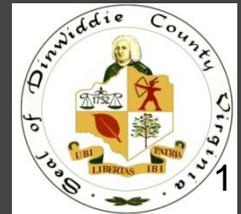


# Proposed FY 2011 Budget Public Hearing May 4, 2010

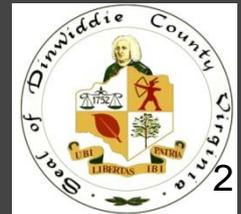
*W. Kevin Massengill  
County Administrator*

*Anne Howerton  
Director of Finance*



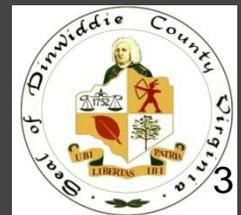
# *Presentation Agenda*

1. Tax Rates 2010
2. Proposed FY 2011 Budget
3. Proposed FY 2011-2015 Capital Improvements Plan



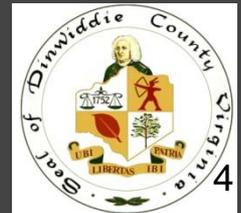
# *Tonight's Public Hearing*

**By Virginia State Law the Board is prohibited from voting on the budget/CIP tonight. The Board is scheduled to vote on the Budget/CIP at their regularly scheduled meeting on Tuesday, May 18<sup>th</sup>**



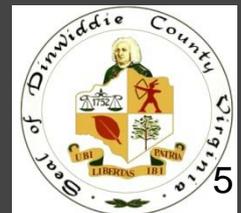
# Tax Rates

- Calendar year 2010 Tax Rates were established at the April 6, 2010 meeting of the Board of Supervisors.

