

**HALIFAX COUNTY BOARD OF SUPERVISORS
FINANCE COMMITTEE
County Administration Conference Room
1050 Mary Bethune Street
Halifax, Virginia
February 22, 2023 / 1:00 PM**

CALL TO ORDER

Committee Chairman Ricketts called the meeting to order at 3:05 p.m.

ATTENDANCE

Committee members attending were: Committee Chairman Ricketts; and Supervisor Roller.

Committee member absent: Supervisor Brandon

Additional Board of Supervisor members attending: Chairman Short

Staff members attending were: Scott Simpson, County Administrator; Stephanie Jackson, Finance Director; Olivia Epps, Strategic Programs Coordinator; and, Charlene Hendricks, Executive Administrative Assistant.

BUSINESS ITEMS

a. FY2024 Budget Discussion

Mrs. Jackson said the proposed budget for FY2024 was presented to the Board of Supervisors at the work session on February 6, 2023. She stated at that time there was a difference of approximately \$955,000 between revenues and expenditures. She commented more information has been received along with the historical trend data, and the priorities of the Board members have been reviewed. She stated the health insurance renewal was recently received, and the rate information can be presented at the Board of Supervisors Regular Meeting on March 6, 2023.

Mrs. Jackson referred the Committee members to the General Fund on page 2 of the proposed FY2024 Budget. She stated after looking at where we are with collections through January and what is anticipated to be received, the line item for Current Personal Property Taxes should be increased by \$200,000. She said the Delinquent Personal Property Taxes are continuing to trend up, so \$650,000 is a more appropriate number for revenue. Committee Chairman Ricketts asked if that category is for vehicle taxes, and Mrs. Jackson said it includes vehicle, business personal property, airplanes, boats, stock trailers, computer equipment, and mobile homes.

Committee Chairman Ricketts wanted to know if the rate of delinquencies stand out as being higher for any of those categories. Mrs. Jackson noted mobile homes are always more delinquent than any of the other personal property categories. She stated there is about a 92 percent collection rate overall on personal property, and mobile homes are between 68 and 70 percent. He asked if those delinquent taxes are eventually collected, and Mrs. Jackson said those types of properties go to a DMV stop or one of the other programs. She explained the Treasurer will proceed with those collection methods after they become 2 years delinquent. She noted a DMV stop can be placed after taxes are delinquent for 6 months. She commented personal property statements are sent out in October and individuals make

their payments in December, so if they have old taxes due, the payments will be applied to the oldest year first. She said if DMV stops or lien methods have not been successful, the Treasurer has the ability to garnish wages because she has a database with social security numbers, and all of the personal property is tied to a social security number. She noted if the Treasurer is able to find a place of employment, she is able to lien wages, but if none of that is successful, the next step would be when the individual pays the next year, the payment goes to the oldest year first. She stated payments are applied to penalty and interest before going toward the principle and noted mobile homes are the least collectible or have the lowest rate of collectability.

Committee Chairman Ricketts said citizens must be paying taxes years later because he doesn't recall a mobile home sale due to delinquent taxes. She commented they are paying, but not immediately and then there is a 10 percent penalty per annum, a 10 percent interest rate, and a \$35 administrative fee at the DMV.

Mrs. Jackson said that based on the available information for the State Telecommunications Tax, \$825,000 is a more appropriate number instead of \$850,000. She discussed the Interest on Bank Deposits and noted accounts are continuing to earn more money, so it is more appropriate to have a placeholder for \$100,000.

Mrs. Jackson said there is an increase of approximately \$300,000 for Local Sales & Use Taxes. She noted collections are continuing to come in higher than anticipated in the current year, which is positive. She stated total revenue is \$61,052,179 under County staff recommendation.

Mrs. Jackson referred the Committee members to page 4 of the Proposed Budget and noted she didn't receive a lot of feedback on an increase in compensation for the Board of Supervisors. She said comparisons have been made with other localities, and it is being included in the County staff recommendations. She noted similar percentages are being included for all paid Boards.

Mr. Simpson said a Policy & Personnel Committee meeting will take place in the next few weeks to address the salary analysis. He stated he plans to present the Board of Supervisors Matrix as to what our neighboring localities of similar size are doing, and then talk about the County Attorney question that came up at the last Regular Meeting. He stated the increase in compensation for Board members would need to be adopted by Resolution by July 1, 2023, but the placeholder could be decreased since the compensation increase would not be effective until January 1, 2024.

