



**PROPOSED FY 2013 BUDGET  
PUBLIC HEARING  
MAY 1, 2012**

**W. Kevin Massengill, County Administrator**



# Presentation Agenda

1

- Tax Rates for Calendar Year 2012

2

- Proposed FY 2013 Budget

3

- Proposed FY 2013 – 2017 Capital Improvements Plan

4

- Public Hearing



# Tonight's Public Hearing

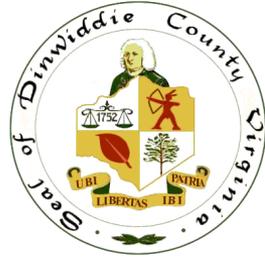
- **By Virginia State Law the Board is prohibited from voting on the proposed budget tonight.**
- **The Board is scheduled to vote on the Budget/CIP at their regularly scheduled meeting on Tuesday, May 15, 2012**

# Fiscal Year 2013 Budget Process

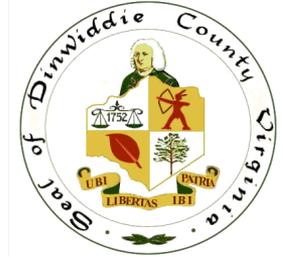
<b>DATES:</b>	<b>MEETINGS:</b>
January 6, 2012	Fiscal Year 13 Budget Requests Submitted to Administration
January/February	Administration Review of Expenditure Request and Development of Projected Revenue Budget
February 15 <sup>th</sup> and 16 <sup>th</sup>	Board of Supervisor's Orientation and Development of Goals
February 27 <sup>th</sup> , 28 <sup>th</sup> , 29 <sup>th</sup>	Department Requests Reviews with Administration/Department Head
February 29 <sup>th</sup>	Receive Dinwiddie Public Schools Budget Requests
March 12 <sup>th</sup> , 13 <sup>th</sup> , 15 <sup>th</sup>	Board of Supervisors FY 13 Budget and Tax Rate Workshops
March 20 <sup>th</sup> , 25 <sup>th</sup> , 27 <sup>th</sup>	Tax Rate Public Hearing Advertisements (Progress Index/Monitor)
April 3 <sup>rd</sup>	Tax Rate Public Hearing and Adoption
April 17 <sup>th</sup>	Board of Supervisors Budget Workshop
April 20 <sup>th</sup>	Complete Budget for Advertisement and Public Hearing
April 22 <sup>nd</sup> , 24 <sup>th</sup> , 29 <sup>th</sup>	Advertisements for Budget (Progress Index/Monitor)
May 1 <sup>st</sup>	Public Hearing for Budget
May 15 <sup>th</sup>	Adoption of Budget



# Tax Rates



**Calendar Year 2012 Tax Rates were established at the April 3, 2012 special meeting of the Dinwiddie County Board of Supervisors**



# Adopted 2012 Tax Rates

Category	Rate
<b>Real Estate</b>	<b>.72</b>
<b>Mobile Homes</b>	<b>.72</b>
<b>Mineral Land</b>	<b>.72</b>
<b>Public Service</b>	<b>.72</b>
<b>Personal Property</b>	<b>4.90</b>
<b>Personal Property – Volunteers</b>	<b>.25</b>
<b>Machinery and Tools</b>	<b>3.30</b>
<b>Heavy Construction Equipment</b>	<b>3.30</b>
<b>Certified Pollution Control</b>	<b>3.30</b>
<b>Airplanes</b>	<b>.50</b>



# Budget Principles

- **Develop and present a balanced budget**
- **Meet federal and state mandated obligations**
- **Develop a budget mindful of the local, state and national economies**
- **Focus on the County's overall financial picture, while linking long-term financial planning to daily operations**
- **Support Board of Supervisors'**
  - **Priorities**
  - **Initiatives**
  - **Program Directives**
  - **Previously Approved Capital Projects**



# Budget Principles

- ❑ **Do Not Use Fund Balance (One time funds) to Balance Operating Budgets (Reoccurring Commitments)**
- ❑ **Continue Emphasis on Efficiency**
- ❑ **Ensure Budget Adequately and Effectively Addresses Transition into the Meherrin River Regional Jail Authority**
- ❑ **Preserve Investment to Public Education**
- ❑ **Preserve Level of Services to Citizens**

# **BOARD OF SUPERVISORS FEBRUARY 16, 2012 MEETING**



Reflections....



