

Campbell County Board of Supervisors

Fiscal Year 2019-2020
Budget Work Session
Revenues

January 15, 2019

Agenda for this evening

- Review Budget Process Schedule
- Discuss Revenue projection
- Board identified priorities and initiatives

DATE	ACTIVITY
Tuesday, January 15 th	Board Work Session: Revenues
Tuesday, February 5 th	Regular Board Meeting: Budget Forum
Tuesday, February 19 th	Joint Meeting with School Board
Tuesday, March 5 th	Regular Board Meeting: Receive CIP
<i>Monday, March 11th</i>	<i>Staff Budget Review Meetings</i>
<i>Tuesday, March 12th</i>	<i>Staff Budget Review Meetings</i>
Wednesday, April 3 rd	Budget Books Delivered to Board
Tuesday, April 9 th	Budget Work Session
Thursday, April 11 th	Budget Work Session (tentative) –Permission to Advertise
Tuesday, April 18 th	Full Budget Advertisement Runs
Thursday, April 25 th	Second Full Advertisement Runs
Tuesday, May 7 th	Regular Board Meeting: Budget Public Hearing
Tuesday, May 14 th	Budget Adoption

Revenue Policy Considerations

- Discussion of the revenue projection methodology.
- This is a reassessment year
 - Done once every four years in accordance with State Code
 - Per State Code, the County will advertise the equalized rate as well as whatever rate the Board may wish to advertise for the purpose of funding the budget (if different from the equalized rate).
- The Board has expressed an interest in a number of new initiatives that would require significant investment. These include, but are not limited to:
 - Schools Capital Needs
 - Countywide Broadband
 - Waste Disposal

General Fund Revenues

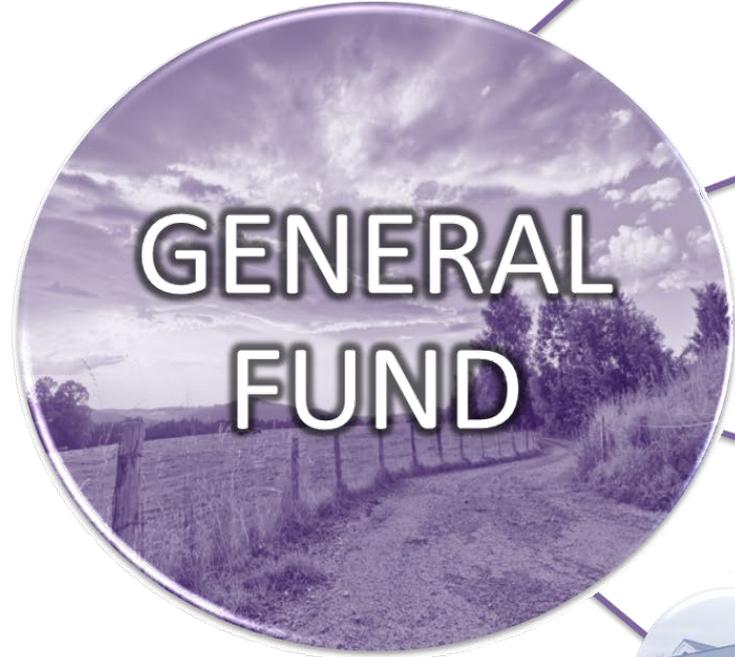
Where They Come From

Local Revenues

- Property Taxes
- Other Local Taxes
- Permits, Fees & Licenses
- Fines & Forfeitures
- Use of Money
- Charges for Services
- Miscellaneous Revenue
- Recovered Costs

State & Federal Revenues

- State Revenues
 - Non-Categorical
 - Shared Expense
 - Welfare/DSS
 - Other-Categorical
- Federal Revenues
 - Categorical (Public Safety)
 - Categorical (Social Services)



General Property Taxes

- Real Property Tax (Rollback Taxes/Minerals/Real Estate)
- Real Property Tax (Special Tax District)
- Real Estate Tax (Mt. Vista Road)
- Public Service Corporation Real Property Taxes
- Personal Property Tax (excluding PPTRA)
- Manufactured Home Tax
- Motor Homes & Recreational Camper Tax
- Apportioned Vehicle for Hire
- Machinery & Tools Tax
- Penalties on Delinquent Taxes
- Interest on Delinquent Taxes
- Debt Setoff/Administrative Fees

