

Virginia: At the budget work session meeting of the Essex County Board of Supervisors held on Tuesday, February 21, 2023 at 7:00 p.m. in the School Board Meeting Room, at 109 S. Cross St., Tappahannock, Virginia:

Board of Supervisors Present: Robert Akers, Jr., Chairman  
Edwin E. Smith, Jr., Supervisor (Via phone)  
Sidney N. Johnson, Supervisor  
John C. Magruder, Supervisor

County Administration Present: April Rounds, Interim County Administrator, Deputy Clerk

Absent: Ronnie G. Gill, Vice Chairman

### **CALL TO ORDER**

Chairman Akers called the Regular Board of Supervisors Budget Work Session of February 21, 2023, to order.

### **ROLL CALL**

The Clerk called out the roll for the Board of Supervisors; a quorum was met.

### **DISCUSSION**

#### Jim Thomas Artwork Request

Chairman Akers stated that the request was made at the previous meeting and was not taken up at the regular session.

Supervisor Johnson made a motion to allow Mr. Jim Thomas to utilize drawings and artwork contained in the book, "Settlers, Southerners, Americans: The History of Essex County, VA 1608-1984 (ISBN 0-9613549-01-9)" as requested. Supervisor Magruder seconded. **AYES: 4 NAYS: 0 ABSENT: 1**

#### County Administration Budget Presentation – 1<sup>st</sup> Session – Bobbie Tassinari, Budget Services Consultant

Mrs. Tassinari stated that the departments have been very instrumental in providing information for the budget. She stated that this is the 1<sup>st</sup> version of the budget. There are place holders for the school as well as social services.

The schools will meet on the 13<sup>th</sup> of March to approve their budget. It will then be submitted to the Board on the 14<sup>th</sup> of March.

Social Services will also be providing a detailed breakdown of the state, local and federal funds at the March 14<sup>th</sup> meeting.

# Essex County FY 2024 Proposed Budget

February 21, 2023

Presented By

Bobbie H. Tassinari, The Berkley Group

and

April Rounds, Interim County Administrator

## PROPOSED FISCAL YEAR 2024 BUDGET

- ❖ Based on no increases in tax rates
- ❖ Reflects a \$0.25 decrease in Personal Property Tax rate, from \$3.50 to \$3.25
- ❖ Reflects no new debt being issued
- ❖ Provides level funding for Schools (*Placeholder pending Superintendent's detailed financial request*)
- ❖ Reflects Children's Services Act (CSA) increase of \$344,930 overall to provide support services
- ❖ Recommends a compensation proposal for employees

# FORWARD LOOKING

- Recession is anticipated for the end of 2023 and into 2024 but overall expectation is it will be mild (compared to 2008) and not long lasting
- Projected annual revenue growth of 1 -1.5% for the County
- Delinquent tax collection continues to maintain integrity of annual revenue stream
- Real Estate Reassessment to be implemented 1/1/2025 will result in higher property valuations

## PROJECTED GENERAL FUND FY 2024 REVENUES

Categories	FY 2023 Budget	FY 2024 Projected	Increase/ Decrease	Notes
General Property Taxes	\$17,074,482	<b>\$17,128,394</b>	\$53,912	PP reduction from \$3.50 to \$3.25
Other Local Taxes	\$2,979,910	<b>\$3,649,114</b>	\$669,204	Local Sales and Use Tax projected by VA Tax Dept.
Permits, Privilege & Regulatory Fees	\$151,900	<b>\$215,450</b>	\$63,550	NEW Trans. Occupancy Fee
Fines & Forfeitures	\$26,635	<b>\$27,635</b>	\$1,000	
Use of Money & Property	\$45,500	<b>\$112,500</b>	\$67,000	Interest Bank Acct
Charges For Services	\$495,659	<b>\$535,349</b>	\$39,690	EMS billing revenue
Miscellaneous Revenue	\$429,310	<b>\$67,850</b>	-\$361,460	Removal of School Custodial Refund
Non-Categorical Aid	\$1,573,421	<b>\$1,605,145</b>	\$31,724	PPTRA amount
Shared Expenses State	\$1,476,845	<b>\$1,543,343</b>	\$66,498	State Comp Board support and 5% increase
Other Categorical Aid (State)	\$278,849	<b>\$315,067</b>	\$36,218	Grants
Federal Revenue	\$416,475	<b>\$416,475</b>	N/C	
Transfer from Reserve	\$0	<b>\$5,500</b>		Adjustments due to timing*
<b>GENERAL FUND TOTAL</b>	<b>\$24,948,985</b>	<b>\$25,621,822</b>	<b>\$672,837</b>	