# Reflections...

- **County needs to do a better job educating the general public on how their taxes are spent...**
- **Need to identify and eliminate waste...**
- **Support a school system that is financially stable and academically challenging for students...**
- **Economic Development – diversification of the tax base...**
- **Waste Management – educate people on trash and recycling...**
- **Need to support County staff in fulfillment of their jobs and volunteers to assist public safety...**



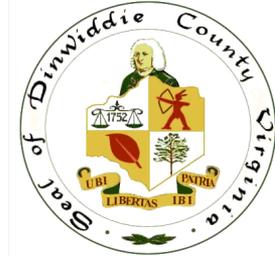
# Reflections, Continued

- **Aggressive and proactive approach to planning and developing land use policies (overlay districts)...**
- **Tourism - need to develop and implement a tourism plan...**
- **Code compliance and unsafe structures...**
- **After school programs and youth activities...**
- **Expand the resources of faith based organizations and civic organizations...**



# Reflections, Continued

- **Commercial development (capitalize on Amazon.com coming to the Commerce Park)...**
- **Work closely with other boards, commissions and citizens...**
- **Promote appropriate development around the Airport...**
- **Improve the quality of life of residents.**
- **Need to focus on grant money...alternative revenue streams to fund initiatives...**



# Reflections, Continued

“Honest, open-minded and concerned, work hard to accomplish goals and establish jobs, serve the citizens.”

**William Chavis**

“Better communication between county and citizens, steady commercial growth, slow steady residential growth with services near growth.” **Daniel Lee**

“Provide services to citizens in an efficient, cost effective manner.” **Harrison Moody**

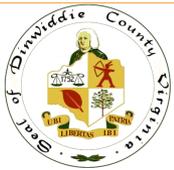


# Reflections, Continued

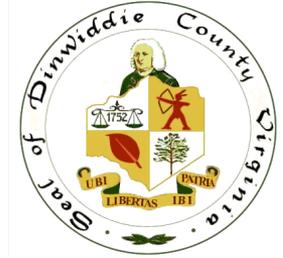
“Educate citizens about what their tax dollars pay for...increase understanding of what the County is doing.” **Brenda Ebron-Bonner**

“We need to strike a good balance in our tax base. Residents can not afford to pay most of the taxes. We need to plan for growth and invest in infrastructure in strategic locations.” **Dr. Mark Moore**

