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County Administrator's Proposed Budget

Fiscal Year 2024

**Carol Steele
County Administrator**

Agenda

- Budget Objectives
- Budget Highlights
- Reassessment Breakdown
- Personal Property Tax Review
- Compensation Recommendations
- General Fund
- Facilities Maintenance Repair & Replacement (FMRR)
- A look at individual funds
 - Education, Social Services, Capital Fund, Debt Service, Schools' Sales Tax, Enterprise Funds
- FY2024 Revenue Outlook; Proposed use of Fund balances
- Capital Improvement Plan – Revised Recommendations
- Budget Changes, Presenters and Q&A
- Suggested Tax Rate Advertising
- Budget Calendar and Next Steps



Board Objectives

- Approve a fiscally conservative budget that limits tax increases and addresses citizen and staff needs.
- Recognize the importance of partnering agencies and non-profits that work with the County to meet community needs in a more efficient and productive manner.
- Adopt a budget that supports County staff with competitive salaries that help with retention and recruitment.

County Administrator Objectives

- Address the big picture and long-term gains.
- Prioritize improvements and projects to protect the safety and well being of County residents, staff and visitors and don't neglect repair needs of the County's physical assets.
- To the best of staff's ability, accurately project anticipated expenditures and revenues.
- Present a budget document that is both comprehensive and easy to understand.



FY 2024 Budget Highlights

The FY24 Proposed Budget provides for:

- COLA and increased career path steps
- Selective staff additions
- A proposed special tax rate for qualifying Fire and Rescue Volunteers
- Maintaining support of existing external agencies and partners

The FY23 Proposed Budget incorporates:

- Use of the \$0.583 equalized rate for real estate tax
- A return of the \$2.95 rate for all personal property
- Use of State funds where applicable for the COLA
- An 8% increase in Health Insurance costs (County & GCPS)
- \$1.9M additional funds in Fire and Rescue for a total of approximately \$5.5M
- \$1.6M additional funds in the School Transfer



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Real Estate Assessment and Personal Property Tax

Reassessment Facts and Figures

Equalized Rate - \$.583

Total Number of Parcels is 24,233

- 13,177 parcels will have a higher bill
- 10,904 parcels will have a lower bill
- 142 will see no change in payment

Of the 13,177 with higher bills:

- 10,398 will see an increase of \$200 or less annually (79%)
- Of the 10,904 with lower bills:
- 8,534 will see a decrease of \$200 or less (78%)

The overall increase in revenue from FY22 to FY23 is \$28,948

- Gross Difference in - \$297,318
- Less \$211,815 new construction at proposed new rate
- Less \$56,555 attributable to new land splits



Examples of Real Estate Tax Impact

Equalized Rate

	2022 Assessed Value and \$.725 Tax Rate	2023 Assessed Value and \$.583 Tax Rate	Change in Assessed Value	Annual Tax Difference	Semi- Annual Tax Payment	Monthly Impact
Sample 1 - Brick Ranch	\$ 184,230	\$ 235,492	28%	\$ 37	\$ 19	\$ 3
Taxes	\$ 1,336	\$ 1,373				
Sample 2 - Mobile Home	\$ 92,350	\$ 83,850	-9%	\$ (181)	\$ (90)	\$ (15)
Taxes	\$ 670	\$ 489				
Sample 3 - Estate	\$ 2,453,890	\$ 3,377,370	38%	\$ 1,899	\$ 950	\$ 158
Taxes	\$ 17,791	\$ 19,690				
Sample 4 - "Average Value" Home	\$ 227,920	\$ 324,050	42%	\$ 237	\$ 118	\$ 20
Taxes	\$ 1,652	\$ 1,889				



Effect of an Equalized Tax Rate on the FY23 Projected Revenue

- Lowering the rate for the June 2023 collection will reduce the revenue projected for FY23 by \$267,039.
- Rather than what is often referred to as a “windfall”, there will be a small shortfall.
- Other revenues will make up for the difference so that the County’s total projected revenues will make budget.



Personal Property Tax

- Used vehicle values have dropped in ½ from the 30% inflated rate last year.
- The FY23 budget accounted for the lower rate for the first payment which occurred in June 2022.
- Without an increase this June, the revenue collection in FY23 will make budget, but not increase fund balance as it did in the past.
- The \$2.95 original tax rate needs to be reinstated to not fall short of revenues in FY24 and to help offset budget needs.
- Surrounding localities that provided rebates or only charged a percentage of the tax rate in FY23 have expressed that they are also making adjustments in their FY24 budgets.
- Reinstating the Personal Property Tax rate and greater use of Fund Balance eliminated the need for a Real Estate Tax increase in the proposed budget.



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Compensation

Cost of Living Adjustments (COLA)

- It is anticipated that the State's final budget will include a 7% COLA (Cost of Living Adjustment) for SOQ (Standards of Quality) Education staff and State employees.
- The proposed budget includes a 5% COLA for County employees and a 7% for law enforcement and corrections.
- The School Superintendent proposed a 7% increase for teachers and paraprofessionals. Local funding would address the non-SOQ employees. Custodians, Cafeteria Workers, Bus Assistants, who recently received a wage increase are slated to receive a 2% COLA
- The cost for the proposed County COLA, including the Sheriff's Department 7% rate is:
 - GF, Mosquito Control and Social Services - \$1,233,195
 - Utilities - \$87,078



Other Proposed Personnel Changes

- New positions (3) Detailed on following slide - \$144,165
- Increase in Part-time Hours
 - GF (General Fund) - \$3,524
- Career Ladder, Reclassifications and Promotions (includes fringe)
 - Represents 9 GF Departments and Social Services - \$104,778 (33 Positions)
 - Utilities - \$14,120 (3 Positions)
- Administrative Increases (includes fringe)
 - GF - \$32,427
 - Utilities - \$7,573



General Fund New Position Requests

Cost of \$144,165

DEPT	Position Title	Grade	Total FY Salary & Fringes
DSS	Family Services Manager	20	\$ 99,922
DSS	Benefit Program Supervisor	17	\$ 86,421
HR	Sr. HR Analyst-Compensation	21	\$ 105,033
Building Insp	Inspector I	14	\$ 76,301
CE & PI	20 hour Part-Time Community Engage Coord	14	\$ 29,785
Environmental	Sr. Environmental Inspector	18	\$ 91,219
Facilities	Mechanical Tech I	9	\$ 61,753
GIS	GIS Technician	12	\$ 70,302
Total Requests			\$ 620,735

Green rows are recommended for funding. The additional funds needed total to \$291,376 with a net cost to the County of **\$144,165** after receiving State funds for the DSS positions.



