



SUGGESTED AGENDA
Budget Work Session in the
Armory Civic Center
501 US Hwy 158 Business E., Warrenton, NC

5:30 PM
May 10, 2023

Call to Order Budget Work Session – Chairman or Designee
Moment of Silence, Prayer & Pledge

Budget Work Session Agenda

1. ADOPT SUGGESTED AGENDA

Conflict of Interest Disclosure Statement

“Members of the Warren County Board of Commissioners are advised, hereby, of their duty under the State Government Ethics Act to avoid conflicts of interest and the appearance of such conflict; and, further, are instructed to refrain from participating in any matter coming before this Board of County Commissioners with respect to which there is a conflict of interest or appearance of such conflict”.

- In accordance with the State Government Ethics Act, it is the duty of every Board member to avoid both conflicts of interest and appearances of conflict.
- Does any Board member have any known conflict of interest or appearance of conflict with respect to any matter coming before this Board today?
- If so, please identify the conflict and refrain from any undue participation in the particular matter involved.

2. CLOSED SESSION IN ACCORDANCE WITH NCGS 143-318.11(a)(5) FOR PERSONNEL MATTERS

3. PRESENTATIONS AND BOARD DISCUSSION - WORK SESSION WILL BEGIN UPON COMPLETION OF CLOSED SESSION

A. FY24 Budget Overview

B. FY 24 Capital Improvement Plan Overview

4. ADJOURN May 10, 2023 BOARD MEETING

Honorable Chair, Vice-Chairman, and members of the Warren County Board of Commissioners: In accordance with the North Carolina Local Government Budget and Fiscal Control Act, I am pleased to submit to you for your consideration the proposed Fiscal Year (FY) 2023-2024 Warren County Budget. A public hearing to receive residents' comments on the proposed budget is scheduled for June 5, 2023, at 6:00 PM at the Warren County Armory Civic Center.

As I recall my message to you from last year during this time, I was pleased to inform you that we felt we were set to recover from the Coronavirus and COVID-19 pandemic. It has been approximately a year (April 2022), that Warren County officially ended our State of Emergency, followed by the State of North Carolina in August of 2022 and now the final Federal emergency is set to end May 11th, 2023. As the pandemic has transitioned to endemic status, this means we will have to navigate it just as we do other seasonal viruses, such as the flu. There are lasting impacts brought on by the pandemic, and they continue to impact Warren County for the foreseeable future. The most significant impacts directly affecting our budget, include the historic levels of inflation, significant labor market changes and concerns about the economy and potential for a recession.

However, with the Board's direction, the County remains in a sound financial position. A remaining challenge is the County's effort to continue the diversification of revenue generation options to support the continued long-term growth for the County. The difference for FY 2023-2024 is that we have ended our declared emergency and we are making adjustments to our new normal here in Warren County. However, the threat of a recession or slowdown of the global or national economy is an issue that we may have to adjust for during the year. This will also impact the FY 25 budget and future revenue, as we prepare for the County's 8-year reevaluation cycle that will take place in FY 25.

I'd like to provide you with an overview of the major themes addressed in the proposed budget.

The theme that I have used to describe the FY 24 Proposed Budget focuses on finishing what we have started. With the Board of Commissioners' direction, over the last few years, we have been able to accomplish what many of our neighboring communities have not, and that is develop a strategic plan for the organization. With that plan we have created action items that will help us conduct business with our vision and mission in mind along with identifying achievable action items focused on our strategic goal areas for the County. We have projects in the four areas of our strategic goals, which are as follows: 1) Leadership and Governance, 2) County Services, 3) Economic and Community Development and 4) Agribusiness.

Presented below is the recommended FY 2023-2024 Warren County budget.

I'd like to begin by acknowledging the Board of Commissioners for your continued support during County's recovery from the pandemic response, as well as your deliberate actions with regard to setting the strategic direction for the County.

I would like to extend a special note of thanks to our budget team, Lee Faines, Finance Director, Nikki Dickerson, Deputy Finance Director, Charla Duncan, Community and Economic Development Director and Shrounda Douglas-Riddick, Human Resources Manager.

Again, this proposed budget was crafted using the following strategic plan priorities: 1) organizational development improvements, 2) Warren County talent/compensation, and 3) long-term infrastructure and capital improvements.

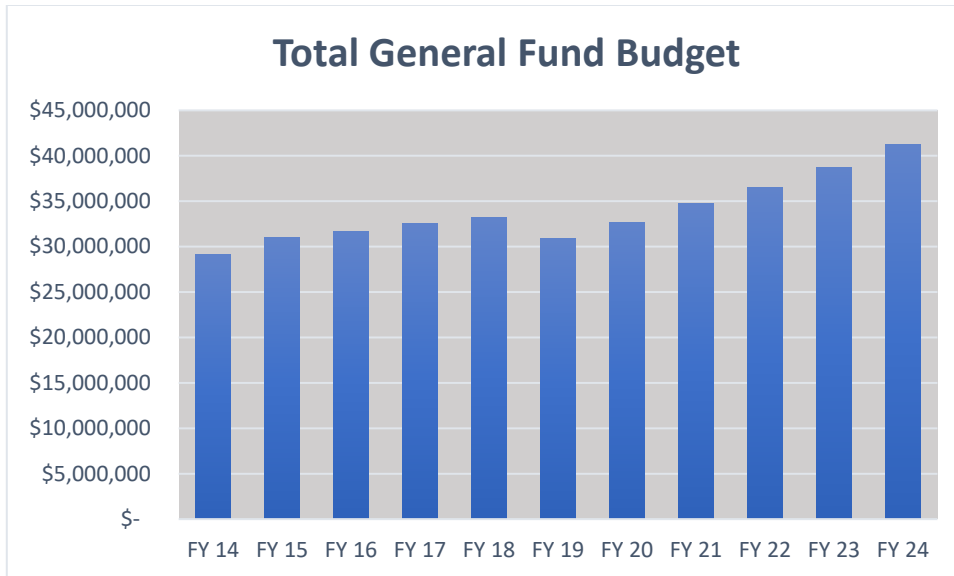
Budgeting for FY 2024 highlights significant challenges for the County. The Proposed General Fund budget is \$41,271,691 which represents a 6% increase over the current FY 23 Budget as adopted and a 1.2% increase of the current FY 23 amended budget of \$40,812,513(revised budget). It also budgets \$2,549,228 from the County's Unrestricted Fund Balance. This supports \$153,429 in ongoing operational expenditures and \$2,395,799 in one-time Capital Improvement Plan (CIP) projects and purchases.

The most significant increased expenditures impacting the FY 24 Proposed Budget are the following factors: 1) Additional support for Warren County Schools, 2) an increase in employee health insurance costs of 6% increase (\$201,759), 2) an increase in required retirement contributions for regular personnel is increasing from 12.17% to 12.92%. For law enforcement officers, the retirement contribution is increasing from 13.04% to 14.04%.

Organizational development improvements (retention adjustments, Cost of Living Adjustments), 4) additional funding for the expansion of paid part-time Warren County volunteer firefighters (\$140,000 increase for a budget total of \$300,000) and volunteer fire departments funding (\$420,100).

In FY 24 the County is projected to see an overall revenue increase due to stronger than anticipated sales tax receipts in the current year and anticipated growth in property taxes (\$1,480,733). For next year, we are projecting an increase in property tax revenue due to a slight increase in property tax values after adjustments (delinquent collections are factored). Outside of the increase in sales tax revenue (\$272,446), the County is facing mostly stagnant revenue projections outside of the anticipated increase in property taxes. Additionally, while the rise in interest rates impact the overall economy they have provided an unexpected increase in interest income for the County. Finally, the Proposed FY 2023-2024 Budget does not propose any increases in tax rates, with the exception of some fire districts. However, it does propose a modest 5% increase to monthly per gallon, water and sewer rates. Rates will have to be adjusted as the County participates in the Kerr Lake Regional Water System plant expansion that will provide the County with additional water capacity.