Mrs. Jackson continued with the line items for the County of Administration and stated looking at the year-to-date actuals, there is a decrease in the telephone line item. She said since the Courthouse installed the Voiceover IP System, there is now a fixed cost. She noted there is an increase in the number of phones on the system, but the cost per phone has decreased, so that is why the line item is decreasing from \$13,000 to \$8,500. She said there is an increase for copier leases, but she noted the leases are set to renew, which typically results in savings. She noted there is an increase in office supplies, which is based on actual utilization, and the vehicle expense reflects the actual expense included in the contract for the County Administrator.

Mrs. Jackson said there were no changes in the fees for the County Attorney. She commented if the Board members decide to do anything different with County Attorney services, the number is anticipated to increase and could potentially double. She stated Mr. Carroll provides a good rate, and he has not increased the rate in quite some time. Supervisor Roller asked if Mr. Carroll is paid an hourly rate, and Mrs. Jackson verified that is correct with no retainer fee.

Mrs. Jackson discussed the Commissioner of Revenue's request, and she stated \$7,500 was included in the budget for NADA Annual Fee, but the actual amount is \$6,000. She stated the line item for Travel and Education remained the same as the current budget, and noted it has been sufficient for the last 2 years. She said there was a small increase of \$500 for office supplies, and there was no change in the line item for Furniture and Fixtures. Mrs. Jackson stated there were a few small changes for Assessments such as the Telephone Services, Data Processing Services, and Travel.

Mrs. Jackson said the Treasurer's budget starts on page 7, and she noted there is a small decrease in Postal Services, a slight increase in Telephone Services, and a small increase in Postal Machine Rental. There was a \$10,000 request for Travel, which was placed at level with the current year. There was an increase for Office Supplies, which was placed at level with the current year. There was an allowance of \$5,000 for Furniture and Fixtures, and it was noted this line item is used in most of the departments to replace PCs on a regular basis.

Mrs. Jackson referenced the request from Central Accounting and stated there was a slight decrease in Printing and Binding. She stated other than Salaries, the largest line item is for Maintenance Service Contracts, which include all of the Software contracts, Assessment, Munis, and Database Administration.

Mrs. Jackson stated a few years ago, the Electoral Board voted to provide a salary increase to all of their poll officials. She stated next year there are 3 anticipated elections, and the cost for each election is approximately \$30,000 - \$34,000 depending on the number of poll officials, and the travel and training leading up to it. With early voting, it requires the poll to have the absentee precinct opened for 45 days prior to the election, and it is anticipated to be approximately \$5,600 worth of additional cost for the election. She noted when the elections take place, reimbursement is received from the State, but it is unclear what amount will be received. Mrs. Jackson stated \$75,000 was determined to be a more appropriate amount taking the anticipated reimbursement from the State into consideration. There was a decrease in the amount of \$500 for Travel, a \$500 decrease for Convention and Education, and a decrease of \$2,000 for Coding and Ballot Layout. She noted there was a \$29,000 reduction in total for the Electoral Board.

There were a few minor adjustments for the Registrar. Mrs. Jackson said there was a reduction in the Salaries and Wages line items to be more in line with what has actually been used in the past including a Presidential election year. It was noted there was a slight decrease in the telephone line item, and the Registrar's budget was reduced by approximately \$2,500.

Mrs. Jackson referred the Committee members to page 9 and discussed the Circuit Court budget. She said there is a request from Judge Watson to increase the salary for the legal secretary in the amount of \$5,000 because she is now serving two Circuit Court Judges instead of the one as originally hired. She stated other line items have been adjusted for actuals and historical trends, and the budget was reduced by approximately \$300.

Mrs. Jackson discussed the mechanism currently in place for calculating salary increases for County employees to verify the process for the Committee members. She stated a few employees have questioned it because they want their lump sum first and noted that is not the mechanism currently in place.

There is a request in the line item for Furniture and Fixtures from General District Court. Mrs. Jackson said she spoke with Mr. Simpson, and this request will qualify for the Courthouse funds. County staff will be reaching out to all of the inhabitants of the Courthouse to see what additional items will be needed for their space. She said a Local Salary Supplement request was received but noted they are not County employees. She stated there is no mechanism in place to provide a supplement because they are State employees.

Mrs. Jackson stated there are no changes for the Magistrate, Juvenile & Domestic Relations Court, Clerk of the Circuit Court, or Courtroom Security. She stated there are minimal changes for the Commonwealth's Attorney in the Travel and Software Purchase Maintenance line items.