## PROJECTED OTHER FUND FY 2024 REVENUES

Categories	FY 2023 Budget	FY 2024 Projected	Increase/ Decrease	Notes
102 – Children’s Service Act (CSA)	\$1,500,000	<b>\$1,844,930</b>	\$344,930	Program support increases
105 – Social Services	\$2,568,343	<b>\$2,578,832</b>	\$10,489	Personnel related
110 – Debt Service	\$3,131,995	<b>\$3,117,131</b>	-\$14,864	Pay down of debt
205 – Education	\$18,474,087	<b>\$18,474,087</b>	N/C	Level funding pending 3/14/23 meeting
207 – School Food	\$840,476	<b>\$840,476</b>	N/C	Level funding pending 3/14/23 meeting
208 – School Fed Grant	\$4,787,117	<b>\$4,787,117</b>	N/C	Level funding pending 3/14/23 meeting
301 – Capital Improvement	\$428,300	<b>\$503,300</b>	\$75,000	
310 – Capital Reserve	\$40,0000	<b>\$0</b>	-\$40,000	
<b>OTHER FUND TOTAL</b>	<b>\$31,770,318</b>	<b>\$32,145,873</b>	<b>\$375,555</b>	

## PROJECTED GENERAL FUND FY 2024 EXPENDITURES

Categories	FY 2023 Budget	FY 2024 Projected	Increase/ Decrease	Notes
Legislative	\$365,062	<b>\$499,601</b>	\$134,540	County Comprehensive Plan
General & Financial Administration	\$2,400,629	<b>\$2,497,822</b>	\$97,193	Re-assessment Costs
Judicial Administration	\$895,187	<b>\$980,005</b>	\$84,818	Personnel and Merrimac Juv. Det. Ctr.
Public Safety	\$5,358,823	<b>\$5,654,451</b>	\$295,628	Personnel, address DCJS grant policy, and vehicle costs
Public Works	\$2,292,687	<b>\$1,949,306</b>	-\$343,381	Vol. Fire Dept., personnel and operational costs
Health & Human Services	\$332,520	<b>\$353,733</b>	\$21,213	Increase for Health Dept., Mental Health and Bay Aging
Parks, Recreation & Cultural	\$556,904	<b>\$584,337</b>	\$27,433	Increase Little League and Library
Economic and Community Dev	\$250,425	<b>\$403,879</b>	\$153,454	Main Street Program, MPPD, Two New Org. Requests, The Daw Theater Foundation
Transfers Out	\$12,614,967	<b>\$12,698,688</b>	\$83,721	CSA and CIP
<b>GENERAL FUND EXPENDITURES TOTAL</b>	<b>\$25,067,204</b>	<b>\$25,621,822</b>	<b>\$554,619</b>	

Chairman Akers asked about the Community Services Board and the 10% state match. Is there any consideration for where the Community Service Board is located? Since they are located here in Essex County it does put a greater strain on our law enforcement.

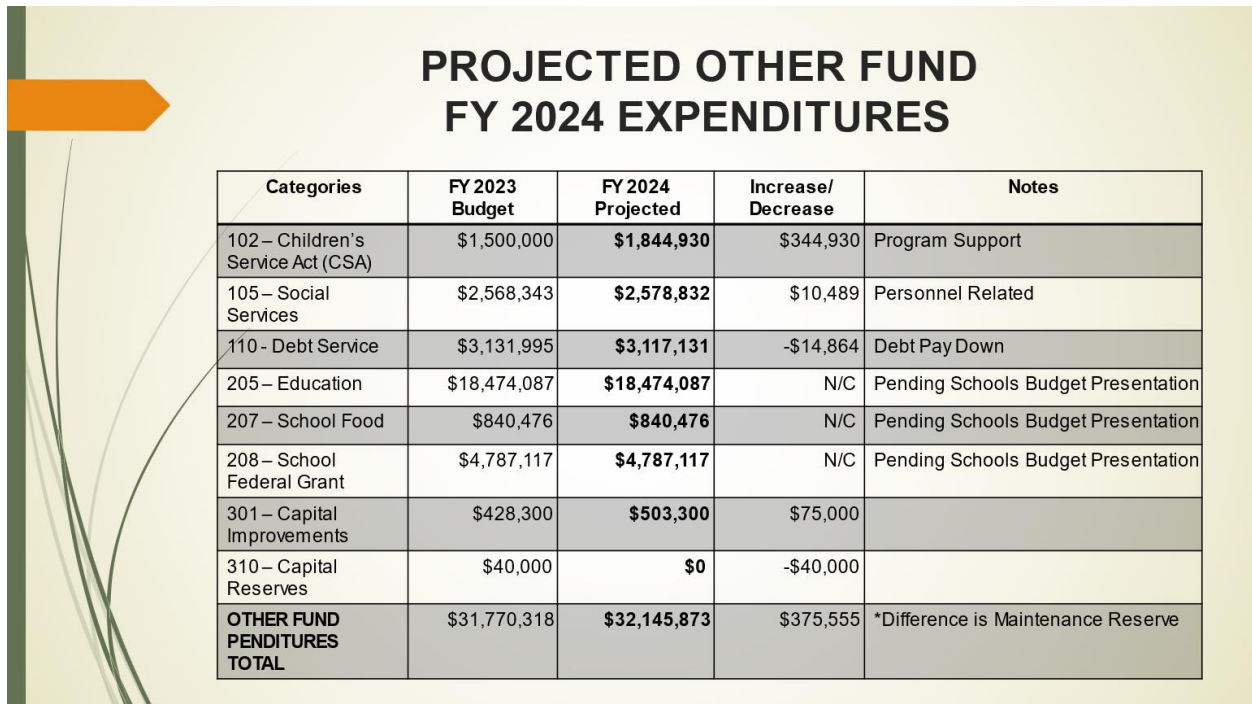
Mrs. Tassinari stated that unless it is in the performance agreement, probably not but it is something that could be looked into. There are other organizations with caveats if the main office is serving in a locality.