General Property Taxes

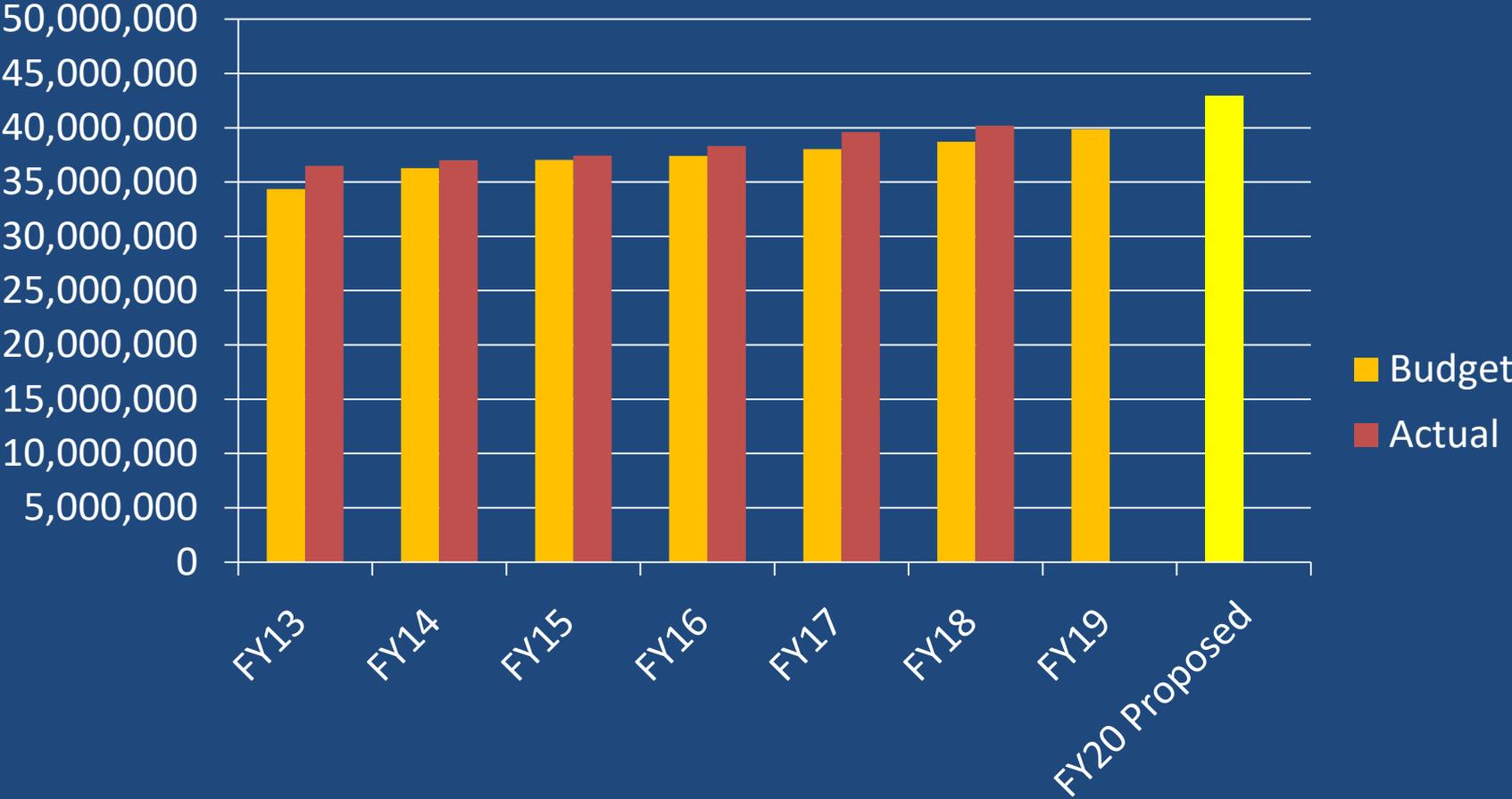
Revenue	Rate
Real Property Tax	0.52/\$100
Real Property Tax – Special Tax District	\$0.60/\$100
Personal Property Tax	\$2.23/\$100 effective; \$4.45/\$100 nominal
Pers. Property Motor Homes & Campers	\$3.85/\$100
Manufactured Home Tax	\$0.52/\$100
Public Service Corp. Tax	Values provided by State; Taxed at Real Estate and/or Personal Property rate
Pers. Property – Apportioned Vehicle (that are for hire)	\$3.25/\$100
Machinery and Tools	\$0.8125/\$100 effective; \$3.25/\$100 nominal

General Property Taxes

Fiscal Year 2018-2019 Adopted	Fiscal Year 2019-2020 Proposed
\$39,845,372	\$42,912,797

\$3,067,425 Increase

General Property Taxes



Other Local Taxes

- Local Sales & Use Tax
- Meals Tax Revenue Sharing from Altavista
- Transient Occupancy Tax
- Consumer Utility Tax
- Electric Gross Receipts Tax
- County Licenses
- BPOL Taxes
- Animal Friendly License Plate Sales
- Bank Franchise Tax
- Recordation Tax Grantor
- County Recordation Grantee Tax
- Local Probate Tax – Wills & Grants
- Motor Vehicle License Fee

Other Local Taxes

Revenue	Rate
Sales & Use Tax	1% local
Meals Tax –Altavista	The Town and County share equally in revenues collected from sales over and above \$2.5 million within boundary adjustment area
Transient Occupancy	2% of the amount of charge for the occupancy of any room or space occupied
Consumer Utility Tax	Based on kWh; not to exceed \$3/month
Electric Gross Receipts	Certain electric suppliers are required to pay a minimum tax rather than a corporate income tax for any taxable year their minimum tax liability is greater than their corporate income tax liability. The minimum tax would be equal to 1.45% of the electric supplier's gross receipts minus the state's portion of the electric utility consumption tax billed to consumers

