

The background features a large, faint seal of Rappahannock County, Virginia. The seal is circular and contains the text "RAPPAHANNOCK COUNTY VIRGINIA" around the perimeter. In the center, there is a landscape with mountains, a sunburst, and the year "1833". Below the landscape are three apples.

County Administrator's Proposed Budget

Fiscal Year 2020

Garrey W. Curry, Jr.

March 13, 2019

Agenda

- Introduction – Setting the stage
- Major Budget Inputs
- FY2020 Proposed Budget Highlights
- Overall Budget – Balanced Fund Perspective (expanded)
 - General Fund
 - Library Fund
 - School Fund
 - Fire Services Fund
 - Social Services Fund (added FY19)
 - Children’s Services Fund (added FY19)
 - Debt Service Fund (added FY20)
 - Capital Improvements Fund (added FY20)
- Final Thoughts



Setting the stage

- Thankful to have a full year in the county allowing a much deeper dive
- Path to a Board of Supervisors approved budget:
 - Department and Agency requests to County Administrator
 - County Administrator proposed budget
 - Review by Board and public via work sessions
 - Formal public hearing on rates and budget based on Board endorsed budget
 - Final adoption of FY2020 budget
- Next step: On March 18, provide preliminary feedback and consider which Departments and Agencies the Board would like to meet on:
 - March 20
 - April 4
 - April 5
 - Can cancel meetings not needed or add meetings if necessary



Major Budget Inputs

- 3% cost of living allowance increase for county employees: \$131K
 - Constitutional Officer & Registrar Office COLA increase: ~\$74.5K
 - General Assembly revenue increase: ~\$31K
- 4% health insurance premium increase: \$33K
- RCPS increased transfer request: \$131K
- Regional jail cost share decrease: (\$51K)
- Juvenile detention cost decrease: (\$42K)
- Social Services / Children's Services Act (CSA) reduction and revenue cleanup: \$79K net increase
- General Fund Balance used to fund one-time costs (612K) including:
 - \$150K reservation for "energy payment" bond to be backfilled by end of year RCPS balance – expect to not be fully used
 - \$100K for BOS contingency – expect to not be fully used
 - \$50K for Litigation fund – expect to not be fully used
 - \$300K contribution to capital
 - \$12K RCRFA ADA improvements
- Allocation of expired debt service payment to "pay as we go" (PayGo) capital: ~\$150K



Bottom Line Up Front (BLUF)

- 3% cost of living salary increase proposed (aligned with General Assembly)
- Shares health insurance premium increase of 4% with employees electing dependent coverage
- Continues to align recurring expenses with recurring revenue and one-time expenses with one-time revenue
- Ensures Funds are clearly tracked
 - Social Services Fund and Children's Service Fund introduced in December budget amendment
 - Commonwealth's Attorney Asset Forfeiture Fund shown separately
 - Adds two new funds: Capital Fund and Debt Service Fund
- RCPS Superintendent's proposed budget includes a 4% salary increase and requests a \$131,342 increase (net of debt service) from the General Fund. CA proposed budget provides \$56,342 increase (\$75,000 less than requested, which is the value of a 1% salary increase.)
- Funds 100% operational budget of seven fire and rescue companies and Volunteer Fire and Rescue Association
- No tax increase recommended, BUT I suggest that higher rates be advertised for the public hearing to provide the Board with options