# **PROPOSED REVENUE BUDGET FY 2013**

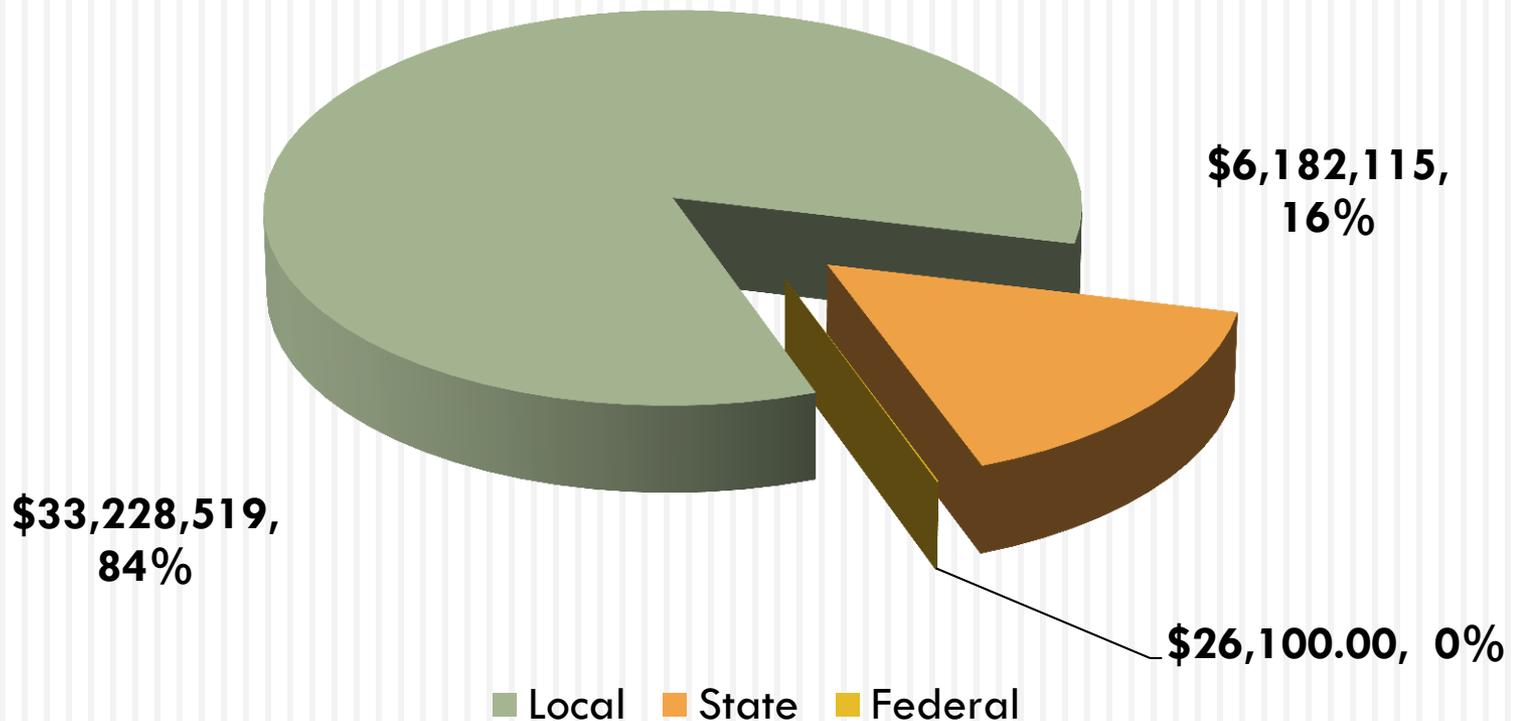


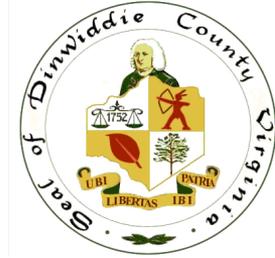
Revenue Budget...



