,592	\$1,271,859	\$158,267
Tourism Fund:	\$96,000	\$120,000	\$24,000
Capital Transfer:	\$1,103,081	\$1,204,057	\$100,976
Library:	\$523,989	\$580,755	\$55,766
Parks and Recreation:	\$810,906	\$854,537	\$43,631
Reassessment:	\$175,000	\$10,198	\$(164,802)
Other:	<u>\$3,495,326</u>	<u>\$3,930,428</u>	<u>\$435,102</u>
<b>Total Budget:</b>	<b>\$75,155,367</b>	<b>\$78,583,800</b>	<b>\$3,428,433</b>

(\*Other includes Board of Supervisors, County Administration, County Attorney, Human Resources, Finance, IT, Community Development, Economic Development, Contingency, and Non-Departmental)

## Revenue Highlights

### General Fund:

- Includes increase in property taxes from growth in County (\$635,256)
- Small increase in Permits/Fees/Licenses and Fines and Forfeitures based on historical collections (\$16,200)
- Other local taxes include revenue generated from new commercial and residential growth in the County (\$69,000)
- Increase in Transient Occupancy Tax revenue in both the General Fund and Tourism Fund based on historical collections (\$40,000)

### Capital Improvement Fund:

- Revenue related to the landfill based on historical collections in both Beneficial Use and Waste to Energy (\$6,950,000)

### Schools:

- State revenue based on a projected ADM of 4220, using funding formulas as introduced in the Governor's budget as of February 25, 2017
- State Compensation Board: includes 2% proposed State increase

## Budget Comparison – Six Years

	<u>Total Budget</u>	<u>School Operating Fund</u> <i>(including grants)</i>	<u>School – Local Funding</u>
FY 18 – Submitted:	\$78,583,800	\$43,370,329	\$17,355,024
FY 17 – Adopted:	\$75,155,367	\$41,460,018	\$16,125,932
FY16 – Adopted:	\$70,037,218	\$38,009,041	\$14,457,779
FY15 – Adopted:	\$68,202,063	\$37,225,761	\$14,198,072
FY14 – Adopted:	\$65,489,552	\$35,603,036	\$14,349,353
FY13 – Adopted:	\$62,773,785	\$34,222,768	\$13,349,353



# General Fund Revenues & Expenditures

## Proposed Budget

### FY2017-2018

	<b>Adopted 16/17 Budget</b>	<b>FY17/18 Submitted Budget</b>
<b>General Fund Revenues</b>	\$40,442,470	\$40,667,454
<b>General Fund Expenditures</b>	\$40,442,470	\$43,090,002
<b>Excess (Deficit)</b>	<b>\$0</b>	<b>(\$2,422,548)</b>

# Budget Options

	OPTION 1	OPTION 2	OPTION 3
<b>Preliminary Deficit:</b>	<b>\$ 2,422,548.00</b>	<b>\$ 2,422,548.00</b>	<b>\$ 2,422,548.00</b>
Expenditure Reduction - Fire and Rescue - 3 positions/Operational Expenses	\$ (318,000.00)	\$ (318,000.00)	\$ (193,000.00)
Expenditure Reduction - Court Supplement	\$ (26,124.00)	\$ (26,124.00)	\$ (26,124.00)
Expenditure Reduction - Library	\$ (37,043.00)	\$ (37,043.00)	\$ (37,043.00)
Expenditure Reduction - Engineer (moving to Capital Fund)	\$ (50,000.00)	\$ (50,000.00)	\$ (50,000.00)
Expenditure Reduction - Grant Writer Position	\$ (25,000.00)	\$ (25,000.00)	\$ (25,000.00)
Expenditure Reduction - General Properties Position	\$ (26,655.00)	\$ (26,655.00)	\$ (26,655.00)
Expenditure Reduction - Parks and Recreation Position	\$ (12,726.00)	\$ (12,726.00)	\$ (12,726.00)
Expenditure Reduction - Schools	\$ (830,000.00)	\$ (622,500.00)	\$ (830,000.00)
Revenue addition - Use of Revenue Stabilization	\$ (268,000.00)	\$ (268,000.00)	\$ (268,000.00)
Revenue addition - Use of Fund Balance for Capital Needs	\$ (829,000.00)	\$ (829,000.00)	\$ (829,000.00)
Tax Increase	N/A	\$0.01	1/2 cent
Available funding for budget priorities	\$0	\$42,500.00	\$0

## **OPTION 1 Notes:**

- \* Alleviates need for tax increase
- \* Provides \$400K for KGCS VRS Increase

## **OPTION 2 Notes:**

- \* Provides \$400K for KGCS VRS Increase
- \* Allocates KGCS 25% of the funds requested in addition to the VRS increase (\$207,500)
- \* Provides \$42,500 in funding to address other budget priorities:  
(i.e. Grant Writer, Parks and Rec Pos, or reduce use of Revenue Stabilization)

## **OPTION 3 Notes:**

- \* Provides \$400K for KGCS VRS Increase
- \* Provides additional \$125k to EMS

# Local Tax Rates

	<u>Current</u>	<u>Option 1</u>	<u>Option 2</u>	<u>Option 3</u>
Real Property	\$0.68	\$0.68	\$0.69	\$0.685
Public Service Corporation	\$0.68	\$0.68	\$0.69	\$0.685
Personal Property	\$3.50	\$3.50	\$3.50	\$3.50
Machinery and Tools	\$2.50	\$2.50	\$2.50	\$2.50
Mobile Homes	\$0.68	\$0.68	\$0.69	\$0.685

**All rates per \$100 of Assessed value**

# Next Steps

- Work Session scheduled for March 14, 2017
- County Administrator to present preliminary budget at March 14, 2017 work session.
- Board to approve public hearing advertisement at March 14, 2017 work session (for budget and tax rate), or at March 18, 2017 BOS meeting.
- Board to hold public hearing on April 4, 2017.
- Board to adopt operating budget on April 18, 2017.
- Board to appropriate funding for Service Authority, County and Schools budgets no later than June 30, 2017.



# QUESTIONS

