

July 27, 2023

**AGENDA ITEM:** Approval of the 2023 tax rate resolution and the FY 23-24 County Budget Approval Resolution..

Administrator's Comments:

The Board conducted the required tax rate and budget public hearings on May 15, 2023 (School Budget) and June 15, 2023 (County Budget). There was also remote access to both the public hearing and the ability to address the proposed budget by a call-in process.

There are no tax increases proposed for 2023. The proposed \$129.9 million budget reflects an anticipated 18.4 % decrease in revenues and an 18.4% decrease in expenditures, due primarily to the FY23 budgets' inclusion of \$30 million in bond proceeds to be used for the Circuit Courthouse and VWCC (Virginia Western Community College) capital projects. The FY24 budget for the remaining proceeds for these projects will be re-appropriated in July, 2023.

The proposed tax rate resolution for 2023, and the proposed FY 23-24 budget are attached. It is recommended that each be adopted by a separate motion.

Recommendation:

1. Adopt the 2023 tax rate resolution as attached.
2. Adopt the FY 23-24 budget approval resolution as attached.

Attachments

## TAX RESOLUTION

WHEREAS, the County proposed tax levy was duly advertised and a public hearing was held on June 15, 2023, in accordance with the Code of Virginia;

NOW, THEREFORE, BE IT RESOLVED, that the tax rates per \$100 of assessed value for tax year 2023 are set as follows:

|                   |         |
|-------------------|---------|
| Personal Property | \$ 2.71 |
| Machinery & Tools | \$ 1.80 |
| Mobile Homes      | \$ 0.79 |
| Real Estate       | \$ 0.79 |
| Motor Homes       | \$ 2.71 |
| Wind Farms        | \$ 0.99 |

## BUDGET APPROVAL RESOLUTION

June 27, 2023

WHEREAS, the County proposed budget was duly advertised and a public hearing was held on June 15, 2023, in accordance with the Code of Virginia,

NOW, THEREFORE, BE IT RESOLVED, that the Botetourt County budget for Fiscal Year 2023 - 2024 is:

### Revenues:

#### General Fund Revenues:

|                             |                   |
|-----------------------------|-------------------|
| Local                       | \$ 67,033,572     |
| State                       | 12,363,748        |
| Federal                     | 1,311,867         |
| Total General Fund Revenues | <u>80,709,187</u> |

#### School Fund Revenues:

|                                |                   |
|--------------------------------|-------------------|
| Other                          | 580,284           |
| State                          | 33,259,385        |
| Federal                        | 50,000            |
| Self Sustaining Funds          | 4,746,540         |
| School Nutrition Fund          | 2,625,000         |
| Textbook Funds                 | 2,177,507         |
| Capital Reserve Fund           | 1,624,860         |
| School Construction Grant Fund | 1,708,719         |
| Total School Fund Revenues     | <u>46,772,295</u> |

Projected Use of Unassigned Fund Balance 2,461,552

**Total Revenues** \$ 129,943,034

### Expenditures:

#### General Fund Expenditures:

|  |                   |
|--|-------------------|
| Operations as detailed on following pages* | \$ 45,648,354     |
| Capital Projects                           | 1,742,400         |
| Transfer to EDA                            | 725,000           |
| Total General Fund Expenditures            | <u>48,115,754</u> |

Debt Service Fund Expenditures 7,086,999

School Operating Fund Expenditures 74,740,281

**Total Expenditures** \$ 129,943,034

\* OPERATIONS DETAIL:

|   |            |
|---|------------|
| BOARD OF SUPERVISORS                          | \$ 233,930 |
| COUNTY ADMINISTRATOR                          | 793,970    |
| HUMAN RESOURCES                               | 449,511    |
| COMMISSIONER OF REVENUE                       | 431,778    |
| EQUALIZATION BOARD                            | 11,085     |
| TREASURER                                     | 661,093    |
| FINANCIAL SERVICES                            | 551,481    |
| TECHNOLOGY SERVICES                           | 1,902,436  |
| CENTRAL PURCHASING                            | 133,733    |
| CENTRAL GARAGE                                | 100,499    |
| COMMUNICATIONS                                | 251,704    |
| ELECTORAL BOARD/REGISTRAR                     | 619,305    |
| CIRCUIT COURT                                 | 76,215     |
| GENERAL DISTRICT COURT                        | 23,220     |
| MAGISTRATE                                    | 3,920      |
| JUVENILE & DOMESTIC RELATIONS COURT           | 28,171     |
| CLERK OF CIRCUIT COURT                        | 853,633    |
| COMMONWEALTH'S ATTORNEY                       | 906,594    |
| SHERIFF                                       | 6,975,107  |
| DISPATCH                                      | 1,551,475  |
| CORRECTION & DETENTION                        | 5,647,866  |
| JUVENILE DETENTION CENTER                     | 332,000    |
| PROBATION OFFICE                              | 5,100      |
| ANIMAL CONTROL                                | 803,332    |
| FIRE & EMS                                    | 8,318,852  |
| EMERGENCY COMMUNICATIONS                      | 318,975    |
| DIVISION OF WASTE MANAGEMENT                  | 942,867    |
| MAINTENANCE OF BUILDINGS & GROUNDS            | 2,260,219  |
| LOCAL HEALTH DEPARTMENT                       | 375,000    |
| MENTAL HEALTH SERVICES BOARD                  | 75,000     |
| SOCIAL SERVICES                               | 1,580,457  |
| CHILDREN'S SERVICES ACT (CSA)                 | 1,533,604  |
| TOTAL ACTION FOR PROGRESS (TAP)               | 1,000      |
| BRAIN INJURY SERVICES                         | 2,500      |
| CHILD HEALTH INVESTMENT PARTNERSHIP (CHIP)    | 2,000      |
| CHILDREN'S TRUST                              | 2,500      |
| ROANOKE AREA MINISTRIES                       | 1,000      |
| BOTETOURT RESOURCE CENTER                     | 10,000     |
| LEAGUE OF OLDER AMERICANS                     | 11,000     |
| MOUNTAIN GATEWAY COMMUNITY COLLEGE            | 2,500      |
| MOUNTAIN GATEWAY C.C. - PROMISE PROGRAM       | 5,000      |
| VIRGINIA WESTERN COMMUNITY COLLEGE - CCAP PRO | 45,000     |
| BOTETOURT COUNTY FFA ALUMNI                   | 1,000      |
| PARKS & RECREATION                            | 697,225    |

|   |    |                   |
|---|----|-------------------|
| BOTETOURT SPORTS COMPLEX                        | \$ | 414,272           |
| VAN PROGRAM                                     |    | 99,876            |
| ROANOKE VALLEY TRANSPORTATION PLANNING ORG.     |    | 2,849             |
| VIRGINIA'S BLUE RIDGE                           |    | 187,714           |
| ROANOKE VALLEY GREENWAY COMMISSION              |    | 15,709            |
| BOTETOURT COUNTY MUSEUM/HISTORICAL SOCIETY      |    | 12,500            |
| WESTERN VA REGIONAL INDUSTRIAL FACILITIES AUTHC |    | 6,118             |
| LIBRARY   |    | 1,425,209         |
| COMMUNITY DEVELOPMENT                           |    | 1,196,623         |
| ECONOMIC DEVELOPMENT                            |    | 440,600           |
| PLANNING DISTRICT COMMISSION                    |    | 33,642            |
| ECONOMIC DEVELOPMENT PARTNERSHIP                |    | 70,103            |
| ATTIC PRODUCTIONS                               |    | 7,000             |
| STANDING ROOM ONLY                              |    | 7,000             |
| WESTERN VA. EMS COUNCIL                         |    | 6,722             |
| ENVIRONMENTAL MANAGEMENT                        |    | 20,111            |
| COOPERATIVE EXTENSION PROGRAM                   |    | 70,803            |
| SALARY ADJUSTMENTS                              |    | 1,975,000         |
| GREATER ROANOKE WORKFORCE DEVELOPMENT BOA       |    | 5,046             |
| WELLNESS PROGRAM                                |    | 118,600           |
| GENERAL FUND EXPENDITURES - OPERATIONS          | \$ | <u>45,648,354</u> |