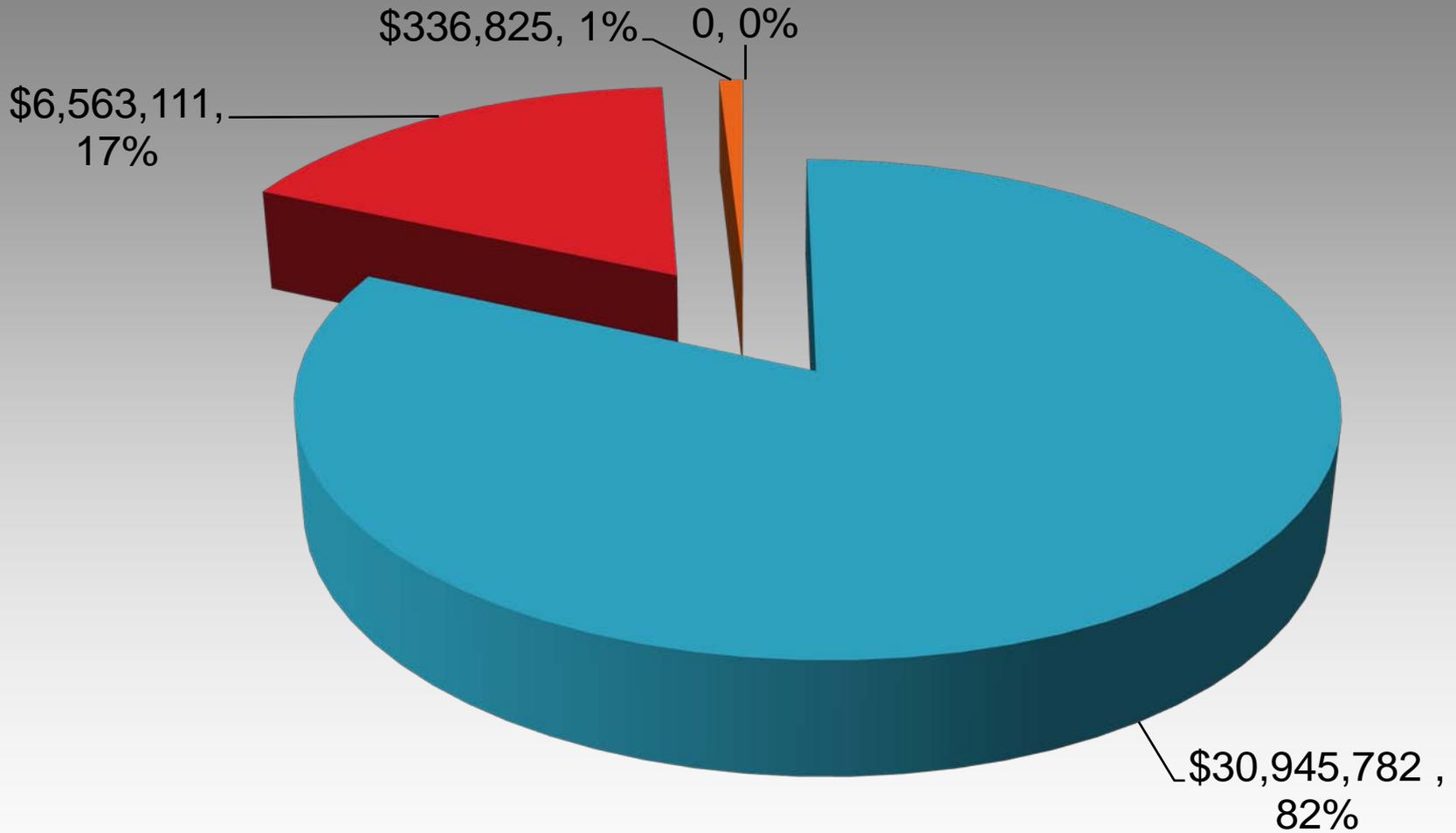


# Adopted 2010 Tax Rates

REAL ESTATE	.72
MOBILE HOMES	.72
MINERAL LANDS	.72
PUBLIC SERVICES	.72
PERSONAL PROPERTY	4.90
PERSONAL PROPERTY – VOLUNTEERS	.25
MACHINERY AND TOOLS	3.30
HEAVY CONSTRUCTION EQUIPMENT	3.30
CERTIFIED POLLUTION CONTROL	3.30
AIRPLANES	.50



# Sources of Revenue (\$37.8M)



# Revenue Analysis

<b>Local Revenue</b>	<b>FY 10 Budget</b>	<b>FY 11 Budget</b>	<b>Variance</b>
Gen Property Tax	\$22,929,111	\$23,758,651	\$829,540
Other Local Tax	\$4,070,000	\$4,198,000	\$128,000
Permits/Fees	\$289,680	\$239,850	-\$49,830
Fines/Forfeitures	\$907,583	\$1,007,925	\$100,342
Use of Money/Property	\$415,284	\$158,412	-\$256,872
Charges for Srvs	\$1,429,783	\$1,486,553	\$56,770
Misc Rev and Recovered Costs	\$81,150	\$96,391	\$15,241
<b>Total</b>	<b>\$30,122,591</b>	<b>\$30,945,782</b>	<b>\$823,191</b>

# Revenue Analysis

<b>State Revenue</b>	<b>FY 10 Budget</b>	<b>FY 11 Budget</b>	<b>Variance</b>
Non-Categorical Aid	\$3,706,334	\$3,747,734	\$41,400
Victim Witness	\$48,810	\$48,810	\$0
Commonwealth's Atty	\$338,000	\$317,499	-\$20,501
Sheriff	\$2,003,330	\$1,922,888	-\$80,442
Com of the Revenue	\$129,500	\$106,441	-\$23,059
Treasurer	\$101,700	\$79,551	-\$22,149
Registrar	\$51,200	\$45,486	-\$5,714
Clerk of Circuit Court	\$319,128	\$216,503	-\$102,625
Other Categorical Aid	\$54,337	\$78,199	\$23,862
<b>Total</b>	<b>\$6,752,339</b>	<b>\$6,563,111</b>	<b>-\$189,228</b>