Utilities Fund New Position Requests

DEPT	Position Title	Grade	Total FY Salary & Fringes
Utilities	Sr Utility Maint Technician	11	\$ 69,075
Utilities	Utility Maint Worker-grounds	7	\$ 59,917
Utilities	Instrument Technician	14	\$ 77,481
Total Requests			\$ 206,473

No new positions recommended for next year.

The request can be re-evaluated after organizational changes are made if Advanced Metering Infrastructure (AMI) is funded.





General Fund

General Fund

General Fund	FY2022 Actual	FY2023 Amended	FY24 Proposed	Dollar Change	% Change
General Fund (10) Total Budget	\$71,847,975	\$77,354,856	\$85,024,558	\$7,669,702	9.9%
Transfers:					
Schools - Operating	26,750,045	28,742,836	30,424,128	1,681,292	5.8%
Social Services	1,246,206	1,933,866	2,170,677	236,811	12.2%
Children's Services Act	247,295	650,000	650,000	-	0.0%
Capital Improvements	3,634,315	2,258,598	2,856,999	598,401	26.5%
Debt Service	3,725,627	4,186,450	4,865,858	679,408	16.2%
<i>General Fund w/o Transfers</i>	\$36,244,488	\$39,583,106	\$44,056,897	\$4,473,791	11.3%

FY2024 General Fund over budget increase from FY2023 mainly due to
 pay increase and
 \$1.7M increase in school transfer
 \$1.9M increase in GVFR & AVFR contributions



FMRR Requests	
Animal Control	59,966
Purchasing	30,000
Facilities Maintenance	490,500
Sheriff	343,000
Park Ops	128,500
County Admin	25,000
Information Technology	140,000
GIS	20,000
Registrar	40,000
Human Resources	5,400
Tourism	15,000
Cable	40,000
Total Requests	1,337,366

FMRR

Original requests total \$1,337,366
 Budget includes \$750,000 GF and \$398,000 Committed Funds
 \$189,366 not included in the budget



Revenue Outlook Summary

General Fund Revenues	FY2022 Actual	FY2023 Revised Budget	FY2024 Proposed	\$ Change FY23 to FY24	% Change FY23 to FY24
Fund Balance	\$0	\$3,269,193	\$5,176,314	\$1,907,121	58%
General Property Taxes	46,797,434	46,630,475	51,177,194	4,546,719	10%
Other Local Taxes	14,483,422	14,522,109	15,382,092	859,983	6%
Licenses, Permits, & Fees	516,829	459,651	473,592	13,941	3%
Fines & Forfeitures	49,245	48,219	49,245	1,026	2%
Use of Money & Property	157,607	139,235	538,710	399,475	287%
Charges for Services	1,024,107	1,000,275	983,741	-16,534	-2%
Miscellaneous	299,077	119,501	219,141	99,640	83%
Recovered Costs	584,284	1,160,269	1,138,435	-21,834	-2%
Commonwealth	9,053,227	9,680,250	9,570,498	-109,752	-1%
Federal	505,473	325,679	315,595	-10,084	-3%
Loan Proceeds	1,754,763	-	-	0	-
Total General Fund Revenues	\$75,225,467	\$77,354,856	\$85,024,556	\$7,669,700	10%



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Other Funds

School Operating/Debt Service

Education Funds	FY2022 Actual	FY2023 Revised Budget	FY2024 Proposed	Dollar Change	% Change
Local Revenue	\$320,627	\$134,500	\$184,000	\$49,500	36.8%
Local Transfer	26,750,045	28,742,836	30,424,128	\$1,681,292	5.8%
State Revenue	33,570,768	35,217,905	38,874,739	\$3,656,834	10.4%
Federal Revenue	6,010,057	8,780,270	7,326,654	(\$1,453,616)	-16.6%
Subtotal Operating Revenue	66,651,497	72,875,511	76,809,521	3,934,010	5.4%
Debt Service from County GF	3,535,582	3,677,985	3,957,836	\$279,851	7.6%
Total County GF for Schools	\$70,187,079	\$76,553,496	\$80,767,357	\$4,213,861	5.5%

FY24 General Fund Proposed Transfer

- Includes \$1.7M increase in local transfer (over level funding toward school's FY24 proposed compensation action). Meets State requirement for match
- Accounts for increases in funding from State (Governor's proposed budget)



Education Funds

Education Funds	FY2022 Actual	FY2023 Revised Budget	FY2024 Proposed	Dollar Change	% Change
Local Revenue	\$320,627	\$134,500	\$184,000	\$49,500	36.8%
Local Transfer	26,750,045	28,742,836	30,424,128	1,681,292	5.8%
State Revenue	33,570,768	35,217,905	38,874,739	3,656,834	10.4%
Federal Revenue	6,010,057	8,780,270	7,326,654	(1,453,616)	-16.6%
Subtotal Operating Revenue	66,651,497	72,875,511	76,809,521	3,934,010	5.4%
Cafeteria Fund	3,991,203	3,075,279	3,961,108	885,829	28.8%
Special Education Fund	536,464	783,268	694,156	(89,112)	-11.4%
Total Education Funds	\$71,179,163	\$76,734,058	\$81,464,785	\$4,730,727	6.2%

School Operating Budget with Cafeteria Fund and Special Education Fund total to \$81,464,785 in Education Funds



School Transfer Request

FY24 Superintendent's Recommended Budget
Request for Additional County Funding

Contributions for Operations

2022-23 Current

*\$29,442,836

2023-24 Request

\$31,124,128

This represents a local contribution
increase of \$1,681,292

*FY23 local contribution reflects \$700,000 that was included in the approved budget amount but has not been appropriated to the school division at this time.



