

## Agenda Item 5 A – 2022-2023 Budget Summary

From Gary Christie



### 1. Financial Projection for 2021-2022

As you probably know we've been understaffed most of the year. Mr. Brebner and the team will be looking to fill three positions overall consisting of two positions who work primarily in transportation and the administrative assistant position.

One result of being understaffed is that we didn't spend our budgeted amount on salaries. Another result is that we didn't draw down certain contract funds which will carry over into future fiscal years and likely be used for one-time projects. For example, in 2022-2023 we'll be proposing to use VDRPT carry over funds to conduct a multimodal study for the region.

We project that we will end this year with a positive balance of \$7,688. April 2022 financials and the FY 22-23 Budget are included in a separate attached file.

### 2. FY 2022-2023 Proposed Budget - Starts in the black

Some years our budget starts with a negative number and we work our way to the black through new projects and initiatives. For 2022-2023 we present a balanced budget that has a comfortable balance of \$33,013 for unexpected expenses, missed obligations or new initiatives.

#### 7% pay raise budgeted

We've built in a 7% pay raise that starts July 1 for legacy employees and starts at the end of their six month probationary period for new employees. You and Alec may have different ideas on the probationary employees, but at least funds are there as an option.

#### Part time help increased

Ada Hunsberger, one of our Transportation Planners, had a healthy baby boy in March and decided not to return to work full time. Instead, we've budgeted funds to pay her on a part-time basis as needed for project work.

#### Training and professional development increased

With the unusual number of new staff, we've proposed to increase the travel and education and training line items.

#### Dues

The budget reflects the additional \$8,958 that we will receive in jurisdictions for the increase in dues for 22-23 that was recommended by the Commission last fall. No jurisdiction has indicated a problem with the increase to date.

#### Projects

- Amherst County Madison Heights CDBG and Bedford Town Hilltop CDBG
- Altavista Comprehensive Plan

- Appomattox Town Church Street Water Line
- Brownfields Assessment
- CEDS
- DEQ Watershed Improvement Program – Phase III
- Virginia Department of Rail and Public Transportation (VDRPT)
- Regional Radio System
- Regional Services Authority
- RideSolutions
- RideSolutions Mobility project
- VDOT – TPO-PL urban area
- VDOT – SPR rural area
- Virginia Housing Project
- Virginia Housing Regional Market Analysis
- Workforce Investment Board

### **Funds from Fund Balance**

We budgeted funds to complete our commitment to CVCC to pay the match for the GO Virginia grant that provides staffing for the Career and Technical Education Center. We also budgeted matching funds for the CEDS update.

### **Pass Through Revenues and Expenditures**

A few years ago the previous Finance Director, Rosalie Majerus, set up a place on the budget report for funds that pass through the CVPDC accounts (Workforce, Radio Board, and certain VDOT expenditures) but are not directly part of the Planning District Commission. We're still learning about Rosalie's systems and looking at other ways of showing our financial status and have chosen not to include these pass through funds in the 2022-23 budget at this time. That may change in the future or we may develop another method to show these monies that are in effect managed by other boards.

### **Tonya Hengeli, CVPDC Finance Director**

This is Tonya's first budget for the CVPDC and she has done a great job. Her work keeping the financial system running smoothly since Rosalie retired has been invaluable. If during the course of the coming year you find that we've missed something in the budget, that's on me.

### **Schedule**

You have the option of approving the budget (and workplan) at May's meeting or approving them at the June 16 meeting. If approved in May, either can be amended during the course of the year.



