

FISCAL YEAR 2020 RECOMMENDED BUDGET

THE COUNTY OF LOUISA, VIRGINIA

February 4, 2019



Summary

- Total Budget: \$114.1M
 - Operating Expenses: \$5.05M / +4.83%
 - Revenues: \$5.10M / +4.71%
 - No tax rate increase: \$0.00M / +0.0%
 - Operating Surplus: \$4.2M
 - Capital Projects Total: \$4.7M
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- Recommended budget lowers requests by \$6.1M
 - Leaves unrestricted fund balance of \$5.02M

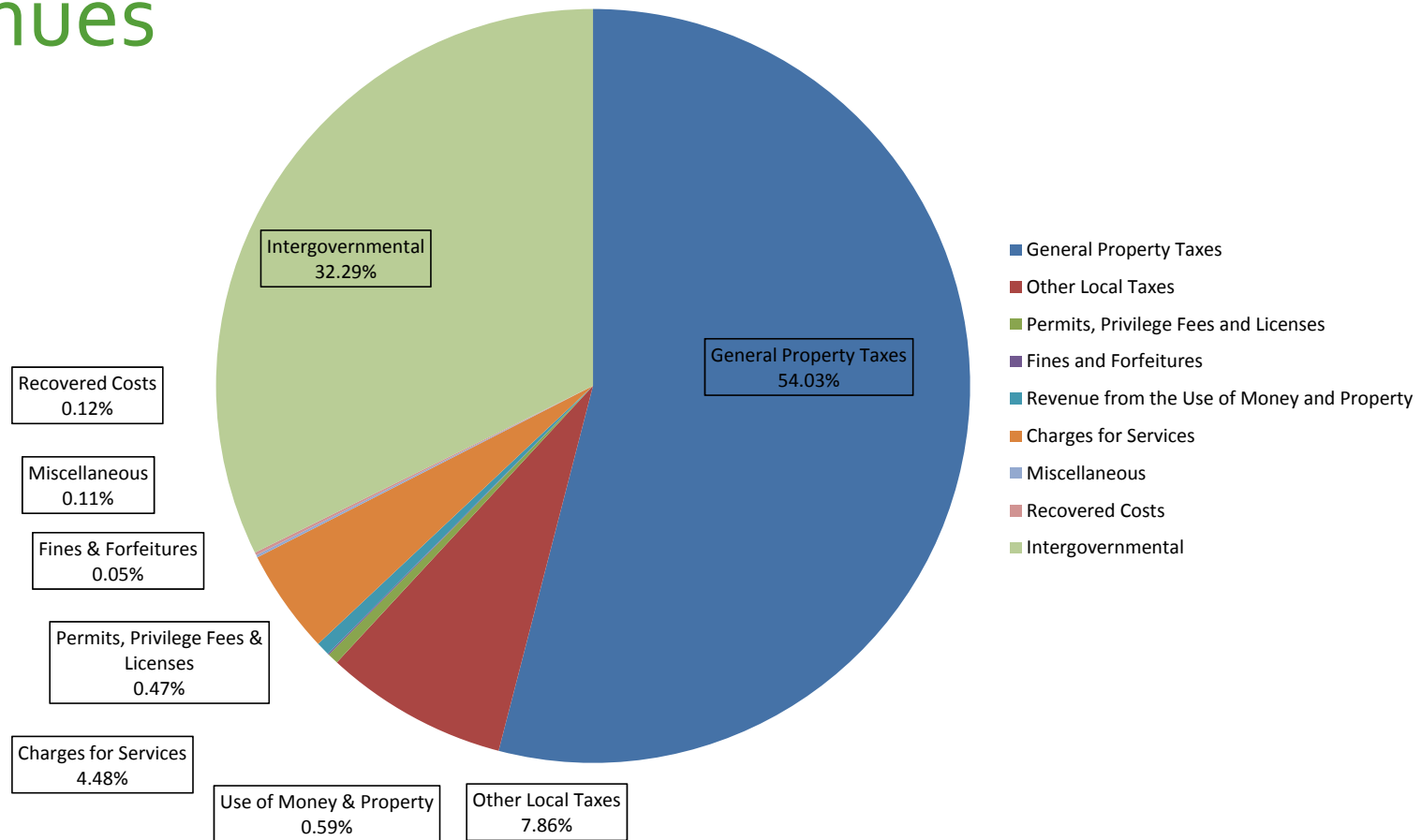


	FY2018	FY2019	FY2020		
Revenues	Actual	Budget	Recommended	Inc./Dec.	% Chg.
General Property Taxes	\$ 60,518,751	\$ 59,704,773	\$ 61,412,762	\$ 1,707,989	2.86%
Other Local Taxes	9,016,105	8,033,000	8,935,000	902,000	11.23%
Permits, Privilege Fees and Licenses	523,651	500,000	530,000	30,000	6.00%
Fines and Forfeitures	59,530	60,000	60,000	-	0.00%
Revenue from the Use of Money and Property	518,530	364,500	671,000	306,500	84.09%
Charges for Services	4,557,140	4,464,264	5,087,705	623,441	13.97%
Miscellaneous	285,433	100,000	125,000	25,000	25.00%
Recovered Costs	138,232	135,000	135,000	-	0.00%