Chairman Akers asked who we had serving on the Community Services Board?

Major Jay Mitchell stated that it is Travis.

Chairman Akers would like to set up a meeting to ask about that.

Supervisor Magruder asked if they could get a copy of the performance agreement with the Community Services Board.



### PROJECTED OTHER FUND FY 2024 EXPENDITURES

Categories	FY 2023 Budget	FY 2024 Projected	Increase/ Decrease	Notes
102 – Children’s Service Act (CSA)	\$1,500,000	<b>\$1,844,930</b>	\$344,930	Program Support
105 – Social Services	\$2,568,343	<b>\$2,578,832</b>	\$10,489	Personnel Related
110 – Debt Service	\$3,131,995	<b>\$3,117,131</b>	-\$14,864	Debt Pay Down
205 – Education	\$18,474,087	<b>\$18,474,087</b>	N/C	Pending Schools Budget Presentation
207 – School Food	\$840,476	<b>\$840,476</b>	N/C	Pending Schools Budget Presentation
208 – School Federal Grant	\$4,787,117	<b>\$4,787,117</b>	N/C	Pending Schools Budget Presentation
301 – Capital Improvements	\$428,300	<b>\$503,300</b>	\$75,000	
310 – Capital Reserves	\$40,000	<b>\$0</b>	-\$40,000	
<b>OTHER FUND PENDING TOTAL</b>	<b>\$31,770,318</b>	<b>\$32,145,873</b>	<b>\$375,555</b>	*Difference is Maintenance Reserve

Mrs. Tassinari stated that the breakdown is not accurate but are listed as a placeholder.

# DEBT SERVICE

Debt Descriptor	FY 2024 Projected Payment	Anticipated Pay Off
Water and Sewer – Town	\$50,980	2026
School VPSA 2007B	\$443,350	2028
School VPSA QSCB	\$980,556	2031
School VPSA 2012	\$127,185	2032
Tappahannock – Essex Airport	\$50,032	2033
Interest – Motorola Radios	\$43,645	2028
2020 VRA	\$1,421,383	2027
<b>Total</b>	<b>\$3,117,131</b>	

## CAPITAL IMPROVEMENT REQUESTS– FY 2024

Emergency Services:	
LIFE PAK Vital Signs Monitor/Cardiac Defibrillators	\$74,000
Sheriff's Office:	
Communications – Dispatch Station	\$100,000
Vehicle Replacement	\$112,000
General Properties (Facilities)	
Replace Windows at Various Buildings	\$13,000
Parks and Recreation:	
Rotary Poor House Park Project	\$148,300
Commissioner of Revenue:	
Pictometry	<u>\$56,000</u>
<b>TOTAL GENERAL GOVERNMENT</b>	<b>\$503,300</b>

Mrs. Tassinari stated that this request is not 100% accurate as she was given additional information. What we would be looking at in 2024 is the fact that medic unit was agreed to at \$125,000. The Chassis was purchased this year but there is \$145,000 for completion before pickup that is supposed to be paid out of 2024 but was not on the Capital fund spreadsheet. There are 2 LUCAS machines that will be needed for about \$32,000. Mrs. Tassinari made the suggestion that depending on where the Rotary Poor house park project is you could use those funds to cover the cost.

Chairman Akers stated that they had not received the raise grant but included the park track with \$1,200,000 grant to do a study.

Supervisor Magruder stated that the CIP Requests for parks and recreation was to make the improvements but he is hesitant to spend the money there if the study has not been completed.

Supervisor Magruder asked if the Dispatch station was just the equipment? This is assuming that the County bears all of that cost.

Administrator Rounds stated that it was it wasn't just for the new dispatcher but for a backup station since they are manning two dispatchers at one time.

Kyle Durham stated that normally we have one and a backup which most of that is a radio console. They sometimes take 6-8 weeks to get in. They are normally about \$52,000, the CAD runs about \$15,000.