There is a change in the Lease/Rent of Copiers, which is the actual cost based on lease arrangements, a slight increase for Dues & Maintenance, and a slight decrease for Software Purchase/ Maintenance for the Drug Prosecutor. Supervisor Roller wanted to know why the Telephone line item did not show an amount. Mrs. Jackson verified the Telephone line item is excluded because it is charged to the Commonwealth's Attorney.

Mrs. Jackson said the Sheriff's Department is one of the larger budgets in the County's operations. She stated there is a \$2,000 decrease in the Telephone line item, a decrease in the Motor Vehicle Insurance, and a decrease in Police Equipment. She noted Dues & Association Memberships should be \$21,000 instead of \$1,000. The Gas Vehicle Expense increased slightly based on trending prices for fuel and actual expenditures. She said there could be potential adjustments to the In-Car and Body Cameras line item because some of those expenses might be completed in the current fiscal year due to salary vacancies and other miscellaneous items. There is no recommendation for any additional supplement for Sheriff Deputies because of the salary survey, which is currently being completed, the 7 percent increase included in the proposed budget, and the Comp Board is still looking at doing another compression for the Officers that are under the Comp Board, which typically are the more tenured employees. She commented there have been salary adjustments over the last three fiscal years, and great strides have been made with compensation increases for starting salaries and tenured officers.

There were a few changes for the Volunteer Fire Department (VFD) based on actuals. Mrs. Jackson said there was a decrease in the Motor Vehicle Insurance line item due to some of the vehicles being sold and taken off the insurance listing. She said the Ladder Truck is new and no large number of repairs are anticipated for the upcoming fiscal year. County staff recommended an amount of \$2,500 for the Fire Training Grounds and Repairs/Maintenance line item versus the request of \$10,000 due to the requirement of small maintenance. She stated there was a request in the amount of \$50,000 for VFD Equipment and Maintenance, but it was noted the amount of \$25,000 is more appropriate to test hoses and ladders and additional consideration can be given going forward.

There was a decrease in the Discretionary Fund based on one-time expenditures over the last 2 previous years. Mrs. Jackson stated all requests are being fulfilled for Ambulance & Rescue Services except for the miscellaneous line item, which has not been used in the past. There were no changes to Forestry Services.

Mrs. Jackson said there is a small decrease in the line item for In Home Services under Corrections because those services are no longer provided. Mr. Simpson stated he attended the recent Finance Committee Meeting for the Regional Jail Authority, and the current per-diem number is \$2,787,091, which is an increase of 12,000. He said the FY2023 budget was built on 1,170 inmates, but they are now projecting 760 inmates for the upcoming year because currently there are approximately 690 inmates. He commented the number of inmates has drastically decreased mainly because the State has pulled all noncompliance Department of Correction (DOC) inmates out of the Regional Jails due to associated fees. Mrs. Jackson asked if staff could be reduced since there is a reduction in inmates. Mr. Simpson said they currently have 68 vacant positions, and those positions are worth approximately \$3.1 million and will not be filled until inmate counts drastically increase.

Committee Chairman Ricketts asked if those inmates are being released or transferred to different locations. Mr. Simpson said the inmates are going to DOC facilities, but in the past, they were housed at the Regional Jails because the State mandated per-diem was less to pay the Regional Jail to house the inmates. He stated changes were made to the State Code, and Regional Jail can only house inmates for 59 days, and on day 60, the per-diem increases significantly. He commented all revenues have decreased significantly, which has required less staff so the vacant positions will not be filled.

There was a slight change in the Workers' Compensation line item for Building Inspections. Mrs. Jackson said the premiums are based on the actual for the current year and noted there were no other changes. Committee Chairman Ricketts asked if there was any change in headcount, and she stated the advertisement for an E&S Inspector is being finalized and will be posted on the County's website, but there is no change in the headcount.

Mrs. Jackson stated the request for another fulltime shelter worker is not being funded for Animal Control, and the part-time request was reduced to \$3,000. She said there was a slight increase of \$500 in the Travel/Convention & Education line item to provide additional training over the next 12 months for animal officer training. There is a decrease in the Janitorial Supplies line item because fewer chemicals are being used based on new protocols being utilized. She commented Animal Control is in full compliance with the State veterinarian.

Supervisor Roller stated there was a slight change in the FICA line item, and Mrs. Jackson stated it is most likely the reductions made for the part-time employee adjustment. There is an increase of \$500 for the Animal Tag line item based on actual cost and she noted the tags are purchased at the Treasurer's office.