Intergovernmental	34,642,486	35,190,199	36,702,938	1,512,739	4.30%
CIP Bond Revenue	-	-	-	-	0.00%
TOTAL REVENUES	\$ 110,259,858	\$ 108,551,736	\$ 113,659,405	\$ 5,107,669	4.71%
Fund Balance - Usage of / (Surplus Added to)	\$ 15,925,678	\$ (584)	\$ 486,511		
TOTAL RESOURCES	\$ 126,185,536	\$ 108,551,152	\$ 114,145,916		
Expenditures					
General Government Administration	\$ 3,346,112	\$ 3,785,146	\$ 3,885,276	\$ 100,130	2.65%
Judicial Administration	2,020,793	2,121,029	2,167,099	46,070	2.17%
Public Safety	13,486,812	13,451,466	14,350,819	899,353	6.69%
General Services	3,543,412	3,609,806	3,868,913	259,107	7.18%
Health and Welfare	8,640,939	9,094,055	9,505,520	411,465	4.52%
Education	59,476,633	62,975,201	66,340,689	3,365,488	5.34%
Parks, Recreation, and Cultural	1,530,343	1,599,555	1,645,116	45,560	2.85%
Community Development	1,391,126	1,624,365	1,703,868	79,503	4.89%
Non-departmental	-	515,000	825,514	310,514	60.29%
Debt Service	6,357,633	5,623,297	5,152,111	(471,186)	-8.38%
Capital Projects	26,391,734	4,152,233	4,700,992	548,759	13.22%
TOTAL EXPENDITURES	\$ 126,185,536	\$ 108,551,152	\$ 114,145,916	\$ 5,594,765	5.15%