Chairman Akers also shared that Kyle has worked on a cost per call so that they will have some additional numbers when they meet with the town.

Supervisor Magruder asked if Kyle could explain the LUCAS machine.

Kyle stated that the LifePacs that was requested is for 2 of them. The quote was gotten roughly 4-5 years ago. The lifePacs are the monitors, hookups, defibrillators. The LUCAS machines are the chest compressing devices.

Supervisor Magruder asked what is the timeframe for the sheriff's office so that they could get a better understanding of if it was a whole year or just part of a year.

Kyle stated that the hardest part would be the furniture because we would need to find the space. so it could be 6 months.

## NEW STAFF REQUESTS

VMI Cooperative Extension is requesting to upgrade the part-time Youth 4-H Educator currently funded within the Essex County budget to a full-time position. Extension is requesting a joint funding of the full-time position between Essex and Middlesex Counties.

<b><u>Total Financial Commitment F/T</u></b>	
<b>Projected Annual Salary</b>	<b>\$50,000</b>
<b>Projected Fringe Benefits</b>	<b>\$10,500</b>
<b>Total</b>	<b>\$60,500</b>

<b><u>Middlesex County Financial Commitment</u></b>	
Annual Salary (50%)	\$25,000
Annual Fringe Benefits (50%)	\$5,250
<b>Total (50%)</b>	<b>\$30,250</b>

<b><u>Essex County Financial Commitment</u></b>	
Current Salary Funding	\$21,000
<b>Add'l Salary Funds</b>	<b>\$4,000</b>
Current Fringe Benefits	\$1,804
<b>Add'l Fringe Benefits</b>	<b>\$3,446</b>
FY23 Current Funding	\$22,804
<b>FY24 Additional Funding</b>	<b>\$7,446</b>

Chairman Akers asked if Mr. Longest had any discussions yet with Middlesex.

Mr. Longest stated that they have a new director for the Extension at the state level and a new district direct for our district. In meeting with the new district director Mr. Longest expressed concern for staffing for the 4H program. That position as been vacant for about 18months. Since Middlesex and Essex need 4H programs they feel like splitting the position is the best option.

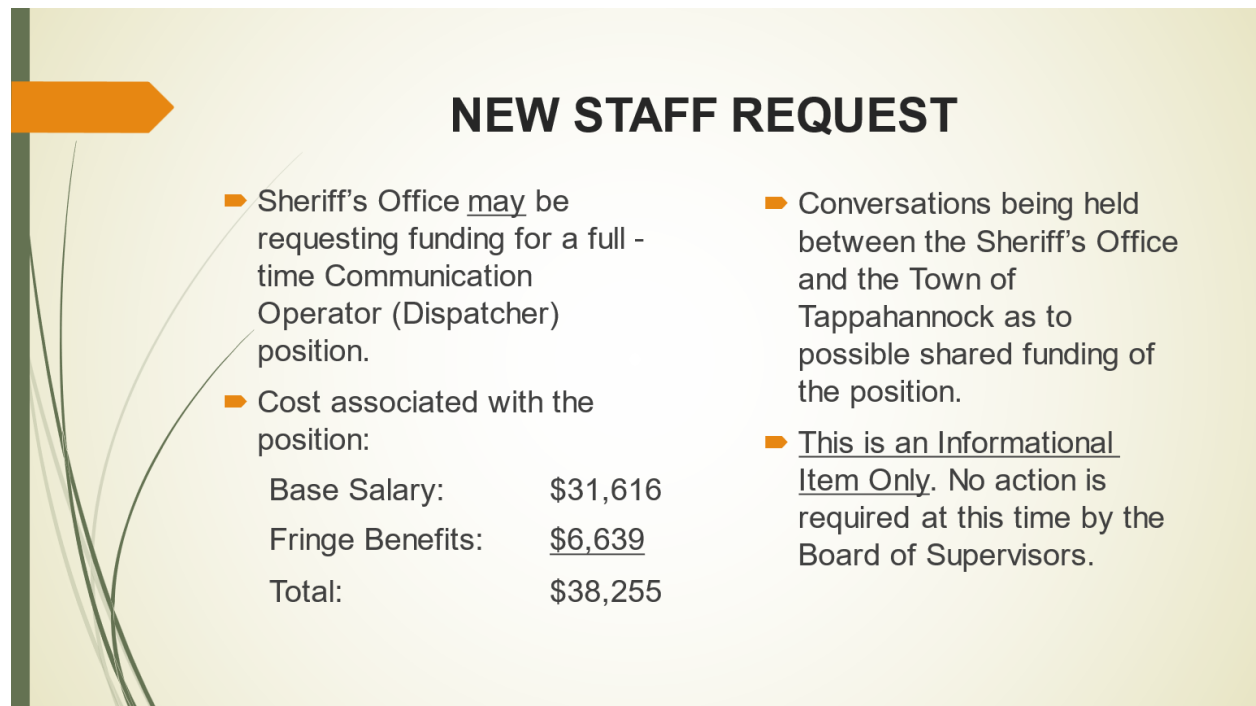
Supervisor Magruder stated he would poll members of the Middlesex board of Supervisors later in the week at another meeting. He also asked what the breakdown would be for each county as far as how the time would be split.

