

**Blue Ridge Juvenile Detention Commission Meeting
Thursday, December 15, 2022 @ 10:30 AM
Blue Ridge Juvenile Detention Conference Room
195 Peregrory Lane, Charlottesville VA 22902**

- I. Call to Order
- II. Matters from the Public
- III. Meeting Minutes – July 14, 2022
- IV. Old Business
- V. New Business
 - Gallagher Compensation Study Presentation
 - FY22 Unaudited Financial Report
- VI. Matters from Director
- VII. Matters from Commission Members
- VIII. Matters from Commission Attorney
- IX. Adjournment

**Blue Ridge Juvenile Detention Commission Meeting
July 14, 2022**

A scheduled meeting of the Blue Ridge Juvenile Detention Commission was held on July 14, 2022 @ 10:30 AM in the outdoor garden area of Blue Ridge Juvenile Detention, 195 Peregrory Lane, Charlottesville VA.

Members Attending: Doug Walker (County of Albemarle), Ashley Reynolds Marshall (City of Charlottesville), John Egertson (County of Culpeper), Eric Dahl (County of Fluvanna), Mark Taylor (County of Greene)

Others Attending: Jay Boland, Jodi Dillow, Jeff Gore, Ann Shawver

- I. Call to Order**
The meeting was called to order by Mr. Taylor at 10:35 AM.
- II. Matters from the Public**
None.
- III. Meeting Minutes**
A motion was offered by Mr. Walker and seconded by Ms. Marshall to approve the May 12, 2022 meeting minutes. The motion was approved by a 4-0 voice call vote. Mr. Dahl abstained as he was not present at the May meeting.
- IV. Old Business**
The amended FY23 budget was presented and discussed. A motion was offered by Mr. Walker and seconded by Ms. Marshall to approve the amended FY23 budget. The motion was approved by a 5-0 voice call vote.
- V. New Business**
None
- VI. Matters from Director**
Mr. Boland gave an update to the Commission on the following items:
 - BRJD experienced a COVID outbreak that included staff and residents; everyone is healthy now
 - Compensation study is moving along
 - Considering returning to in-person visitation in the near future
- VII. Matters from Commission Members**
None
- VIII. Matters from Commission Attorney**
None
- IX. Adjournment**
The meeting adjourned @ 11:05 AM.

Respectfully submitted,
Jodi L. Dillow, Recording Secretary

BLUE RIDGE JUVENILE DETENTION COMMISSION

EXECUTIVE SUMMARY

AGENDA TITLE: FY22 Unaudited Financial Report	AGENDA DATE: December 15, 2022
SUBJECT/PROPOSAL/REQUEST:	FORMAL AGENDA: INFORMATION: Yes ACTION: No
STAFF CONTACTS: Ann Harrity Shawver, CPA, PLLC	ATTACHMENTS: Yes
	REVIEWED BY:

It should be noted that these financial statements are unaudited and subject to change as Albemarle County's final closing activities take place and as the external audit is conducted. Both FY21 and FY22 are reported on the budgetary basis which varies somewhat from the accrual method of accounting applicable to the audited financial statements.

Revenues exceeded the estimates by \$125,446 or 3% and increased 9% or \$318,114 compared to FY21.

- The positive performance relative to budget was primarily in these areas:
 - A DCJS grant of just over \$48,000 related to the pandemic was received only in FY22 (application was made in a prior fiscal year)
 - An extra quarterly payment was provided under the DJJ block grant, resulting in nearly \$57,000 in funding over the estimate
 - USDA funding exceeded the estimate.
- The only item significantly under budget was funding from Region Ten which has been on a decline in recent years. This revenue is expected to rebound some in the future.
- The revenue increase compared to FY21 was related to these three items as well as increased funding from the member jurisdictions.
- In FY22, the jurisdictions collectively provided \$236,000 more than FY21, an increase of 13%. This was the result of an increase of 2% in the total budget, coupled with a decline in the funding anticipated from the CPP Program. Funding from individual jurisdictions increased in varying degrees based on the overall increase and as impacted by the three-year average census which determines the share for each member locality.
- The main areas of revenue decrease from FY21 to FY22 were in the CPP Program, as expected, and from Region Ten as previously described.