Mrs. Jackson said additional funding for the Body Worn Cameras is being recommended based on the participation of the public during the Board of Supervisors Regular Meetings. Committee Chairman Ricketts stated there is a cost involved for viewing and editing for other departments, and he asked if the results are the same for Animal Control. She stated this system is not to the same extent because the Animal Control Officers are not sworn law enforcement officers. She noted the standards are different, but County staff will explore the system to better determine its capabilities and storage.

Based on what is trending, there are small changes to the Electricity, Travel, Education, and Miscellaneous and Emergency Response line items for Emergency Services. Mrs. Jackson said there is a request to replace the trailer tires for the Special Ops/Cert line item, but in reviewing the current fiscal year, funds are available to make those replacements now. There is a small increase in the ID System line item, and it was noted the amount the system is being used is minimal. She stated a smaller system can be purchased in the current fiscal year, and there will not be a recurring maintenance fee based on the number of IDs being done for the year.

Mrs. Jackson stated there are increases for Public Works, and it is primarily due to the cost of fuel because the trucks are running 7 days per week. She said the amount of \$300,000 is being recommended for the Vehicle Expense line item for fuel. Based on actuals, there is a \$4,000 increase for the Electricity line item, and she noted there was a small decrease in the Site Development line item. She commented \$225,000 is allocated in the Capital Fund every year in order to fund collection centers. She stated funds are also utilized when a new collection site is being constructed, when major renovations take place at any of the sites, if gravels need to be added to small holes, or if there is any type of maintenance on the buildings and grounds.

There are increases to the Electricity line item for Buildings and Grounds. Mrs. Jackson said the new Courthouse opened in April 2021, and now there is a better idea of how much cost is associated with the electric bill. She noted nothing is allocated for the Janitorial Contract because services are being done through County employees. She stated there are increases in the Part-time Salaries and Wages line item to account due to the increase in minimum wage, and a slight increase in Vehicle Expense.

Mrs. Jackson said there are no changes for the Health Department. She said in the Past the Community Services Board's request have been large, and the Board of Supervisors have made an effort to allocate \$10,000 each year in order to close the gap. She stated there are no changes for the Area Agency on Aging, or the Community Colleges. She noted there are a few adjustments due to actuals in the line items for Repairs and Maintenance, Electricity, and Trophies and Awards in the Recreation Department. She said for clarity on the purchase of the mower, State Contract is given the first consideration to determine if there is anything available for purchase. If not, an RFB is issued for local vendors to participate and submit a bid. She emphasized specifics are clear in the size of the engine and cut, and it allows participation from vendors with different brands that meet the specifications to bid.

Chairman Short asked if the Recreation Department purchased the bleachers that were approved in 2021. Mrs. Jackson verified the bleachers were purchased. She stated two sets of bleachers were purchased, and they might have been paid for until the end of 2022.

The Library requested an additional \$12,000 for increases in the line item for Salary and Wages. Mrs. Jackson said an additional \$6,000 is being recommended, and perhaps the Town of South Boston could assist with the other \$6,000.

There are no substantial changes in Planning and Zoning. Mrs. Jackson noted there was a reduction in advertising by reviewing actual trends. She commented a study analysis is in the process of being

completed for salary compensation. If there are recommended increases, they will not be effective until January 1, 2024 so potentially some adjustments can be made. She said the same logic applies to the Board of Zoning Appeals.

Mrs. Jackson stated there were no changes to the IDA. She said Community Action submitted a request in the amount of \$15,000 for a food bank, but those funds are being handled through the ARPA process, so they will be directed on how to apply for ARPA funds.

Mrs. Jackson said Tourism submitted a request for an additional \$1,500 for the Halifax/South Boston Museum, but level funding is being recommended. There are no changes for Agricultural Development, Southside Planning District Commission, or Soil and Water Conservation. She noted there is a small change to Cooperative Extension due to the Mileage line item.

Committee Chairman Ricketts asked when the population correction will be made for the Southside Planning District Commission. Mr. Simpson verified the new population went into effect during the current fiscal year. He stated the new per capita shows an increase of 9,000, but when the updated annual census came out, the number went down by a couple people resulting in a small decrease.

Mrs. Jackson stated there was no new arrangements provided for the Brain Injury Services or Legal aid. She said there are no changes for the Fairgrounds. She discussed the Debt Service details and noted further that there is a placeholder of \$100,000 for Health Insurance, and \$80,000 for Property Insurance. She noted the State is providing a 7 percent increase for teachers, so the County is also recommending a 7 percent increase for employees. She commented the cost of Health Insurance to County employees has been level for the past 4 years, and during that time, salary increases have also been given to employees. She stated the Health plan renewal increased by 10 percent, and if the County were to absorb the 10 percent increase, another \$35,000 is needed.