Other Local Taxes

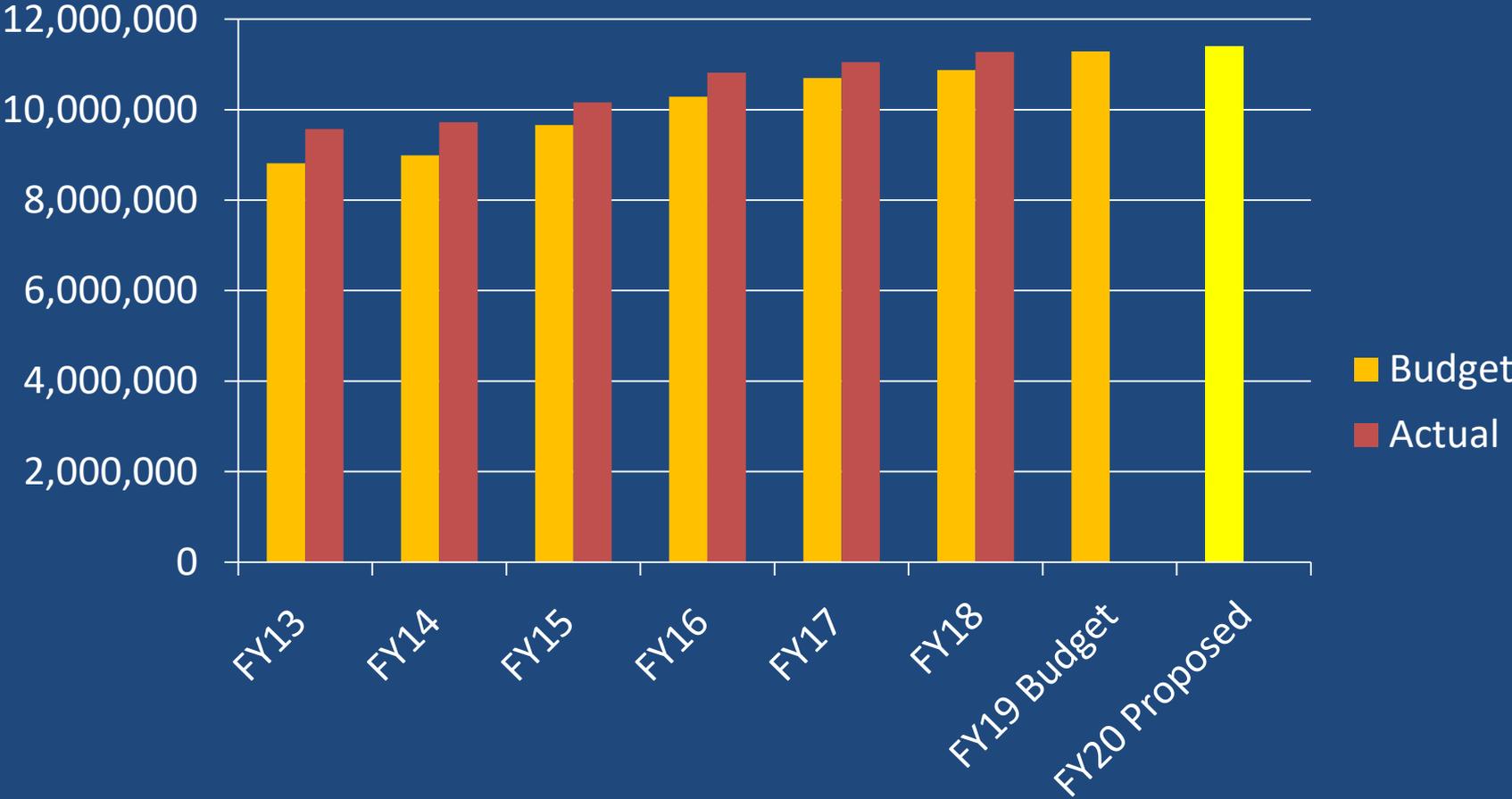
Revenue	Rate
County Licenses	Licenses for itinerant vendors
BPOL	Local license tax on businesses within the County
Animal Friendly License Plates	There is an extra \$25 annual fee to choose this plate at DMV; funds are returned to the locality
Bank Franchise Tax	80% of the state rate of taxation for each \$100 of net capital of banks located in the County
Recordation Tax Grantor	Virginia levies a tax on the grantor at the rate of \$0.50 per \$500 (or portion of \$500) of the purchase price or fair market value of the property, excluding any liens or encumbrance
County Recordation Tax Grantee	1/3 of state recordation tax
Local Probate Tax	1/3 of the state probate tax
Vehicle License Fee	\$27 per vehicle (previously known as decal fee)

Other Local Taxes

Fiscal Year 2018-2019 Adopted	Fiscal Year 2019-2020 Proposed
\$11,289,589	\$11,392,572

\$102,983 Increase

Other Local Taxes



Permits, Fees & Licenses

- Dog Licenses
- Dangerous Dog Licenses
- Land Use Application Fees
- Land Transfer Fee
- Plat Fees
- Fireworks/Explosives Permits
- Zoning & Subdivision Permits
- Building Permit Fees
- 2% Levy Building Permits
- Storm Water Management Fees
- Building Inspection Fees
- E&S Storm Water Management Fees
- Zoning Exceptions/Setbacks
- Plan Review Fee/Towers
- Plan Review Fee/PEC Applications

Permits, Fees, Licenses

Revenue	Rate
Dog Licenses	\$5, if the animal is spayed or neutered, and \$10 if the animal is intact
Land Use Application Fees	Various
Rezoning Permit Fees	\$300
Building Permit Fees	Various
Building Inspection Fees	Various
E&S Control Fees	Various
Storm Water Mgmt Fees	Various
2% Levy Building Permits	A statewide levy (currently at 2%) upon all local permit fees issued in accordance with Virginia Uniform Statewide Building Code (VUSBC) to support operations and programs of Virginia Statewide Building Code Academy for training and certification of local code enforcement personnel