The budget provides sufficient funds to maintain the current level of services while addressing targeted priorities for Warren County. Highlights include:



- The budget funds new full-time positions in: Planning, Zoning, and Code Enforcement (1 position); Finance (1 position); Board of Elections (1 position) and Community and Economic Development (1 position)
- The budget increases current expense local funding by \$350,000 for Warren County Schools. The budget also includes an additional one-time funding of \$75,000 for school security improvements.
- The contribution to Vance-Granville Community College remains unchanged.
- The contribution for Lake Gaston weed control remains unchanged.
- FY 24 funds a 4% Cost of Living Adjustment (Must be employed before 6-30-2023) and a Retention Adjustment (.25% x Years of Service) to help with employee salary compression (Must be employed on or before 6-30-2022), raises the starting salaries of Sheriff's Deputies to \$44,500 (Deputies only).
- The County's Capital Improvement Plan is funded at \$2,395,799 from the General Fund;

General Fund

Property tax revenue is the primary source of general fund revenues providing 55% of total revenues and a total amount of \$22,589,940 with a tax rate of \$.81 per \$100. Last year, we mentioned that our revenue structure would make it difficult to expand county services in the future without increases to the tax rate and that holds true, until we can diversify revenues. The figures below reflect annual tax base and tax rates for the past decade.

Fiscal Year	Taxable Assessed Value	Tax Rate
FY 2014	\$ 2,596,400,669	0.66
FY 2015	\$ 2,575,524,951	0.66
FY 2016	\$ 2,559,949,502	0.66
FY 2017	\$ 2,486,867,624	0.71
FY 2018	\$ 2,509,887,460	0.76
FY 2019	\$ 2,420,705,063	0.79
FY 2020	\$ 2,430,992,386	0.79
FY 2021	\$ 2,495,385,555	0.81
FY 2022	\$ 2,515,753,001	0.81
FY 2023	\$ 2,602,212,910	0.81
FY 2024	\$ 2,778,757,823	0.81

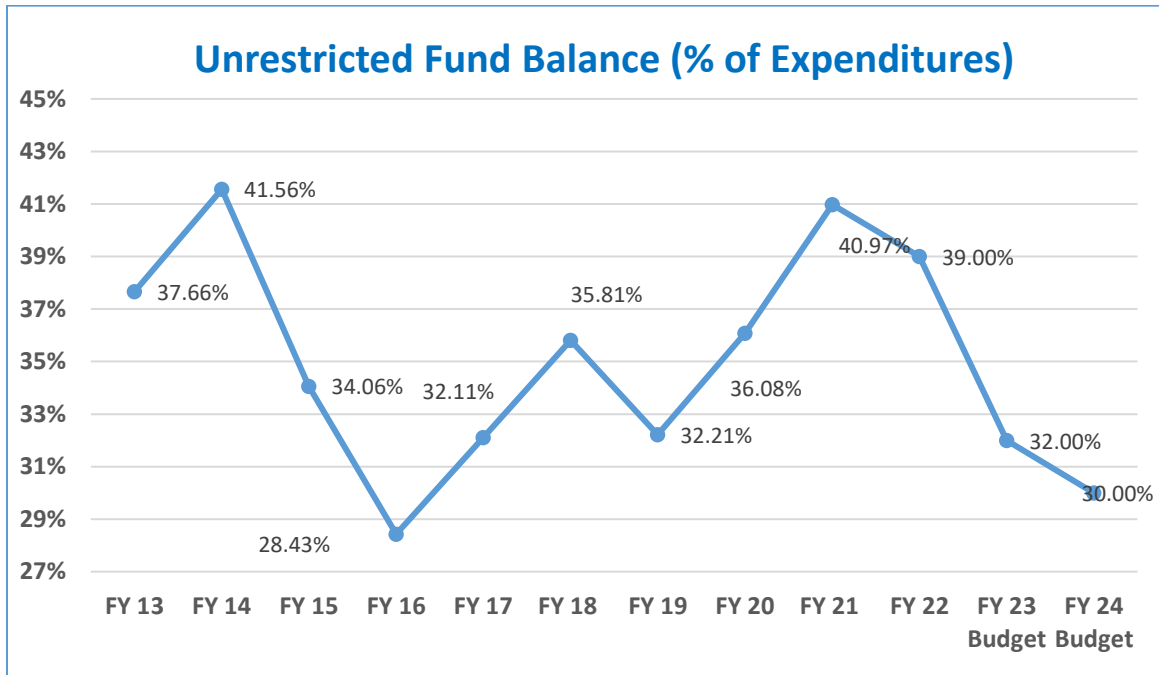
The second largest source of governmental fund revenue is sales tax. Before the pandemic, sales tax collections were on an upward trend and recovering from the recessionary lows of nearly a decade ago. The Consensus Forecasting Group, which includes economists from the Office of State Budget and Management and the NC General Assembly Fiscal Research Division, released its February 2023 General Fund Revenue Forecast indicates a slight year-over-year decline in revenues by (0.2%). The economic forecast considers the strong possibility of a “slow-cession”, which is an economic slowdown, but not a full recession. Economic indicators forecast stagnant growth in the economy for the remainder of calendar year 2023, inflation remaining of above the 2% target followed by slow growth through the first half of calendar year 2025 (Source: Fiscal Research Division, North Carolina General Assembly and Office of State Budget and Management).

It is imperative that we remain conservative with projections for sales tax revenue in FY 2024 until we can determine the impact of the pandemic coupled with inflation and measures that will be taken to address recessionary worries. Our revenue estimates for FY 24 factors in a 5% increase in sales tax revenue. Our projections show a year over year increase based on our budget of tax receipts for the current year.

Other important sources of revenue that are generated locally include building inspection revenues, Register of Deeds revenues, and locally collected fees. These other revenues are indicators of potential decline or increase in economic activity within the County. Overall, most of these sources of revenue will remain at a constant level in FY 2023-24.

We expect to see a continued rebound in ambulance revenues FY 2023-2024. The issues identified in our FY 2019 and FY 2020 annual audit have been addressed in Fiscal Year 2022 and our new provider for ambulance billing and collection of Medicaid payments/reimbursements

continues to outperform the previous provider. However, per the FY 22 Audit, the County will need to write off some uncollected debts that are still on the books.



General Fund Expenses

The budget as a whole prioritizes the objectives of the Board of Commissioners to ensure Warren County is operating in an efficient and effective manner when providing services to our residents.

The largest areas of expenditures are: education, public safety, social services, and the health department.

General fund vehicle purchases in the coming fiscal year include: New ambulance purchase and an ambulance remount and one management vehicle; (4) vehicles for the Sheriff's Office, 3 patrol and 1 vehicle for the Sheriff; Public Utilities will fund two (2) vehicles in their enterprise budget. The total fleet cost for the General Fund (\$683,533) and Enterprise Fund (\$70,000) is \$735,533.

The proposed FY 24 budget includes approximately \$2,395,799 of General Fund capital expenditures, accounting for about 3% of the overall proposed budget. The FY 2023-2024 Proposed Budget funds major building repairs, including: repairs and improvements at the Warren County Courthouse Improvements (\$125,000); repairs at the Warren County Memorial Library (\$100,000).

General Fund Expenses

Increase of 6% in Health Insurance Costs - \$201,759

Fleet additions total \$735,533

The FY 24 budget also funds the following strategic items from our Capital Improvement Program: \$50,000 for a greenways and trails initiative; and the Warren County Farmer's Market (\$250,000), as well as a CDL training facility in partnership with Vance-Granville Community College (\$200,000).

While significant, our projected increase of 6% for health insurance premiums for the coming year is below market rates, based on the County's claims experience. The impact is an increase of approximately \$201,759. This will be the fourth full year that the County has participated in the North Carolina Health Insurance Pool (NCHIP), which has lessened the typical inflationary increases in this area. The County's health benefits continue to remain in line with benefits provided by surrounding counties. The FY 2024 Proposed Budget proposes a slight 3% increase in health insurance costs for employees.