Overall Balanced Budget

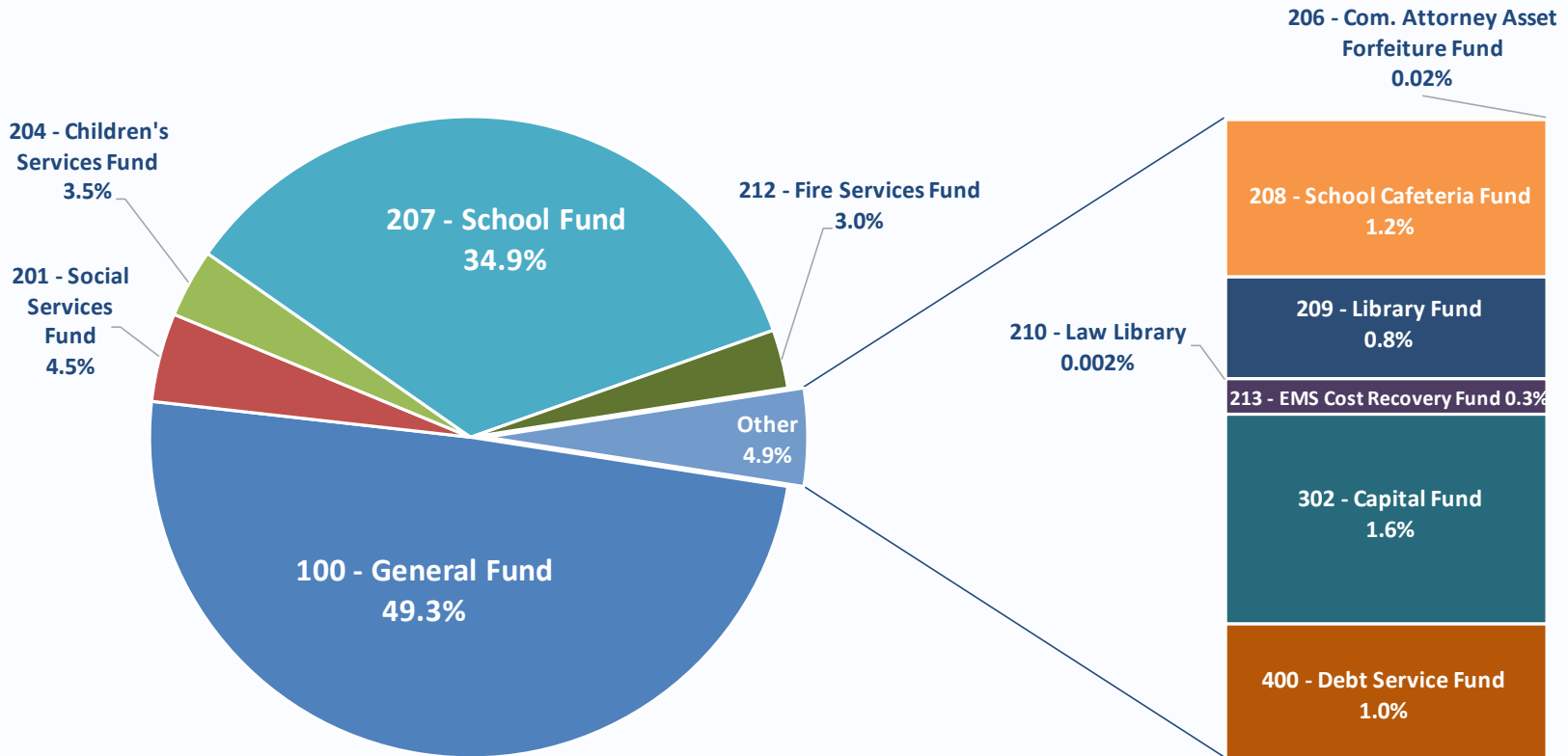
FY 2020 Balanced Budget Summary by Fund

Fund Budgets	FY19 Orig. Budget		FY20 County Admin Proposed		
	FY19 Rev	FY19 Exp	FY20 Rev	FY20 Exp	Balance
100 - General Fund	\$18,388,097	\$18,388,097	\$18,541,406	\$18,541,406	\$0
201 - Social Services Fund	\$1,560,648	\$1,560,648	\$1,681,234	\$1,681,234	\$0
204 - Children's Services Fund	\$1,605,000	\$1,605,000	\$1,300,000	\$1,300,000	\$0
206 - Com. Attorney Asset Forfeiture Fund	\$8,000	\$8,000	\$8,000	\$8,000	\$0
207 - School Fund	\$12,646,841	\$12,646,841	\$13,106,908	\$13,106,908	\$0
208 - School Cafeteria Fund	\$170,716	\$170,716	\$453,019	\$453,019	\$0
209 - Library Fund	\$274,774	\$274,774	\$294,136	\$294,136	\$0
210 - Law Library	\$750	\$750	\$750	\$750	\$0
212 - Fire Services Fund	\$1,346,481	\$1,346,481	\$1,110,599	\$1,110,599	\$0
213 - EMS Cost Recovery Fund	\$100,000	\$100,000	\$100,000	\$100,000	\$0
302 - Capital Fund	\$0	\$0	\$606,624	\$606,624	\$0
400 - Debt Service Fund	\$0	\$0	\$385,257	\$385,257	\$0
Total	\$36,101,307	\$36,101,307	\$37,587,933	\$37,587,933	\$0



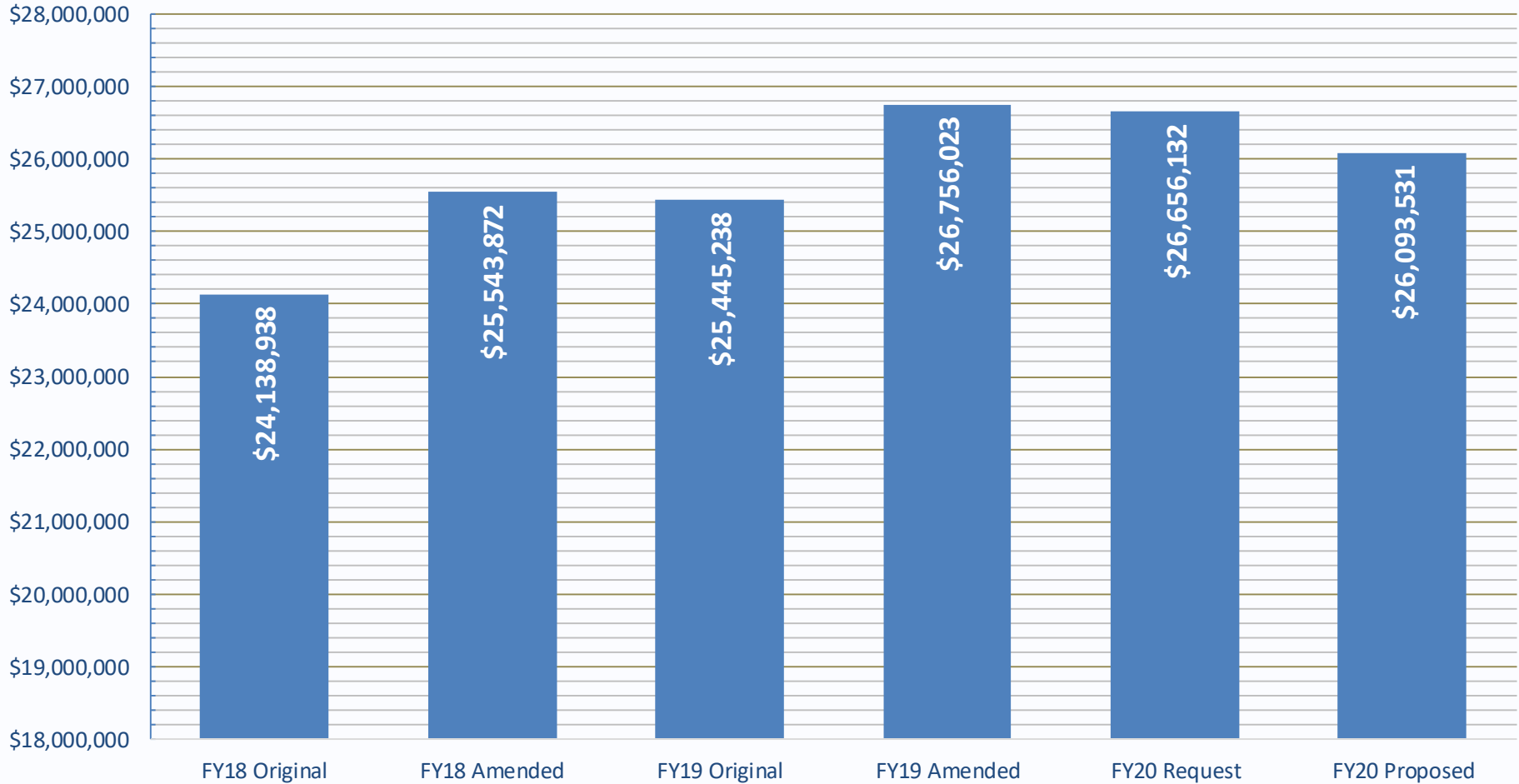
Overall Budget, cont.