Permits, Fees, Licenses

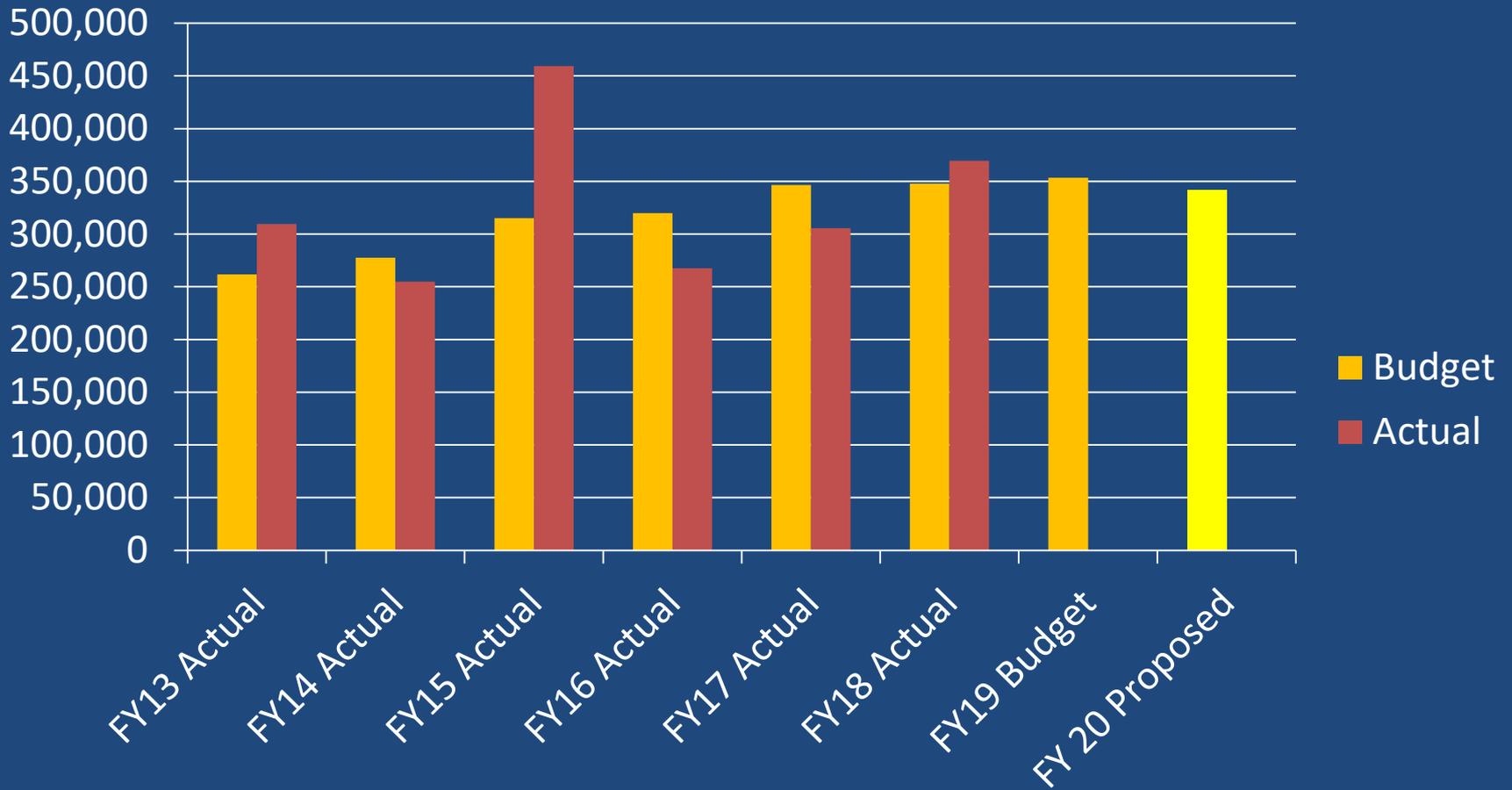
Revenue	Rate
Plat Fees	Various
Zoning Exceptions/Setbacks	Various
Plan Review Tower Fees	\$500 or actual cost, whichever is greater
Fireworks Permits	\$25
Plan Review/PEC Applications	General Site Plan, no fee; \$100 PEC only

Permits, Fees & Licenses

Fiscal Year 2018-2019 Adopted	Fiscal Year 2019-2020 Proposed
\$353,502	\$341,816

(\$11,686) Decrease

Permits, Fees & Licenses



Fines & Forfeitures

- County Court Fines & Forfeitures
- Courthouse Maintenance Fee
- Courthouse Security Fee
- Jail Administration Fees
- Parking Fines

Fines, Forfeitures

Revenue	Rate
County Court Fines & Forfeitures	Various
Courthouse Maintenance Fees	\$2 assessed on each civil action filed in district courts and each criminal and traffic case in GD and JDR
Courthouse Security Fee	\$10 as part of each criminal and traffic case in district and circuit court in which the defendant is convicted
Jail Admission Fee	Daily charge levied by BRRJ and paid by the prisoner as a fee, to defray the costs
Parking Fines	Various