Social Services

Social Services					
Revenues	FY22 Receipts	FY23 Amended	FY24 Proposed	Dollar Change	% Change
Local	\$0	\$0	\$0	\$0	-
Local Transfer	1,246,206	1,933,866	2,170,677	236,811	12.2%
State	1,326,032	1,714,569	1,807,272	92,703	5.4%
Federal	2,144,007	2,450,148	2,601,286	151,138	6.2%
Total Revenues	\$4,716,244	\$6,098,583	\$6,579,235	\$480,652	7.9%

Expenditures	FY22 Expenditures	FY23 Amended	FY24 Proposed	Dollar Change	% Change
Social Services	\$4,716,244	\$6,098,583	\$6,579,235	\$480,652	7.9%
Total Expenditures	\$4,716,244	\$6,098,583	\$6,579,235	\$480,652	7.9%



Children's Services Act

Children Services Act					
Revenues	FY22 Receipts	FY23 Amended	FY24 Proposed	Dollar Change	% Change
Local	\$4,671	\$3,720	\$3,720	\$0	-
Local Transfer	247,295	650,000	650,000	-	-
State	483,123	852,280	852,280	-	-
Federal	29,926	24,742	18,000	(6,742)	-27.2%
Total Revenues	\$765,015	\$1,530,742	\$1,524,000	(\$6,742)	-0.4%

Expenditures	FY22 Expenditures	FY23 Amended	FY24 Proposed	Dollar Change	% Change
Children Services	\$765,015	\$1,530,742	\$1,524,000	-\$6,742	-0.4%
Total Expenditures	\$765,015	\$1,530,742	\$1,524,000	(\$6,742)	-0.4%

Capital Fund

Capital Fund					
Revenues	FY2022 Receipts	FY2023 Amended	FY2024 Proposed	Dollar Change	% Change
Local Revenue	\$255	\$0	\$0	\$0	-
Miscellaneous	267,648	528,096	-	(528,096)	-100.0%
State Revenue	102,313	5,476,429	333,788	(5,142,642)	-93.9%
Federal Revenue	36,766	1,842,731	-	(1,842,731)	-100.0%
Fund Balance	-	52,314,451	59,919	(52,254,532)	-99.9%
Long Term Debt	35,067,792	16,032,293	3,850,000	(12,182,293)	-76.0%
Local Transfers	3,634,315	2,258,598	2,856,999	598,401	26%
Total Revenues	\$39,109,089	\$78,452,598	\$7,100,705	(\$71,351,893)	-90.9%

Expenditures	FY2022 Expenditures	FY2023 Amended	FY24 Proposed	Dollar Change	% Change
Capital Projects	\$9,447,381	\$78,452,598	\$7,100,705	(\$71,351,893)	-90.9%
Total Expenditures	\$9,447,381	\$78,452,598	\$7,100,705	(\$71,351,893)	-90.9%



Debt Service Fund

Revenues	FY2022 Receipts	FY2023 Amended	FY2024 Proposed	Dollar Change	% Change
Local Transfer	\$3,724,355	\$4,186,450	\$4,865,858	\$679,408	16.2%
Local Transfer-School Sales Tax	289,826	1,157,500	2,292,105	1,134,605	98.0%
State	109,358	-	109,358	109,358	100.0%
Federal	237,844	237,295	225,060	(12,235)	-5.2%
Loan Proceeds	4,811,458	308,115	-	(308,115)	-100.0%
Total Revenues	\$9,172,841	\$5,889,360	\$7,492,381	\$1,603,021	25.4%

Expenditures	FY22 Expenditures	FY23 Amended	FY24 Proposed	Dollar Change	% Change
Debt Service	\$9,171,767	\$5,889,360	\$7,492,381	\$1,603,021	27.2%
Total Expenditures	\$9,171,767	\$5,889,360	\$7,492,381	\$1,603,021	27.2%



School Sales Tax Fund

School Sales Tax Fund					
Revenues	FY22 Receipts	FY23 Amended	FY24 Proposed	Dollar Change	% Change
Local Sales Tax	\$5,482,990	\$5,250,000	\$5,980,961	\$730,961	13.9%
Interest	4,152	-	280,062	\$280,062	-
Total Revenues	\$5,487,142	\$5,250,000	\$6,261,023	\$1,011,023	19.3%

Expenditures	FY22 Expenditures	FY23 Amended	FY24 Proposed	Dollar Change	% Change
Transfer-Debt Service	\$289,826	\$1,157,500	\$2,292,105	\$1,134,605	98.0%
Reserve-Future Debt Service	\$0	\$4,092,500	\$3,968,918	-\$123,582	-3.0%
Total Expenditures	\$289,826	\$5,250,000	\$6,261,023	\$1,011,023	19.3%

Opioid Abatement Fund

Opioid Abatement					
Revenues	FY2022 Receipts	FY2023 Amended	FY2024 Proposed	Dollar Change	% Change
Local	\$0	\$0	\$100,000	\$100,000	-
Total Revenues	\$0	\$0	\$100,000	\$100,000	-

Expenditures	FY2022 Expenditures	FY2023 Amended	FY2024 Proposed	Dollar Change	% Change
Capital Projects	\$0	\$0	\$100,000	\$100,000	-
Total Expenditures	\$0	\$0	\$100,000	\$100,000	-

Sanitary Districts

Gloucester Sanitary District

Revenues	FY22 Receipts	FY23 Amended	FY24 Proposed	Dollar Change	% Change
General Property Taxes	\$21,738	\$25,560	\$25,839	279	1.1%
Investment Revenue	16,131	25	204	179	716.0%
Total Revenues	\$ 37,869	\$ 25,585	\$ 26,043	\$ 458	1.8%

Expenditures	FY22 Expenditures	FY23 Amended	FY24 Proposed	Dollar Change	% Change
Operating	\$24,395	\$25,585	\$26,043	458	1.8%
Total Expenditures	\$24,395	\$25,585	\$26,043	\$458	1.8%

Gloucester Point Sanitary District

Revenues	FY22 Receipts	FY23 Amended	FY24 Proposed	Dollar Change	% Change
General Property Taxes	\$22,433	\$25,096	\$25,215	119	0.5%
Investment Income	92	171	1,112	941	550.1%
Fund Balance	-	-	-	-	-
Total Revenues	\$ 22,525	\$ 25,267	\$ 26,326	\$1,059	4.2%

Expenditures	FY22 Expenditures	FY23 Amended	FY24 Proposed	Dollar Change	% Change
Operating	\$19,441	\$20,238	\$21,000	762	3.8%
Fund Balance	-	5,029	5,326	297	5.9%
Total Expenditures	\$19,441	\$25,267	\$26,326	\$1,059	4.2%

Mosquito Control

Mosquito Control					
Revenues	FY22 Receipts	FY23 Amended	FY24 Proposed	Dollar Change	% Change
Property Taxes	\$108,445	\$113,699	\$121,474	\$7,775	6.8%
Use of Fund Balance	-	65,413	47,512	(17,901)	-27.4%
Total Revenues	\$108,445	\$179,112	\$168,986	(\$10,126)	-5.7%

Expenditures	FY22 Expenditures	FY23 Amended	FY24 Proposed	Dollar Change	% Change
Operating	\$34,900	\$157,600	\$148,570	(\$9,030)	-5.7%
Personnel	10,271	21,512	20,416	(1,096)	-5.1%
Total Expenditures	\$45,171	\$179,112	\$168,986	(\$10,126)	-5.7%