Mr. Longest stated that he is not fully sure what it would look like but Middlesex stated they would want them housed there. He is not sure if it would be 3 days one week and 2 days the next.

Supervisor Magruder stated that if they help fund this he would like to see that the employee is here in the county physically part of the time.

Supervisor Smith asked what the possibilities of people interested in the full time position.

Mr. Longest stated that we don't have anyone specifically interested in it but when he talks to people they do ask if it is a full time position with benefits.



## NEW STAFF REQUEST

- ▶ Sheriff's Office may be requesting funding for a full - time Communication Operator (Dispatcher) position.
- ▶ Cost associated with the position:

Base Salary:	\$31,616
Fringe Benefits:	<u>\$6,639</u>
Total:	\$38,255
- ▶ Conversations being held between the Sheriff's Office and the Town of Tappahannock as to possible shared funding of the position.
- ▶ This is an Informational Item Only. No action is required at this time by the Board of Supervisors.

It was discussed that the Sheriff would be going to the next Town Council meeting to present the need for shared funding of an additional dispatcher.

Chairman Akers asked if by law they are not required to dispatch except for EMS?

Major Mitchell stated that he has not seen it in black and white and does not want to answer that question.



Chairman Akers stated that it is a reasonable request since a majority of our calls are coming from inside the town.

Major Mitchell stated that they have to dispatch someone because the town does sit in the county. Who we dispatch is up to the Sheriff.

Supervisor Magruder asked if the reason for having 2 dispatchers is a state mandate?

Major Mitchell stated that Emergency Medical Dispatching, where dispatchers can give medical attention over the phone. A dispatcher who is giving CPR instructions or delivering a baby cannot answer a second call that is coming in. Having 2 dispatchers is vital for public safety.

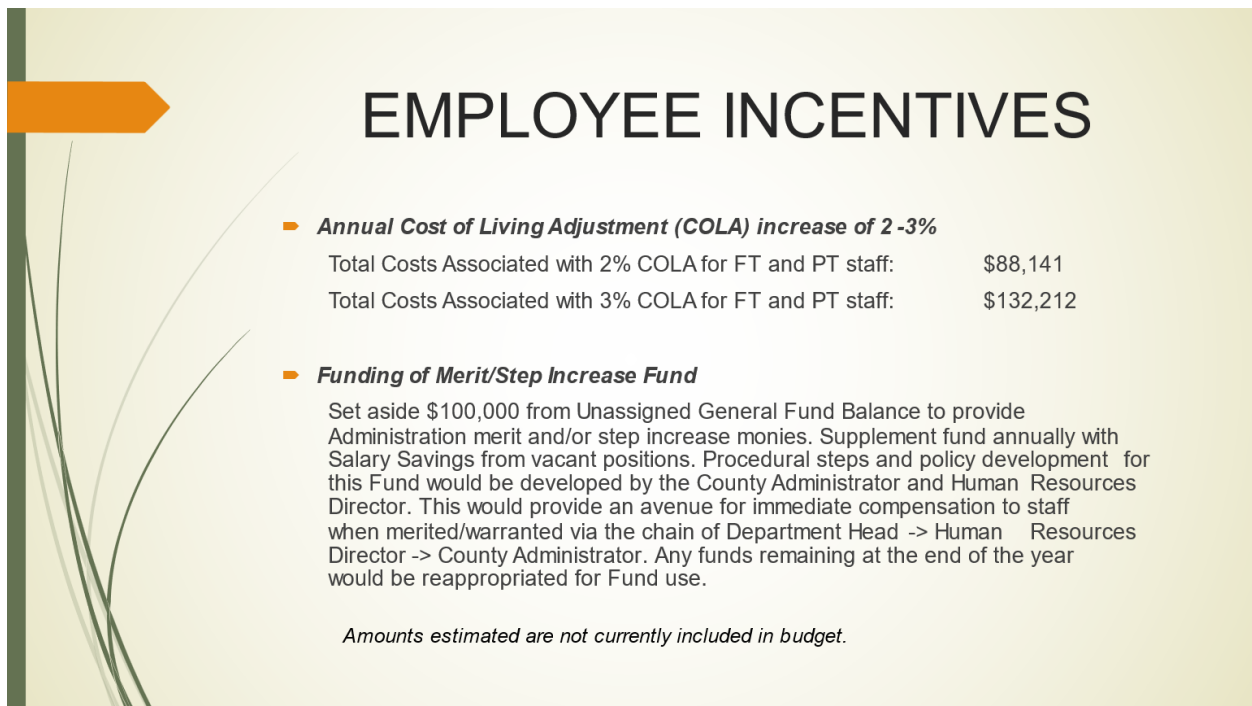
Chairman Akers asked if after 4:30pm all calls for water and sewer are directed through dispatch.