In the current fiscal year, the Board supported strategically trying to address our competitiveness in the marketplace for County employees. The 2020 compensation study funded by the Board has been completed. The result of that study surpassed our initial expectations and ability to afford; we chose to implement a modified version of the \$1.4 million in associated costs and use a phased approach as well. This phased approach, has impacted our efforts to address our competitiveness in the labor market. FY 2024 proposes a few ways to address this issue. First employees employed with the County on or before June 30, 2022, will receive a ¼% increase in salary based on their years of service. This will help us begin to address the issue of compression in salaries. The County will undertake an update to the compensation study with a priority focus on addressing salary compression. Additionally, employees employed before June 30, 2023 will receive a proposed Cost of Living Adjustment (COLA) of 4%. These items are funded in an amount of \$706,032. Our employees and staff are the County's greatest assets, and with careful consideration, we have made an effort to address the concerns and appreciate the Board supporting strategically addressing these issues.

Education Funding

Warren County Schools has requested an increase in funding for FY 2023-2024 from the County. The FY 2023-2024 Proposed Budget increases the Current Expense category of school funding by \$350,000. Additionally, the funding also includes one-time funding of \$75,000 in Capital Outlay funding for School Security improvements. Additionally, the County is the recipient of Lottery funds from the State; when these funds are used, we have to account for them in the County's budget. The FY 24 Proposed Budget does not include \$1.2 million in Lottery funds for what has previously been identified as the Warren County Middle School roof replacement project. Annual funding for schools should be carefully considered before long-term operating funding adjustments. Since FY 2019, if you include the proposed FY 24 Budget, the County has provided our schools with \$1 million dollars in additional Current Expense funding. This is supported by the County's generated ongoing operating revenues. This is the largest single component of our overall County budget at approximately 15% of our total. This is not sustainable.

Warren County Public School Funding					
Fiscal Year	Current Expense	Capital Outlay	Expansion/Current Expense	SEMMA Allocation	Total Allocation
2017	4,584,331	175,000	254,742	119,000	\$ 5,133,073
2018	4,584,331	175,000	254,742	119,000	\$ 5,133,073
2019	4,384,331	254,742	175,000	119,000	\$ 4,933,073
2020	4,709,331	524,685	80,000	119,000	\$ 5,433,016
2021	4,784,331	350,000	180,000	119,000	\$ 5,433,331
2022	5,034,331	435,000	180,000	119,000	\$ 5,768,331
2023	5,034,331	350,000	180,000	119,000	\$ 5,683,331
2024	5,384,331	425,000	180,000	119,000	\$ 6,108,331

***Does not include \$1,200,000 in Lottery Funds**

Other Noteworthy Items

- Funding for non-profits remains at \$50,000
- An update of the County's zoning/development ordinance at \$70,000
- Public safety funding (rescue squad-\$113,502 and volunteer fire departments - \$420,100)

Enterprise Funds

An Enterprise Fund is similar to a business entity in that it operates from direct customer fees for services and not County tax dollars. Warren County operates five enterprise funds: Four (4) water and sewer-based funds and one solid waste fund.

Water and Sewer Fund Budgets

While cost of water to the County is expected to increase in the coming year due to the planned upgrades and water plant expansion at the Kerr Lake Regional Water Treatment Plant, there are no proposed increases in water, sewer, or usage fees at this time. The regional water fund budgets for FY 2023-24 are relatively unchanged from the current year's revised budget: Regional- \$1,086,400; District 1- \$829,216; District 2- \$887,771; and District 3- \$1,356,097. Any minor decreases/increases are a direct result of changes in customer water usage or a reduction in expenses from the current year.

Warren County is 1 of 3 partners involved in the Kerr Lake Regional Water System (KLRWS); the County purchases water from the partnership for usage within the County, as well as for resale to the municipalities of Norlina and Warrenton. Current water usage approximates a little over 1 million gallons per day (MGD) and up to 1.5 MGD, including sales to municipalities. The total water allotment from KLRWS is 2 million gallons per day, which will increase to 4 million gallons per day in the upcoming 2 years as capacity is increased at the regional water treatment plant

due to the pending plant upgrades and expansion. Warren County is responsible for 20% of the capacity expansion costs of the treatment plant, but has received a grant of \$3 million from the North Carolina Department of Water Quality to help offset its share of expenses; the County has also received a \$2 million, 0% interest loan. This project has experienced significant cost inflation, of almost double initial (83%) costs estimates of \$40 million dollars. The best estimates now stand at \$79.5 million. Project financing has been finalized, and construction is set to begin with a groundbreaking scheduled for Wednesday, May 3, 2023. This project has been in the works for over 5 years. There will be a budgetary impact by the end of FY 2024, at the earliest. Additionally, we hope to generate additional revenue from the sale of water.

The current water rate includes a base fee of \$25 for the first 1,000 gallons used plus \$5 for each additional 1,000 gallons used. The average household water usage per month has been 5,000 gallons, which translates into an average bill of \$50. Current sewer rates include a base fee of \$13 for the first 1,000 gallons used plus \$5 for each additional 1,000 gallons used. The proposed budget includes a 5% increase in the current water and sewer rates. They would increase from \$.25 to \$5.25 per 1000 gallons uses for water and sewer. This is a \$2.50 monthly increase for an average bill. The County will need to conduct a rate study as Kerr Lake Regional Water System implements a new rate structure to ensure our customer contributions keep up with the costs of the plant expansion project. Additionally, in Fiscal Year 2024 the County will need to negotiate new agreements for water customers and for the operation of the County's Wastewater Treatment Plant, currently operated by the Town of Warrenton.

Solid Waste Enterprise Fund

The overall solid waste fund budget is \$2,266,194. The primary source of revenue for the fund is a solid waste fee for County residents and businesses. There is no proposed increase in the solid waste fee.

Major expense items in the solid waste fund involve operations of the convenience and recycling sites as well as contracted services for hauling of waste to landfill sites outside the county. The County contracts with Waste Industries for operation and staffing of the convenience sites and hauling and disposal of waste. The County has renewed a long-term contract with Waste Industries in order to stabilize rates. Additionally, a part of the contract renewal includes renovations and improvements at the County's convenience sites. These improvements have been completed for the foreseeable future.

Nationally, there has been a spike in costs related to recycling due to changes in the marketplace for recyclables. Those costs will be passed on to Warren County from our provider. The Warren County Keep America Beautiful Committee remains in operation and the FY 23 budget continues funding of \$35,000 to address contractual litter pick up and beautification in the County.

Special Revenue Funds

Fire Tax District Fund

The Fire Tax District is made up of 14 tax districts for 14 volunteer fire departments. The FY 2023-24 budget is \$1,340,256, as compared to \$1,213,795 for the current fiscal year, and is based solely on the tax rates set by the individual fire service districts.

E911 Fund

E911 is a special revenue fund mandated by the state and is used exclusively for purposes related to the 911 call center. The Proposed Budget includes \$399,300 for FY 2023-2024, as compared to \$174,300 in the current fiscal year.

Octennial Revaluation Fund

The Octennial Revaluation Fund is for the revaluation of property; this occurs every 8 years. The budget for FY 2023-2024 is \$50,500.

Organizational Development

As we work to move the business of the County forward, there are 4 departments with new positions in the proposed budget. Planning/Zoning/Code Enforcement has 1 position; Finance has 1 position, Board of Elections has 1 position and Community and Economic Development has 1 position.

The goal with these additions is to improve our services to the public, reduce operating silos, better coordinate and take care of County assets. We will try to better coordinate and manage our grants administration and public procurement processes.

Conclusion

While Warren County has a history of stable finances, we should remain aware of issues that could have a negative impact on that stability. Due to the continued attention the Board has paid to financial management, we have an appropriate level of Fund Balance to help us in these unprecedented times, and this FY 24 Proposed Budget adheres to the County's Fund Balance Policy.