Revenue from Use of Money

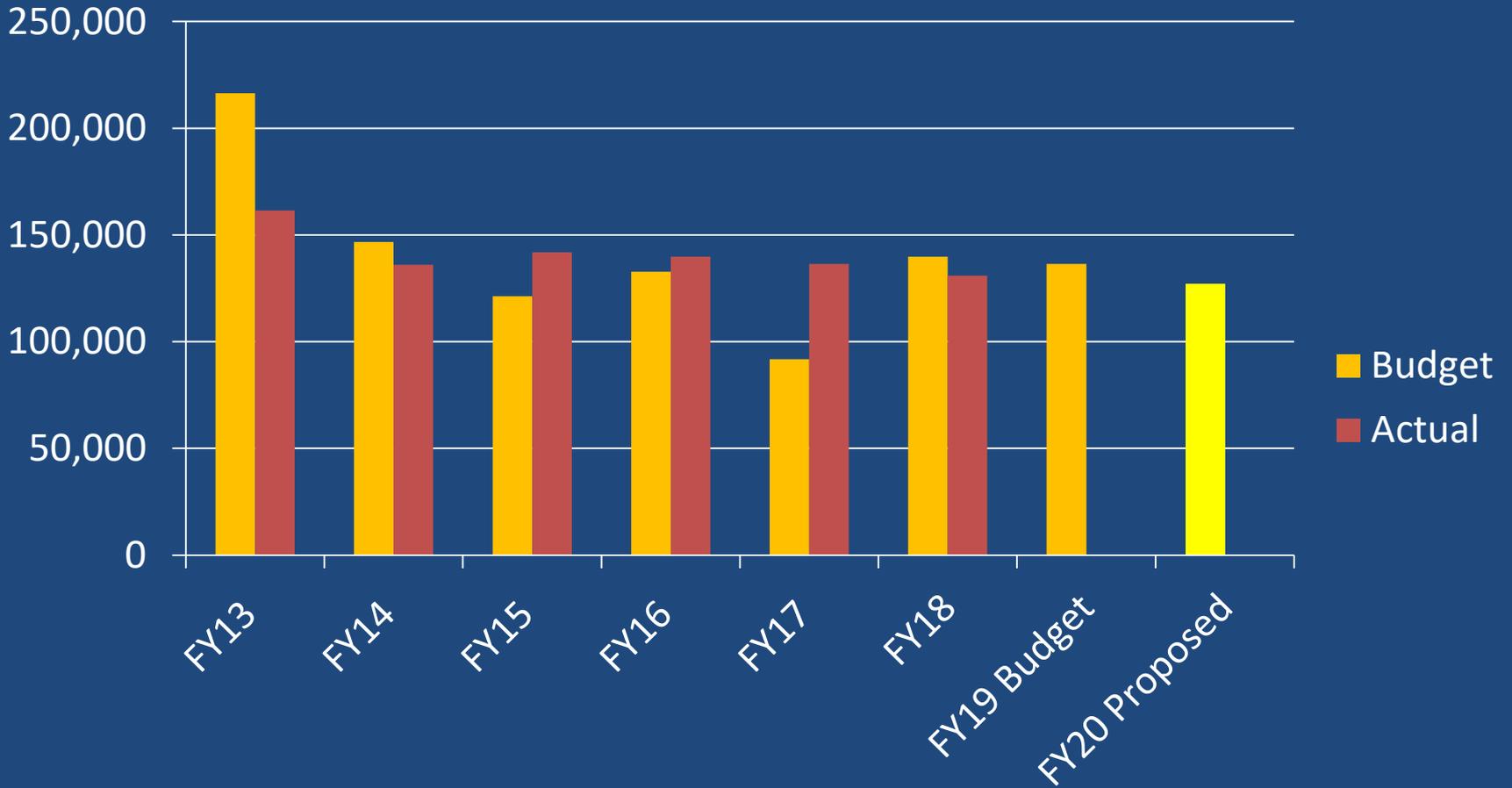
- Interest on Investments
- Rental General Property

Fines and Forfeitures Use of Money & Property

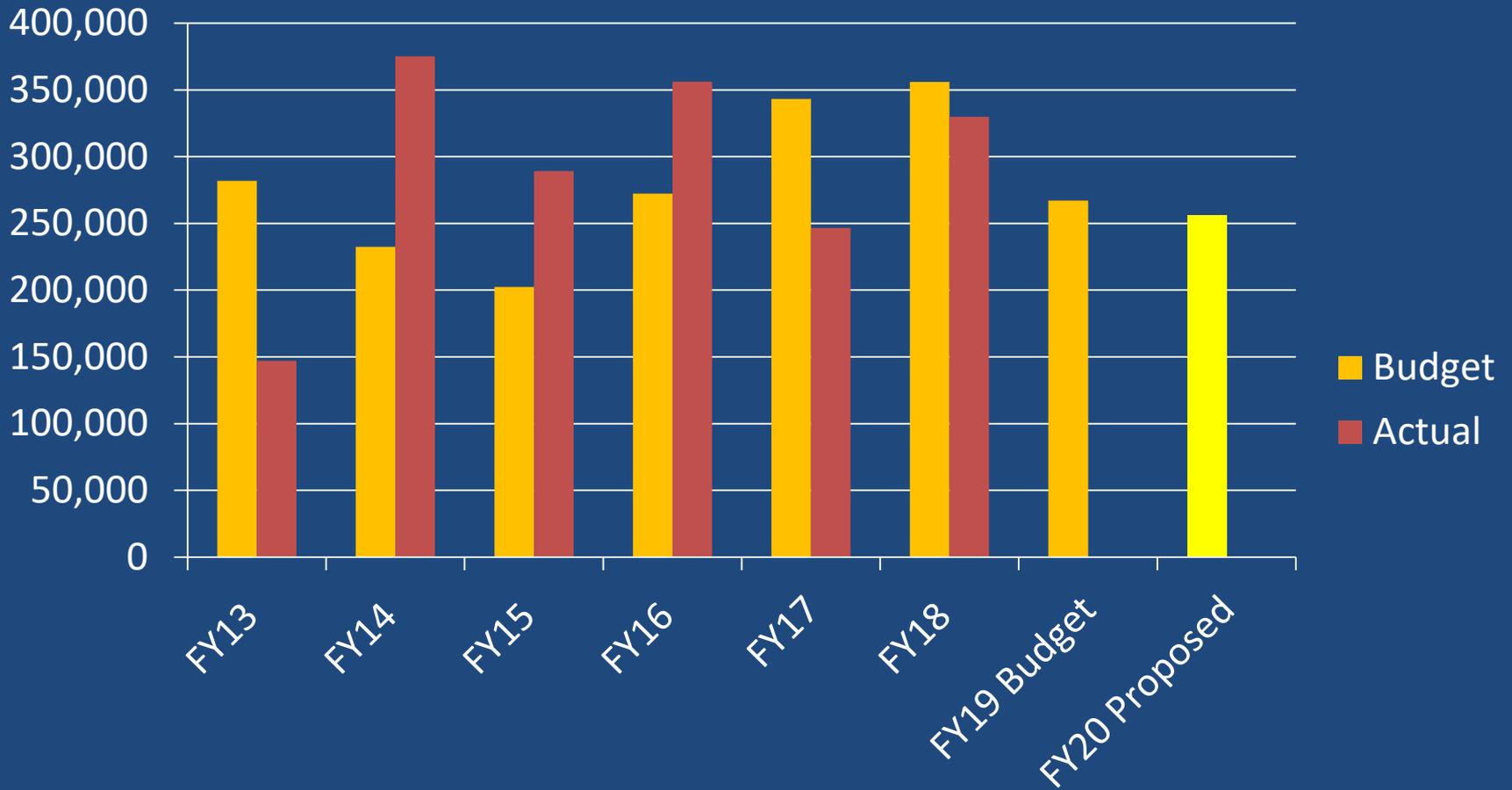
Fiscal Year 2018-2019 Adopted	Fiscal Year 2019-2020 Proposed
\$136,359	\$126,711
\$267,103	\$255,881