Major Mitchell stated that was correct.

Supervisor Magruder stated that he understands where having two dispatchers is vital especially in the example of when the fire happened.

Major Mitchell stated that the day of the fire they had 31 911 calls that day. They did have 2 dispatchers that day but also had 2 other staff members on their cell phones trying to assist as well.

Supervisor Magruder stated that the board understands all of this and that the Town and the County need to come together to support the town and county.

The slide features a light green background with a dark green vertical bar on the left side. An orange arrow points to the right from the top of the bar. The title 'EMPLOYEE INCENTIVES' is centered in a large, bold, black font. Below the title, there are two main bullet points, each with a sub-bullet. The first bullet point is 'Annual Cost of Living Adjustment (COLA) increase of 2-3%', followed by two lines of text: 'Total Costs Associated with 2% COLA for FT and PT staff: \$88,141' and 'Total Costs Associated with 3% COLA for FT and PT staff: \$132,212'. The second bullet point is 'Funding of Merit/Step Increase Fund', followed by a paragraph of text explaining the funding source and process. At the bottom, a note states 'Amounts estimated are not currently included in budget.'

## EMPLOYEE INCENTIVES

- **Annual Cost of Living Adjustment (COLA) increase of 2-3%**
  - Total Costs Associated with 2% COLA for FT and PT staff: \$88,141
  - Total Costs Associated with 3% COLA for FT and PT staff: \$132,212
- **Funding of Merit/Step Increase Fund**

Set aside \$100,000 from Unassigned General Fund Balance to provide Administration merit and/or step increase monies. Supplement fund annually with Salary Savings from vacant positions. Procedural steps and policy development for this Fund would be developed by the County Administrator and Human Resources Director. This would provide an avenue for immediate compensation to staff when merited/warranted via the chain of Department Head -> Human Resources Director -> County Administrator. Any funds remaining at the end of the year would be reappropriated for Fund use.

*Amounts estimated are not currently included in budget.*

Chairman Akers stated that he has said before he is against COLAS but not against giving people increases in money. The process that the county did last year was a good one. We set aside a certain amount of money and then evaluations were done, increases were made. We as a board should make

that available. He also likes supplementing the fund annually with the salary savings, with that I would only recommend that for bonuses not salary increase.

Supervisor Johnson asked what the projected inflation rate for 2024 is?

Mrs. Tassinari did not have that information.

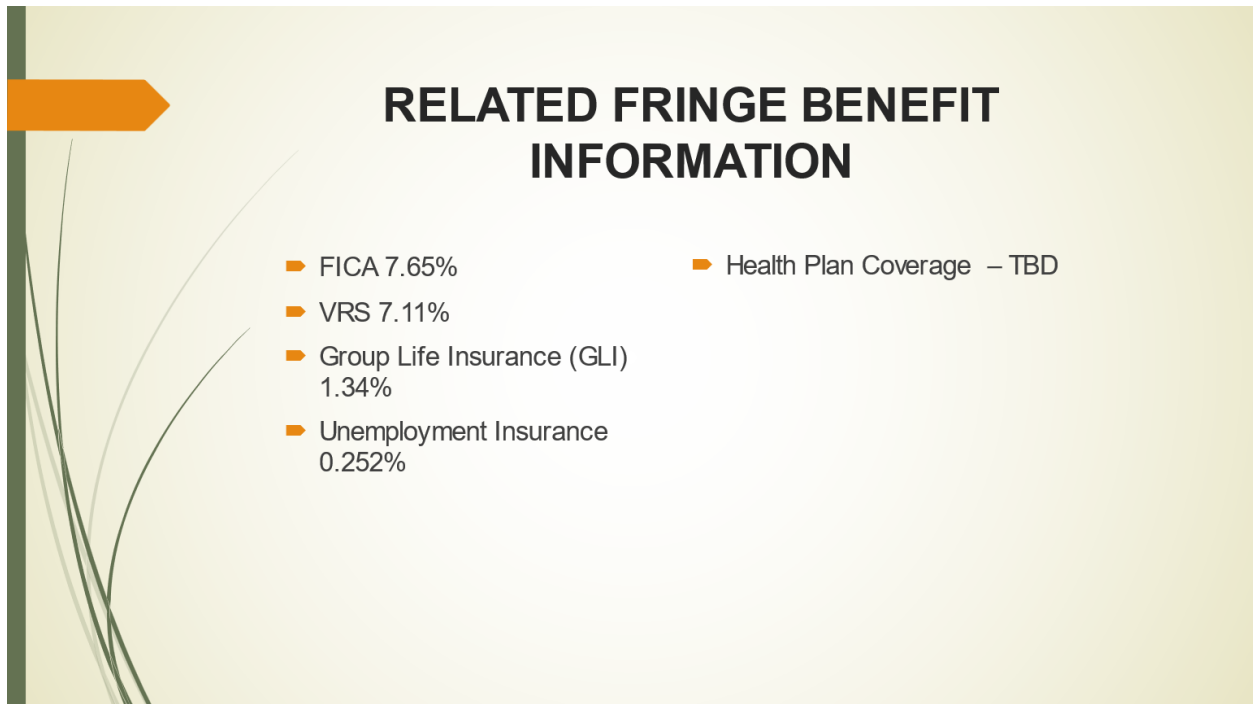
Chairman Akers asked Administrator Rounds to explain the process.

