



# KING GEORGE COUNTY

FY2022-2023 Budget for  
Board of Supervisors' Public Hearings  
June 15, 2022

# ***Budget Process:***

- November 2021 - County Administrator Requested Departments/Agencies to Prepare Budgets
- Mid-December 2021- Departments/Agencies Submitted Budgets
- January 2022 - Budget Staff Reviewed Submittals and met with Departments/Agencies
- February 2022- County Administrator Reviewed Submittals and met with Departments/Agencies
- February – June 2022- Board of Supervisors (BOS) & Citizen Advisory Committee Held Budget Work Sessions
- May 17, 2022 – BOS Conducted Tax Rate Public Hearing
- May 24, 2022- County Administrator Presented Proposed Budget – BOS Adopted Real Property Tax Rate
- June 1, 2022 - BOS Authorized Advertising Budget – BOS Adopted Personal Property Tax Rate
- June 15, 2022 - BOS Conducts Budget Public Hearing – Adopt PPTRA
- June 22, 2022 - BOS Adopts Budget and Appropriates Funds



## ***Budget Challenges:***

- Uncertainty over the Commonwealth of Virginia budget.
- Increase need for capital projects in excess of landfill revenue.
- Maintaining Public Safety Recruitment and Retention
- Property Reassessment.
- Inflation as a result of the pandemic.
- County Growth.
- Schools.
- Increases for Regional Jail and Juvenile Detention.

# *Budget Overview:*

- The County's Operating Budget is an annual fiscal plan providing actionable, concise information about County financial activities and policies. It serves as a roadmap to implementing the Board of Supervisors (BOS) priorities.
- In preparing the FY23 Budget, staff was mindful that the budget environment continues to feature a degree of economic uncertainty and continues to be a serious challenge.
- The FY23 Budget continues BOS policies for fiscal responsibility and service delivery:
  - Public Safety Recruitment and Retention
  - Education
  - Social Services
  - Employee Compensation
  - Capital Projects/Debt
  - Facility Maintenance

# *Budget Overview – Continued:*

- Most FY22 revenues are on pace to exceed budgeted amounts and to exceed FY21 revenues.
- At the end of FY22 the revenue stabilization fund will be replenished and therefore, the FY23 budget is built without using this fund or fund balance.
- The FY 23 budget includes new revenue from a real estate tax increase associated with the completing the courthouse, a new radio system for public safety, a new fire station, and additional revenue for the schools.
- The FY23 budget continues investing in the workforce, bringing pay for staff to a living wage at minimum.
- The FY23 budget continues to address core needs of a growing population – impacting schools, public safety, social services and County services.

# *Budget Overview – Continued :*

- Fiscally responsible in accordance with County Financial Policies.
- Total County Budget is \$109,267,366, a 12.18 % increase over the current year adopted budget:
  - School associated expenditures including Operating, Grants and Cafeteria are \$59,156,630, a 12.64 % increase over current year adopted budget (54% of total budget).
  - Non-School Expenditures are \$50,110,736, 11.65% increase over current year adopted budget (46% of total budget).
- The proposed budget includes a tax increase associated with debt for completion of the courthouse, a new radio system for public safety, a new fire station, and additional revenue for the schools. After the reassessment, the lowered tax rate would be \$.54 per 100 of assessed value. At a budget work session on 5/24/2022, the BOS adopted a rate of \$.64 resulting in a \$0.10 increase in the real estate tax rate (each penny on the real estate tax rate results in \$393,699 of revenue).

# *Budget Overview – Continued :*

- Per prior slide, non-School Expenditures are \$50,110,736:
  - \$16,170,733 for Public Safety
  - \$7,303,520 for Debt Service
  - \$6,590,562 for Dept. of Social Services
  - \$2,938,635 for Court Services and Constitutional Officers
  - \$4,177,480 for Capital Improvement Fund (includes funds for 3 major projects)
  - \$1,922,781 for Institutions, Outside Agencies and Virginia Department of Health
  - \$11,007,025 for General Government operations, Smoot Library, Parks & Rec, Public Works, and Tourism



# ***Budget Highlights:***

- Property Tax and Other Local Taxes Revenues increased by \$8,461,965 over current year.
- \$21,100,000 in local funding is proposed to Schools; this is an increase of \$3,100,100 over current year; School ADM is 4,405.
- Funding is included for \$161,427 increase over current year for Regional Jail and Juvenile Detention Center.
- Revenue from the state for Constitutional Officers was estimated at a 3% increase.
- Uncertainty as to final state revenue numbers for county operations to include school operations.





## ***Budget Highlights – Continued :***

- Full year funding is included for three new positions, Public Information Officer, Procurement Manager, and a Maintenance Technician. Half-year funding is included for three new positions in the Department of Emergency Management and two new positions for courtroom security.
- The budget continues the Step Grade system for Public Safety and the increase in Certification Pay.
- Funding is included for COLA and merit increases for County employees.
- The budget includes increasing pay for employees who are below the living wage of \$32,000 per year.
- The budget includes a 3% reduction in health insurance costs.
- The budget includes a 2.58% increase to VRS contributions.