Total Expenditures were under budget by \$291,734 or 7% while trending 4% or \$135,810 higher than those of FY21.

Total Compensation is under budget by \$253,184 or 8% but was 4% higher than FY21:

- Overall, during the FY22 year, vacancies were higher than in FY21. A pay raise of 5% was effective at the beginning of the fiscal year, and an additional 6% increase occurred mid-year in January.
- Salaries are under budget \$317,580 or 14% due to a fairly high level of vacancies during the year. These expenses are 2% lower than FY21, demonstrating that higher vacancies more than offset the effect of pay raises. Vacancies are the driving factor in the overall performance of the compensation category.

- Overtime Wages / Holiday Pay rose considerably since FY21 and exceeded budget. The high level of vacant positions required overtime in FY22 while very little was needed in FY21.
- Other Comp/Hazard Pay of \$117,000 in FY22 resulted from the \$3,000 supplement provided each employee and approved by the Commission at its December 2021 meeting. This was funded by vacancy savings. The other comp/hazard pay in FY21 of just over \$47,000 is related to an hourly pay supplement for employees working on site during the peak of the pandemic. This policy was ended in February 2021.
- Other areas of compensation fluctuated from FY21 and FY22 and between FY22 budget and actual based on the mix of employees, the benefits they elected and trends regarding new hires and terminations.

Operating expenditures were under budget \$23,371 or 3%. They rose 3% or \$21,581 compared to FY21.

- There were increases and decreases in various line items when compared to FY21 and when compared to budget. Expenses typically remain fairly consistent but can vary based on juveniles housed and economic factors. The FY22 census was up 11% compared to FY21.
- One notable trend pertains to food supply costs. They rose 36% or over \$43,000 since FY21 due to the increased census and as a result of increased food costs. This was 22% over budget or about \$30,000.
- In FY21, there was a separate expenditure account for tracking of expenses related to the pandemic, however in FY22 this separate code was not used. This caused the increase in the medical and pharmaceutical area where the expenses for items such as masks and gloves are charged as well as in laundry & janitorial supplies.
- Expenses ACRJ & BRJD declined and were below budget. Blue Ridge no longer shares the ACRJ Business Manager position.

Capital expenses were under budget by \$15,179 or 61% but increased \$7,801 over FY21

- FY22 capital expenses included purchase of a new dish machine and steam table.
- The FY22 budget also included funding for resident living area furniture. This purchase did not occur in FY22 so it was included in the FY23 budget.

Net income of \$417,180 is projected for FY22, subject to final audited results. This compares favorably to FY21 when net income was \$234,876.

Recommendations: None at this time.