FY2020 Proposed Budget By Fund



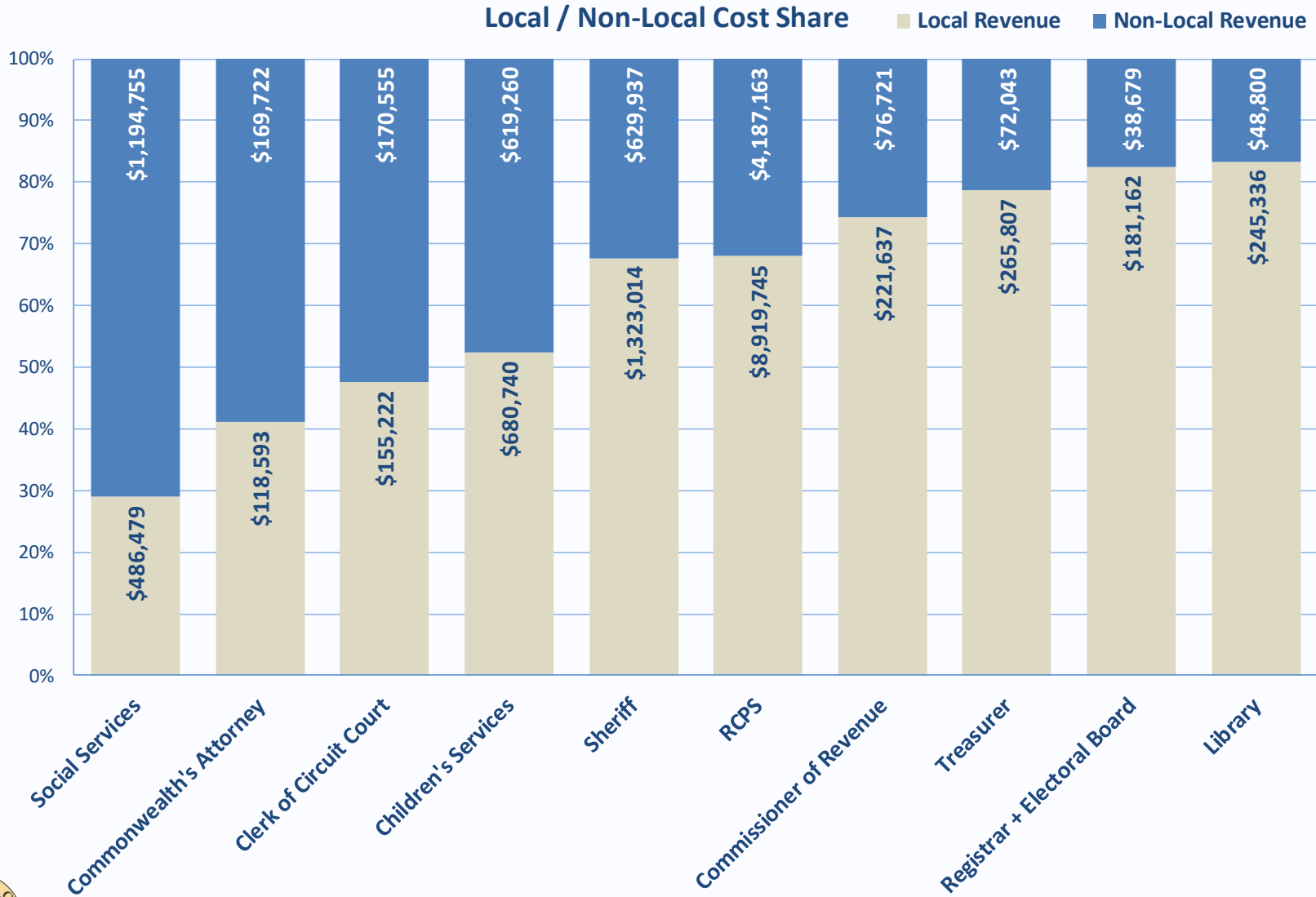
Overall Budget, cont.

Total Expenditures Less Interfund Transfers



Embargo until 7:00 pm 3/13/19

Overall Budget, cont.



General Fund Revenue Detail

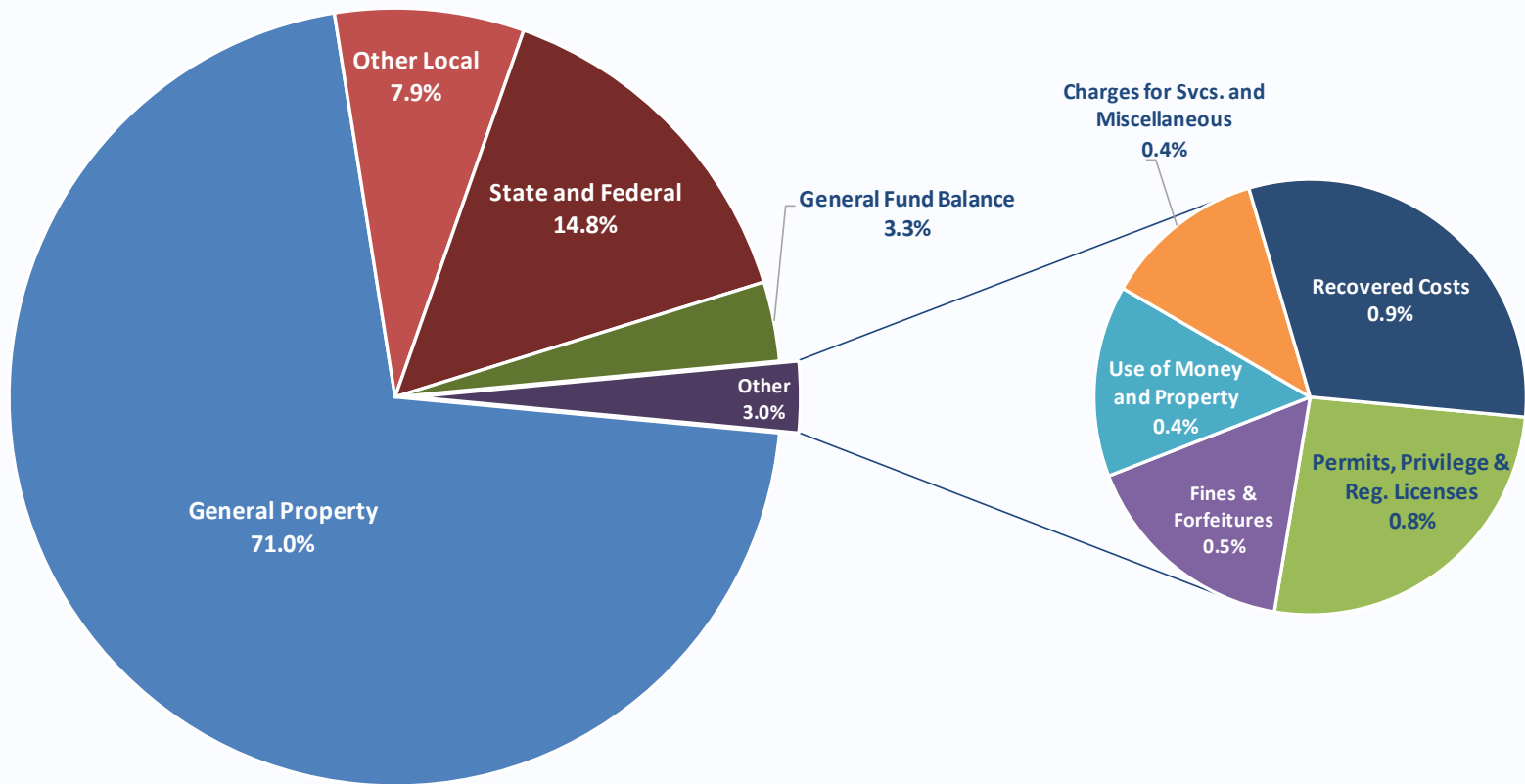
- Natural revenue growth from several areas with strongest growth from: real estate tax, personal property tax, and interest income
- Each revenue line analyzed against past actuals
- State compensation board revenue includes the 3% salary increase
- State and federal revenue impacted by compensation increase and anticipated decline in grant funds