# Revenue Analysis

<b>Federal Revenue</b>	<b>FY 10 Budget</b>	<b>FY 11 Budget</b>	<b>Variance</b>
ARRA/Grants	\$137,960	\$0	-\$137,960

<b>Transfers to Gen Fund</b>	<b>FY 10 Budget</b>	<b>FY 11 Budget</b>	<b>Variance</b>
Trans from Comm Dev Fund	\$0	\$336,825	\$336,825

# Revenue Analysis

All Sources	FY10 Budget	FY11 Budget	Variance
Local Revenue	\$30,122,591	\$30,945,782	\$823,191
State Revenue	\$6,752,339	\$6,563,111	-\$189,228
Federal Revenue	\$137,960	\$0	-\$137,960
Transfers	\$0	\$336,825	\$336,825
<b>Total</b>	<b>\$37,012,890</b>	<b>\$37,845,718</b>	<b>\$832,828</b>

# *Revenue Analysis*

## **Revenue Projection Assumptions:**

- **Economy-Driven Revenue will remain flat in FY 11**
- **Overall conservative revenue projections:**
  - **\$.72/100 Real Estate Tax Rate**
  - **New Construction – Flat assumption**
  - **Collection rates have been adjusted to reflect economy**
    - **Real Estate 95%**   -**Personal Property 93%**
- **Budget for State funding reflects General Assembly cuts**
- **Not anticipating any Federal Funding in FY 11**

# *Expenditures Analysis*

## **Budget Goal**

**Develop a budget that is aligned with the current conditions of the local economy, while allowing for the continuation of core services and programs that the Board establishes as priorities.**

### **Items Reviewed:**

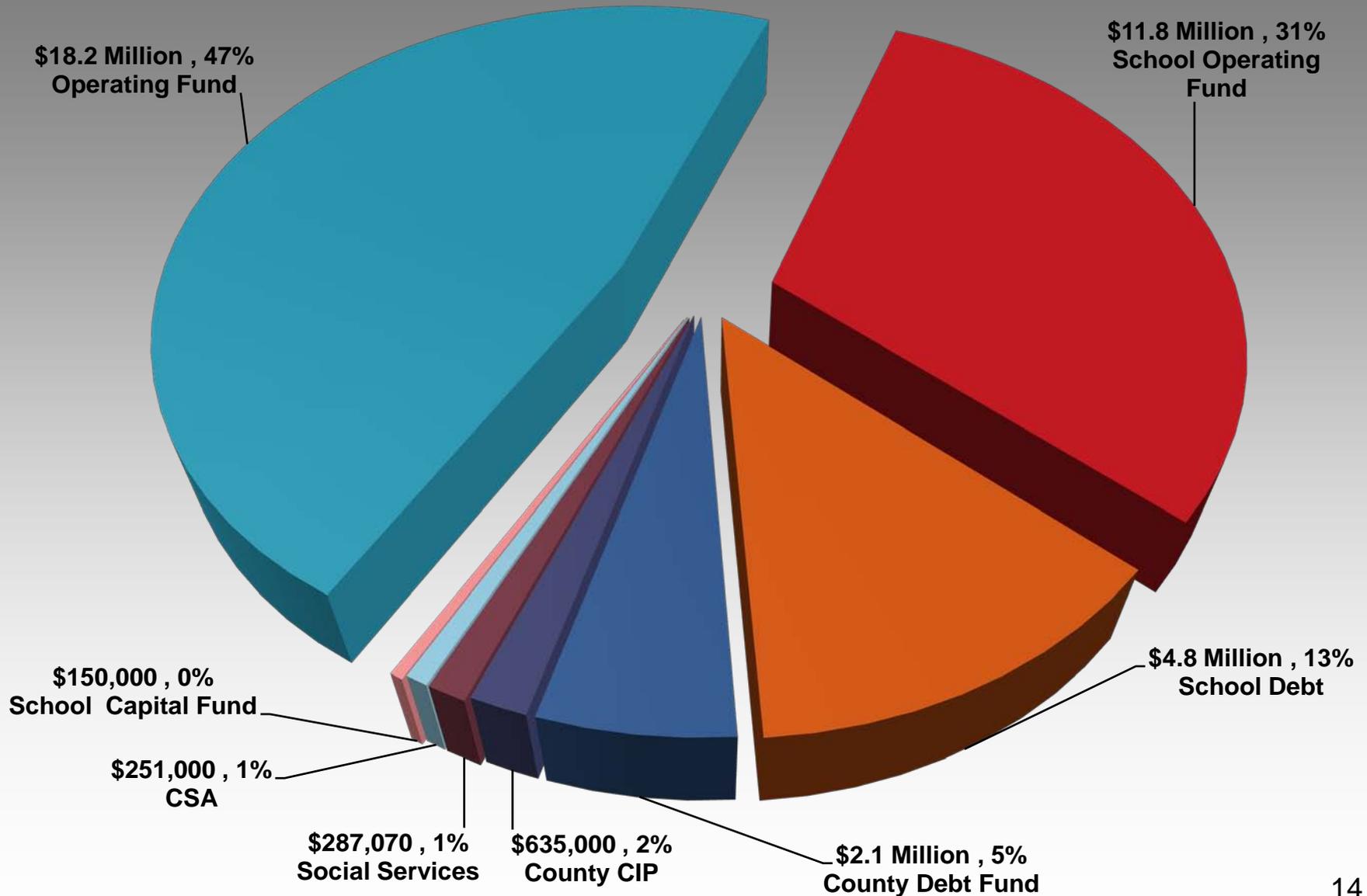
- **All County Operations**
- **Staffing and Benefits**
- **Systematic replacement/purchase of operating capital**
- **School Commitment**
- **Outside Agency Requests**
- **Capital Improvements Program**

