



FY 2023 Recommended Budget Budget Question

Board Question #: 1

BUDGET QUESTION: Provide an easy way to see what changes are being made to General Fund revenues and expenditures for FY 2023. Also show what the General Fund balance is being used to fund in FY 2023.

RESPONDING DEPARTMENT/OFFICE: Budget & Grants

RESPONSE: Following is a table showing the planned use of General Fund balance in the Recommended Budget.

FY 2023 Use of General Fund Balance	
One-time additional transfer to Capital Projects Fund above \$9.5M base transfer	\$15,000,000
Transfer to Transportation Fund	1,400,000
\$3,000 bonus to employees not receiving a bonus in November 2021, and meeting the criteria of the bonus (local share)	329,409
Use of Economic Opportunities Reserve for other than tax-based incentives	150,000
Broadband/Franchise Manager - temporary position (3-5 years)	110,169
Update to the subdivision and zoning ordinances	100,000
Fourth year of five-year capital contribution to Germanna Community College	100,000
Use of Tourism Reserve to transfer to the Capital Projects Fund for Courthouse area enhancements project	100,000
Consultant to redraw parcel lines on older parcels (GIS)	75,000
Startup equipment costs for the expansion of Cityworks in Public Works	60,160
Parks and Recreation – Outdoor workout/fitness equipment	55,000
Upgrade ESRI Tax Infrastructure to more efficiently edit parcels and lines	50,000
Replacement furniture Parks & Recreation	43,930
Startup costs for new ESO election certification standards	41,830
Replacement of 27 cage/carts for voting machines	39,150
Digital sign board	31,726
Development of Forestry Management Plan	20,000
Replace signage printer	15,000
Total Use of General Fund Balance	\$17,721,374

Attached is a summary of General Fund revenue and expenditure changes made for the Recommended Budget. Revenues are depicted on the left side of the pages and expenditures are shown on the right. Staff has color-coded revenues and expenditures which are tied to one another. For example, \$55,000 of the fund balance is used to fund a one-time expense for outdoor fitness equipment requested by Parks & Recreation. Both the revenue and the expense are highlighted pink.

FY 2023 Recommended Budget

Budget Question

ESTIMATE OF STAFF TIME SPENT ON RESPONSE: This information was prepared as part of development of the FY 2023 Recommended Budget. Short of writing a brief narrative, no additional staff time was required to respond.

Revenue
 FY 2022 Revenues, Transfers & FB \$309,309,484

Base - Adjusting to FY 2022 Projections

Sales Tax	\$3,350,000
Personal Property	\$2,545,307
Meals Tax	\$1,836,000
State Compensation Board	\$357,465
Communications Sales Tax	-\$500,000
Real Estate	-\$790,784
Interest Earnings	<u>-\$1,000,000</u>
	\$5,797,988

Base - Adjustments for FY 2023

Real Estate - reassessment year at equalized rate	\$3,810,950
Personal Property	\$2,172,069
Sales Tax	\$1,400,000
Meals Tax	\$637,500
Interest Earnings	\$300,000
State Compensation Board	<u>\$77,784</u>
	\$8,398,303

Base - Adjustments for FY 2023

SAFER Grant	\$1,269,687
DSS/CSA	\$347,637
Recordation & Grantors Taxes	\$325,000
Transient Occupancy Tax	\$235,000
Penalties	\$200,000
Delinquent Personal Property	\$199,623