Administrator Rounds stated that last year there was 2% available for all FT employees, the department heads then did an evaluation on each of their staff including recommendations for up to an additional 3% increase, a step increase, a bonus, a deferment or a denial accompanied by a justification. After the recommendations were made they had a conversation with HR and the County Administrator.

Supervisor Johnson stated that he is not sure how we could overlook COLA or even merit if we are wanting to be progressive and keep good people.

Supervisor Magruder stated that he is comfortable putting the \$132,212 in the budget as a placeholder whatever they want to call it.

Chairman Akers stated that he would like to keep the \$132,212 in there and if they have to cut other things then that's what they do. With the supplemental fund.



Mrs. Tassinari stated that Juanita reached out and found that there will be a 0% increase in the health coverage plan.

Mrs. Tassinari also corrected the unemployment insurance from 0.252% to 0.87%.

## PROPOSED FY 2024 SCHOOL FUNDING

Categories	FY 23 Budget	FY 24 Request	Increase/ Decrease	Notes
Instructor Salaries & Wages	\$12,723,734	<b>\$12,723,734</b>	N/C	Placeholder
Administration Attendance & Health	\$293,666	<b>\$293,666</b>	N/C	Placeholder
Administration	\$1,135,916	<b>\$1,135,916</b>	N/C	Placeholder
Pupil Transportation	\$1,942,450	<b>\$1,942,450</b>	N/C	Placeholder
Operations & Maintenance	\$1,317,222	<b>\$1,317,222</b>	N/C	Placeholder
Technology	\$1,061,099	<b>\$1,061,099</b>	N/C	Placeholder
<b>TOTAL EDUCATION</b>	<u>\$18,474,087</u>	<u><b>\$18,474,087</b></u>	N/C	
<b>SCHOOL FOOD</b>	\$840,476	<b>\$840,476</b>	N/C	Placeholder
<b>SCHOOL FEDERAL GRANTS</b>	<u>\$4,787,117</u>	<u><b>\$4,787,117</b></u>	N/C	Placeholder
<b>TOTAL ALL FUNDS</b>	\$24,101,680	<b>\$24,101,680</b>	N/C	

Chairman Akers stated that there has been a surplus for a couple of years with the school and could see a surplus again this year.

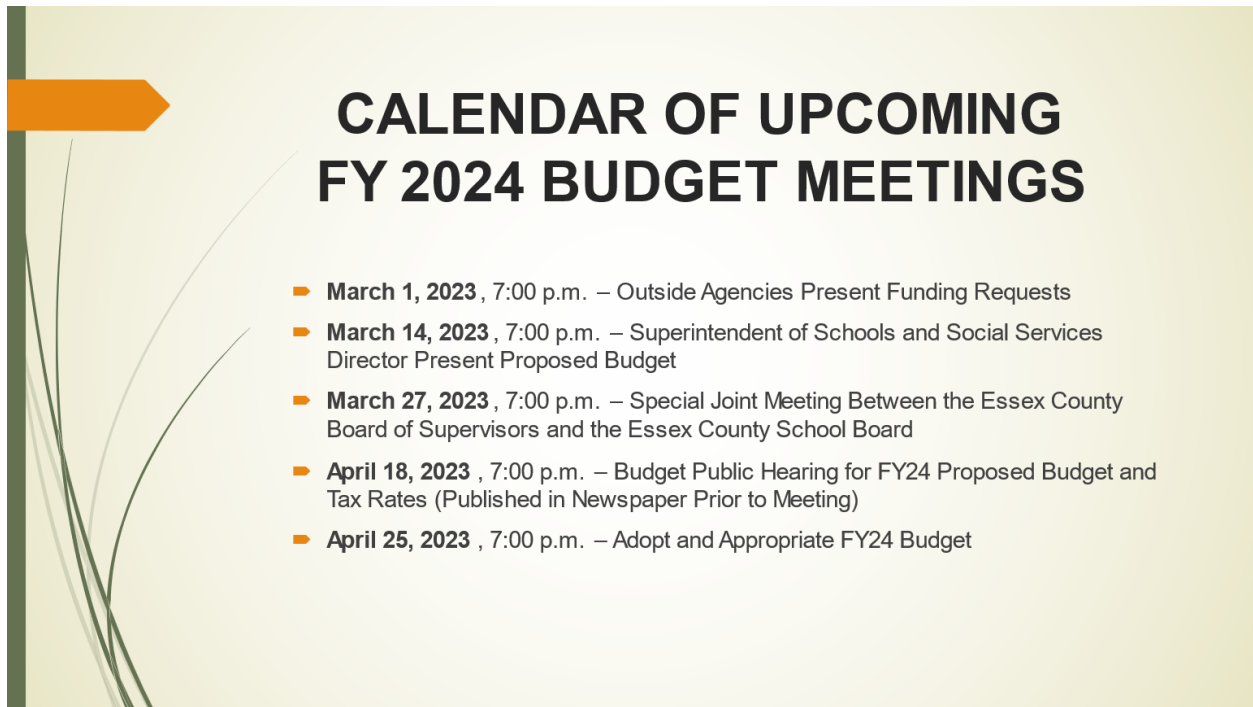
## PROPOSED FY 2024 SOCIAL SERVICES AND CSA FUNDING