Central Virginia Planning District Commission							
Budget to Actual for FY22							
Actual as of April 30, 2022							
	<u>FY22 Adjusted Budget</u>	<u>Actual as of 04/30/22</u>	<u>Diff Between Budget &amp; Actual</u>	<u>% of Budget Used Y-T-D</u>	<u>Projection for Remainder of 2021-2022</u>	<u>Proposed 2022-2023 Budget</u>	<u>Percentage Change Between FY22 &amp; FY23</u>
<b>OPERATIONS FUND (EXPENDITURES)</b>							
<b>SALARY</b>							
ADMINISTRATION	177,535	128,754	48,781	72.52%	162,032	156,162	
FINANCE	139,112	132,370	6,742	95.15%	150,436	132,788	
OPERATIONS	233,021	163,846	69,175	70.31%	176,323	269,154	
	549,668	424,970	124,698	77.31%	488,790	558,103	
PART TIME HELP	10,000	204	9,796	2.04%	1,645	19,890	
<b>Total Salaries &amp; Wages</b>	<b>559,668</b>	<b>425,174</b>	<b>134,494</b>	<b>75.97%</b>	<b>490,435</b>	<b>577,993</b>	3.3%
EMPLOYER COST FICA	42,815	31,856	10,959	74.40%	37,518	44,216	
EMPLOYER COST V R S	23,839	18,040	5,799	75.68%	21,199	24,205	
EMPLOYER COST HEALTH INS	98,848	75,782	23,066	76.66%	90,938	106,756	
EMPLOYER COST LIFE INS	7,365	5,592	1,773	75.92%	6,710	7,733	
WORKERS COMP	1,900	1,475	426	77.61%	1,500	1,900	
<b>Total Fringe Benefits</b>	<b>174,767</b>	<b>132,744</b>	<b>42,022</b>	<b>75.96%</b>	<b>157,865</b>	<b>184,811</b>	5.7%
<b>OFFICE EXPENSES</b>							
AUDITING SERVICES	6,000	6,840	(840)	114.00%	6,840	7,000	
PAYROLL ACCOUNTING SERVICES	6,500	6,168	332	94.89%	7,400	7,400	
LEGAL SERVICES	3,000	2,635	365	87.83%	3,000	3,000	
LIABILITY INSURANCE	1,250	943	307	75.44%	943	1,000	
CONTRACTUAL SERVICES	30,000	21,758	8,242	72.53%	18,641	30,000	
ADVERTISING	1,000	2,527	(1,527)	252.71%	3,000	1,500	
POSTAGE	1,000	135	865	13.49%	250	500	
TELEPHONE	8,076	4,108	3,968	50.86%	5,500	6,000	
INTERNET SERVICES	1,524	456	1,068	29.92%	1,000	1,000	
OFFICE SUPPLIES	6,000	1,529	4,471	25.49%	2,500	6,000	
PRINTING & BINDING	1,000		1,000	0.00%	-	1,000	
TRAVEL	6,500	2,342	4,158	36.04%	3,500	10,000	
SPECIAL MEETINGS	6,000	909	5,091	15.14%	1,500	7,000	
EDUCATION & TRAINING	7,000	829	6,171	11.84%	1,500	10,000	
DUES, SUBSCRIPTIONS	9,500	9,286	214	97.74%	9,500	9,500	
PUBLICATIONS	500	136	364	27.18%	350	500	