Blue Ridge Juvenile Detention Commission								
FY22 Unaudited Financial Report								
Account	FY21 Unaudited*	\$ FY22 Increase/ (Decrease) vs FY21	% FY22 Increase/ (Decrease) vs FY21	FY22 Unaudited	\$ FY22 Actual vs Budget Positive/ (Negative)	% FY22 Actual vs Budget Positive/ (Negative)	FY22 Revised Budget	-
Revenues:								
Interest	4,707	2,419	51%	7,126	5,126	256%	2,000	
Albemarle County	444,328	100,330	23%	544,658	-	0%	544,658	
Charlottesville	576,880	9,836	2%	586,716	-	0%	586,716	
Culpeper	492,868	53,893	11%	546,761	-	0%	546,761	
Fluvanna County	160,556	16,090	10%	176,646	-	0%	176,646	
Greene County	192,293	55,852	29%	248,145	-	0%	248,145	
Phone System	6,152	5,140	84%	11,292	6,292	126%	5,000	
Miscellaneous Revenues	681	(214)	-31%	467	467	NA	-	
Region Ten	5,250	(4,200)	-80%	1,050	(8,950)	-90%	10,000	
Recovered Cost - Compensation	27,850	-	0%	27,850	-	0%	27,850	
State Per Diem	1,200	(450)	-38%	750	(250)	-25%	1,000	
DCJS Grant (COVID)	-	48,082	NA	48,082	48,082	NA	-	
Department Juvenile Justice/Block Grant	921,098	36,862	4%	957,960	56,791	6%	901,169	
CPP Program/other DJJ programs	882,675	(37,109)	-4%	845,566	(4,434)	-1%	850,000	
US Dept. of Agriculture	25,739	31,583	123%	57,322	22,322	64%	35,000	
Total Revenues	3,742,277	318,114	9%	4,060,391	125,446	3%	3,934,945	
Compensation:								
Salaries	1,951,762	(31,038)	-2%	1,920,724	317,580	14%	2,238,304	
Vacancy savings	-	-	NA	-	-	NA	-	
Overtime wages/Holiday Pay	71,994	39,697	55%	111,691	(19,691)	-21%	92,000	
Pay exceptions	77	597	775%	674	(674)	NA	-	
Part-time wages	7,800	(262)	-3%	7,538	2,463	25%	10,001	
Other Comp/Hazard pay	47,039	69,961	149%	117,000	(117,000)	NA	-	
Accrued annual leave	(25,971)	36,950	-142%	10,979	(10,979)	NA	-	
FICA (7.65%)	160,239	1,917	1%	162,156	16,876	9%	179,032	
VRS Retirement	102,842	8,807	9%	111,649	27,936	20%	139,585	
VLDP (disability)	3,431	890	26%	4,321	(821)	-23%	3,500	
VRS Hybrid	9,942	(175)	-2%	9,767	2,233	19%	12,000	
Early retirement VREP	15,980	(9,497)	-59%	6,483	(6,483)	NA	-	
Health insurance	276,680	(33,174)	-12%	243,506	94,494	28%	338,000	
Dental insurance	8,701	55,172	634%	63,873	(51,872)	-432%	12,001	
HSA contribution	9,752	(3,606)	-37%	6,146	3,854	39%	10,000	
VRS group life	25,231	614	2%	25,845	5,381	17%	31,226	
Unemployment insurance	8,424	(3,300)	-39%	5,124	(124)	-2%	5,000	
Workers' compensation	27,019	(73)	0%	26,946	8,054	23%	35,000	
Leave payouts	36,081	(22,588)	-63%	13,493	(13,493)	NA	-	
Clothing allowance	-	-	NA	-	-	NA	-	
Employee physical assessments	2,264	(2,264)	-100%	-	3,000	100%	3,000	
Total rewards	9,750	(2,200)	-23%	7,550	(7,550)	NA	-	
Total Compensation	2,749,037	106,428	4%	2,855,465	253,184	8%	3,108,649	
Operating expenses:								
Professional Services	12,094	8,796	73%	20,890	(8,890)	-74%	12,000	
Health services	12,828	123	1%	12,951	7,049	35%	20,000	
Wellness program	3,001	559	19%	3,560	1,440	29%	5,000	
Prof services - legal	24,000	6,000	25%	30,000	-	0%	30,000	
Prof services - audit	5,009	150	3%	5,159	841	14%	6,000	
R&M Buildings	29,929	7,488	25%	37,417	2,583	6%	40,000	
R&M - vehicles	-	-	NA	-	900	100%	900	
Maint contract - equip	105,439	2,736	3%	108,175	9,661	8%	117,836	
Maintenance contract - IT equipment	-	-	NA	-	2,701	100%	2,701	
Tech Replacement and Licensing	2,701	(2,701)	-100%	-	-	NA	-	
Maint contract - buildings & Grounds	13,866	236	2%	14,102	898	6%	15,000	
Printing & Binding	242	(124)	-51%	118	882	88%	1,000	
Advertising	593	(593)	-100%	-	1,000	100%	1,000	
Employee physicals	-	1,638	NA	1,638	(1,638)	NA	-	
Contract - refuse	2,418	215	9%	2,633	(633)	-32%	2,000	
Contract - fiscal agent	77,023	(1,564)	-2%	75,459	-	0%	75,459	
Data processing	30,254	(3,741)	-12%	26,513	3,487	12%	30,000	