Given current economic conditions, nationally and in North Carolina, I am pleased to be able to address the long-term stability, health, and resilience of the County without any additional tax increases and a slight increase in water and sewer rates. The major items in the budget are necessities. With our limited resources, we have prioritized: 1) Education, 2) Human Resources, employee talent, and compensation (Including Public Safety) and 3) Capital Improvement projects and long-term infrastructure facilities and infrastructure needs.

It is my hope that you will find this budget to be strategic in addressing the operational and organizational needs of Warren County in accordance with the Board of Commissioner's vision and direction in support of our residents. This budget will enable Warren County to continue to improve its quality of life as a stable and welcoming community with boundless potential. For better or worse, this year and the upcoming FY 2024 will be marked by how well we continue to recover from the pandemic and the recessionary fears impacting our national and state economies. We will continue to monitor the impact of lingering supply chain issues on County operations, focus on completing priority projects while maintaining and protecting the financial condition and health of the County.

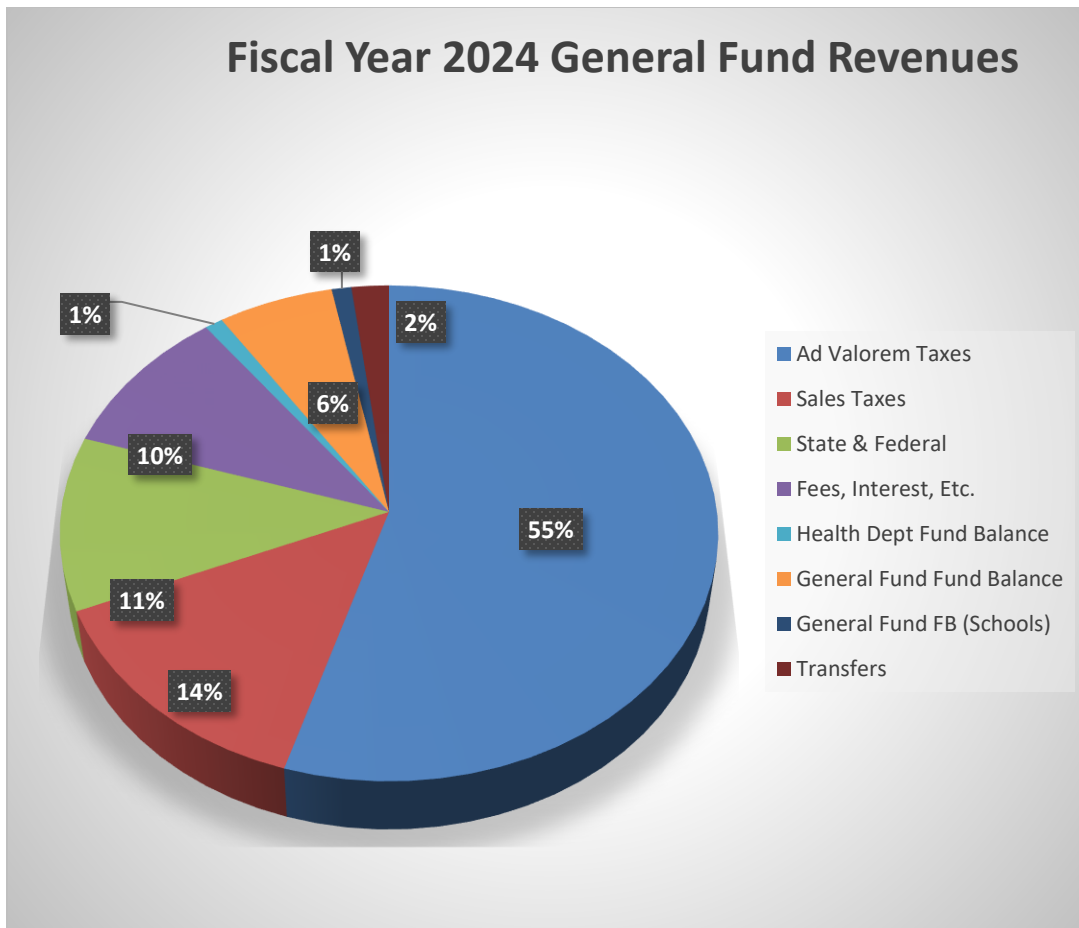
The Fiscal Year 2024 Proposed Budget does not account for funds received from the American Rescue Plan Act (\$3.8 million). Per the Board's direction we will work to revise the plan for the current year, in order to account for revenue loss in FY 23, while potentially generating savings, as well. Those funds will be reflected in the budget, as we use them.

It is my sincere pleasure and honor to serve as your County Manager. Under the leadership of the Board of Commissioners, I look forward to another successful fiscal year that brings us closer to achieving the goals identified by the Board and enhancing the level of service we provide to Warren County residents.

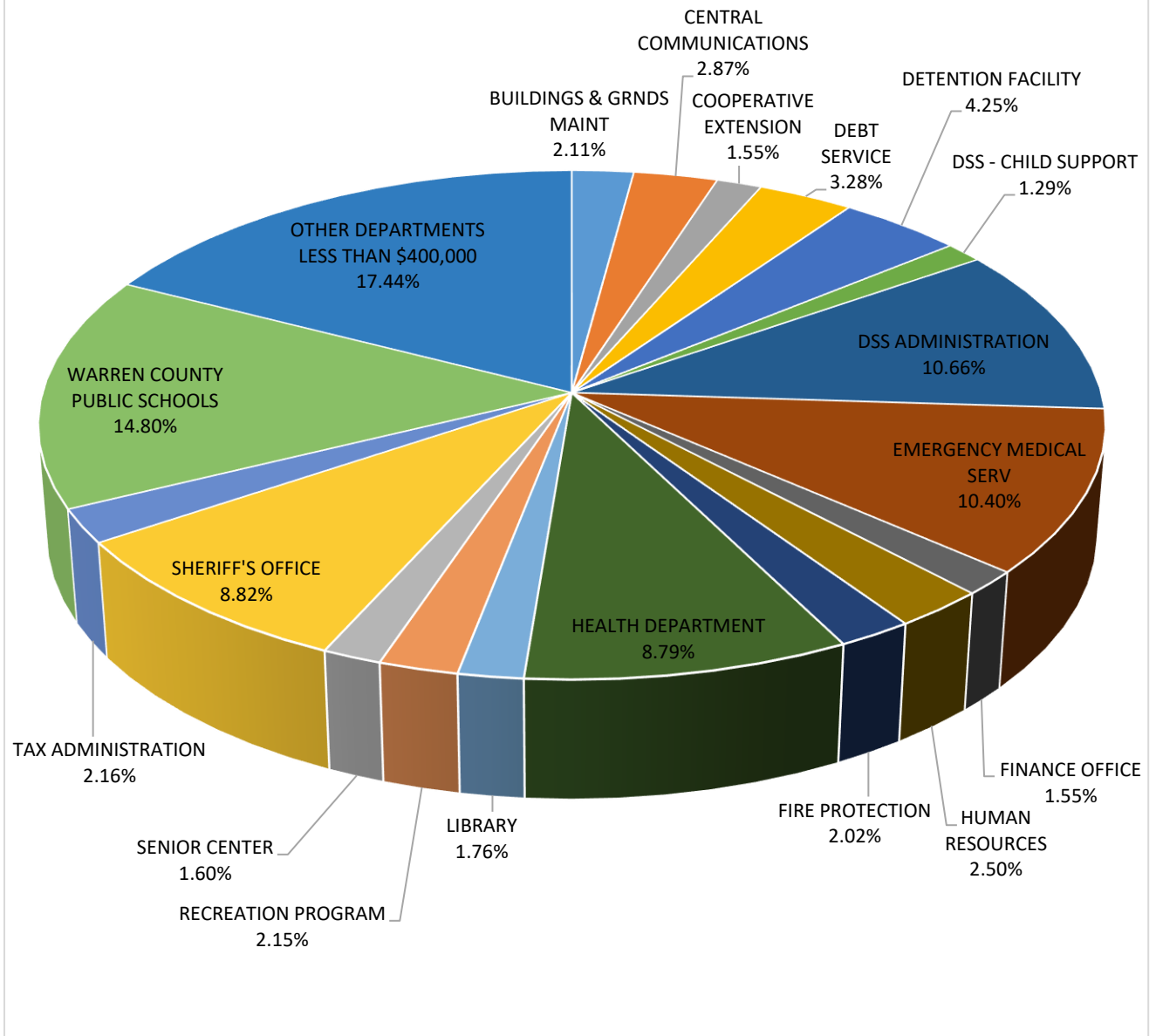
I would also like to offer public appreciation for the assistance and extensive experience of our Directors, leadership team and staff in developing this proposed budget. Without their budgetary and operations knowledge, cooperation and recommendations, it would not have been possible.