Utilities Fund

Revenues	FY2022 Receipts	FY2023 Amended	FY2024 Proposed	Dollar Change	% Change
Development/Connection Fees	\$718,300	\$621,040	\$765,000	\$143,960	23.2%
Charges for Services	4,127,402	4,230,951	4,507,904	276,953	6.5%
Use of Fund Balance/Other	-	1,338,711	736,889	(601,822)	-45.0%
Capital Contribution-ARPA	142,651	-	-	-	-
Total Revenues	\$4,988,353	\$6,190,702	\$6,009,793	(\$180,909)	9.9%

Expenditures	FY2022 Expenditures	FY2023 Amended	FY2024 Proposed	Dollar Change	% Change
Debt Service	\$100,266	\$811,656	\$1,102,764	\$291,108	35.9%
Capital	453,068	1,734,148	827,000	(907,148)	-52.3%
Operating	2,518,125	1,632,016	1,660,744	28,728	1.8%
Personnel	1,702,567	2,012,882	2,419,285	406,403	20.2%
Total Expenditures	\$4,774,026	\$6,190,702	\$6,009,793	(\$180,909)	-2.9%

\$188k FY24 Revenue to General Fund Proposed

- \$188k Enterprise transfer back to the GF at a rate of 4% of expenditures (less debt service) to offset GF investment in HR, recruiting, finance, purchasing, IT, admin support, etc.
- Enterprise Fund self supports proposed 5% COLA

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Fund Balance

Proposed use of Fund Balances

\$	40K	Cable Committed Fund for Video Production
\$	7K	Probation Grant Fund grant operations
\$	5K	Park Donations Fund
\$	15K	Tourism Committed Fund (for FMRR)
\$	47K	Mosquito Control Committed Fund (for FMRR)
\$	200K	Assigned Fund Balance (for CA Contingency)
\$	343K	<u>Replacement Reserves (Sheriff's Vehicles)</u>
\$	657K	Total Fund Balance Supporting FY24 proposed General Fund budget

Proposed Greater Use of Unassigned Fund Balance

\$24,643,124 Projected Unassigned Fund Balance 6/30/23

\$20,033,385 Proposed budget incorporates a 16%
Reserve - (minimum 14% = \$17,529,212)

\$4,609,739 Available balance in Unassigned Fund Balance
Account

- Transfers to Capital
 - Pay Go CIP \$2,856,999
 - \$500,000 first lease payment on radios
- Cover One-time purchases within the Operating Budget for portion of Fire and Rescue \$1,200,000 requests
- Total proposed use of \$4,556,999 leaves a balance of \$52,740. The account will grow with unspent funds from FY23 and any excess revenues.



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Capital Improvements

General Fund Capital Improvement Projects Recommended for FY24

Updated Information

Financing -

- \$3,850,000 - 10-year lease purchase agreement for radio replacement project. \$500,000 annual payment

Cash Payments -

- \$805,000 - Bus Garage Conversion
 - \$209,826 - Jail Console Replacement
 - \$958,576 - School Bus Replacement
 - \$124,000 - Bus Air Conditioning Retrofit
 - \$123,300 - Ark Park Renovations (revenue from donations)
 - \$150,000 - Beaverdam Floating Dock
 - \$434,953 - County Paving Program
 - *\$445,050 - Aberdeen Creek Dock (grant funds)*
- \$3,250,705 Total** (less \$111,263 for Aberdeen and \$59,919 Ark Donations)



Pay-Go/Cash Requests FY24-28

Department	Project Title	Total Cost	Year One FY2024	Year Two FY2025	Year Three FY2026	Year Four FY2027	Year Five FY2028	Year Six and Beyond
Engineering	County Paving Program	\$ 2,325,273	\$ 696,925	\$ 521,653	\$ 723,068	\$ 189,627	\$ 194,000	\$ -
Engineering	Generators	\$ 345,000	\$ 86,250	\$ 86,250	\$ 86,250	\$ 86,250	\$ -	\$ -
Engineering	Closed Landfill Fencing	\$ 82,500	\$ 82,500	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	Closed Landfill Improvements	\$ 700,000	\$ -	\$ 700,000	\$ -	\$ -	\$ -	\$ -
Engineering	Hutchinson House Demolition	\$ 150,000	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -
Engineering	Bus Garage Conversion	\$ 805,000	\$ 805,000	\$ -	\$ -	\$ -	\$ -	\$ -
IT	WiFi Replacement	\$ 55,960	\$ -	\$ 55,960	\$ -	\$ -	\$ -	\$ -
IT	Network Switch Replacement	\$ 126,245	\$ -	\$ 7,630	\$ 47,865	\$ 70,750	\$ -	\$ -
PR&T	Athletic Field Lighting	\$ 2,333,100	\$ 639,100	\$ 676,500	\$ -	\$ 610,500	\$ 407,000	\$ -
PR&T	Brown Park Expansion	\$ 825,000	\$ 385,000	\$ -	\$ 71,500	\$ 291,500	\$ 77,000	\$ -
PR&T	Beaverdam Park Floating Dock	\$ 150,000	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -
PR&T	Ark Park Renovations	\$ 557,800	\$ 123,300	\$ -	\$ -	\$ -	\$ 434,500	\$ -
PR&T	Beaverdam Park Playground	\$ 280,500	\$ -	\$ 280,500	\$ -	\$ -	\$ -	\$ -
PR&T	Woodville Park Support Facilities	\$ 498,500	\$ -	\$ 174,000	\$ 154,000	\$ -	\$ -	\$ 170,500
Sheriff	Jail Console Replacement	\$ 209,826	\$ 209,826	\$ -	\$ -	\$ -	\$ -	\$ -
Sheriff	Toughbook Replacements	\$ 156,579	\$ -	\$ 156,579	\$ -	\$ -	\$ -	\$ -
GCPS	School Bus Replacement Cycle	\$ 5,852,203	\$ 958,576	\$ 1,054,434	\$ 1,159,877	\$ 1,275,865	\$ 1,403,451	\$ -
GCPS	Achilles Security Vestibule	\$ 312,500	\$ 312,500	\$ -	\$ -	\$ -	\$ -	\$ -
GCPS	Lockset Replacement - All Schools	\$ 175,000	\$ 175,000	\$ -	\$ -	\$ -	\$ -	\$ -
GCPS	School Bus A/C Retrofit Project	\$ 124,000	\$ 124,000	\$ -	\$ -	\$ -	\$ -	\$ -
GCPS	Asphalt Sealant - Page/Other Sites	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GCPS	Roof Work - All GCPS Buildings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Totals		\$ 16,064,986	\$ 4747,977	\$ 3,863,506	\$ 2,242,560	\$ 2,524,492	\$ 2,515,951	\$ 170,500