Budget Line Revenue Approp. Class	FY19, Orig.	FY20 Prop.	Difference
General Property	\$13,031,185	\$13,165,408	\$134,223
Other Local	\$1,430,000	\$1,470,000	\$40,000
Permits, Privilege & Reg. Licenses	\$139,500	\$143,300	\$3,800
Fines & Forfeitures	\$90,000	\$90,000	\$0
Use of Money and Property	\$37,125	\$77,850	\$40,725
Charges for Svcs. and Miscellaneous	\$78,725	\$66,250	-\$12,475
Recovered Costs	\$146,177	\$170,000	\$23,823
State and Federal	\$2,810,496	\$2,746,598	-\$63,898
General Fund Balance	\$624,889	\$612,000	-\$12,889
Total	\$18,388,097	\$18,541,406	\$153,309



General Fund Revenue Detail, cont.

FY20 General Fund Budgeted Revenue by Appropriation Class



General Fund Expenditure Detail

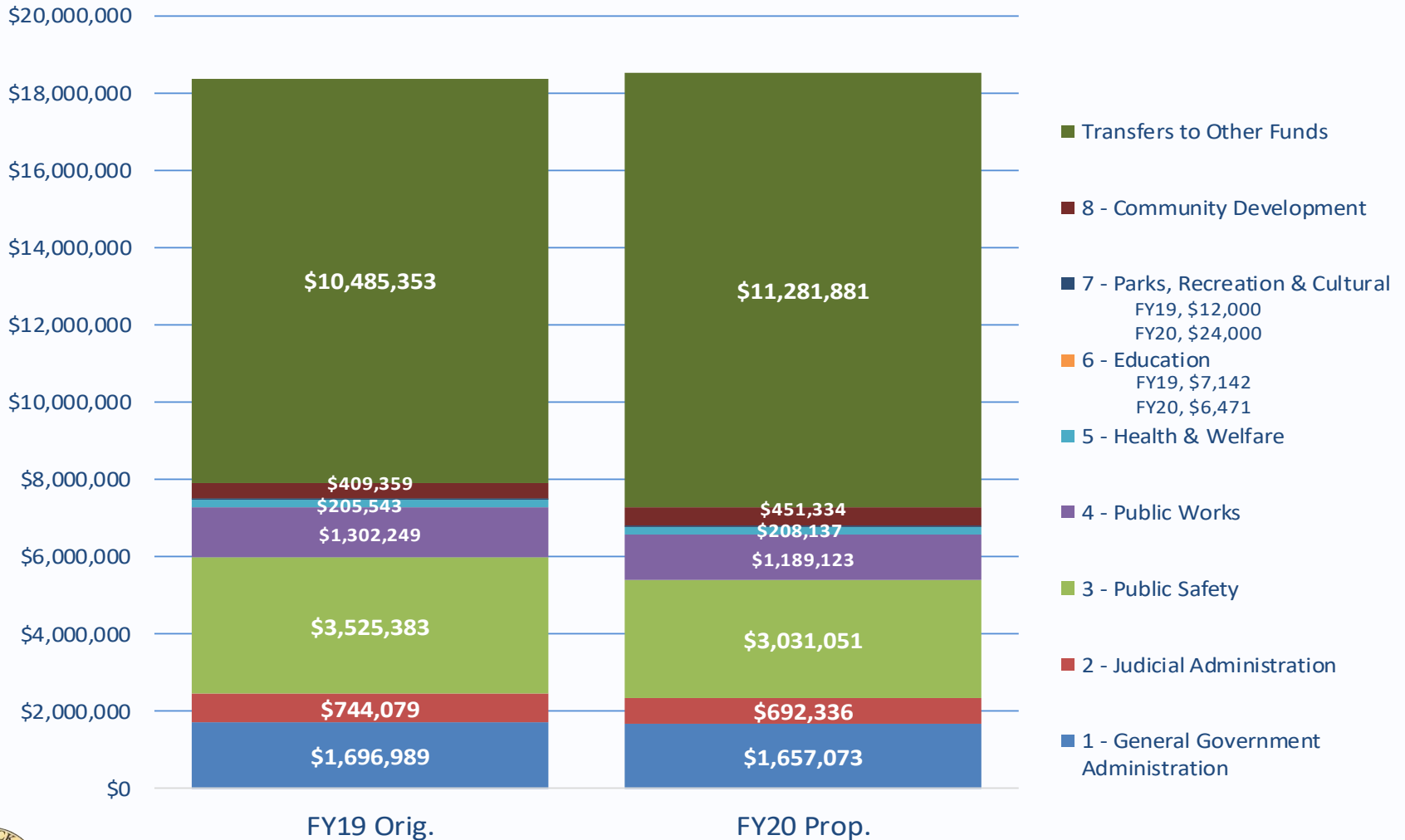
- Deep dive into FY17/18/19 actuals for every budget line
- Detailed budget sheets show “Requested” and “Proposed” budgeted amounts for every expenditure line item
 - Proposed General Fund budget is \$504,200 less than requested (with transfers).
 - Proposed General Fund budget is \$428,391 less than requested (w/o transfers).
- Electoral Board requested \$32,852 salary increase for Registrar and Assistant Registrar
 - Proposed budget funds 6% increase as supported by the General Assembly – suggest holding here as the GA may increase base next year
 - Current Registrar supplement of \$14,928 is 16th highest in the state
 - Funding as requested would cause supplement to be \$37,916, 2nd highest in the state
- Transfer to other funds grows as budget gains detail with new funds
- Very lean budget, looked under every rock, and then used a shovel

General Fund Expense by Function	FY19 Orig.	FY20 Prop.	Difference
1 - General Government Administration	\$1,696,989	\$1,657,073	-\$39,916
2 - Judicial Administration	\$744,079	\$692,336	-\$51,743
3 - Public Safety	\$3,525,383	\$3,031,051	-\$494,332
4 - Public Works	\$1,302,249	\$1,189,123	-\$113,126
5 - Health & Welfare	\$205,543	\$208,137	\$2,594
6 - Education	\$7,142	\$6,471	-\$671
7 - Parks, Recreation & Cultural	\$12,000	\$24,000	\$12,000
8 - Community Development	\$409,359	\$451,334	\$41,975
Transfers to Other Funds	\$10,485,353	\$11,281,881	\$796,528
Total	\$18,388,097	\$18,541,406	\$153,309



General Fund Exp. Detail, cont.