Mrs. Jackson reviewed a document, which included an analysis for Health Insurance to the Committee members. She stated when you look at the averages of all the coverages, they are in line except for the employee and children option. There was some discussion on the average of surrounding localities, and she verified the County is in compliance with the Affordable Care Act. She said the County's intent is to make healthcare coverage affordable for all employees. She stated the increase for FY2024 is minimal and noted a 7 percent increase is being proposed for County employees.

Supervisor Roller said with a proposed 7 percent increase in compensation for County employees, the Health Insurance increase is not unreasonable compared to surrounding localities. Committee Chairman Ricketts concurred with Supervisor Roller.

Mrs. Jackson asked the Committee members if they had any feedback on the General Fund before moving forward. Supervisor Roller questioned the line item for electricity at the Courthouse, and he asked how many square feet does the Courthouse have. Mr. Simpson gave an estimate of 64,000 square feet, but said he could provide the exact number, if needed. Mrs. Jackson stated the electricity line item is not just for the Courthouse, and she verified it includes several County buildings. Supervisor Roller commented it would be helpful to have controlled thermostat settings so that any unoccupied buildings are not being heated or cooled. He emphasized equipment should be used as efficiently as possible to keep costs down. Mrs. Jackson confirmed those types of safeguards are in place.

Mr. Simpson asked Mrs. Jackson to go through the debt numbers, and asked her to explain the level number she started with, what has been added this year, and what that balance is now. Mrs. Jackson said in 2013, the Board adopted a financial policy and they voted to level fund Debt Service. She said at that point Debt Service was \$7,304,691, which did not include the VPSA borrowing for the high school project. As some of the debt services term out and dropped off the schedule, we have continued to fund Debt Service at that \$7,304,691. Looking at the reserve for future Debt Service, that is the number which is required in order to maintain level funded Debt Service. She said that amount goes into a reserve account that can be used for future Debt Service. She continued explaining to the Committee Members how other debts will term out in 2026 and 2027, which will help offset the payment on the new Courthouse and the new High School. She commented until we free up the Debt Service

capacity, reserves will be used to offset what is actually being collected in the School Sales Tax Revenue line item to make the payment on this debt. She said the proposed budget is being presented with no tax increase and noted the largest part of the is the School System.

Chairman Short commented the County has not had an increase in Real Estate taxes for 4 years. He inquired if there were any savings involved with picking up the standalone green boxes. Mr. Simpson said the same amount of tonnage is being hauled, so it doesn't affect anything. Mrs. Jackson stated an amount of \$60,000 is shown in the proposed budget for the expense of manning the new compaction site in Scottsburg. She said Mr. Simpson wanted the compacting sites to be shown separately in the budget, so everyone understands those locations will need to be manned.

Mrs. Jackson stated there are no changes for Social Services. She noted this department receives Federal and State funds, and it is specified how much the County will match. She discussed the 911 Fund and stated there are minimal changes. She said there are some grants to transfer money from the General Fund and Debt Services revenue. She prepared an analysis per Mr. Simpson's request for the Contribution the South Boston line item, which shows what that contribution line item has done over the last 10 years. She noted last year \$86,000 was collected. She stated back in 2006, the Communication tax used to be remitted to localities directly from the various institutions collecting it, but the State implemented changes lumping all of the taxes for communications together.

Mrs. Jackson said the 911 center serves the Town of South Boston, the Town of Halifax, and the County, and the Town of South Boston wanted to remit the communications tax to support the center. In 2013, the Town of South Boston was sending \$145,000 per year, and now that amount is \$86,000, which is a decrease of 41 percent over a 10-year period. She stated she reviewed the County Communications tax, and \$1.2 million was collected in 2013. The County is now collecting approximately \$830,000, which is a decrease of 30 percent. There is an 11 percent deficit or difference between what the Town of South Boston is receiving and what the County is receiving. She noted the County is contributing approximately \$1.2 million to support 911, and the Town of South Boston is estimated to put in \$92,000. The County is contributing 78 percent, and the Town of South Boston is contributing 6 percent. She recommended having a discussion with the Town of South Boston to determine if there is a better funding mechanism. She commented the County and the Town of South Boston should be able to partner together and come up with a little more equitable cost share for the 911 Center. She said the cost for the Center continues to increase, and the right steps have been taken to increase employee compensation to be more competitive with surrounding localities.