## ***State Revenue - \$42,125,736 million or 39% of County Budget:***

- \$33,986,992 for Schools
- \$3,107,404 for Social Services/CSA
- \$1,137,483 for Sheriff
- \$316,398 for Commonwealth Attorney
- \$273,692 for Clerk of Circuit Court
- \$134,267 for Comm. of Revenue
- \$154,335 for Library
- \$104,495 for Treasurer
- \$60,000 for Registrar
- \$2,147,868 in PPTRA
- \$702,802 in grants and other miscellaneous revenues



# *King George County*

## *Total Proposed Revenues FY2022-2023*

Revenue Source	Adopted 21/22	Proposed 22/23
General Property Taxes	\$31,027,833	\$39,489,798
Other Local Taxes	\$11,954,425	\$10,645,272
Licenses, Permits, Fees	\$8,458,915	\$9,089,828
Other Local Revenue	\$2,875,955	\$3,239,549
State	\$38,040,368	\$42,125,736
Federal	\$4,437,310	\$4,646,718
Non-Revenue Receipts	\$606,667	\$30,465
<b>TOTAL REVENUES</b>	<b>\$ 97,401,473</b>	<b>\$109,267,366</b>

## Total FY2023 Proposed Revenue Budget – \$109,267,366

Local Sources  
57%

State Funds  
38.5%

Federal Funds  
4%

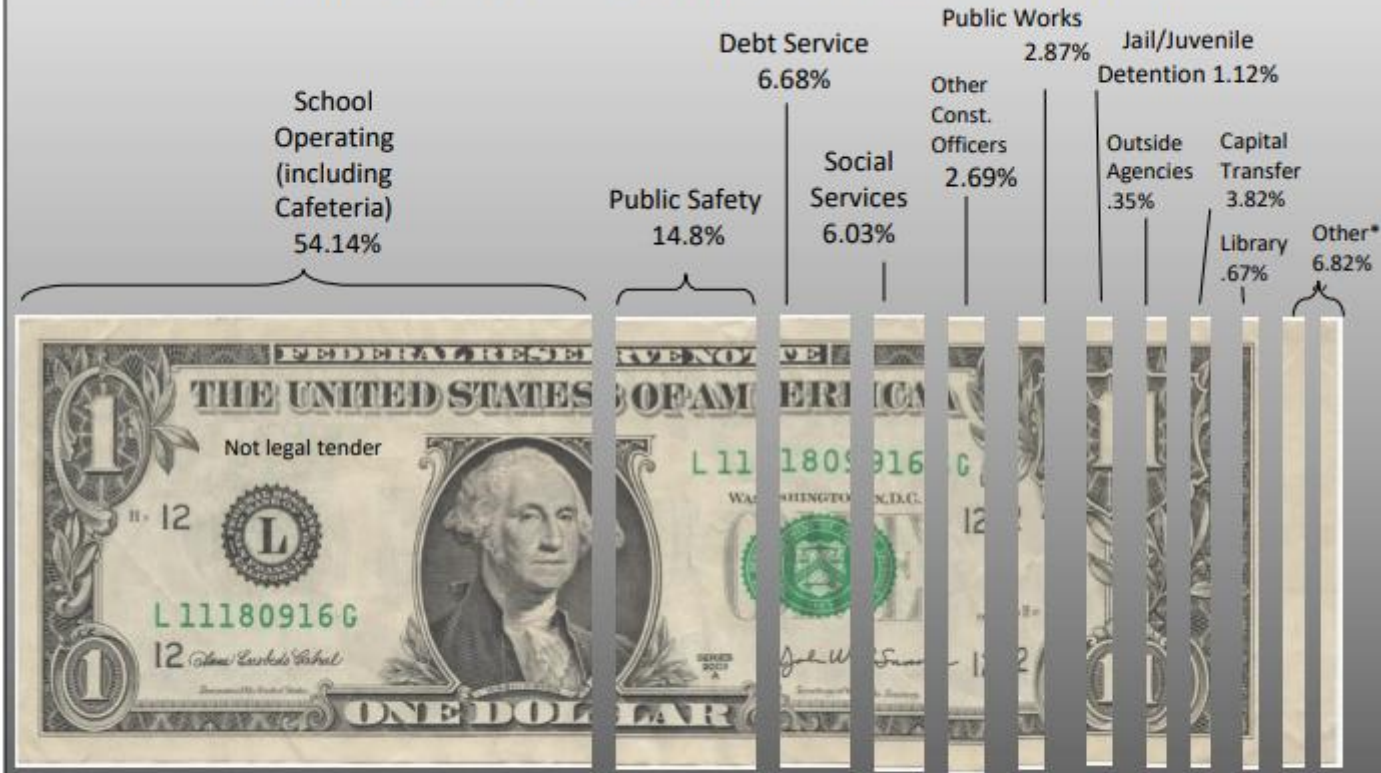
Other  
Less than 1%



# Total Proposed Expenditures FY2022-2023

<u>EXPENDITURES</u>	<u>ADOPTED 21/22</u>	<u>PROPOSED 22/23</u>
School Operating Fund (with Fed. Grants, and Cafeteria):	\$52,025,761	\$59,156,630
Public Safety:	\$14,314,305	\$16,170,733
Debt Service Fund:	\$6,948,859	\$7,303,520
Department of Social Services:	\$6,327,837	\$6,590,562
General Government:	\$6,983,682	\$6,073,778
Constitutional Officers:	\$2,720,418	\$2,938,635
Public Works:	\$2,872,106	\$3,134,033
Capital Improvement Fund:	\$2,128,058	\$4,177,480
Institutions:	\$1,061,199	\$1,222,626
Parks and Rec:	\$948,035	\$1,331,012
Smoot Library:	\$661,546	\$733,690
Health Department:	\$317,667	\$317,667
Tourism Fund:	<u>\$92,000</u>	<u>\$117,000</u>
<b>Total Expenditures:</b>	<b>\$97,401,473</b>	<b>\$109,267,366</b>

## Total FY2023 Proposed Expenditure Budget - \$109,267,366



\*"Other" includes: Board of Supervisors, County Administration, County Attorney, Human Resources, Finance, IT, Parks and Recreation, Tourism, Community Development, Economic Development, and Contingency