# *Expenditures Analysis*

## **Expenditure Highlights: General**

- **Personnel**
  - **Part Time Positions for 3 New Manned Sites**
  - **Increase in Part Time Hours in Registrar and Animal Control**
  - **Reinstate 2 Dispatch Positions**
  - **Partial Year Funding for Full & Part Time Sports Complex Staff**
- **VRS Rate Increase (13.89% to 16.39%)**
- **Health Insurance Premium Increases – Passed to Employees for 2<sup>nd</sup> Year**
- **Operational Capital – Replacement Items**
- **Outside Agency Contributions – Level Funded Contractual Agencies,  
Average of 33% Reduction to Others**
- **No Contingency Funds Allocated**

# Proposed FY11 Total Expenditure Budget (\$38.3 Million)



# *Expenditure Analysis*

Department	FY11	Change	Rationale
BOS	\$80,602	-\$1,486	Decr Insurance cost
County Admin	\$247,982	-\$5,178	Decr Insurance cost
County Attorney	\$182,249	\$2,568	Health insurance
HR	\$261,529	-\$25,591	Decr Insurance cost
Auditor	\$45,500	\$2,000	Contractual increase
Comm. Of Revenue	\$332,842	-\$31	
Business Lic	\$46,364	\$5,178	Health insurance
Land Use	\$42,388	\$4,993	Health insurance
Treasurer	\$382,923	\$19,488	Proration related postage/Health ins
Accounting	\$170,990	\$1,715	VRS rate increase
Info Tech	\$366,123	\$28,488	Maint contracts
Registrar	\$120,695	\$4,830	Incr Part-time hours <sup>15</sup>

# Expenditure Analysis

Department	FY11	Change	Rationale
Circuit Court	\$22,650	\$500	Telecommunications
Gen Dist Court	\$35,120	\$11,669	Court appt attorneys
Magistrates	\$650	\$0	
Clerk (Cir Court)	\$350,969	-\$72,094	LVA grants/TTF funding
Victim Witness	\$54,808	\$1,774	VRS rate increase
Comm Attorney	\$493,117	\$7,480	VRS rate incr
Sheriff	\$3,684,858	\$95,140	Replacement Vehicles
Vol Fire Depts	\$517,000	\$3,651	New Fire Station Utilities
EMS	\$1,202,193	-\$2,886	Grant exp in FY 10
Fire/Rescue Srv	\$306,076	\$30,093	Replacement Vehicle
Jail	\$1,818,277	-\$276,033	Outsourced beds/medical
Probation	\$285,225	-\$22,875	Decr per diem rates