Consumer Utility Tax	\$150,000
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Excess Fees of the Clerk	\$125,000
Sheriff Fees	\$80,000
Business License	\$50,000
Vehicle License Fee	\$50,000
DMV Rental Tax	\$50,000
State Fire Programs	\$50,000
Antenna Tower Rental Fees	\$43,651
E911 Wireless Surcharge	\$40,000
Public Service Corp.	\$31,538
Mobile Home Titling Tax	\$25,000
Grants	\$20,016
Sale of Surplus	\$20,000
Recreation Registration	\$14,210
Heavy Equipment	\$11,555
Daily Rental Tax	\$10,000
Well/Septic Permit Fees	\$10,000
Extradition of Prisoners	\$10,000
Animal Shelter Fees	\$7,500
Delinquent Machinery & Tools	\$5,000
Hunting Run Reservoir Fees	\$4,430
Ni River Reservoir Fees	\$4,085
Loriella Admissions	\$3,100
Clerks Copy Fee	\$3,000
FOIA Reimbursement	\$2,000
Self-Supporting Activities	\$925
DNA Local Fee	\$500
Street Lights	\$50
False Fire Alarms	-\$500
Rental of General Property	-\$1,800
Plat Filing Fee	-\$4,960
Delinquent Tax - Mobile Homes	-\$5,000
Courthouse Security Fee	-\$30,000
Emergency Services	-\$35,000
Utility Gross Receipt Tax	-\$50,000
W/S Admin Fee	-\$96,867
County Court Fines	-\$100,000
Machinery & Tools	<u>-\$199,913</u>
	\$2,874,467

Subtotal Revenue Changes	\$17,070,758
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FY 2023 Transfers In Changes

From Code Compliance	\$324,369
Subtotal Transfer Changes	\$324,369

Expenditures
 FY 2022 Exp & Transfers \$309,309,484

FY 2023 Base Personnel Changes - Previously Approved

Full year of budgeted mid-yr FY 2022 adjustments	\$1,217,746
Sheriff career ladder approved after adoption of FY 22 budget	\$667,382
DSS adjustments approved after adoption FY 2022 budget	\$480,609
18 grant-funded SAFER positions	<u>\$1,326,078</u>
	\$3,691,815

FY 2023 Base Personnel Changes

VRS & VRS Life rate changes	\$1,284,844
Adjust for F/R actual holiday pay/OT	\$793,301
Mandated minimum wage adjustment to \$12 - January 2023	\$46,373
Base adjustments other than those identified separately	\$155,102
Longevity - not applicable to PS	\$51,822
Line of Duty Act	\$5,332
Vol. Fire/Rescue Benefit Prog (LOSAP)	-\$50,000
Change in Personnel Reductions	-\$140,000
Adjust for fund-wide HI savings	<u>-\$342,117</u>
	\$1,804,657

FY 2023 Recommended Compensation Adjustments

2.6% COLA - effective 7/25/2022	\$2,295,615
2% merit (non-PS) -effective 7/25/22	\$758,492
PS step - effective 7/25/2022	\$740,861
OPEB - year 5 of was 5/now 6 (policy)	<u>\$504,231</u>
	\$4,299,199

Subtotal Personnel Changes	\$9,795,671
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FY 2023 Other Changes

Jail	\$1,455,495
Maintenance Contracts	\$1,285,478
DSS Programs	\$896,929
Operating Supplies	\$247,161
Vehicle & Equipment Fuel	\$191,252
Library	\$272,595
Software Applications	\$93,501
Rapp Area Comm Svcs Board	\$90,746
Heavy Equipment Repl/Maint	\$79,300
Auto Repairs & Maintenance	\$56,328
Local Health Department	\$53,000
Four 4 Life & State Fire Programs	\$50,000
Postal Services	\$46,351
GWRC	\$35,921
Juror & Witness Expenses	\$32,800
Criminal Justice Academy	\$30,059
Truck Repairs & Maint.	\$30,000
Regional Agencies	\$68,043
Pre-Employment Expenses	\$29,628
Water & Sewer Services	\$25,215
Electrical	\$24,456
Groundwater Monitoring	\$24,102
Furniture & Fixtures	\$20,315
Juvenile Center	\$0
New Debt Service	\$0
Sports Programs	-\$21,955
GIS Development Services	-\$25,000
John J. Wright Museum	-\$25,000
Mileage/Travel/Training	-\$30,241
Capital Projects	-\$31,945
Brisben Homeless Shelter	-\$36,520
Uniforms	-\$45,056
Machinery & Equipment	-\$62,330
Radio Repairs & Maintenance	-\$103,100
Management Consulting	-\$187,065
Other Professional Services	-\$201,431
Misc Line Items Of +/- \$20K Each	-\$257,469
Existing Debt Service	-\$509,179