(\$20,870) Decrease

Fines & Forfeitures



Revenue from Use of Money



Charges for Services

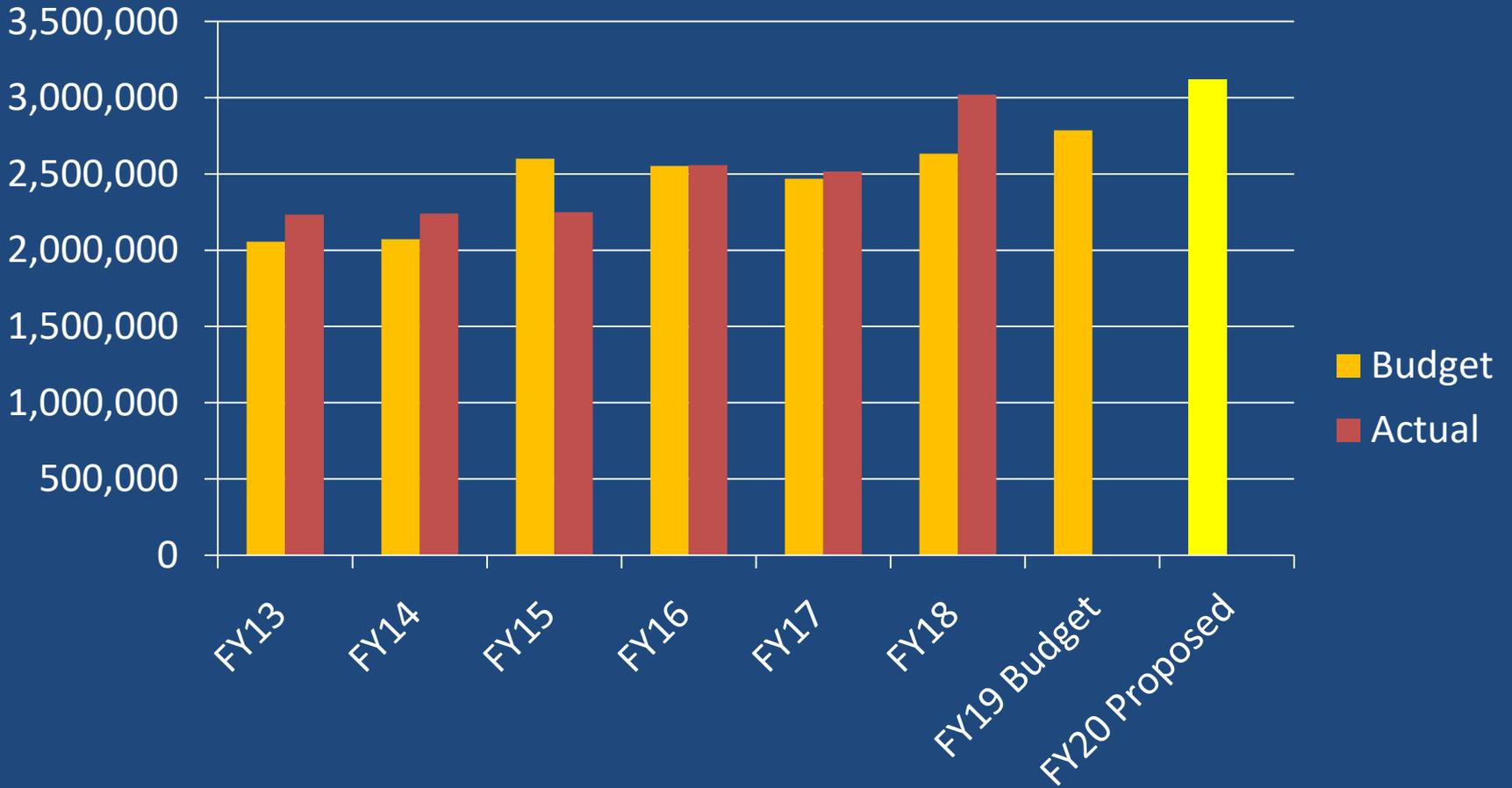
- Law Library
- Excess Fees of Clerks
- Court Appointed Attorney
- Sheriff's Fees
- Commonwealth Attorney's Fees
- Off-Duty Deputy Fees
- Juvenile Group Home Reimbursements
- Telephone Charges Collected
- Store Sales
- DMV Stop
- Fuel Sales
- EMS Billing
- Felons Fluid Withdrawal Fee
- Animal Control Service Fees
- Home Study Fees
- Parks & Recreation Fees/Trips & Heritage Festival
- Library Receipts – Fines
- Library Receipts – Copier/fax
- Library Miscellaneous
- Library Receipts Lost/Damaged Books
- Sale of County Maps

