

Grayson County Board of Supervisors
Budget Work Session
April 11, 2017

Members attending were: Brenda R. Sutherland, Kenneth R. Belton, John S. Fant, Glen E. Rosenbaum and Michael S. Hash.

IN RE: OPENING BUSINESS

Supervisor Fant made the motion to approve the agenda/consent agenda; duly seconded by Supervisor Rosenbaum. Motion carried 5-0.

IN RE: OLD BUSINESS

- Review & Adopt Grayson County FY-18 Budget Theme, Mission, Goals and Strategies

Supervisor Fant lead the discussion regarding some new ideas for the current internal working document and ideas for the future. Supervisor Fant made the motion to accept the document as presented (listed below); duly seconded by Supervisor Rosenbaum. Motion carried 5-0.

GRAYSON COUNTY FY-18 BUDGET

FY-18 Budget Theme

Continuing the momentum...

We shall continue to use logical budgeting and financial principles to make sound fiscal management decisions in preparing a functional and transparent budget that meets the current and future needs of the county and all its agencies, that support the citizens of

Grayson County and carries on our positive momentum.

FY-18 Budget Mission

To collectively work to develop a balanced budget with a continued effort to protect and maintain a healthy Fund Balance, to effectively plan for future capital projects, to manage increases in operational expenditures, to strategically invest in initiatives, agencies and projects that advance our Comprehensive Plan Priorities, and to comprehensively support public education, all while sustaining the highest level of core services with minimal impact to the tax payers of Grayson County.

FY-18 Budget Goals:

- Continue the positive momentum...
- Arrive at a balanced budget
- Maintain the delivery of core services at the existing fee structures
- Continue to work toward building and maintaining a healthy Unassigned Fund Balance
- Update and Adopt a 5-Year Capital Improvement Plan
- Maintain the highest level of non-essential services
- Develop the FY-18 Budget with foresight toward future FY budgets
- To meaningfully invest in strategic categories that advance the public education system
- Execute identified Comprehensive Plan Priorities
- Establish expenditures based on conservative revenue projections
- Look for opportunities to develop new and creative programs/policies that will subsequently provide a long-term cost avoidance or savings to the county
- Adequately address cost of living adjustments and compensation for employee
- Maintain capacity to invest in economic and community development projects
- Invest in preventative maintenance of facilities and equipment

- Continue to cultivate a culture of fiscal responsibility and strategic planning
- Implement creative financial solutions where possible
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FY-18 Budget Strategies:

- To Evaluate and prioritize both ‘new’ and existing funding requests based on: meeting Grayson County Comprehensive Plan Priorities; their ability to leverage funding and/or resources; their potential for return on investment; and whether they will be an on-going expense that could potentially strain future County budgets
- Engage departments toward creative opportunities to increase revenues and sources of revenues
- To partner with the school system in developing the most effective approach to addressing the short- and long-term needs of the County’s public education system with a strategic focus on facility priorities and bolstering overall academics, athletics and Career and Technical Education
- Look for and seize available and creative opportunities to decrease expenditures
- Deliver a value-add across the spectrum of county services
- Look to strategically partner with both the public sector and private sector, where appropriate, to leverage and/or share resources to supplant or enhance programs, initiatives and/or facilities that serve and benefit the public
- Increase efficiencies in departmental operations and systems through various approaches such as technology, day report labor, cross-training, shared support, creative partnership, etc.
- Continue to identify, diagnose, prescribe and treat specific financial ailments and plan for or thwart short- and long-term financial threats
- Continue to cultivate a culture of fiscal responsibility, transparency and strategic planning
- Implement strategies to increase accountability for pre- and post-appropriations where oversight would yield financial, operational or other tangible benefits (e.g., Appropriation of Public Funds Policy)
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FY-18 Budget Objectives:

- Make necessary adjustments to both revenues and expenditures that yield a balanced budget outcome
- Both core services and discretionary services are to remain in place and fees are to remain at current rates

- To protect the County's Fund Balance, by not relying on it to fund long-term 'operational' expenses or to balance the budget beyond capital outlay components
- Continue to maintain a healthy Working Capital Reserve above the 10% required per the Fund Balance Policy
- Continue the employee wellness program to further increase employee productivity and help reduce overall health insurance rates for both the county and the employees
- Utilize the Public Service Authority to better pursue grant opportunities, better finance utility projects and to creatively and resourcefully advance public utilities and service offerings
- To adopt, fund and continue a 5-Year Capital Improvement Plan with the intent to complete projects slated for FY-18
- To keep overall operational expenses within a margin of 3% or less
- To provide salary adjustments for County employees and constitutional officers
- To dedicate discretionary funding for Tier I Comprehensive Plan Priorities and/or to subsequent tier priorities if deemed logical based on leveraging, timing, ROI, etc.
- Dispose of or liquidate County assets deemed idle or disadvantageous to possess, for the purpose of lowering maintenance, insurance, operational and/or other carry-costs, and to strategically utilize any realized proceeds from liquidation to offset planned capital projects
- To afford an appropriation to the public education system above the local required effort with consideration of career & technical assistance, specifically allowing teachers to attend extra-curricular activities with students as well as prioritize maintenance issues to facilities.
- To continue the ongoing review of existing county contracts, agreements and invoices for potential savings
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Various discussions also took place in regards to county funded expenditures in comparison to expected revenues.

IN RE: BUDGET WORK SESSION

Budget discussions included: water expenses to Galax/Shared Services; personnel grants for Sheriff's office; IT services for Grant Computing Center/Library/County; VDOT prisoner program and how we can increase scheduled time; 1% across the board pay increase equal for the school and revenue shortfall being shaved across all supported departments.

IN RE: ADJOURN

Supervisor Rosenbaum made the motion to adjourn; duly seconded by Supervisor Fant. Motion carried 5-0.