# Expenditure Analysis

Department	FY11	Change	Rationale
Other Correction	\$137,546	-\$6,743	Chg in VJCCCA program
Building Insp	\$327,270	-\$41,571	Decr unsafe structures
Animal Control	\$212,596	\$9,022	Incr PT/OT hours,
Med Examiner	\$200	\$0	
Communications	\$1,150,444	\$136,631	Reinstate 2 positions
Streetlights	\$39,000	-\$4,000	Electrical costs decr
Waste Mgmt	\$1,477,852	-\$55,159	Convert to manned sites
Public Nuisance	\$8,000	\$0	
General Prop	\$1,573,673	\$47,946	PT Help; DCWA incr
Health Dept	\$218,068	-\$12,043	Requested less
Mental Health	\$68,820	-\$1,267	Outside Agency decr
Area Agy Aging	\$10,767	-\$5,383	Outside Agency decr

# Expenditure Analysis

Department	FY11	Change	Rationale
Other Soc Srvs	\$14,013	-\$7,957	Outside Agency decr
Comm College	\$3,000	-\$1,500	Outside Agency decr
Parks & Rec	\$695,880	\$104,165	Sports Complex operations & staffing
Boatlanding	\$1,200	\$0	
Reg Library	\$239,252	-\$12,592	Requested less
Planning	\$598,281	\$41,943	Grant
Econ Dev	\$118,533	-\$17,766	Trans Adv/Mrktg to IDA
Other Plan/Comm Dev	\$155,242	\$29,917	Trans Adv/Mrktg from Econ Dev; BABS
Soil/Water Cons	\$15,500	\$0	Requested less
Va Co-op Ext	\$91,636	-\$21,999	4-H position vacant
<b>Total Operating</b>	<b>\$18,207,903</b>	<b>-\$4,963</b>	18

# Expenditure Analysis

Department	FY11	Change	Rationale
Trans to CIP	\$635,000	-\$2,065,000	See CIP
Trans to Schools	\$11,841,287	\$205,802	\$500,000 > orig FY 10 approp; reapprop FY09 balance in FY10
Trans to Sch Cap	\$150,000	\$0	
Trans to Soc Srv	\$287,070	-\$148,583	Using FY 09 fund bal
Trans to Comm Dev	\$0	-\$1,000,000	One time transfer in FY 10
Trans to CSA	\$251,000	-\$250	
Trans to County Debt Srv	\$2,129,575	-\$115,565	Scheduled decr in DS pymts
Trans to Sch Debt Srv	\$4,880,962	\$406,912	Reduction in State funding for DS
<b>Total Transfers</b>	<b>\$20,174,894</b>	<b>-\$2,716,684</b>	19

# *Expenditures Analysis*

## Expenditure Highlights: Schools

- \$11,341,287 Original FY 10 Operational Budget
- \$ 500,000 Additional Funds
- \$ 150,000 Operational Capital Outlay
- \$ 4,880,962 Debt Service Payments
- \$16,872,249 Total General Fund Transfer

**\$15,453,496 = Real Estate Revenue**

**\$ 1,418,753 = Board's Commitment above RE**

# *FY 2010 Projections (Year End)*

- Expenditures (under budget) = \$523,843
- Revenue (over budget) = \$935,851

**Total to Fund balance: \$1,459,694**

**Proposed CIP: \$635,000**

**Remaining amount to fund balance: \$824,694**

# *FY 2011 Proposed Budget*

## Funding Strategy

	FY 10	FY 11
Beginning General Fund Balance	\$19,052,908	\$16,421,047
Projected Revenue	\$37,948,741	\$37,845,718
<u>Projected Expenditures</u>	<u>-\$40,580,602</u>	<u>-\$38,382,797</u>
Ending Fund Balance 6/30	\$16,421,047	\$15,883,968
<u>Minimum 15% Fund Balance</u>	<u>-\$11,128,765</u>	<u>-\$10,198,945</u>
Total above minimum balance	\$ 5,292,282	\$ 5,685,023