FY2019/FY2020 General Fund Budgeted Expenditure Comparison by Function



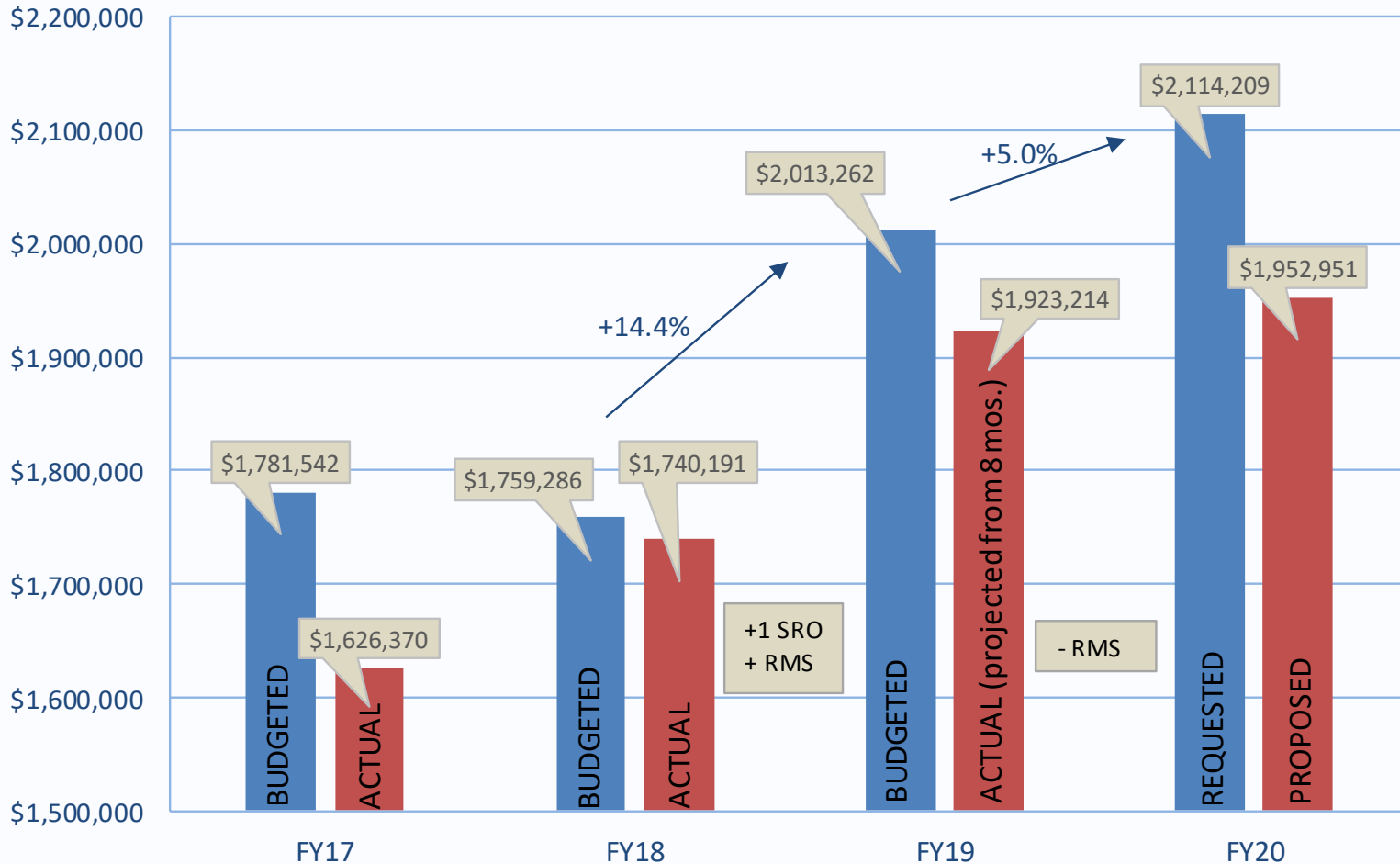
GF - Sheriff Budget Review

- Compensation budget aligned with payroll and retains previous incentive programs (County Supplement and Longevity – both need to be reviewed in the future)
 - Twenty-one full time positions and four part time positions budgeted (same as FY 2019)
 - Vacancy analysis conducted leading to proposed budget including a credit valued at 2.5% of compensation budget lines (one employee for half of the year)
- Records Management System budgeted in FY 2019 (\$60,000) using General Fund Balance – Plan to carry balance over to FY 2020 to cover work remaining as of June 30, 2019
- Sheriff requested two vehicles be purchased in FY 2020 (up from one in FY 2018 and one in FY 2019). Proposed budget funds one in the operating budget (needed every year) and one in the capital budget. Need clearer multi-year schedule



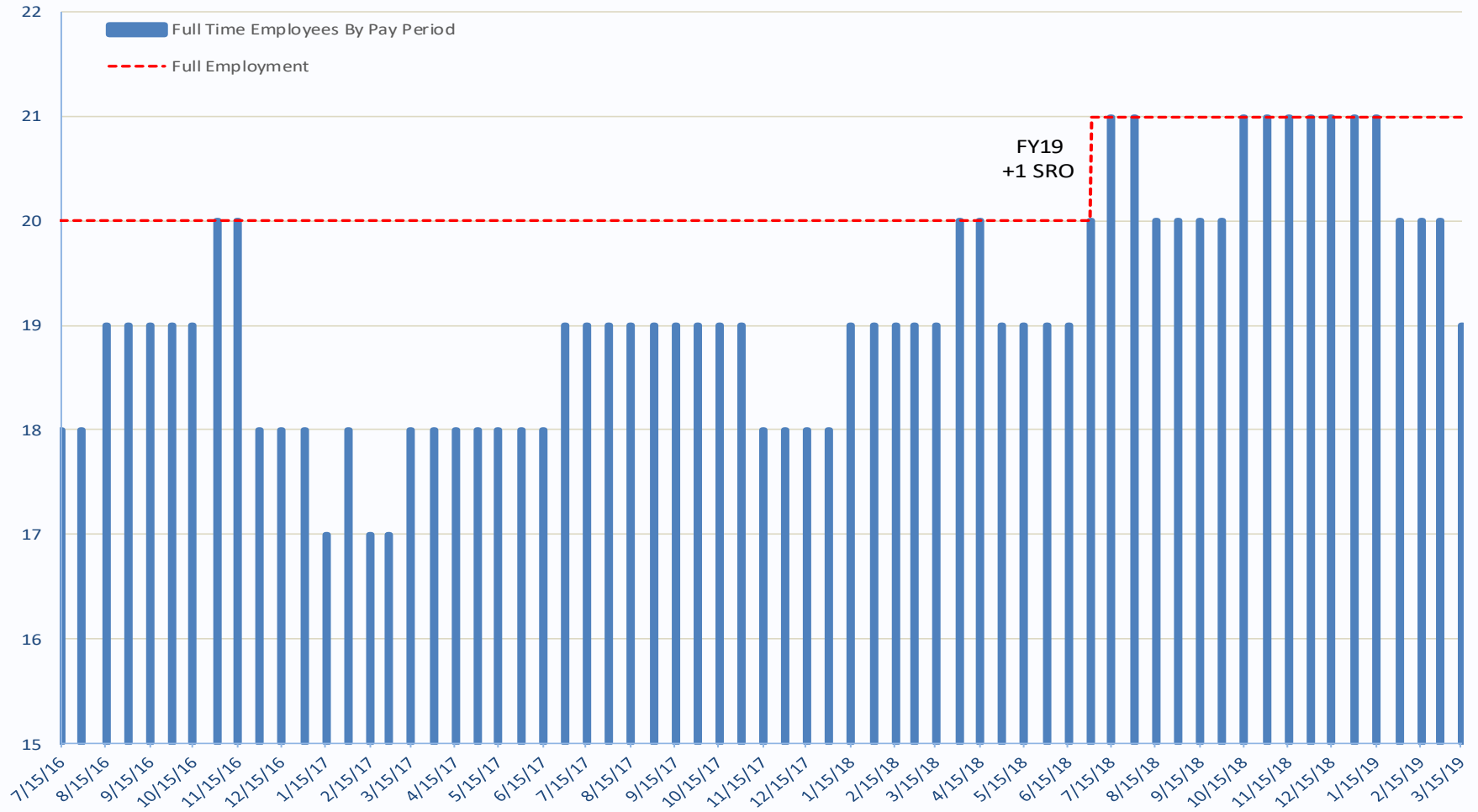
GF - Sheriff Budget Review, cont.