FY24 Pay-Go/Cash Project Ratings

Updated

Item Number	Department	Project Title	Department Head	Planning Commission	Budget Team	Average Score	Notes and CA FY24 Recommended Project are in Green
1	Gloucester Schools	Achilles Vestibule	8	7.5	10	8.50	FY 23 Approved
2	Engineering	Bus Garage Conversion	8	9	7.3	8.10	
3	Sheriff's Department	Jail Console Replacement	7	8.2	9	8.07	
4	Engineering	County Paving Program	10	7.5	6	8.00	Partial Funding
5	Gloucester Schools	Lockset Replacement	8	6.4	8	7.47	Use FY23 End of Year Funds
6	Gloucester Schools	Bus Replacement Cycle	7	7.1	7	7.03	
7	Parks, Rec and Tourism	Beaverdam Floating Dock	8	6	7	7.00	
8	Engineering	Generators	10	6	4	6.67	Seeking Grants
9	Parks, Rec and Tourism	Athletic Field Lighting	6	5.7	8	6.57	Potential Debt Financing
10	Gloucester Schools	School Bus Retrofit	7	5.7	7	6.57	
11	Engineering	Closed Landfill Fencing	6	5.5	5	5.50	Signage Placed
12	Parks, Rec and Tourism	Brown Park Expansion	3	3.7	6	4.23	Potential Debt Financing
13	Parks, Rec and Tourism	Ark Park Renovations	3	4	5	4.00	Limited Funds Needed
14	Engineering	Aberdeen Creek Pier	N/A	N/A	N/A	N/A	Carried Over Grant Project

Total Proposed Cash Spending \$3,250,705 Less Grant and Donation Revenue



Debt Financed Project Requests

Department	Project Title	Total Cost	Year One FY2024	Year Two FY2025	Year Three FY2026	Year Four FY2027	Year Five FY2028	Year Six and Beyond
Engineering	Public Safety Radios	\$ 3,850,000	\$ 3,850,000	\$ -	\$ -	\$ -	\$ -	\$ -
PR&T	Gloucester Point Beach Park Renovations	\$ 2,475,000	\$ 250,000	\$ 2,225,000		\$ -	\$ -	\$ -
PR&T	Woodville Park Restroom Facilities	\$ 990,000	\$ -	\$ 275,000	\$ -	\$ 715,000	\$ -	\$ -
PR&T	Woodville Park Utilities	\$ 2,266,000	\$ -	\$ -	\$ 2,266,000	\$ -	\$ -	\$ -
PR&T	Woodville Park Office & Community Building	\$ 2,227,500	\$ -	\$ -	\$ -	\$ 2,227,500	\$ -	\$ -
GCPS	HVAC Botetourt, Achilles, Abingdon, Petsworth & Facilities	\$ 4,153,799	\$ 1,272,000	\$ 890,000	\$ 1,700,000	\$ 291,799	\$ -	\$ -
GCPS	Botetourt Renovation - 1973 Wing	\$ 4,041,250	\$ -	\$ 4,041,250	\$ -	\$ -	\$ -	\$ -
GCPS	GHS Athletic Complex Renovation	\$ 11,423,384	\$ -	\$ 2,358,500	\$ 1,658,768	\$ 4,289,607	\$ 3,116,509	\$ -
GCPS	TCW Education Center Soffit and Brick Work	\$ 842,700	\$ -	\$ -	\$ 842,700	\$ -	\$ -	\$ -
GCPS	Division Restroom Renovations	\$ 9,371,721	\$ -	\$ -	\$ -	\$ -	\$ 9,371,721	\$ -
	Totals	\$ 41,641,354	\$ 5,372,000	\$ 9,789,750	\$ 6,467,468	\$ 7,523,906	\$ 12,488,230	\$ -



FY24 Debt Finance Ratings and Recommendations

Department	Project Title	Department Head	Planning Commission	Budget Team	Average Score	Notes and CA FY24 Recommended (in Green)
Engineering	Public Safety Radios	8	9.1	10	9.03	
Gloucester Schools	HVAC Replacements	8	7.4	7	7.47	Hold for FY 25
Parks, Rec and Tourism	Gloucester Point Beach Improvements	7	5.5	7	6.50	CIP Grant Reserve

- The radio project totals \$3,850,000 and can be financed through lease purchasing.
- A 10-year lease purchase agreement will cost approximately \$500,000 per year.
- Existing annual debt payments reduce approximately \$726,000 beginning FY25.
- Fund Balance can be used to pay the first lease payment for the project while existing debt is still being paid.



Utilities Capital Improvement Projects FY24

Updated Information

Financing -

- \$287,242 - Annual payment for 10-year lease on AMI Water Meter Project 10 years.

Cash Payments –

- *\$575,000 Water Treatment Plant Site - VPDES Outfall Modifications – originally proposed as FY25, moved up for compliance reasons and projected cost updated*
- \$150,000 - Refurbish Water Plant Vertical Turbine Pumps/Motors
- \$30,000 - Lead Service Line Inventory and Replacement

Total \$1,042,242

Note: Relocation of Utility Yard postponed to FY25 and modified to include additional work on Carriage Court



Utilities – Enterprise Funded Requests (Page 1 of 3)