Respectfully submitted,

Vincent Jones
County Manager and Budget Officer



Fiscal Year 2024 General Fund Expenditures





Revised: Warren County, North Carolina

FY 24 Proposed Budget

May 10, 2024

FY 24 Budget Overview

FY 24 continues to be a challenge as we recover from the pandemic.

The final Federal State of Emergency related to the pandemic expires in May.

Unfortunately, fears of an economic slowdown or recession continue to be a factor.



FY 24 Proposed Budget

FY 24 Budget Overview

The Russian conflict with Ukraine, and other global unrest and crises, continue to emerge.

The County is beginning in FY 24 to prepare for our required 8 year reevaluation of property values; this is a major impact on our largest source of revenue.



FY 24 Proposed Budget

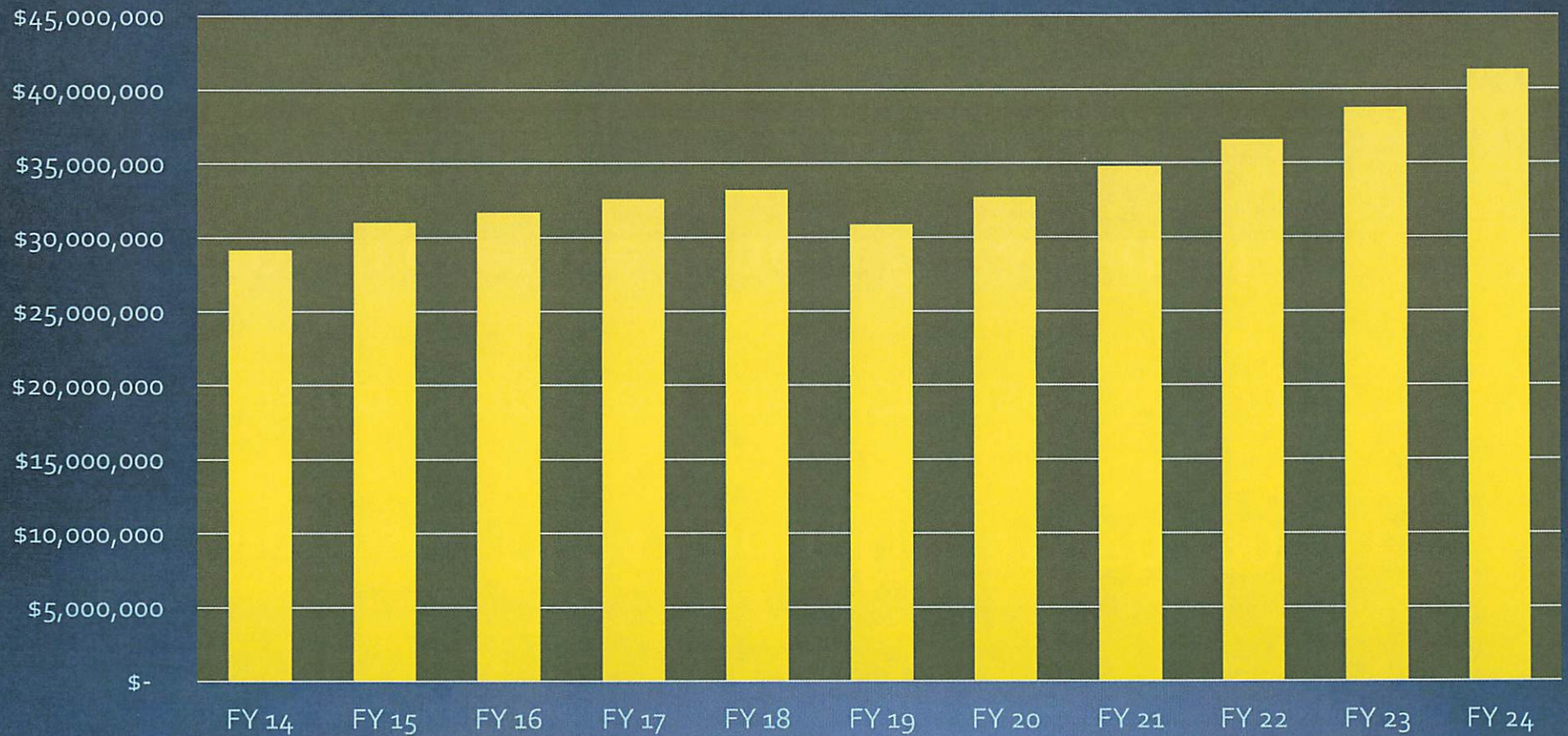
FY 24 Budget Priorities

- Broadband (additional funds if needed)
- Funding for Warren County Public Schools
- Warren County talent/compensation (includes public safety recruitment and employee compensation)
- Long-term infrastructure and capital improvements



FY 24 Proposed Budget

Total General Fund Budget



FY 24 Proposed Budget

FY 24 Budget Overview

- The proposed FY 24 budget is \$41,270,690
- There is no proposed tax increase - \$.81/100
- 6% growth over the current FY 23 budget
- \$2,548,627 Unrestricted Fund Balance



FY 24 Proposed Budget

FY 24 Budget Overview

Water/sewer rates per gallon – 5% increase
\$5/per 1,000 gallons - \$5.25

Tap fees increase:

3/4" - \$1200 to \$1400

1" - \$1500 to \$1700



FY 24 Proposed Budget

FY 24 Budget Overview

FY 24 Operating Revenue - \$38,722,063

FY 24 Operating Expenses- \$38,974,891

Difference - (\$152,828)