2/4/2019



Revenues

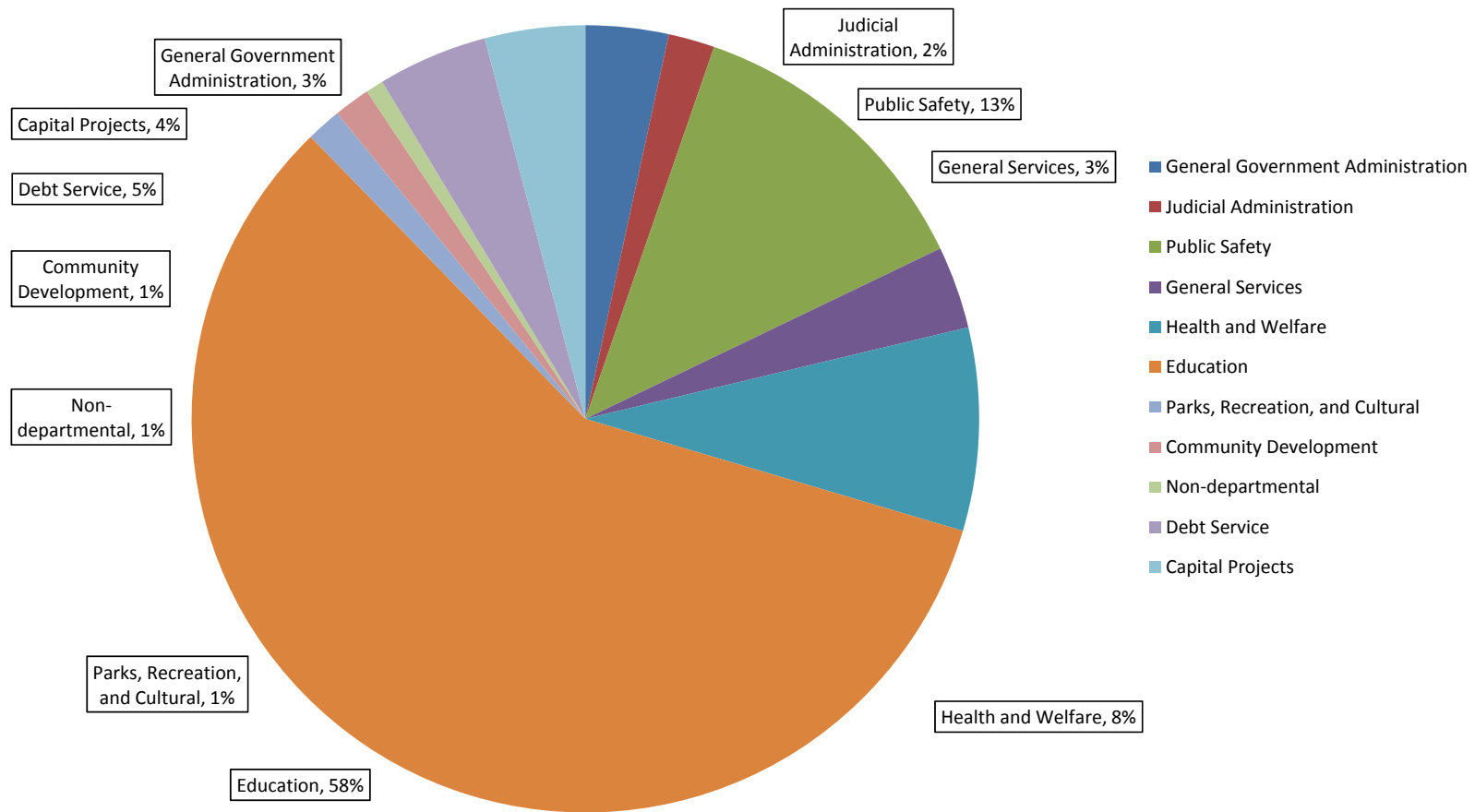


Revenue Highlights

- General Property Revenue: 2.9% Increase (\$1.7M)
- Other Local Taxes: 6.3% Increase (421K)
- Education Funding State/Federal: 3.7% Increase (\$961K)
- CSA Revenues (State): 14.0% Increase (\$175K)
- Local Sources (includes Meals Taxes & CIP Revenues): 35.7% Increase (\$481K)
- Use of Funds (Interest): 42.4% Increase (\$140K)
- Revenue Recovery Fees: 27.7% Increase (\$305K)



Expenses



Expenditure Highlights - Operating

- 6% increase in Health Insurance – County and School
- 3% staff compensation increase
- Career Development Funds
- 2 Additional staff in Fire & EMS, plus compression adjustments
- Sheriff: Add'l \$80K for Maintenance of Vehicles & Equipment
- Volunteer Fire/EMS: Add'l \$118K; mostly for Maintenance of Vehicles & Equipment
- Debt: \$471K decrease; Equipment Leases were paid in full during FY18
- DHS: increase due to Medicaid expansion; mostly offset with state/federal funding



James Madison Regional Library

- Discussions are underway with Library for increased hours of service
- FY20 request: \$32,826 increase of FY19
 - \$8,264 – salary compression, benefits, operational costs to maintain current services
 - \$19,192 – New 20 hour position with benefits to increase hours
 - \$5,370 – Position upgrade to increase hours
- FY20 recommended Budget, includes funding for:
 - \$8,264 – salary compression, benefits, operational costs to maintain current services
 - \$6,000 – funding for 4 extra operating hours
 - Add 4 hours each to 2 current 20/hour per week employees