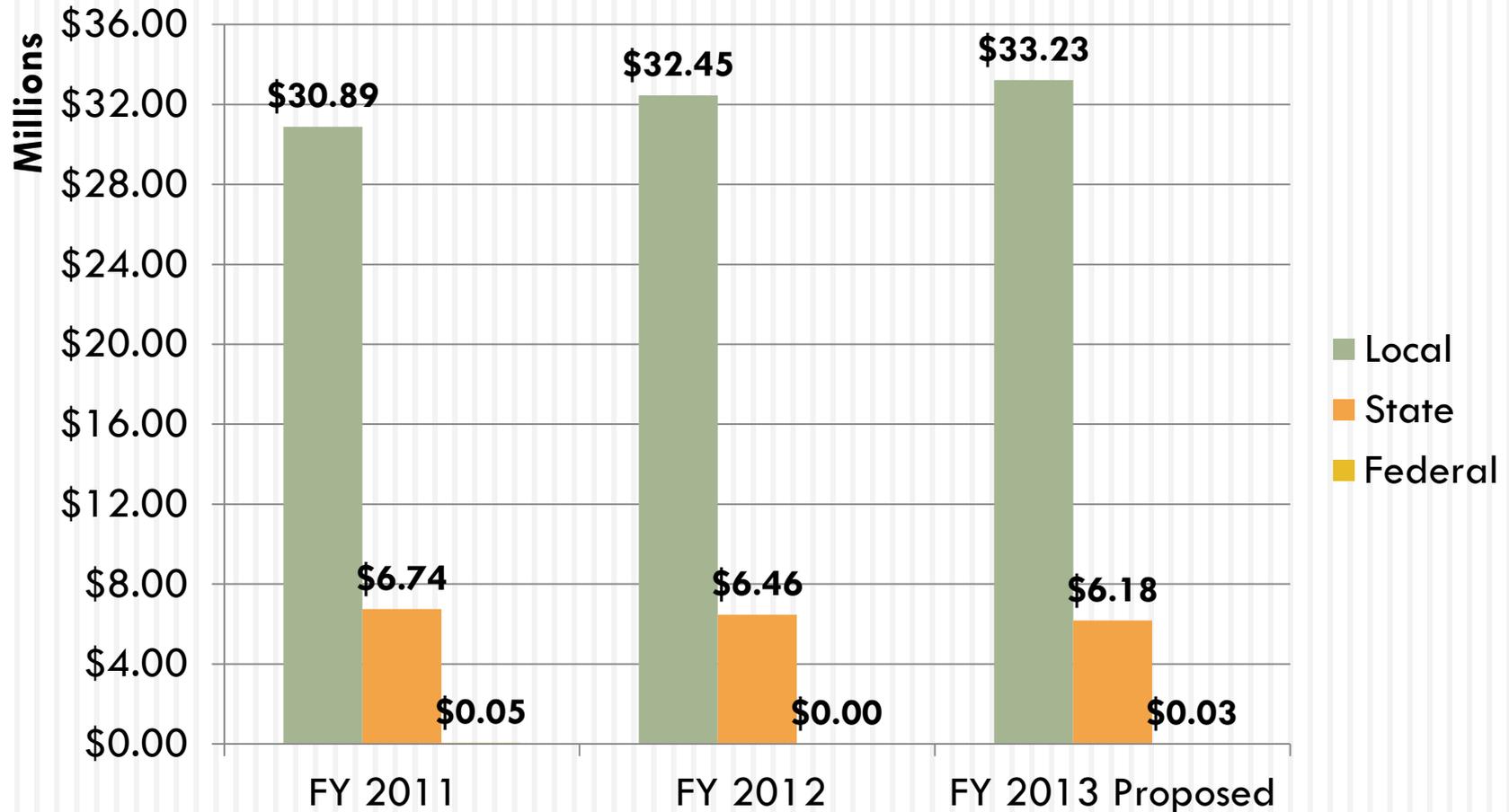
# REVENUE BUDGET

## Projected Revenue by Source (Total: \$39,436,734)





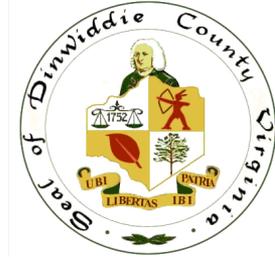
# Revenue Budget (FY11, FY12, FY13)