Blue Ridge Juvenile Detention Commission								
FY22 Unaudited Financial Report								
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Electrical service	60,495	(4,403)	-7%	56,092	3,908	7%	60,000	
Gas service	14,466	4,686	32%	19,152	(5,152)	-37%	14,000	
Water & sewer	12,677	(203)	-2%	12,474	(1,474)	-13%	11,000	
Postal services	47	(22)	-47%	25	1,275	98%	1,300	
Telecommunications	24,419	(2,528)	-10%	21,891	8,109	27%	30,000	
Property/Auto Insurance	33,472	1,386	4%	34,858	(858)	-3%	34,000	
Training	1,020	4,624	453%	5,644	(144)	-3%	5,500	
Travel - subsistence	1,597	1,201	75%	2,798	2,202	44%	5,000	
Curry School Grant	5,000	-	0%	5,000	-	0%	5,000	
Miscellaneous	245	164	67%	409	591	59%	1,000	
Dues & memberships	1,409	(308)	-22%	1,101	99	8%	1,200	
Employee recognition	1,834	(1,591)	-87%	243	5,257	96%	5,500	
Materials & supplies	2,916	251	9%	3,167	333	10%	3,500	
Office supplies	7,150	913	13%	8,063	(8,063)	NA	-	
Food supplies	119,191	43,019	36%	162,210	(29,710)	-22%	132,500	
Expenses ACRJ & BRJD	36,000	(9,000)	-25%	27,000	9,000	25%	36,000	
Meals for Meetings	647	(506)	-78%	141	1,859	93%	2,000	
Agricultural supplies	1,995	(647)	-32%	1,348	1,152	46%	2,500	
Medical & Pharmaceutical	9,203	4,549	49%	13,752	(13,752)	NA	-	
Pharmaceutical drugs	-	-	NA	-	8,000	100%	8,000	
Laundry & janitorial supplies	12,120	9,664	80%	21,784	(1,784)	-9%	20,000	
Linen supplies	2,875	(2,802)	-97%	73	1,927	96%	2,000	
Uniforms - detainees	2,097	4,453	212%	6,550	(550)	-9%	6,000	
R&M supplies	10,077	1,857	18%	11,934	66	1%	12,000	
Vehicle & equip fuel	1,405	511	36%	1,916	84	4%	2,000	
Vehicle & equip supplies	6,738	(6,111)	-91%	627	1,373	69%	2,000	
Security supplies	2,932	(1,348)	-46%	1,584	1,416	47%	3,000	
Uniforms & apparel - employees	799	5,319	666%	6,118	882	13%	7,000	
Books & subscriptions	689	(366)	-53%	323	1,677	84%	2,000	
Resident education	15,243	(12,835)	-84%	2,408	12,592	84%	15,000	
Recreation Supplies & Equipment	4,605	(77)	-2%	4,528	472	9%	5,000	
Materials supplies COVID	38,471	(38,471)	-100%	-	-	NA	-	
Other operating supplies	-	-	NA	-	800	100%	800	
Copy supplies	-	157	NA	157	443	74%	600	
Lease/Rent Equipment	5,113	827	16%	5,940	1,060	15%	7,000	
Total Operating Expenses	756,344	21,581	3%	777,925	23,371	3%	801,296	
Operating Capital:								
M&E	-	-	NA	-	15,000	100%	15,000	
M&E - replacement	2,020	7,585	375%	9,605	(9,605)	NA	-	
F&F - replacement	-	216	NA	216	9,784	98%	10,000	
Building Alterations	-	-	NA	-	-	NA	-	
Total Operating Capital	2,020	7,801	386%	9,821	15,179	61%	25,000	
Total Expenses	3,507,401	135,810	4%	3,643,211	291,734	7%	3,934,945	
Excess of Revenues Over Expenses	234,876	182,304	78%	417,180	291,734	NA	-	