Expenditure Highlights - Schools

- Compensation (3%) and Step Increases: \$1.02M
 - Net of State Revenues
- 6% Health Insurance Increase (385K)
- \$338K Increase: SPED Assistants, Crisis Counselors, Reading Aides
- \$502K Increase- moved Technology Equipment from CIP to Operating



Expenditure Highlights – Capital

- Louisa Wastewater Plant Ammonia-Nitrogen Upgrade: \$334K
- Bowler's Mill Dam Improvements: \$250K
- Landfill Development/Closure Reduced: \$325K
- Long Term Capital Project Investments: \$500K
- Communications (CAD) System Upgrade: \$148K
- LCPS: \$1.6M for buses, technology, equipment
- Moved Computers/Small Equipment from CIP to Operating
- Removed Several Capital projects from FY20 CIP; may be included in future years

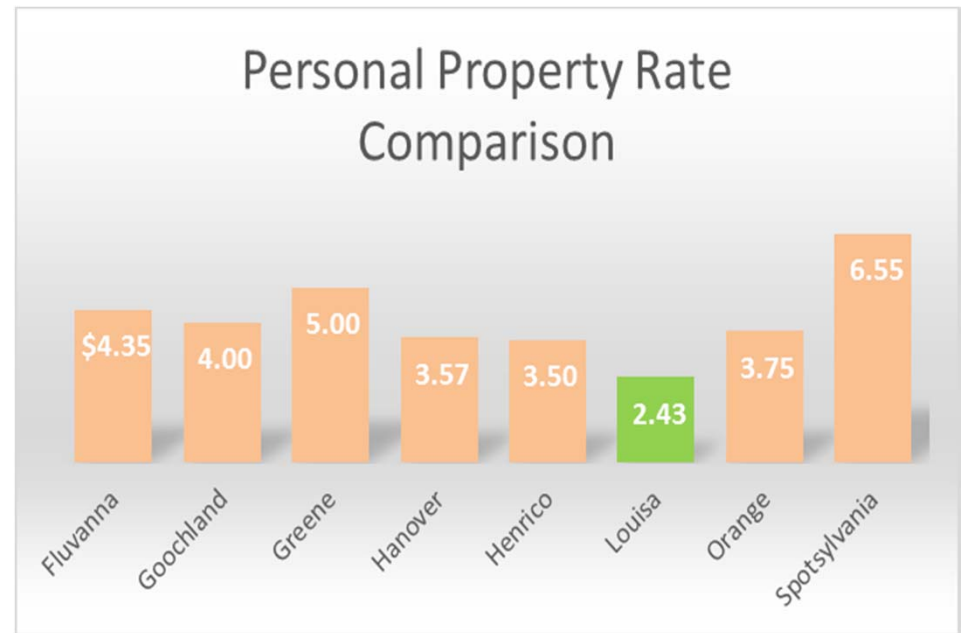
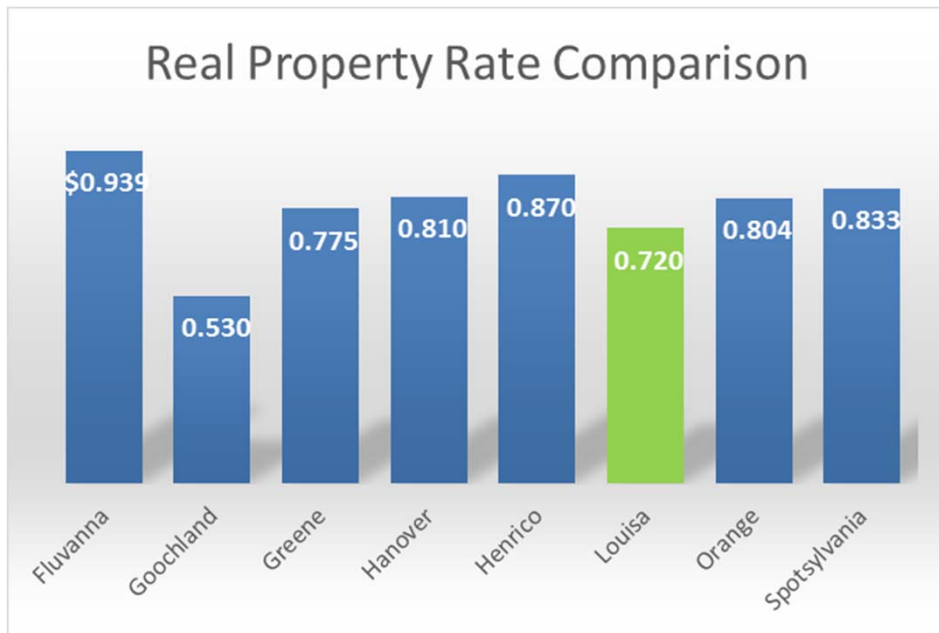