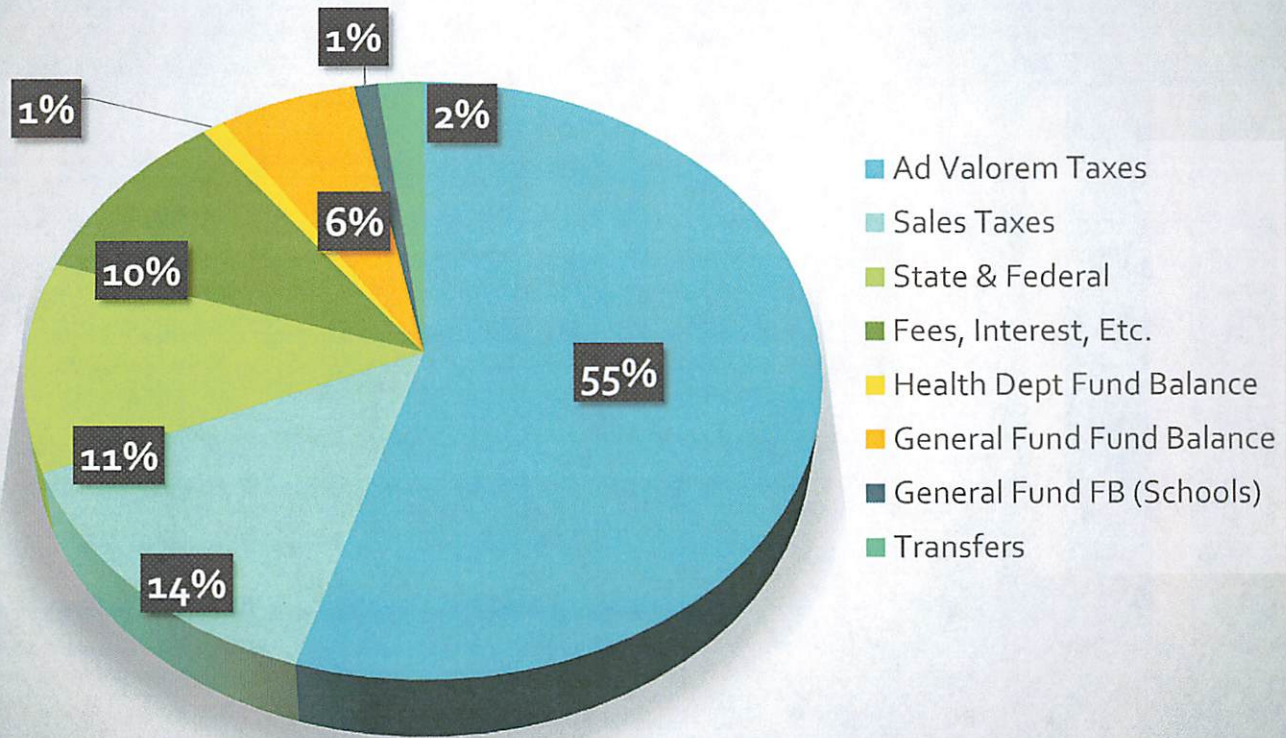
FY 24 Capital Improv. Plan- \$2,395,799

Total - \$41,270,690



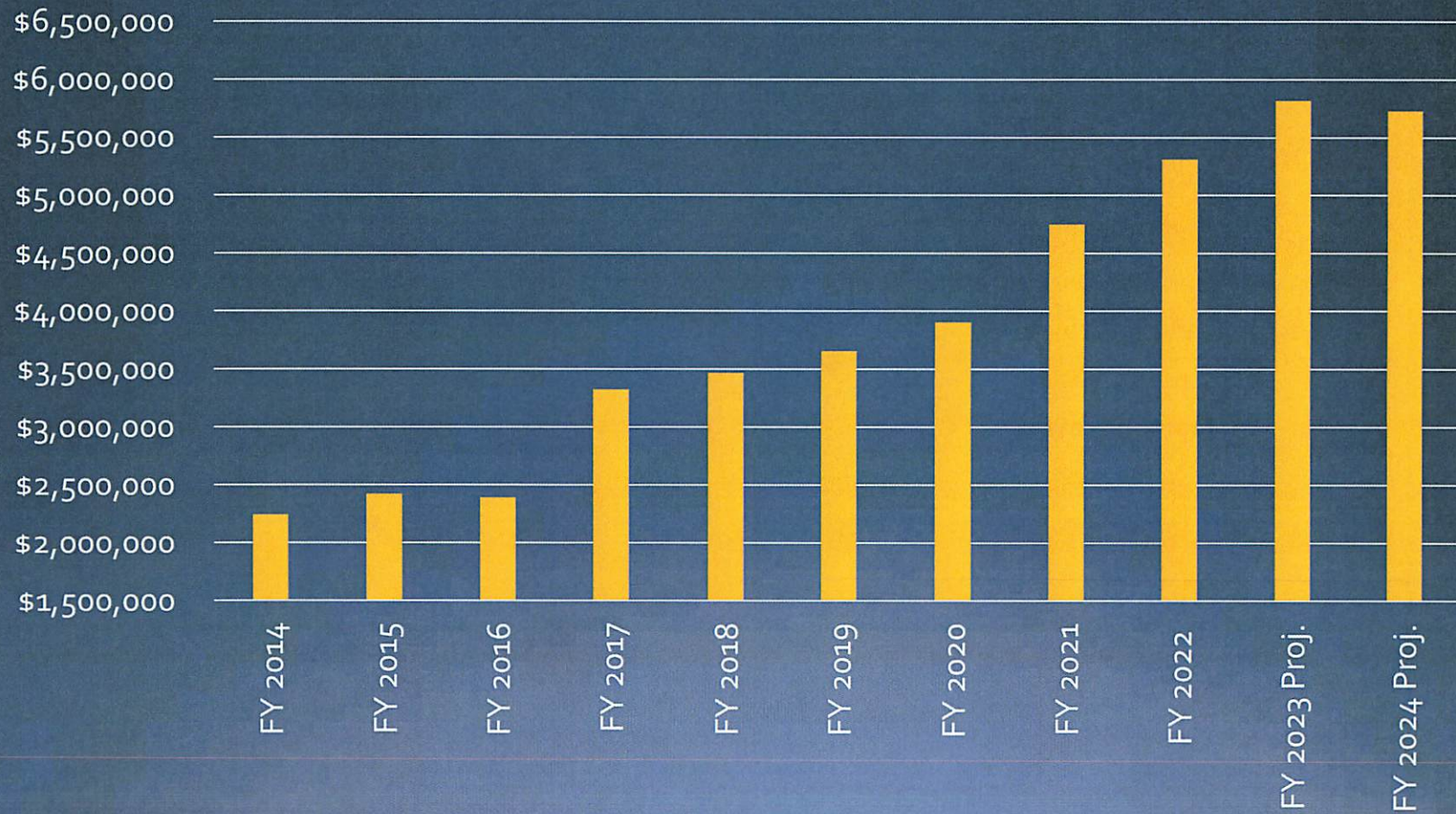
FY 24 Proposed Budget

Fiscal Year 2024 General Fund Revenues



FY 24 Proposed Budget

Sales Tax Revenues



FY 24 Proposed Budget

FY 24 Budget Overview - Revenue

Revenue growth in FY 24 - \$1,480,733

Property Tax Revenue - \$22,589,940

Sales Tax Revenue - \$5,727,272

Unassigned Fund Balance - \$2,548,627



FY 24 Proposed Budget

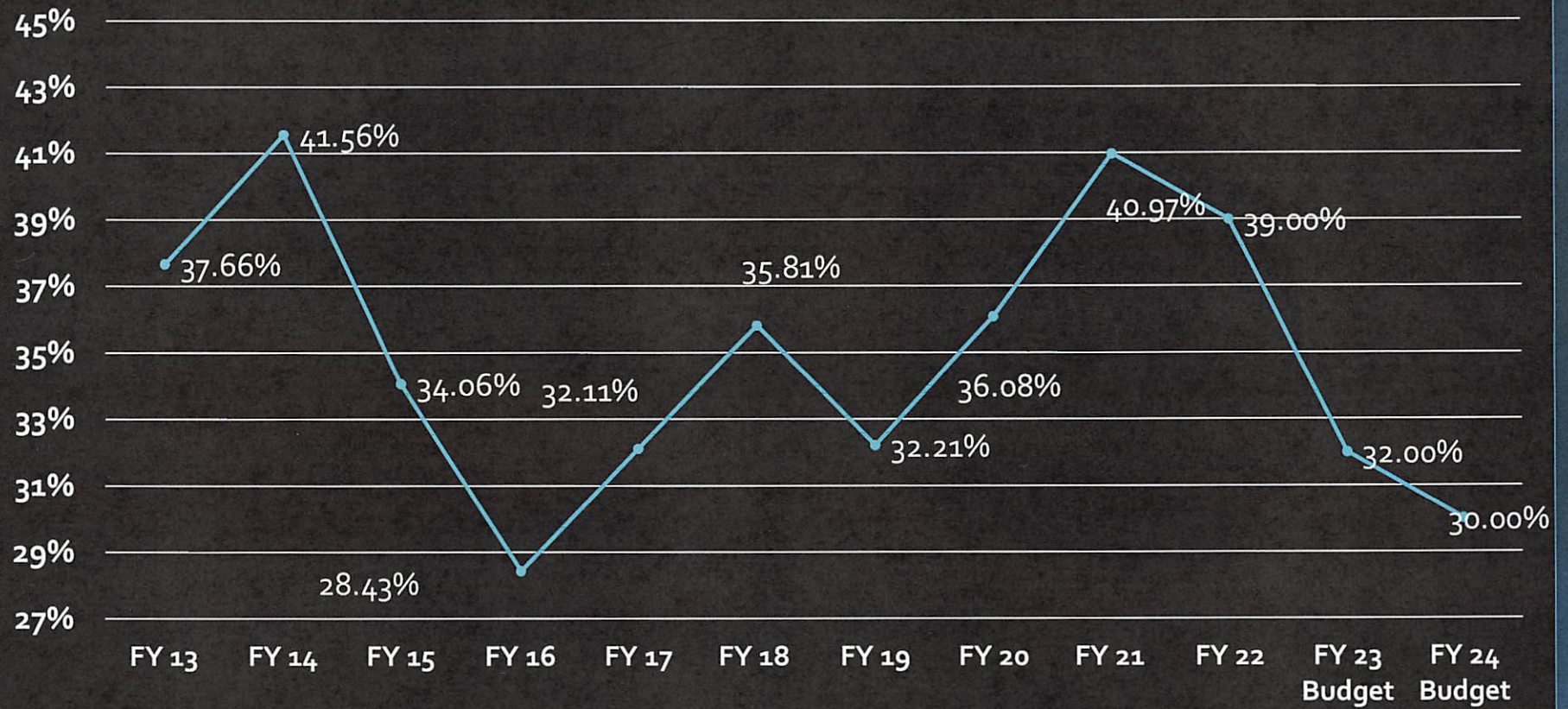
FY 24 Budget Overview

Fiscal Year	Taxable Assessed Value	Tax Rate
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FY 2016	\$ 2,559,949,502	0.66
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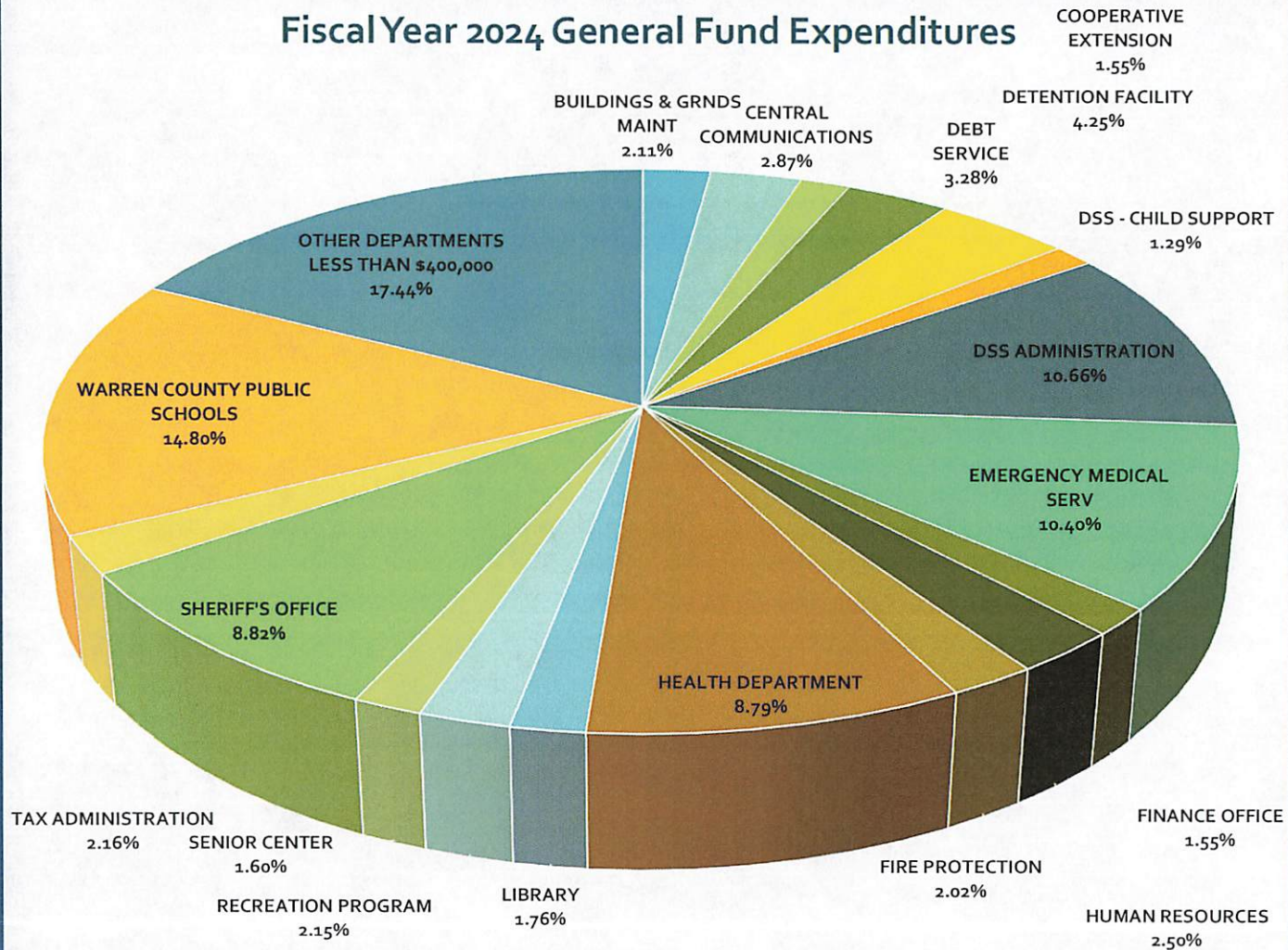
FY 24 Proposed Budget

Unrestricted Fund Balance (% of Expenditures)



FY 24 Proposed Budget

Fiscal Year 2024 General Fund Expenditures



FY 24 Budget Overview – Expenditure Highlights

Warren County Schools

Current Expense - \$5,384,331

- **Expansion - \$180,000**
- **SEMMA Allocation - \$119,000**
- **Capital - \$425,000 – Sales Tax Funds**
(Includes one-time funding of \$75,000 for
school security improvements)



FY 24 Proposed Budget

FY 24 Budget Overview – Expenditure Highlights

Warren County Schools Support

FY 20 - \$200,000 plus one-time funding of \$125,000

FY 21 - \$200,000 (\$125,000 + \$75,000)

FY 22 - \$250,000 (plus lottery funds = \$1.2 mil)

FY 23 – no increase

FY 24 - \$350,000

*Total - \$1,000,000 in additional ongoing