Central Virginia Planning District Commission							
Budget to Actual for FY22							
Actual as of April 30, 2022							
MISCELLANEOUS EXPENSES	1,000	5,184	(4,184)	518.42%	5,184	1,000	
FURNITURE & FIXTURES	1,000		1,000	0.00%	-	1,000	
RENTAL OFFICE EQUIPMENT	4,000	1,217	2,783	30.42%	1,500	4,000	
OFFICE RENT	60,843	50,917	9,926	83.69%	61,101	62,668	
PARKING	1,200	1,000	200	83.33%	1,000	1,200	
COMPUTER EQUIP/SOFTWARE	12,000	9,586	2,414	79.88%	12,000	12,000	
<b>Total Office Expenses</b>	<b>174,893</b>	<b>128,504</b>	<b>46,389</b>	<b>73.48%</b>	<b>146,209</b>	<b>183,268</b>	4.8%
<b>Total Operations Expenses</b>	<b>909,328</b>	<b>686,423</b>	<b>222,905</b>	<b>75.49%</b>	<b>794,509</b>	<b>946,072</b>	4.0%
	<u>FY22 Adjusted Budget</u>	<u>Actual as of 04/30/22</u>	<u>Diff Between Budget &amp; Actual</u>	<u>% of Budget Used Y-T-D</u>	<u>Estimated for 2021-2022</u>	<u>2022-2023 Budget</u>	<u>% difference between FY 22 &amp; 23</u>
<b>Total Operations Expenses (from Page 1)</b>	<b>909,328</b>	<b>686,423</b>	<b>222,905</b>	<b>75.49%</b>	<b>794,509</b>	<b>946,072</b>	4.0%
<b>Direct Project Expenses</b>							
Altavista Comp Plan		168	(168)	0.00%	168	1,055	
Amherst CDBG - Old Town Madison Heights	200	719	(519)	359.31%	1,000	-	
Amherst Town		63			63	-	
Appomattox Church Street Water Line	585	886	(301)	151.45%	-	300	
Bedford Town CDBG	2,000	248	1,752	12.39%	1,000	2,000	
CEDS	49,000		49,000	0.00%	-	49,000	
Brownfields Assessment - EPA					-	3,000	
CVCC-CTE	134,000	49,716	84,284	37.10%	49,716	84,284	
Chesapeake Bay WIP III - DEQ	10,000		10,000	0.00%	-	10,000	
DHCD	500		500	0.00%	-	500	
DRPT / FTA	1,500	3,131	(1,631)	208.75%	3,131	86,500	
Hazard Mitigation	0		0	0.00%	-	-	
Regional Radio Board - Campbell County	1,650	32	1,618	1.93%	250	1,000	
Regional Radio Board	750	473	277	63.01%	750	1,000	
RideSolutions	8,675	1,068	7,607	12.31%	5,068	9,875	
RideSolutions Mobility					-	9,600	
VDOT - PL	21,000	9,189	11,811	43.76%	19,000	105,000	
VDOT - Rural	3,000	3,955	(955)	131.83%	4,050	5,000	

Central Virginia Planning District Commission								
Budget to Actual for FY22								
Actual as of April 30, 2022								
Virginia Housing	450,000		450,000	0.00%	-	550,000		
Virginia Housing Study Grant					-	96,000		
WIOA	544,004	204,331	339,673	37.56%	544,004	544,004		
<b>Total Direct Project Expenses</b>	<b>1,226,864</b>	<b>273,978</b>	<b>952,949</b>	<b>22.33%</b>	<b>628,200</b>	<b>1,558,118</b>		27.0%
<b>TOTAL OPERATING &amp; DIRECT PROJECT EXPENSES</b>	<b>\$2,136,192</b>	<b>\$960,400</b>	<b>\$1,175,854</b>	<b>44.96%</b>	<b>\$1,422,709</b>	<b>\$2,504,190</b>		17.2%
<b>Pass Thru Expenses</b>								
Regional Radio Board	1,167,302	1,854,895	(687,593)	158.90%	1,854,895			
VDOT - PL	76,500	66,325	10,175	86.70%	76,500			
WIOA	950,000	921,561	28,439	97.01%	950,000			
<b>Total Pass Thru Expenses</b>	<b>\$2,193,802</b>	<b>\$2,842,781</b>	<b>(\$648,979)</b>	<b>129.58%</b>	<b>\$2,881,395</b>	<b>\$0</b>		
<b>Total Expenses</b>	<b>\$4,329,994</b>	<b>\$3,803,181</b>	<b>\$526,876</b>	<b>87.83%</b>	<b>\$4,304,104</b>	<b>\$2,504,190</b>		
	<u>FY22 Adjusted Budget</u>	<u>Actual as of 04/30/22</u>	<u>Diff Between Budget &amp; Actual</u>	<u>% Of Budget Received</u>	<u>Estimated for 2021-2022</u>	<u>2022-2023 Budget</u>		<u>% difference between FY 22 &amp; 23</u>
<b>Revenues</b>								
<b>OPERATIONS FUND (REVENUE)</b>								
Dues	158,835	158,835	(0)	100.00%	158,835	167,793		
Miscellaneous Revenue	11,000	40,500	(29,500)	368.18%	40,500	11,000		
<b>Total Operations Revenue</b>	<b>169,835</b>	<b>199,335</b>	<b>(29,500)</b>	<b>117.37%</b>	<b>199,335</b>	<b>178,793</b>		5.3%
<b>Direct Project Revenues</b>								
Amherst County - Old Town Madison Heights	12,500		12,500	0.00%	11,655	-		
Altavista Comprehensive Plan					-	10,542		
Amherst Town					-	-		
Appomattox Church Street Water Line	10,000		10,000	0.00%	-	10,000		
Bedford Town CDBG	13,200		13,200	0.00%	5,200	12,500		
CEDS	30,000		30,000	0.00%	-	30,000		