Sheriff TOTAL Budget Review



GF - Sheriff Budget Review, cont.

Sheriff's Office Employment
Number of Full Time Employed



GF - Health Insurance

- The Local Choice – 4% premium increase (\$33K)
- Restructured program in FY 2019, continuing methodology and available coverage options (Key Advantage 250 and 1000)
 - Employee only: fully funded by County at \$731 per month (+\$29/mo.)
 - Employee +1: funded by County at \$731 + 312 per month (+\$41/mo.)
 - Employee pays approximately \$145/mo. to \$309/mo. depending on selected plan
 - Employee + Family: funded by County at \$731 + 520 per month (+\$49/mo.)
 - Employee pays approximately \$482/mo. to \$723/mo. depending on selected plan
 - Overall increase shared with employees who elect dependent coverage, with their premium increasing by approximately 4%
- Explore potential for combined program and risk pool with RCPS over the coming year



GF - Position Allocation List

- Recommend that the Board establish a listing of “approved” and “funded” positions
- The “Position Allocation List” can be approved with the annual budget clarifying the positions authorized
 - Identifies both full time and part time positions
 - Constrains employee number creep
 - Recognizes the high cost of employee fringes regardless of available “salary” budget
- Current allocation ...



GF - Position Allocation List, cont.

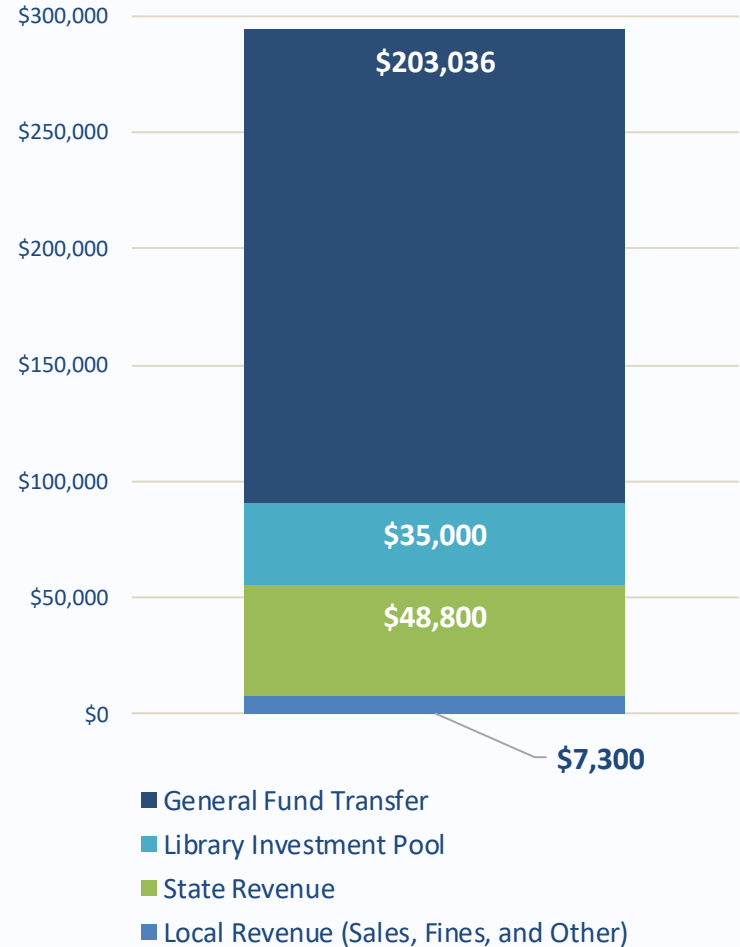
DEPARTMENT	A COUNTY Authorized		B STATE Authorized		C GRANT Authorized		D TOTAL Authorized		E Authorized Not Funded		F TOTAL Funded	
	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT
Administration	3						3				3	
County Attorney		1						1				1
Commissioner of Revenue		1	3				3	1			3	1
Treasurer			3				3				3	
Registrar	2						2				2	
Combined Court		1						1				1
Clerk of Circuit Court			3				3				3	
Commonwealth Attorney			2				2				2	
Sheriff	7	4	14				21	4			21	4
Building Inspections	2	1					2	1			2	1
Refuse	3	1					3	1			3	1
Emergency Svc. /Mgmt.		1						1				1
EMS Cost Recovery		1						1				1
911 Coordinator (Sheriff)		2						2				2
Building & Grounds	2	1					2	1			2	1
Library	3						3				3	
Zoning	1						1				1	
Tourism		2						2				2
Ext. Office (4H Coordinator)		1						1				1
SUBTOTALS	23	17	25	0	0	0	48	17	0	0	48	17
RCWSA	1	3					1	3			1	3
Social Services	13	1					13	1			13	1
TOTALS	37	21	25	0	0	0	62	21	0	0	62	21
Note: Columns A + B + C = D, Columns D - E = F												



Library Fund

- Library funded by:
 - Local Funds (sales, fines, & other)
 - General Fund
 - State funds
 - Transfer from Library investment pool (principal for one time uses, interest to support operating expenses)
- General Fund transfer increasing this year by \$31,775
 - Expenditures previously paid from the General Fund for maintenance are now budgeted within the Library Fund (grass cutting, pest control, snow removal, etc.)
 - Library fund balance now invested more conservatively reducing available interest
- Library Board requested a 5% raise for employees, CA proposed budget funds raises at 3% like other county employees