Charges for Services

Fiscal Year 2018-2019 Adopted	Fiscal Year 2019-2020 Proposed
\$2,785,951	\$3,116,087

\$330,136 Increase

Charges for Services



Miscellaneous Revenue

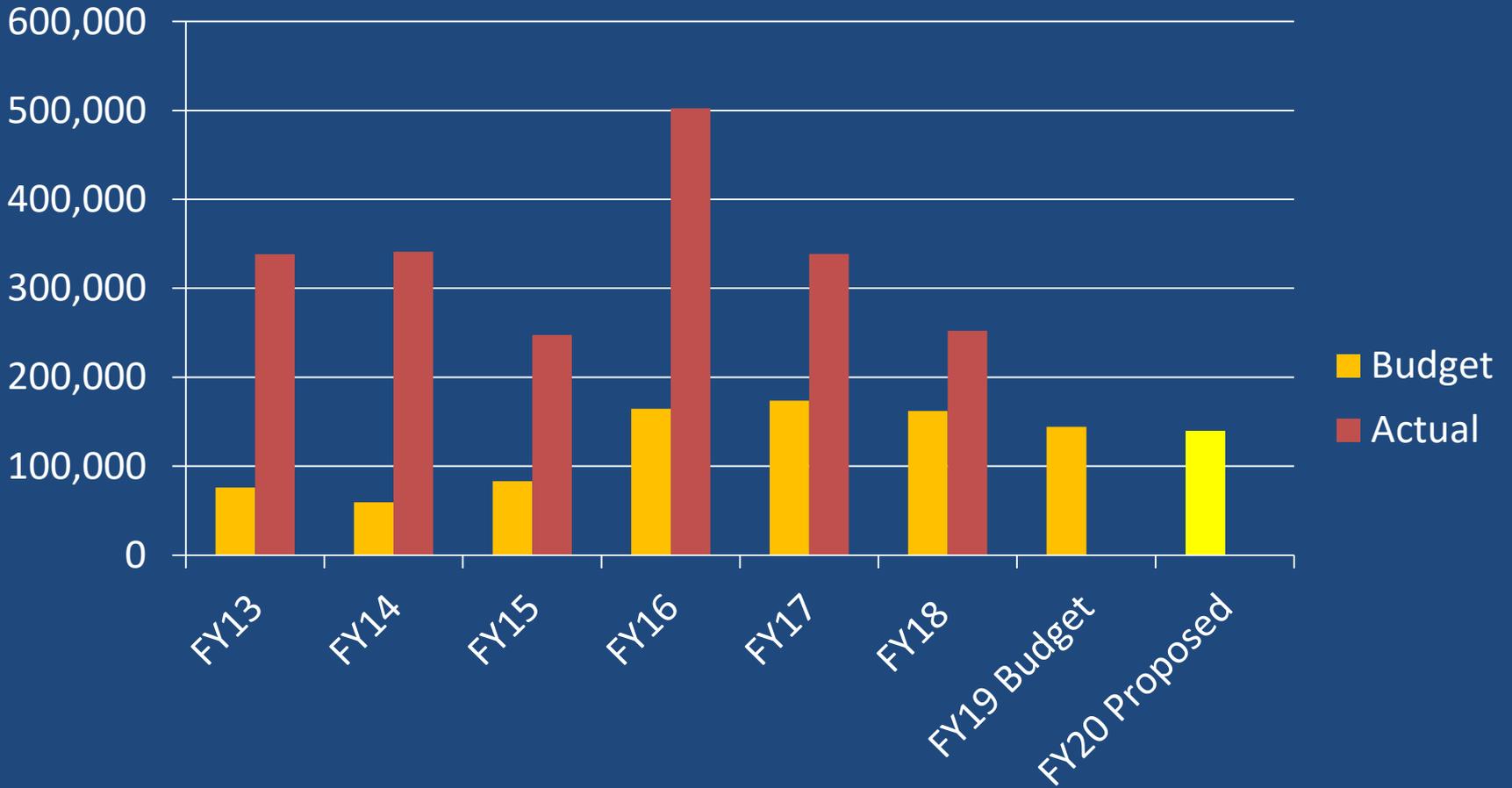
- Sale of Salvage Property & Surplus
- Leesville Road Waterline
- Miscellaneous Refunds
- Special Investigation Restitution
- Vending Machine Commissions
- Campbell County Youth Advisory Council
- Health Department Earned Revenue
- Gifts & Donations/Literacy
- Sale of School Buses
- Library Cleaning Charges