Categories	FY 23 Budget	FY 24 Request	Increase/ Decrease	Notes
Social Services Personnel Expenses	\$1,606,279	<b>\$1,614,280</b>	\$8,001	Impact in case of FB percentage increases
Social Services Operations Expenses	\$213,897	<b>\$216,385</b>	\$2,488	Impact software maintenance and misc.
Purchased Services/Assistance	\$746,094	<b>\$746,094</b>	N/C	
Purchased Services Abuse and Support Services	\$2,073	<b>\$2,073</b>	N/C	
<b>SOCIAL SERVICES TOTAL</b>	\$2,568,343	<b>\$2,578,832</b>	\$10,489	
*****	*****	*****	*****	*****
CSA Administrative Expenses	\$1,500,000	<b>\$1,844,930</b>	\$344,930	Impact from Private Day School placements, Foster Care Program, CHINS/Prevention Cases and Non -Mandated Programs
<b>CSA TOTAL</b>	\$1,500,000	<b>\$1,844,930</b>	\$344,930	

Chairman Akers stated he is recommending that whatever the increase for the school transfer outs needs to come out of the schools budget. It is directly impacted by the schools.

Supervisor Magruder asked if the 6 children that were scheduled to be adopted were in this budget.

Mrs. Tassinari stated she believes that it does not include them but will verify.

A graphic titled "CALENDAR OF UPCOMING FY 2024 BUDGET MEETINGS" with a list of five meetings. The graphic has a light green background with a dark green vertical bar on the left and an orange arrow pointing right. The text is in bold black font.

## CALENDAR OF UPCOMING FY 2024 BUDGET MEETINGS

- ▶ **March 1, 2023**, 7:00 p.m. – Outside Agencies Present Funding Requests
- ▶ **March 14, 2023**, 7:00 p.m. – Superintendent of Schools and Social Services Director Present Proposed Budget
- ▶ **March 27, 2023**, 7:00 p.m. – Special Joint Meeting Between the Essex County Board of Supervisors and the Essex County School Board
- ▶ **April 18, 2023**, 7:00 p.m. – Budget Public Hearing for FY24 Proposed Budget and Tax Rates (Published in Newspaper Prior to Meeting)
- ▶ **April 25, 2023**, 7:00 p.m. – Adopt and Appropriate FY24 Budget

Supervisor Johnson asked to put a placeholder in for the \$16,000 for the opioid crisis.

Supervisor Magruder asked about the general property tax does that include the car tax? We were expecting a windfall in revenue but he is only seeing a difference of \$54,000 is that not happening?

Mrs. Tassinari stated that what is present is for the 2024 budget.

Chairman Akers asked if under the BOS line item it is still listed as grant application admin services for Gene Reams. Although we use them for some EMS we mostly use the PDC but I think we either keep it and change the name for the PDC but not for Gene Reams.

Mary Davis stated that we are invoiced \$1,500 per month for the services.

Chairman Akers stated that for the Regional Jail we should just keep that level funded and review it month to month.

Supervisor Magruder asked Administrator Rounds about the Health Department Rent if we use it as a placeholder that's fine. Just need to get some more information.

Administrator Rounds stated that we are working at getting that as well as the probation and the governors school.

Supervisor Johnson asked if this budget had the funds for the search for a County Administrator.

Administrator Rounds stated that those funds are for FY23 not FY24.

**ADJOURN**

Having no further discussion, Chairman Akers adjourned the Work Session meeting of the Board of Supervisors.

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Chairman

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Clerk of the Board