Item Number	Project	Project Type	Total Cost	Year One FY2024	Year Two FY2025	Year Three FY2026	Year Four FY2027	Year Five FY2028	Year Six and Beyond
1	Meter Reading - Advanced Metering Infrastructure (AMI)	Facility	\$ 2,218,000	\$ 605,000	\$ 605,000	\$ 500,000	\$ 508,000	-	\$ -
2	Water Treatment Plant Site - VPDES Outfall Modifications	Facility	\$ 500,000	\$ 500,000					
3	Sawgrass Pointe Waterline Replacement	Water	\$ 465,000	\$ 465,000	\$ -	\$ -	\$ -	-	\$ -
4	Gloucester Street and Clements Avenue Waterline Replacement	Water	\$ 460,000	\$ 460,000	\$ -	\$ -	\$ -	-	\$ -
5	Meter Reading - Automatic Meter Reading (AMR)	Facility	\$ 345,000	\$ 345,000	\$ -	\$ -	\$ -	-	\$ -
6	Pump Station 11 Rehab/Repair	Sewer	\$ 865,000	\$ 230,000	\$ 290,000	\$ 345,000	\$ -	-	\$ -
7	Pump Station #13 Rehab/Repair	Sewer	\$ 1,265,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 365,000
8	Replacement of Old Water Meters	Facility	\$ 750,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ -
9	Refurbish Water Plant Vertical Turbine Pumps/Motors	Water	\$ 150,000	\$ 150,000	\$ -	\$ -	\$ -	-	\$ -
10	Water Meters - Conversion to Radio-Read	Facility	\$ 610,000	\$ 145,000	\$ 150,000	\$ 155,000	\$ 160,000	-	\$ -
11	Water Plant SCADA Upgrades and Improvements	Facility	\$ 620,000	\$ 135,000	\$ 115,000	\$ 90,000	\$ 100,000	\$ 180,000	\$ -
12	Pump Station #11 Repairs and Floodproofing	Sewer	\$ 1,049,000	\$ 100,000	\$ 575,000	\$ 374,000	\$ -	-	\$ -
13	George Washington Memorial Highway Widening (Water)	Water	\$ 195,000	\$ 80,000	\$ 85,000	\$ 30,000	\$ -	-	\$ -
14	Water System Security	Facility	\$ 1,275,000	\$ 75,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 400,000
15	Chiskiacke Village Waterline Replacement	Water	\$ 550,000	\$ 70,000	\$ 480,000	\$ -	\$ -	-	\$ -
16	Independence Road Waterline Improvements	Water	\$ 460,000	\$ 58,000	\$ 402,000	\$ -	\$ -	-	\$ -
17	George Washington Memorial Highway Widening (Sewer)	Sewer	\$ 291,000	\$ 46,000	\$ 15,000	\$ 230,000	\$ -	-	\$ -
18	Replace Surface Water Plant Motor Control Center (MCC)	Facility	\$ 500,000	\$ 40,000	\$ 460,000	\$ -	\$ -	-	\$ -



Utilities – Continued

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Item Number	Project	Project Type	Total Cost	Year One FY2024	Year Two FY2025	Year Three FY2026	Year Four FY2027	Year Five FY2028	Year Six and Beyond
19	Bellehaven Subdivision Waterline Replacement	Water	\$ 170,000	\$ 32,000	\$ 138,000	\$ -	\$ -	\$ -	-
20	Lead Service Line Inventory and Replacement	Facility	\$ 30,000	\$ 30,000	\$ -	\$ -	\$ -	\$ -	-
21	Reverse Osmosis Well #3	Facility	\$ 1,150,000	\$ -	\$ 200,000	\$ 950,000	\$ -	\$ -	-
22	Belroi Rd/Main St/Roaring Springs Rd Waterline Replacement	Water	\$ 1,217,000	\$ -	\$ 130,000	\$ 822,000	\$ 265,000	\$ -	-
23	Pump Station #13 (Courthouse South) Repairs and Floodproofing	Water	\$ 1,224,000	\$ -	\$ 114,000	\$ 700,000	\$ 410,000	\$ -	-
24	Forest Hill Avenue Waterline	Water	\$ 560,000	\$ -	\$ 100,000	\$ 460,000	\$ -	\$ -	-
25	South St, Martin St, and Carriage Court Waterline Replacements	Water	\$ 500,000	\$ -	\$ 48,000	\$ 452,000	\$ -	\$ -	-
26	Tillage Heights Waterline Replacement	Water	\$ 500,000	\$ -	\$ 40,000	\$ 460,000	\$ -	\$ -	-
27	Dunston Hall To Riverbend Apartments Waterline Loop	Water	\$ 259,000	\$ -	\$ 29,000	\$ 230,000	\$ -	\$ -	-
28	Cedar Lake and Holly Springs Waterline Replacement	Water	\$ 920,000	\$ -	\$ -	\$ 115,000	\$ 575,000	\$ 230,000	-
29	Pump Station #12 (Summerville) Upgrade	Sewer	\$ 890,000	\$ -	\$ -	\$ 85,000	\$ 805,000	\$ -	-
30	Wyncote Avenue Extended Waterline Replacement	Water	\$ 730,000	\$ -	\$ -	\$ 70,000	\$ 660,000	\$ -	-
31	Pump Station 28 Collection System Expansion	Sewer	\$ 90,000	\$ -	\$ -	\$ 65,000	\$ 25,000	\$ -	-
32	Terrapin Cove Road Waterline Improvements	Water	\$ 750,000	\$ -	\$ -	\$ 60,000	\$ 460,000	\$ 230,000	-
33	Relocate Utility Yard	Facility	\$ 575,000	\$ -	\$ -	\$ -	\$ -	\$ -	-
34	N Waltons Lane Waterline Loop	Water	\$ 98,000	\$ -	\$ -	\$ 29,000	\$ 69,000	\$ -	-
35	Waterview Subdivision Waterline Replacement	Water	\$ 2,960,000	\$ -	\$ -	\$ -	\$ 200,000	\$ 1,725,000	\$ 1,035,000