Fund Balance Detail

<i>Audited Fund Balance</i>	57,851,726
<i>Cash Flow Requirements</i>	(12,000,000)
<i>NAPS Fund</i>	(15,800,000)
<i>Other Assigned Funds</i>	(1,754,408)
<i>OPEB / Accrued Leave Liabilities</i>	(13,717,962)
<i>FY19 Usage and Transfers</i>	(1,410,442)
<i>FY19 Pending Usage & Transfers</i>	(7,659,530)
Available Fund Balance	5,509,384
Recommended - FY20	(486,511)
Impact of FY20 Approved Budget	5,022,873



Current Tax Rates



Moving Forward

- Reassessment data is not complete.
- Education revenues are not finalized.
- Salary Increases: Contingent on State Funding for teachers at 5% over biennium.
- Other state revenues are to be determined
 - Compensation Board-funded positions
 - Children's Services Act
- Revenue Recovery Fees:
 - FY20 Revenue is contingent on increasing rates to meet actual costs incurred
- Outside agency discussions (funding levels)



County of Louisa, Virginia		
Draft Fiscal Year 2020 Budget Calendar		
Current as of 1/14/19		
Date	Time /Location	Action Item
Thursday, September 27, 2018		Distribute Capital Improvement Plan (CIP) request requirements and operations and maintenance (O&M) budget submission guideline letters for departments and external agencies
Monday, November 05, 2018		All CIP budgets due from Department Heads
Friday, November 16, 2018		All O&M budgets due from Department Heads and Agencies
Tuesday, December 04, 2018	7:00 pm; LCPS Central Office	School Board adopts FY 20 - 24 LCPS CIP
Thursday, December 13, 2018	5:00pm; Public	Planning Commission Work Session – Presentation of Planning-Related CIP Requests
Monday, January 07, 2019	4:00 pm; Public Meeting Room	Board of Supervisors Presentation: Budget Overview (during Regular Meeting)
Wednesday, January 09, 2019		Virginia General Assembly - convenes in Richmond **tentative**
Thursday, January 10, 2019	5:00 pm; Public meeting	Planning Commission Work Session – Planning-Related CIP project reviews
Tuesday, January 15, 2019	7:00 pm; LCPS Central Office	School Board Presentation of FY 20 LCPS O&M budget
Tuesday, January 15, 2019	7:00 pm; LCPS Central Office	School Board - Work Session and Public Hearing FY 20 LCPS O&M budget
Monday, February 04, 2019	4:00 pm; Public Meeting Room	Board of Supervisors Work Session (before Regular Meeting)
Tuesday, February 05, 2019	7:00 pm; LCPS Central Office	School Board - Adopt FY 20 LCPS O&M budget **tentative**
Tuesday, February 12, 2019		Sales Tax Ratio **tentative**
Thursday, February 14, 2019	7:00 pm; Public meeting	Planning Commission Public Hearing – adopt and forward Planning-Related CIP recommendations
Friday, February 23, 2019		Virginia General Assembly – adjourns
Monday, March 04, 2019	4:00 pm; Public Meeting Room	Board of Supervisors Work Session – Presentation of FY 20 budget (Tentatively Joint with School Board)
Monday, March 18, 2019	7:00 pm; Public meeting	Board of Supervisors Regular Meeting – Public Hearings (Assessment)
Monday, April 01, 2019	7:00 pm; Public meeting	Board of Supervisors Regular Meeting – Public Hearings (Rate/Budget)
Monday, April 15, 2019	6:00 pm; Public meeting	Board of Supervisors Regular Meeting – Adoption
Monday, May 06, 2019	6:00 pm; Public meeting	Board of Supervisors Regular Meeting – Appropriation