# *FY 2011 Proposed Budget*

## Summary

- ✓ **Total Revenue Assumptions: conservative projections**
- ✓ **Proposed Operating Budget for next year is less than Operating Budget this year**
- ✓ **Total Expenditures (including Transfers): equivalent to two years ago**
- ✓ **Operational capital outlay: primarily replacement items**
- ✓ **New Positions: increase in part-time hours related to specific projects**
- ✓ **CIP: limited to 3 priority projects (lowest CIP)**
- ✓ **Dinwiddie School System: continued commitment, additional \$500,000**
- ✓ **No cuts to Constitutional Officers**
- ✓ **Fund Balance Reserves Protected: well above 15% minimum**

# *Questions ?*

*This Presentation and other  
County budget documents are  
available on the County website:*

*[www.Dinwiddieva.us](http://www.Dinwiddieva.us)*

*FY 2011-2015*

*Proposed*

*Capital Improvements Plan*

# FY 2011

## \$635,000

- **\$345,000 Three Manned Sites**
  - **\$ 90,000 Brush Truck Old Hickory**
  - **\$200,000 Rohoic Renovations (interior)**
- \$635,000 Total Cost and Total Cash Needed**

***Years 2012-2015 propose funding combinations of cash and financings***

# FY 2012

## \$1,293,598

- \$ 350,000 Air Truck Old Hickory
- \$ 90,000 Brush Truck Dinwiddie
- \$ 90,000 Replace Ambulance 11
- \$ 90,000 Replace Rescue 42
- \$ 250,000 E911 Phone System Upgrade
- \$ 750,000 Radio System Expansion
- \$ 800,000 School Buses
- \$ 2,000,000 McKenney Recreation Phase I Library
- \$ 100,000 Rohoic Renovations (grounds)
- \$ 150,000 Eastside Renovation for Soc Srvs/Health Dept
- \$ 4,670,000 Total Cost (\$1,293,598 cash needed for FY 2012)

# FY 2013

## \$1,693,934

- \$ 100,000 Social Services Bldg Renovation
  - \$ 195,000 Replace Ambulance 81
  - \$ 485,000 Replace Engine 4 Namozine
  - \$ 485,000 Replace Engine 5 Old Hickory
  - \$ 485,000 Replace Engine 2 Ford
  - \$ 800,000 School Buses
- \$2,550,000 Total Cost (\$1,693,934 cash needed for FY 2013)**

# FY 2014

## \$1,924,136

- \$ 800,000 School Buses
- \$ 170,000 Parking Lot Replacements at Fire Stations
- \$ 500,000 Demolition Northside/McKenney Elem/Health Dept
- \$ 1,470,000 Total Cost (\$1,924,136 cash needed for FY 2014)

# FY 2015

## \$5,382,314

- **\$28,655,450 School Renovations**
- **\$ 3,000,000 Eastern Area Fire Station**
- **\$ 3,000,000 Western Area Fire Station**
- **\$ 3,000,000 Sutherland Fire Station**
- **\$ 800,000 School Buses**
- **\$ 750,000 Sports Complex Phase II**
- **\$ 800,000 Heavy Vehicle Maintenance Facility**
- **\$ 195,000 Replace Ambulance 12**
- **\$ 195,000 Ambulance for expanded coverage**
- **\$ 100,000 Replace Responder 4**
- **\$ 100,000 County Museum**
- **\$40,595,450 Total Costs (\$5,382,314 cash needed for FY 2015)**