Utilities – Continued

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Item Number	Project	Project Type	Total Cost	Year One FY2024	Year Two FY2025	Year Three FY2026	Year Four FY2027	Year Five FY2028	Year Six and Beyond
36	Lewis Avenue Waterline Replacement	Water	\$ 770,000	\$ -	\$ -	\$ -	\$ 80,000	\$ 460,000	\$ 230,000
37	Pump Station 24 Collection System Expansion	Sewer	\$ 100,000	\$ -	\$ -	\$ -	\$ 70,000	\$ 30,000	-
38	Azalea Point Rd & Shane Road Waterline Improvements	Water	\$ 440,000	\$ -	\$ -	\$ -	\$ 60,000	\$ 380,000	-
39	Terrapin Cove Sewer - Phase 2	Sewer	\$ 1,080,000	\$ -	\$ -	\$ -	\$ 55,000	\$ 1,025,000	-
40	Soda Ash Feed System Replacement	Facility	\$ 280,270	\$ -	\$ -	\$ -	\$ 50,270	\$ 230,000	-
41	Terrapin Cove Sewer - Phase 1	Sewer	\$ 970,000	\$ -	\$ -	\$ -	\$ 50,000	\$ 920,000	-
42	Waterline Replacements - Riverdale and Holly Cove Subdivisions	Water	\$ 445,000	\$ -	\$ -	\$ -	\$ 45,000	\$ 400,000	-
43	Relocate Potassium and Activated Carbon Feed Systems	Facility	\$ 1,000,000	\$ -	\$ -	\$ -	-	\$ 100,000	\$ 900,000
44	Terrapin Cove Road Sewer - Phase 3	Sewer	\$ 870,000	\$ -	\$ -	\$ -	-	\$ 80,000	\$ 790,000
45	Berkeley Point Subdivision Waterline Replacement	Water	\$ 385,000	\$ -	\$ -	\$ -	-	\$ 40,000	\$ 345,000
46	GWMH, Vernon St, Franklin St Waterline Replacement	Water	\$ 1,609,000	\$ -	\$ -	\$ -	-	\$ -	\$ 1,609,000
47	Greene Road Waterline Replacement	Water	\$ 1,063,000	\$ -	\$ -	\$ -	-	\$ -	\$ 1,063,000
48	Hayes Road Waterline Improvement	Water	\$ 935,000	\$ -	\$ -	\$ -	-	\$ -	\$ 935,000
49	George Washington Memorial Highway Waterline	Water	\$ 902,000	\$ -	\$ -	\$ -	-	\$ -	\$ 902,000
50	Terrapin Cove Road Sewer - Phase 4	Sewer	\$ 743,000	\$ -	\$ -	\$ -	-	\$ -	\$ 743,000
51	Install Additional Water Pump at Raw Water Pump Station	Facility	\$ 260,000	\$ -	\$ -	\$ -	-	\$ -	\$ 260,000
Totals			\$ 37,043,270	\$ 4,471,000	\$ 4,506,000	\$ 6,752,000	\$ 5,177,000	\$ 6,560,000	\$ 9,577,000



FY24 Pay-Go/Cash Project Ratings

Utilities *Updated*

Project Title	Department Head	Utilities Advisory Committee	Budget Team	Average Score	Notes and CA FY24 Recommended (in Green)
Relocate Utility Yard - Submitted Late	10	N/A	10	10.00	<i>Pushed back 1 year</i>
Refurbish WTP Motors	10	7.75	10	9.25	
Pump Station 11 Floodproof	10	7.66	10	9.22	Funded with ARPA
Lead Service Line Inventory	10	7.25	10	9.08	
Water Treatment Plant VPDES Outfall Modifications	N/A	N/A	N/A	N/A	<i>Moved up one year to meet requirements</i>
Pump Station 11 Sewer Line Repair	10	9	8	9.00	
Pump Station 13 Sewer Line Repair	10	8.66	8	8.89	
Replace Water Meters	10	8.5	8	8.83	AMI System Choice - not needed
WTP Outfall Modifications	10	7.5	8	8.50	
WTP SCADA Upgrade	10	7.5	8	8.50	
Water Security System	10	6.75	8	8.25	
Conversion Touch to Radio Meter Read	10	6.75	8	8.25	AMI System Choice - not needed
Meter Reading AMR	10	6.5	8	8.17	AMI System Choice - not needed
WTP Control Center Replacement	10	5.75	8	7.92	
Sawgrass-Pointe Waterline Replacement	10	4	8	7.33	
Gloucester St & Clements Ave Waterline Replacements	10	5.25	6	7.08	
Bellehaven Water Line Replacement	10	4.75	6	6.92	
Chiskiake Waterline Replacement	10	4	6	6.67	
Independence Water Line repair	8	4.25	6	6.08	
GWMH Widening - Sewer	7	3.75	7	5.92	
GWMH Widening - Water	7	3.25	7	5.75	

Total Proposed Cash Spending in FY 24 of \$755,000



FY24 Debt Finance Ratings and Recommendations - Utilities

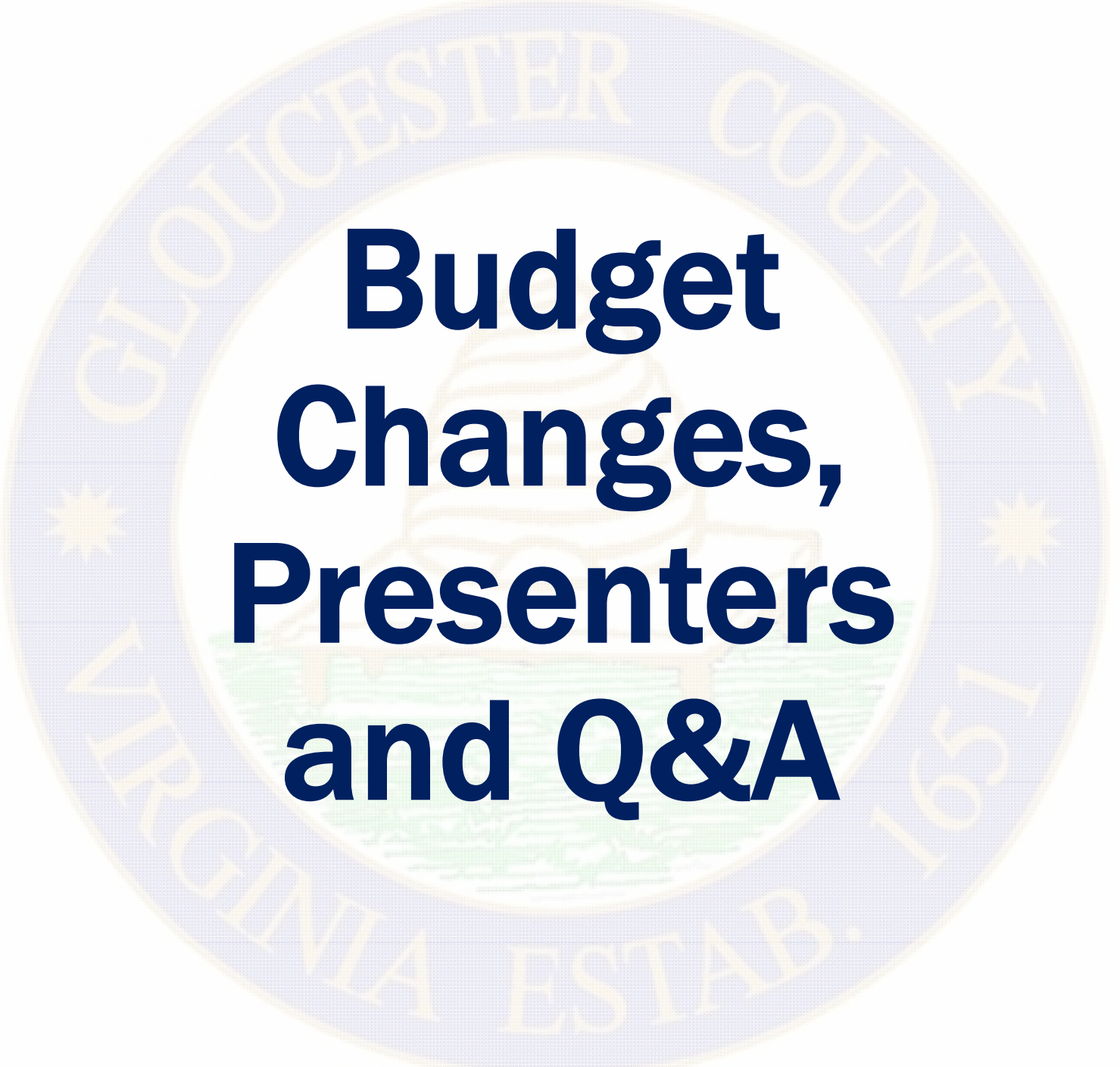
Item Number	Project Title	Department Head	Utilities Advisory Committee	Budget Team	Average Score	Notes and CA FY24 Recommended (in Green)
1	Smart Meters - AMI	10	8	10	9.33	10 Year Financing - Turnkey Project, replaces all meters