Library Revenue Sources



School Fund

- Proposed General Fund transfer to the School Fund increased by \$56,342 at \$8,919,745
- School Fund incorporates revenue and expenditure that has historically been added to the budget in November/December
- Proposed Transfer is \$75,000 less than requested by Superintendent's budget
 - Superintendent's budget included a 4% across the board salary increase
 - County Administrator's proposed budget reduces transfer by the value of a 1% raise (\$75,000) providing support for a 5% raise over FY19 and FY20 (2% + 3%) which is supported by the General Assembly and consistent with county employees
- Debt service removed from school budget and is now budgeted in a dedicated debt service fund. Auditors have reclassified this every year
- CA Proposed Budget continues to place a \$150K "reservation" on the General Fund Balance in case the School Board does not finish the year with at least \$150K in unspent funds to cover previously agreed upon methodology to fund "Energy Improvements" debt (VPSA 2011 Series B)



Fire Services Fund

- Total projected revenue is \$1,110,599
 - \$0.06/\$100 Real Estate Tax Rate (no change)
 - \$0.20/\$100 Personal Property Tax Rate (no change)
- Fire & Rescue/EMS Services Agreement states:

“When considering budget requests to fund the Companies, the County aspires, within the limits of its prudent budgetary priorities and constraints, to provide funding for the Companies that will cover one hundred percent of operational expenses.”
- 100% operational expense supported by the Fire Levy Board is \$981,862
 - \$694,362 for the seven VFR Companies
 - \$287,500 for the Volunteer Fire and Rescue Association
- “Apparatus Replacement” which was funded at \$100,000 in FY2019 is eliminated in the CA proposed FY 2020 budget
- State “Aid to Localities” and “Four for Life” held harmless and are proposed to pass through to companies even though they are duplicative of 100% operational funding
- Emergency Grants and Contingency budget lines are funded and will be disbursed at the discretion of the Board of Supervisors
- Detailed budget ...



Fire Services Fund - Detail

	Adopted FY2018	FY18 Actual FY2018	FY19 Budget Adopted	FY19 Budget Ammended	FY20 Budget Request	FY20 Budget Proposed
REVENUE						
FIRE SERVICES FUND - 212						
#REF!						
212-3-01200-1500000-0000 Real Property Tax	782,757	782,079	939,826	939,826		946,240
212-3-01200-1501000-0000 Personal Property Tax	130,260	127,295	130,588	130,588		129,990
212-3-01200-1502000-0000 Four-For-Life	3,750	0	8,890	8,890		8,866
212-3-01200-1503000-0000 State Fire Fund	22,931	24,198	23,488	25,053		25,503
Use of Fire Services FUND BALANCE	380,000	259,677	243,689	243,689		0
TOTAL-FIRE SERVICES FUND	1,319,697	1,193,249	1,346,481	1,348,046		1,110,599
EXPENDITURE						
FIRE SERVICES FUND - 212						
212-4-06000-0559400-0000 Insurance	0	239,320	213,187	213,187	0	0
212-4-06000-0559500-0000 Training	0	20,000	30,000	30,000	0	0
212-4-06000-0559600-0000 Specialty Equipment	0	10,000	40,000	40,000	0	0
212-4-06000-0559700-0000 Apparatus Repair	0	500	500	500	0	0
212-4-06000-0559800-0000 Hazmat Equipment	0	0	500	500	0	0
212-4-06000-0559900-0000 Data Processing	0	6,000	10,000	10,000	0	0
212-4-06000-0560000-0000 Office Supplies	0	1,000	1,000	1,000	0	0
212-4-06000-0560100-0000 Office Equipment	0	1,000	1,000	1,000	0	0
212-4-06000-0560200-0000 Other Expenses	0	2,500	2,500	2,500	0	0
212-4-06000-0560300-0000 Rapp EMS Council	0	2,200	2,200	2,200	0	0
212-4-06000-0560400-0000 Fire & Rescue Association	284,700	0	0	0	287,500	287,500
212-4-06000-0560500-0000 Operations	483,560	652,138	531,916	531,916	694,362	694,362
212-4-06000-0560600-0000 Apparatus Replacement	60,000	60,000	100,000	100,000	100,000	0
212-4-06000-0560700-0000 Four-for-Life	8,400	8,890	8,890	8,890	8,866	8,866
212-4-06000-0560800-0000 State Fire Fund	22,931	47,686	23,488	25,053	25,053	25,053
212-4-06000-0560900-0000 Audits	8,900	18,000	8,900	8,900	8,900	10,000
212-4-06000-0561000-0000 Emergency Grants	45,000	0	45,000	45,000	45,000	45,000
212-4-06000-0561100-0100 Radio Equipment	380,000	102,600	277,400	277,400	0	0
212-4-06000-0561200-0000 Fire Service Contingency	26,206	0	50,000	50,000	0	39,818
Contribution to Fund Balance	0	21,415	0	0	0	0
TOTAL-FIRE SERVICES FUND	1,319,697	1,193,249	1,346,481	1,348,046	1,169,681	1,110,599



Embargo until 7:00 pm 3/13/19

Social Services Fund

- Separate fund introduced during FY 2019 Budget Amendment (December 2018) to better track local contribution
- Revenue projection analyzed and refined
 - Comprised of a complex combination of local/state/federal match rates for various services
 - CA Proposed budget incorporates an increased transfer from the General Fund
- Detailed review of expenditures with DSS
 - Compensation budget assumes one vacancy
 - Legal Services budget increasing due to number and complexity of cases
 - “Public Assistance” services are largely pass-through
- Significant employee turnover over the last two years
- Major changes in law impacting workload and programs
 - Medicaid expansion
 - Families First
- Detailed budget ...