Subtotal Other Changes	\$3,602,384
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FY 2023 Transfers Out Changes

Transfer to School Operating - d.s.	\$0
Transfer to School Operating - other	\$0
Transfer to CPF - once in FY 2023	\$12,850,000

FY 2023 Use of FB Changes

One-Time to CPF in FY 2022	-\$2,250,000
One-Time to Trans. in FY 2022	-\$1,400,000
Other One-Time in FY 2022	-\$2,156,044
Use of T.O. Reserve for Tourism	\$100,000
One-Time Add'l CPF Transfer	\$15,000,000
One-Time to Trans. in FY 2023	\$1,400,000
One-Time items in FY 2023	\$705,239
One-Time \$3K Bonus in FY 2023	\$329,409
Subtotal Use of FB Changes	\$11,728,604

FY 2023 New Initiatives

ARPA - towards \$3K bonuses	\$1,532,494
Increase op hrs of reservoirs	\$6,540
RC - Digital Sign Board (FB)	\$31,726
P&R - Outdoor fitness equip (FB)	\$55,000
Update subdiv & zoning ordinances (F)	\$100,000
Subtotal New Initiatives	\$1,725,760

Transfer to CPF - Add'l Rev + 0.25%	\$0
Transfer to EDO - incentives	-\$249,000
Transfer to Code Compliance	\$260,000
Subtotal Transfers Out	\$12,861,000

FY 2023 New Initiatives/New Items

\$3K Bonus (match to PS bonus in FY22)	\$1,861,903
Deputy County Attorney (mid year)	\$102,053
Appraiser Trainee	\$64,692
Grants Acntng & Compliance Coord.	\$113,700
Budget Analyst I (mid year)	\$43,974
IT Support Specialist I	\$60,458
PT Asst. Reg. to FT Election Srvc Coord.	\$59,757
Clerk's Office - Deputy Clerk III	\$56,665
Asst. Comm. Attorney (2 positions)	\$258,446
Legal Assistant I (2 positions)	\$144,808
Deputy Sheriff - Patrol (6 pos.) - midyr	\$388,045
Deputy Sheriff - Courts (3 positions)	\$250,983
Deputy Sheriff - An. Control (1 position)	\$91,038
Detectives (2 Narc & 1 Child Victim)	\$282,545
County-issued cell phones for patrol	\$50,400
FREM - Emergency Manager	\$108,898
Fire Tech II - mandated fire inspections	\$88,559
FREM Mechanic (offset by existing op)	\$144
FM - Maintenance Trade Worker	\$80,098
FM - Maintenance Technician II	\$67,242
RC - Public Works Foreman	\$92,671
RC - Digital Sign Board	\$31,726
RD - Convert PT SW Equip Op I to FT	\$33,337
RD - Convert 2 PT Laborers to FT	\$49,445
Parks Supervisor (mid year)	\$59,103
Parks Maintenance Worker I (3 of 3)	\$182,097
Delete op adds for aeration & herbicide	-\$233,310
Decrease Parks & Rec partime	-\$70,000
Increase op hrs of reservoirs	\$39,721
Parks - outdoor workout/fitness equip	\$55,000
Planner I	\$76,239
Update subdiv & zoning ordinances	\$100,000

Subtotal New Initiatives	\$4,590,436
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Total FY 2023 Revenues	\$340,158,976
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Total FY 2023 Expenditures	\$340,158,976
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Total Change	\$30,849,492
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Total Change	\$30,849,492
	10.0%

General Fund is Balanced ...	\$0
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