## Budget Changes (FY12-FY13)

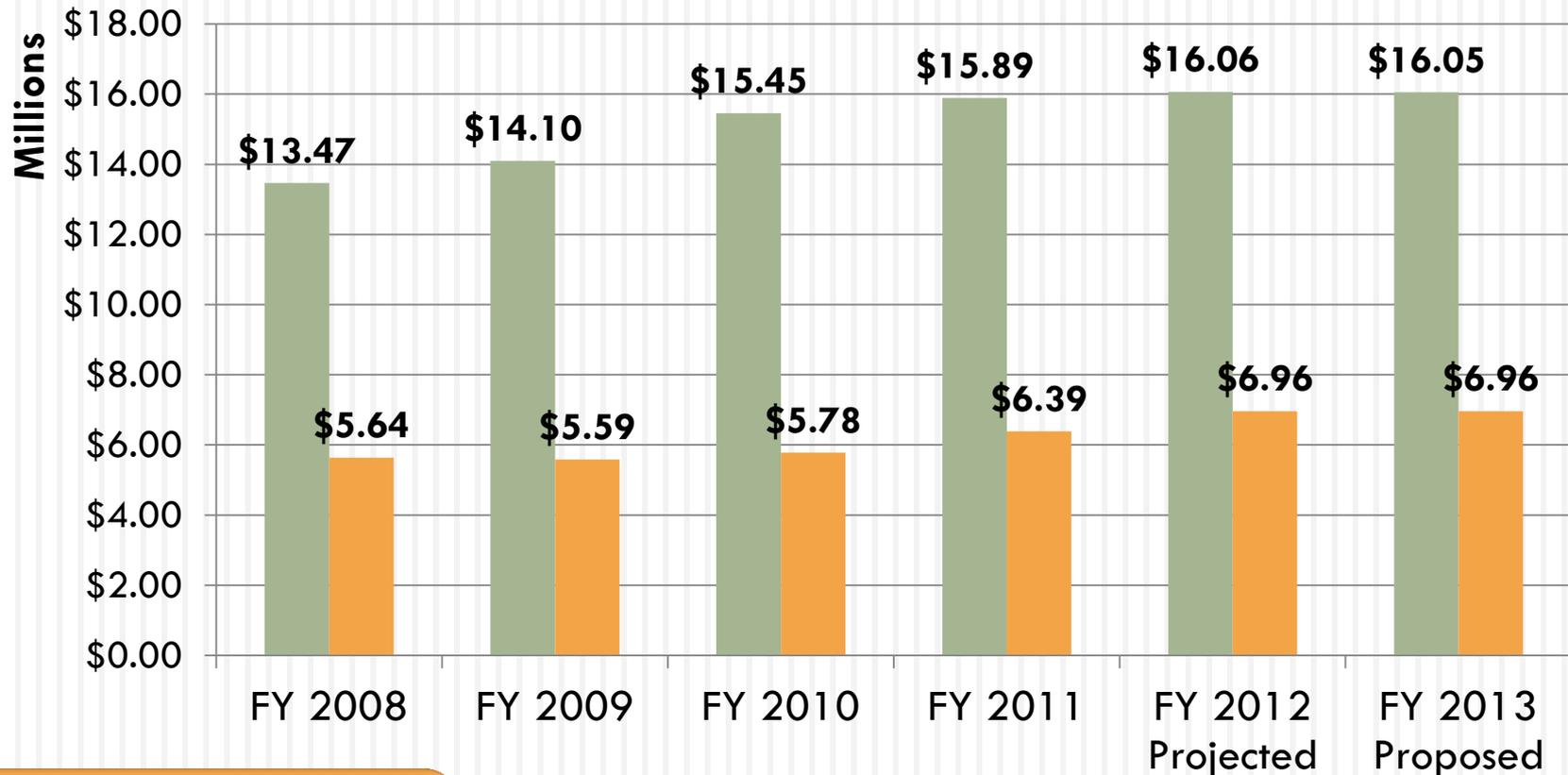
Local: \$779,702 = 2.4% Increase

State: -\$291,277 = -4.5% Decrease



# Proposed Revenue Budget

## Trend – Real Estate and Personal Property

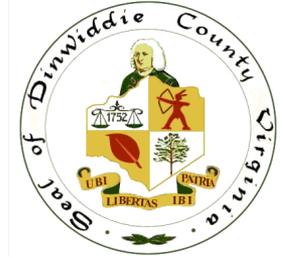


### Budget Change

Real Estate = 1.2%

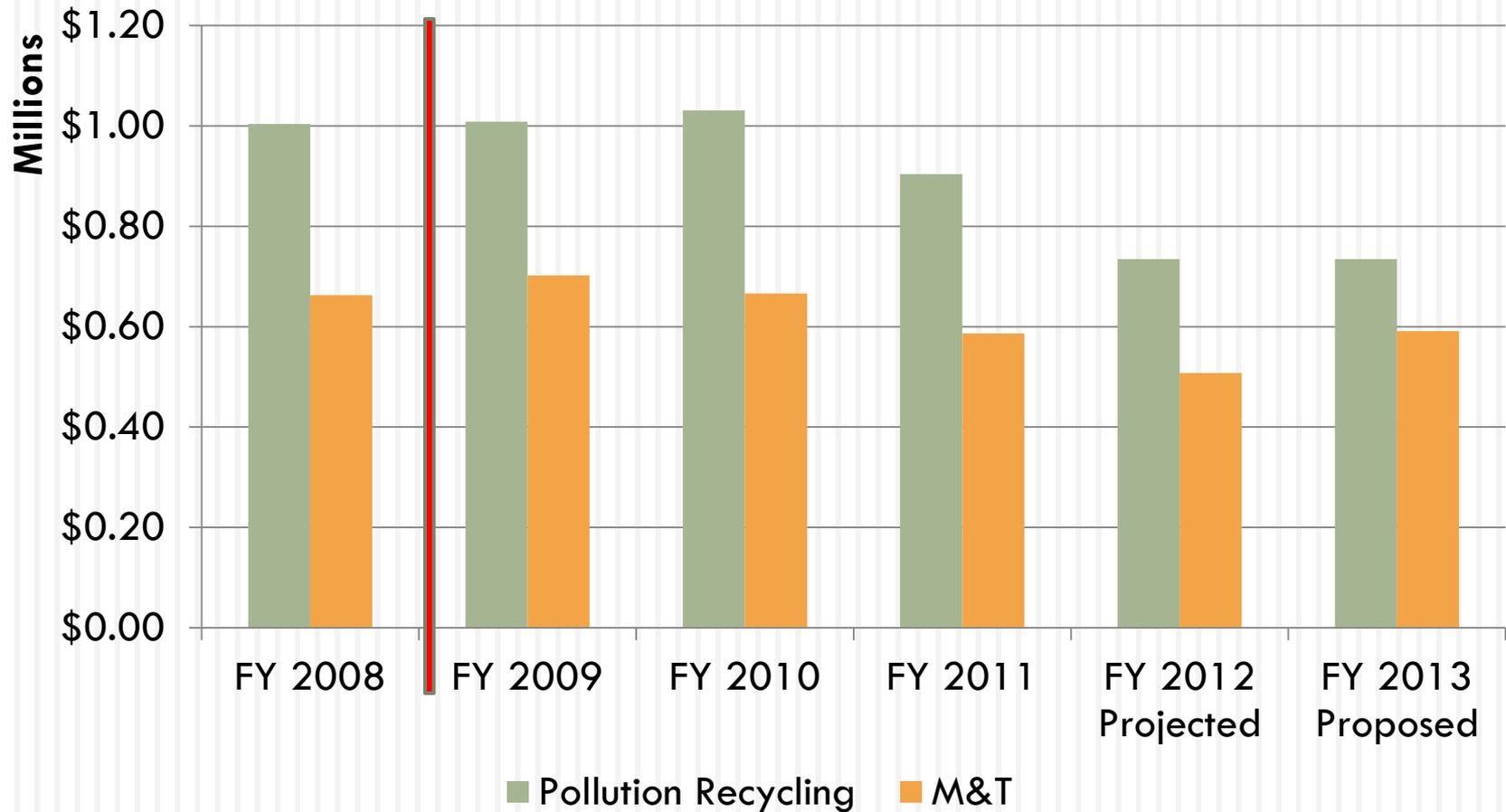