Mr. Simpson said the costs for the 911 Center are continuing to rise and a conversation is needed because Public Safety continues to be at the forefront of priorities. Mrs. Jackson commented the Town of South Boston doesn't see the cost of the 911 Center and the different funding elements put in place for new equipment and technology.

Chairman Short wanted to know if there is a way to determine how many calls from the Town of South Boston come through the 911 Center. Mrs. Jackson stated those numbers could be pulled, but if they are based on zip codes, some of those calls could be for County residents.

Mrs. Jackson discussed Grant funds and said the Crime Victims Department does a lot to serve our community, so a transfer is being included to make the department whole where grant funding has been reduced. She stated most likely that trend is going to continue and an annual evaluation may be necessary. She commented all of the other grants are self-sufficient and explanatory.

Mrs. Jackson discussed the School Fund and said the Governor's request is \$16.3 million for the School Fund. She stated the General Assembly met, and the Senate and House each came up with their respective budgets. She noted the Senate's recommendation is \$16,968,000, and the House's recommendation is \$16,157,000. For planning purposes, the \$16.3 million is being used because it is sort of in the middle of the two numbers. If there is anything higher than the \$16.3 million adopted, County staff will commend that the County pull from its School Surplus Reserve Account because the School System indicated they do not need the surplus for salaries, and she noted those funds are

available until depleted. Committee Chairman Ricketts asked how much funds are in the School Carryforward funds, and Mrs. Jackson stated the balance is approximately \$3 million.

Supervisor Roller wanted to know if there are funds left over at the end of the school year, will it be allocated into the School Carryforward funds. Mrs. Jackson said in the past there was an agreement if funds were left over, it would go into their Capital fund, but there was a disagreement on the School Board, so the agreement was never renewed. Supervisor Roller asked if there is any correlation between the School System Reserve Account and the Capital Improvements Plan. Mrs. Jackson stated the School System does not share that type of information with County staff.

Mr. Simpson said since that agreement was terminated, the School System has presented a specific list with an estimated cost of projects that they wanted to get done for the Board of Supervisors' approval. He said the Board of Supervisors would make a determination and the balance could continue to be tracked. There was further discussion about what was allowed in previous years for construction and ESSER funds, and the uncertainty about how those funds may affect the FY2024 budget.

Committee Chairman Ricketts stated the last few budget cycles appropriating has been done by major categories, which is something new for everyone concerned and probably more so for the School System. He noted one of the new hires in Financial Administration for the School System is familiar with appropriating by proper categories, so it appears the adjustment process is still taking place.

Mrs. Jackson referred the Committee members to the Capital Fund on page 35 and said all requests have been included with the exception of the Outdoor Fit Gym at Edmunds Park. She stated there is not enough information for that project right now, and it is more appropriate to push the project out to a later date. She said \$200,000 has been included for the cost of the Broadband System, \$225,000 has been included for the Collection Centers, funds have been included in Public Works for a Front Loader and Skid Steer, and an amount of \$100,000 is included for Volunteer Fire Departments Capital Projects.

Mrs. Jackson asked the Committee members for feedback or any additional information they would like to have for the Work Session on March 6th. She commented great efforts are being made in the proposed budget for FY2024 and stated most requests have been funded. Mr. Simpson said there is approximately \$1.2 million of new School Funding without having to implement a tax increase.

Supervisor Roller wanted to know where the funds for solar facilities will be allocated once the collection of revenues is received. Mr. Simpson verified most of those funds will be allocated to Public Service Corporations Revenues.

Committee Chairman Ricketts asked if the proposed budget for FY2024 is now balanced. Mrs. Jackson stated there are a few small changes and stated a balanced budget will be presented at the next meeting on March 6th. She stated feedback from the Board members can be given at that time, and in April a tax rate can be set based on what information comes out of the General Assembly. Committee Chairman Ricketts asked how soon can we expect the General Assembly to make a decision. Mrs. Jackson said April 12th is the date for the General Assembly to reconvene to consider the Governor's amendments and vetoes, so it is anticipated mid-April.

Mr. Simpson commented Mrs. Jackson has done a great job with the proposed budget for FY2024, and a great amount of time has been spent reviewing it line by line. He said the economy in the County has helped by providing revenues through other resources resulting in no increases to Real Estate taxes.

ADJOURN

The meeting adjourned at 2:52 p.m.