Central Virginia Planning District Commission								
Budget to Actual for FY22								
Actual as of April 30, 2022								
Brownfields - EPA					-	11,000		
Chesapeake Bay WIP III - DEQ	58,000	58,000	0	100.00%	58,000	58,000		
DHCD	89,971	67,478	22,493	75.00%	89,971	89,971		
DRPT / FTA	109,791	33,624	76,167	30.63%	40,817	199,138		
Hazard Mitigation	0		0	0.00%	-	-		
Regional Radio Board - Campbell County	9,500	11,908	(2,408)	0.00%	15,000	8,000		
Regional Radio Board	28,000	22,566	5,434	80.59%	26,000	32,000		
Region 2000 Services Authority	175,963	111,164	64,799	63.17%	150,000	175,000		
RideSolutions	48,083	10,908	37,175	22.69%	26,060	50,882		
Ride Solutions Mobility					-	10,000		
VDOT-PL	108,380	77,352	31,028	71.37%	91,463	179,579		
VDOT-Rural	58,000	24,457	33,543	42.17%	58,000	58,000		
Virginia Housing	458,000		458,000	0.00%	-	600,000		
Virginia Housing Study Grant					-	100,000		
WIOA	609,004	243,987	365,017	40.06%	609,004	609,004		
<b>Total Direct Project Revenues</b>	<b>1,818,392</b>	<b>661,445</b>	<b>1,156,947</b>	<b>36.38%</b>	<b>1,181,170</b>	<b>2,243,616</b>	23.4%	
Interest	1,000	143	857	14.27%	175	600	-40.0%	
<b>TOTAL OPERATIONS &amp; DIRECT PROJECT REVENUES</b>	<b>1,989,227</b>	<b>860,924</b>	<b>1,128,303</b>	<b>43.28%</b>	<b>1,380,680</b>	<b>2,423,009</b>	21.8%	
<b>Surplus/(Use of Fund) Balance</b>	<b>(146,965)</b>	<b>(99,477)</b>	<b>(47,551)</b>		<b>(42,028)</b>	<b>(81,181)</b>	-44.8%	
<b>Funding from Fund Balance</b>								
CVCC-CTE	134,000	49,716	84,284		49,716	84,284		
CEDS	30,000		30,000		-	30,000		
<b>Funding from Fund Balance</b>	<b>164,000</b>	<b>49,716</b>	<b>114,284</b>		<b>49,716</b>	<b>114,284</b>	-30.3%	
	<b>\$17,035</b>	<b>(\$49,760)</b>	<b>\$66,733</b>		<b>\$7,688</b>	<b>\$33,103</b>	94.3%	
<b>Total Revenue</b>	<b>4,347,029</b>	<b>2,582,685</b>	<b>1,714,628</b>	<b>59.41%</b>	<b>4,311,791</b>	<b>2,537,293</b>	-41.6%	
<b>Net Surplus/(Use of Fund) Balance</b>	<b>17,035</b>	<b>(1,220,496)</b>	<b>1,237,531</b>		<b>7,688</b>	<b>33,103</b>	94.3%	