Miscellaneous Revenue

Fiscal Year 2018-2019 Adopted	Fiscal Year 2019-2020 Proposed
\$144,377	\$138,772

(\$5,605) Decrease

Miscellaneous Revenue



Recovered Costs

- Biosolid Reimbursement
- School Funded Resource Officer

Recovered Costs

Fiscal Year 2018-2019 Adopted	Fiscal Year 2019-2020 Proposed
\$362,806	\$690,000

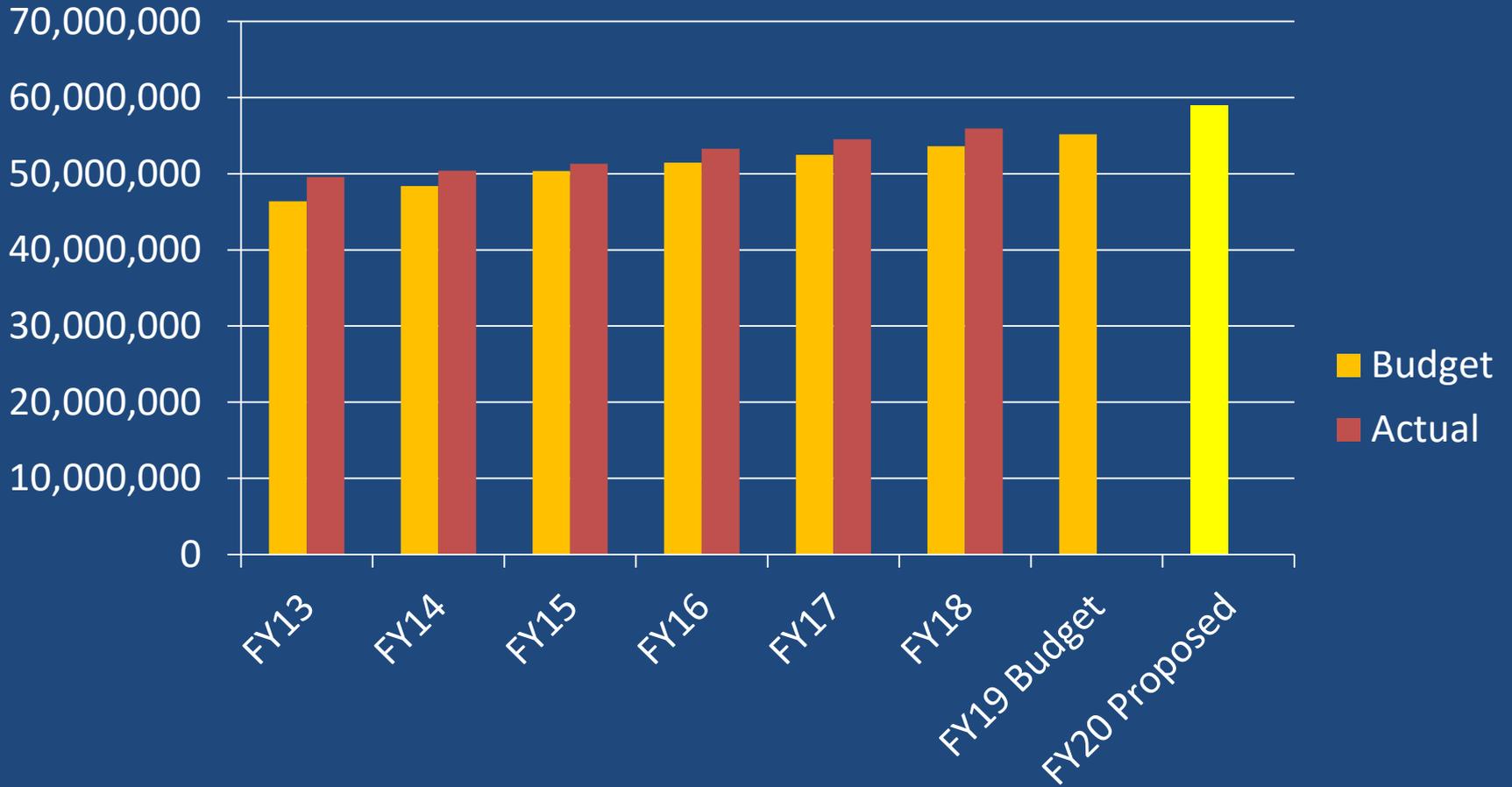
\$327,194 Increase

LOCAL REVENUES

Fiscal Year 2018-2019 Adopted	Fiscal Year 2019-2020 Proposed
\$55,185,059	\$58,974,638

\$3,789,579 Increase

Grand Total Local



Local Revenue Projections

FY20 at Current Rate of 0.52/\$100 Real Estate Tax Rate

- \$3,789,579 over FY19 Adopted
- (\$100,000) Additional Transfer to CIP
- (\$1,000,000) Local Funds required for State adopted 3% raise for teachers
- (\$450,000) 2% raise for deputies, locally supported state employees and all others
- (\$1,750,000) Increase in annual debt service to fund School CIP
- (\$850,000) Future Landfill Planning
- (\$500,000) Broadband Expansion Project
- (\$80,000) Re-open Trash Convenience site

\$940,421 deficit

FY20 at Equalized Rate of 0.49/\$100 Real Estate Tax

- \$2,518,833 over FY19 Adopted
- (\$100,000) Additional Transfer to CIP
- (\$1,000,000) Local Funds required for State adopted 3% raise for teachers
- (\$450,000) 2% raise for deputies, locally supported state employees and all others
- (\$1,750,000) Increase in annual debt service to fund School CIP
- (\$850,000) Future Landfill Planning
- (\$500,000) Broadband Expansion Project
- (\$80,000) Re-open Trash Convenience site

\$2,211,267 deficit

Questions/Discussion

Next Steps

- Budget Public Forum, February 5th at 7:00pm
- Joint Meeting with the School Board, February 19th at 6:00pm