- The meter project totals \$2,218,000 and can be financed for 10 years.
- Anticipate an annual payment of approximately \$287,242.

FY2024 Proposed Budget

Category Expenditure Summary	FY2022 Actual	FY2023 Revised Budget	FY2024 Proposed	\$ Change FY23-FY24	% Change FY23-FY24
General Fund	\$36,244,488	\$39,583,106	\$44,056,897	\$4,473,791	11.3%
School Operating	66,651,497	72,875,511	76,809,521	3,934,010	5.4%
School Cafeteria	3,991,203	3,075,279	3,686,108	610,829	19.9%
School Special Education	499,765	783,268	694,156	(89,112)	-11.4%
Social Services	4,716,244	6,098,583	6,579,235	480,652	7.9%
Children's Services Act	765,015	1,530,742	1,524,000	(6,742)	-0.4%
Capital Fund	9,447,381	78,452,598	7,100,705	(71,351,893)	-90.9%
Opioid Abatement Fund	-	-	100,000	100,000	-
Debt Service Fund	9,171,767	5,889,360	7,492,381	1,603,021	27.2%
School Sales Tax	289,826	5,250,000	6,261,023	1,011,023	19.3%
Gloucester Sanitary Districts #1	24,395	25,585	26,043	458	1.8%
Gloucester Point Sanitary	19,441	25,267	26,326	1,059	4.2%
Utility Fund	4,774,026	6,190,702	6,009,793	(180,909)	-2.9%
Mosquito Control	45,171	179,112	168,016	(11,096)	-6.2%
Total County Expenditures	\$136,640,219	\$219,959,113	\$160,534,204	(\$59,424,909)	(\$0)



The background of the slide features a large, faint, circular seal of Gloucester County, Virginia. The seal's outer ring contains the text "GLOUCESTER COUNTY VIRGINIA" at the top and "ESTAB. 1651" at the bottom, separated by two small stars. The center of the seal depicts a landscape with a river, a bridge, and a rising sun or moon.

Budget Changes, Presenters and Q&A

Items Not Funded/Ways to Utilize Additional Revenue

- Additional pay increase to match State's provision
 - 1% increases equal –
 - GF \$137,254 (excludes Sheriff's Department)
 - Utilities \$17,416
 - Social Services \$34,142
 - Mosquito – \$194
- Additional School Funding – Security Guards
- \$189,366 in FMRR Requests
- Economic incentives for business development
- Non-profit group requests
 - Differences from funding request and level funding \$79,669
- More Capital funds – Use less Fund Balance/ Additional CIP requests

The value of \$0.01 of real estate tax is \$594,547



External Organization Requests

Organization	FY2023 Budget	Requested	CA Proposed	Difference Requested to Proposed	Notes
COMMUNITY COLLEGE CONTRIBUTION	\$ 14,857	\$ 15,303	\$ 14,857	\$ (446)	Level Funded
COMMUNITY SERVICE BOARD	\$ 151,360	\$ 177,243	\$ 177,243	\$ -	Needed to meet 10% match of State funds
BAYAGENCY HOME & COMM SER	\$ 15,150	\$ 15,605	\$ 15,150	\$ (455)	Level Funded
VERSABILITY CONTRIBUTION	\$ 13,000	\$ 13,000	\$ 13,000	\$ -	Level Funded
SOIL CONSER DIST CONTRIB	\$ 12,500	\$ 16,500	\$ 12,500	\$ (4,000)	Level Funded
GLOU HOUSING PARTNERSHIP	\$ 36,000	\$ 85,450	\$ 36,000	\$ (49,450)	Level Funded
FREE CLINIC CONTRIBUTION	\$ 65,000	\$ 65,000	\$ 65,000	\$ -	Level Funded
AVALON CONTRIBUTION	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	Level Funded
BAY TRANSIT	\$ 193,912	\$ 199,730	\$ 193,912	\$ (5,818)	Level Funded
BOYS & GIRLS CLUB	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	Level Funded
ARTS ON MAIN	\$ -	\$ 9,500	\$ -	\$ (9,500)	Second year request
CHKD	\$ -	\$ 10,000	\$ -	\$ (10,000)	First year request
	\$ 536,779	\$ 642,331	\$ 562,662	\$ (79,669)	

Proposed Tax Rate Advertising

Tax	FY24	Suggested Advertising FY 24
Real Estate	\$0.583	\$0.605
Manufactured Home	\$0.583	\$0.605
Public Service Corporation	\$0.583	\$0.605
Tangible Personal Property	\$2.95	\$2.95
Autos & Vehicles as specified in 58.1-3503 (A)(3),(4),(5),(9), (10)	\$2.95	\$2.95
Motor Vehicle of volunteer fire dept. member as per 58.1-3506 (A)(16)	\$0.0000000000000001	\$0.0000000000000001
Boats	\$0.0000000000000001	\$0.0000000000000001
Gloucester Sanitary District #1	\$0.01	\$0.01
Gloucester Point Sanitary District	\$0.01	\$0.01
Mosquito Control	\$0.01	\$0.01



Budget Calendar

All Meetings begin at 6:00 P.M.

March 15	Budget Work Session
March 21	Joint Work Session w/School Board
March 22	FY24 Budget & Tax Rate Public Hearings
March 28	Board of Supervisors Budget Town Hall
April 5	Possible Budget Work Session
April 10	Possible Budget Work Session
April 13	Possible Budget Work Session
April 17	FY24 Budget Adoption