general fund support*



FY 24 Proposed Budget

Warren County Public School Funding

Fiscal Year	Current Expense	Capital Outlay	Expansion/Current Expense	SEMMA Allocation	Total Allocation
2016	4,650,000	651,445	176,618	118,845	\$ 5,596,908
2017	4,584,331	175,000	254,742	119,000	\$ 5,133,073
2018	4,584,331	175,000	254,742	119,000	\$ 5,133,073
2019	4,384,331	254,742	175,000	119,000	\$ 4,933,073
2020	4,709,331	524,685	80,000	119,000	\$ 5,433,016
2021	4,784,331	350,000	180,000	119,000	\$ 5,433,331
2022	5,034,331	435,000	180,000	119,000	\$ 5,768,331
2023	5,034,331	435,000	180,000	119,000	\$ 5,683,331
2024	5,384,331	425,000	180,000	119,000	\$ 6,108,331

FY 24 Budget Overview – Expenditures

**Support broadband implementation - \$250,000
(ARPA Funds)**

**Continue EMS 24/72 schedule implementation -
\$616,726 (adds a new shift of 11 personnel)
*supported by collection of ambulance
fees**



FY 24 Budget Overview – Expenditures

- Compensation and Retention Adjustments -\$706,032
- Cost of Living Adjustment (COLA) 4%
- Retention Adjustment .25% x Years of Service
- Sheriff's Deputy Starting Salary increased to \$44,500
- Recommending a formal salary compression study along with a new compensation study



FY 24 Proposed Budget

FY 24 Budget Overview – Expenditures

Recreation programming expansion: Additional programs, supplies, contracted services for background checks and officials

New positions: Code Enforcement, Grants and Contracts Administrator (Finance), Community Development Division Manager, Board of Elections Assistant