Children's Services Fund

- Separate fund introduced during FY 2019 Budget Amendment (December 2018) to better track local contribution
- Revenue projection analyzed and refined
 - Locality pays at most 41.98% of eligible expenses
 - Locality revenue offset by local share of direct pay expenses by Medicaid
 - CA Proposed budget incorporates a slightly increased transfer from the General Fund in spite of lower proposed expenditure due to Medicaid offset not previously accounted for
- DSS and CSA Coordinator propose reduced expenditure for FY 2020
 - FY 2019 budgeted at \$1.6 million
 - FY 2020 budgeted at \$1.3 million
- Community Policy and Management Team (CPMT) responsible for ensuring CSA expenditures are eligible and follow program requirements
- LINK program will be released shortly in cooperation with RRCSB
 - Provides community-based services for children and their families affected by a parent(s)' substance use
 - Goal of reducing the number or length of foster care placements associated with parental substance use (social and financial impacts)



Debt Service Fund

- New Debt Service Fund created to align with auditor action
- Two remaining bond issues outstanding:
 - VPSA 2011 Series B last payment due FY 2022
 - VPSA 2004 last payment due FY 2025
 - VPSA 1998 Series B last payment in FY 2019
- Total combined FY2020 bond payments: \$385,257
- FY 2019 budget includes these payments split between the School Fund and General Fund
- VPSA 2011 Series B bond payment is back supported by a General Fund Balance “reservation” to recognize that RCPS end of year unspent funds are intended to cover the payment



Capital Fund

- New Capital Fund created with the intention for the Board to adopt a Fund Balance policy that allows a capital fund balance to accrue in the future if there are unspent funds at the end of the fiscal year (designated fund balance)
- Proposed budget includes distinct categories of capital projects:
 - Grant funded projects
 - County PayGo funded projects
 - School PayGo funded projects
 - County General Fund balance funded projects
 - School General Fund balance funded projects
 - ... *and in the future Capital Fund balance funded projects*
 - ... *and in the future Debt Service funded projects*
- PayGo budget proposed at \$156K, approximately the same value as the debt service for the VPSA 1998 bond that was paid off in FY 2019
- Cooperative effort with RCPS to identify projects over a five year period (FY2020 – FY2024)



Capital Fund, cont.

- First year (FY 2020) of five year plan is incorporated within the operating budget to be adopted by the Board. Remaining years are for planning purposes only and are fluid
- County buildings will be the subject of a study by an architectural/engineering firm to review facility conditions and space use
 - Study should be underway in FY 2019
 - Project seeded with \$100,000 for courthouse roof and soffit work and \$200,000 lump sum for use on projects recommended by study (General Fund Balance)
 - Future year needs will be considered and added to capital planning program after completion of the study
- Public safety radio improvements to add 800 MHz transmit and receive sites to the Sperryville site and Washington site to significantly improve portable coverage in the county
 - Placeholder in FY 2021 with estimated capital cost of \$670,000
 - How to fund?
 - One option is debt service supported by a dedicated Fire Service Fund Real Estate tax rate increase (starting in FY 2021)
 - Potential for future tax rate increase suggests rates should remain unchanged in FY 2020
- Detailed budget ...



Capital Fund Detail

Project/Use	Responsible Department	FY 2019	FY 19 / 20 \$ Source	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Beyond
COUNTY PROJECTS									
County Building Upgrades Pursuant to Study	County Administrator		GFB	\$200,000	??	??	??	??	??
Former County Admin Roof Replacement	County Administrator					\$10,000			
Visitors Center Roof Replacement	County Administrator					\$20,000			
Jail Roof Replacement	County Administrator				\$40,000				
Courthouse Roof Replacement	County Administrator		GFB	\$100,000					
Public Safety Portable Radios	Emergency Services	\$421,000	Grant/GFB						
911-GIS Project Implementation	911 Coordinator	\$200,000	Grant/GFB						
911-CAD Project Implementation	911 Coordinator	\$100,000	Grant/GFB						
NG-911 Upgrade (Local portion of \$744,077 project)	911 Coordinator		Grant	\$150,000					
Sheriff Records Management System (RMS) Project	Sheriff's Office	\$60,000	GFB						
Sheriff Vehicle (in addition to one in operating)	Sheriff's Office		PayGo	\$30,000					
Radio System Implementation - 800MHz 2-sites	Emergency Services				\$670,000				
COUNTY TOTAL		\$781,000		\$480,000	\$710,000	\$30,000	\$0	\$0	\$0
Dedicated Grant Funds		\$387,000		\$150,000					
Net Local Cost		\$394,000		\$330,000	\$710,000	\$30,000	\$0	\$0	\$0
SCHOOL PROJECTS									
School Bus Replacement (one per year in School Operating)									
Upgrade Sound System in RCHS Auditorim						\$33,880			
RCHS Track Maintenance								\$192,513	
RCHS GYM Bleacher Replacement							\$87,000		
RCHS Auditorium Seating Refurbishment						\$65,401			
RCES Gym Reroof			PayGo	\$46,110					
RCHS PA System					\$50,926				
RCES PA System					\$56,937				
RCPS Gas and Diesel Pump Upgrades			PayGo	\$31,500					
RCES/RCHS Classroom Remodel (delayed one year from request)					\$60,000	\$60,000	\$60,000	\$60,000	\$60,000
RCES ReTile Hallways and Cafe			PayGo	\$49,014					
SCHOOL TOTAL				\$126,624	\$167,863	\$159,281	\$147,000	\$252,513	\$60,000
Dedicated Grant Funds									
Net Local Cost				\$126,624	\$167,863	\$159,281	\$147,000	\$252,513	\$60,000
TOTAL		\$781,000		\$606,624	\$877,863	\$189,281	\$147,000	\$252,513	\$60,000
							TOTAL FIVE YEAR PERIOD EXPEND = \$2,073,281		

FY 2020 BUDGETED EXPENDITURES	
TOTAL PayGo	\$156,624
TOTAL General Fund Balance (GFB)	\$300,000
TOTAL Grant	\$150,000
TOTAL Capital Fund Balance (CFB)	\$0



Final Thoughts

- Detailed budget sheets provided for analysis
- Great appreciation to staff who answered many questions and received my suggestions of areas where their budget request could be reduced
- The budget experience has been uncomfortable for some not used to the County Administrator digging into “their” budget details
- This budget cuts its way to the 3% compensation increase while holding the expired debt service available for critical PayGo capital
- Particular appreciation to the Treasurer, Debbie Knick, and Human Resources & Special Projects Director, Lauren May
- Next Steps ...
 - On March 18, provide preliminary feedback and consider what Departments and Agencies the Board would like to meet with on:
 - March 20
 - April 4
 - April 5
 - County Administrator cuts will lead to budget holders wanting to speak with the Board
 - **Determine the budget and rates the BOARD would like to advertise for public hearing by the end of the scheduled April 5, 2019 meeting (ad deadline of April 8)**



Questions?

Budget Meeting Calendar

March 18 – BOS Budget Work Session, 10:00 a.m. – Library

March 20 – BOS Budget Work Session, 1:00 p.m. – Library

April 4 – BOS Budget Work Session, 10:00 a.m. – Library

April 5 – BOS Budget Work Session, 10:00 a.m. - Library

April 22 – Budget and Rate Public Hearing, 7:00 p.m. – RCES

April 29 – Consideration of Budget Adoption, 7:00 p.m. – Courthouse

**May 6 – Regular Board Meeting Budgeted Adoption/Discussion,
2:00/7:00 p.m. - Courthouse**

May 13 – Budget Adoption (School Deadline), 7:00 p.m. – Courthouse

**June 3 – Regular Board Meeting - Tax Rate Adoption and Budget
Appropriation, 2:00/7:00 p.m. - Courthouse**