FY 24 Proposed Budget

FY 24 Budget Overview – Expenditures

- Satellite recreation programs -\$20,000
- Non-profit funding - \$50,000
- Insurance inflation - \$201,759
- Paid Firefighters - \$300,000
 - FY 22 \$80,000
 - FY 23 \$160,000
 - FY 24 \$300,000 (23% hourly wage increase plus \$100,000)



FY 24 Proposed Budget

FY 24 Budget Overview – CIP Expenditures

Capital Improvement Program (CIP) - \$2,395,799

Continue Courthouse Improvements - \$125,000

E911 Radios - \$362,716

Greenways and Trails Initiative - \$50,000



FY 24 Proposed Budget

FY 24 Budget Overview – CIP Expenditures

Technology improvements – HR System (\$80,000); Tax Office Assessment System (\$50,000); IT Infrastructure (\$40,000); E-recording at Register of Deeds (no cost)

EMS Station #4 - \$600,000 (Doesn't include land)

Vehicles: New ambulance and remount (\$430,000); 4 Sheriff's vehicles (\$163,000); 2 Public Utilities vehicles (\$70,000)



FY 24 Proposed Budget

FY 24 Budget Overview – CIP Expenditures

Library Chiller Retro Commission - \$100,000

Satellite Library Lockers - \$ 35,000

Remote Work Space Pod - \$10,000

Farmer's Market - \$250,000



FY 24 Proposed Budget

FY 24 Budget Overview – CIP Expenditures

Planning/Health Dept. Facilities Redesign - \$60,000

VGCC/Transportation Training Hub- \$250,000



FY 24 Proposed Budget

FY 24 Budget Summary

- FY 24 focuses on finishing what we've started
- Strategic in addressing Warren County's priorities
- Capital Improvement Plan considers long-term infrastructure needs of the county
- Unique challenges remain due to uncertainty in national and state economies



FY 24 Proposed Budget

FY 24 Budget Summary

- Omissions from Proposed FY 24
 - Tuition Reimbursement Funds
 - Upgraded internet for Elections and Recreation
- Options to add items:
 - Increase revenue
 - Identify expenditure savings in the amount of any additions
- Ex. Adding \$25,000 Tuition Reimbursement requires identifying \$25,000 in savings or increasing revenue



FY 24 Proposed Budget

FY 24 Budget Summary

- We look forward to discussing FY budget details during your review process.
- **THANK YOU** to the Board of Commissioners and our County staff for your dedication during these unprecedented times.



FY 24 Proposed Budget

FY 2024 proposed budget documents can
be found online

www.warrencountync.com

THANK YOU



FY 24 Proposed Budget

CIP SUMMARY BY PROJECT TYPE

Project Category	Department	Project Type	Project Title	Project Elements	Funding Source	FY 24				
Facilities	Buildings & Grounds	Capital improvement	Parking lot behind courthouse	Construction	General Fund	\$ 80,000.00				
	Cooperative Extension	Capital improvement; strategic growth	Farmers Market facility	Construction; design	General Fund	\$ 250,000.00				
	Community & Economic Dev. (VGCC)	Capital improvement; strategic growth	CDL training facility/Multi-tenant facility	Construction	General Fund	\$ 200,000.00				
	Courthouse Complex	Maintenance; capital improvement	Courthouse Complex facility repairs	Construction	General Fund	\$ 125,000.00				
	EMS	Capital improvement	EMS Satellite Facility #4 (Project Fund)	Construction	Project Fund	\$ 600,000.00				
	Health Department	Maintenance	Health Department facility repairs	Construction	General Fund	\$ 40,000.00				
	Health Department	Design	Health Department/Planning Redesign	Design	General Fund	\$ 60,000.00				
	Library	Capital improvement	Chiller retro commission	Equipment	General Fund	\$ 100,000.00				
	Senior Center	Capial improvement	Replacement windows	Construction	General Fund	\$ 35,000.00				
	Social Services	Capital improvement	Security system	Equipment	General Fund	\$ 53,000.00				
	SUBTOTAL					\$ 1,543,000.00				
Public Safety	Sheriff's Office (E911)	Capital improvement	E911 radios (cost share with E911 funds)	Equipment	General Fund	\$ 362,716.00				
					E911 Fund	\$ 190,000.00				
					SUBTOTAL \$ 552,716.00					
General Government	Buildings & Grounds	Captial improvement	Lawn mower and trailer	Equipment	General Fund	\$ 17,000.00				
					County Manager	Capital improvement	S-Line work	Design	General Fund	\$ 190,000.00
					Human Resources	Capital improvement	HR Software	Equipment	General Fund	\$ 80,000.00
					Tax	Capital improvement	CAMA system	Equipment	General Fund	\$ 50,000.00
					SUBTOTAL \$ 337,000.00					
Infrastructure	Information Technology	Capital improvement	Cabling & Wiring	Construction	General Fund	\$ 37,550.00				
					Information Technology	Capital improvement	IT Infrastructure	Construction	General Fund	\$ 40,000.00
					Public Utilities	Capital improvement	Pleasant Hill pump station (sewer; replacement)	Construction; design	Enterprise Fund	\$ 1,000,000.00
					SUBTOTAL \$ 1,252,550.00					
Fleet	EMS	Capital improvement; Public protection	Ambulance (new build)	Vehicle	FY 24					
					General Fund	\$ 286,643.00				

	EMS	Capital imrovement; Public protection	Ambulance remount	Vehicle	General Fund	\$ 143,000.00
	EMS	Capital improvement; Public protection	Administrative vehicle	Vehicle	General Fund	\$ 73,000.00
	Public Utilities	Capital improvement	F-150	Vehicle	Enterprise Fund	\$ 35,000.00
	Public Utilities	Capital improvement	F-150	Vehicle	Enterprise Fund	\$ 35,000.00
	Sheriff's Office	Capital improvement	Dodge charger	Vehicle	General Fund	\$ 41,380.00
	Sheriff's Office	Capital improvement	Dodge charger	Vehicle	General Fund	\$ 41,380.00
	Sheriff's Office	Capital improvement	Chevy Tahoe	Vehicle	General Fund	\$ 38,750.00
	Sheriff's Office	Capital improvement	Ford Explorer for K9 unit	Vehicle	General Fund	\$ 41,380.00
					SUBTOTAL	\$ 735,533.00
Culture & Recreation						FY 24
	Library	Capital improvement	Remote library lockers	Equipment	General Fund	\$ 35,000.00
	Library	Capital improvement	Remote work space pod	Equipment	General Fund	\$ 10,000.00
	Recreation	Capital improvement; maintenance	Buck Spring corn crib restoration	Construction	Buck Spring Project Fund	\$ 25,000.00
	Recreation/Community & Econ. Dev.	Capital improvement	Greenways & trails initiative	Construction	General Fund	\$ 50,000.00
	Recreation	Capital improvement	MERP bathhouse renovations (PARTF project fund)	Construction	Project Fund (PARTF)	\$ 50,000.00
	Recreation	Capital improvement	MERP picnic shelter	Construction	General Fund	\$ 25,000.00
	Recreation	Capital improvement	Community Center design	Design	Project Fund	\$ 400,000.00
					SUBTOTAL	\$ 595,000.00
Environmental Services						FY 24
						\$ -
					SUBTOTAL	\$ -
					<u>TOTAL CAPITAL COSTS ALL FUNDS FY 24</u>	\$ -
					General Fund Capital Costs FY 24	\$ 2,395,799.00
					Water Enterprise Fund Capital Costs FY 24	\$ 5,570,000.00
					Solid Waste Enterise Fund Capital Costs FY 24	\$ -
					E911 Fund 24	\$ 190,000.00
					Project Fund(s) Capital Costs FY 24	\$ 1,075,000.00
					Buck Spring Project Fund	\$ 25,000.00
					MERP improvements (PARTF)	\$ 50,000.00
					EMS Station 4	\$ 600,000.00
					Community Center	\$ 400,000.00
					American Rescue Act	\$ -