Personal Property = 4.8%

■ Real Estate   ■ Personal Property



# Proposed Revenue Budget

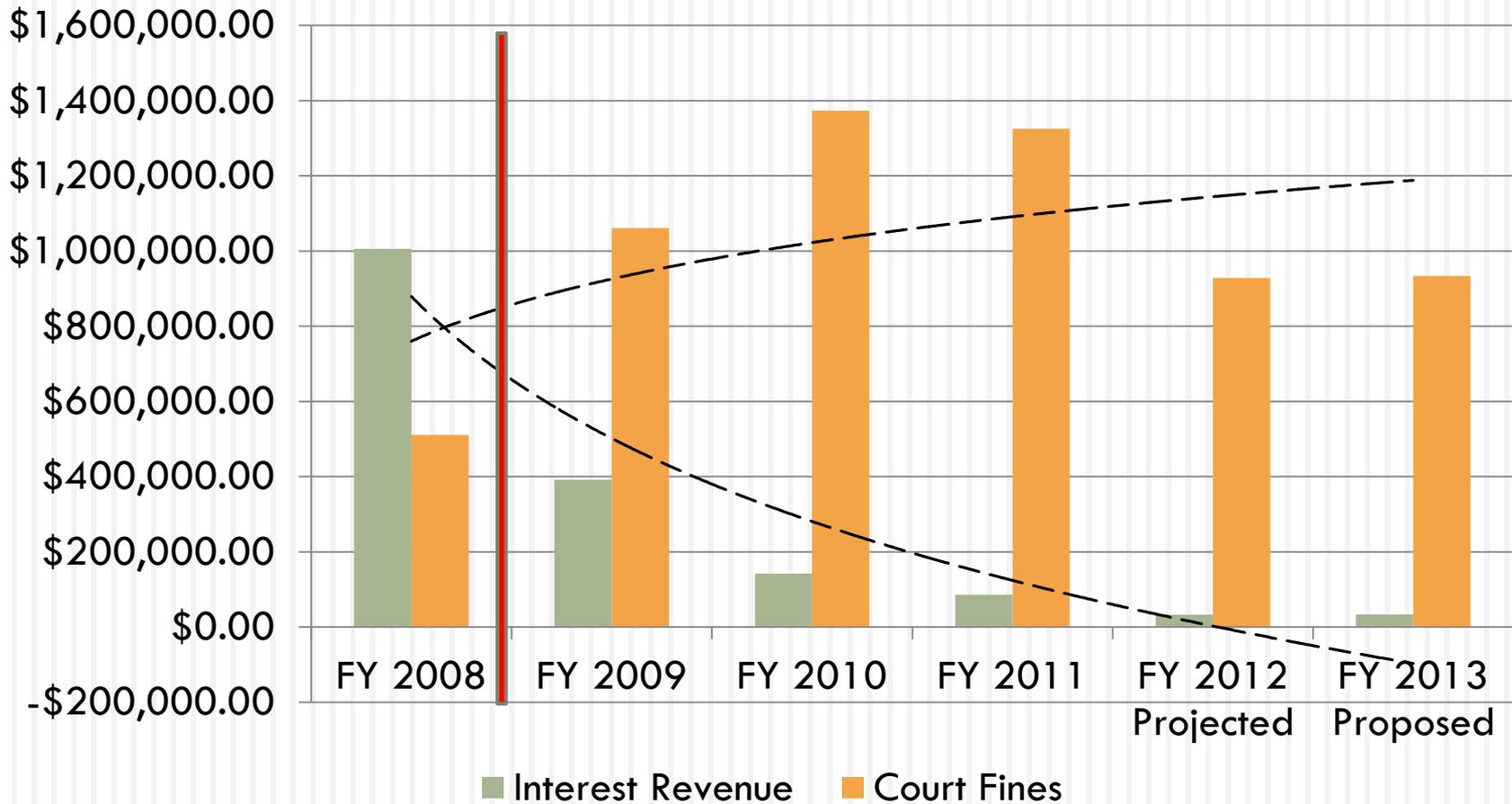
## Trend – Pollution Recycling and Machinery & Tools

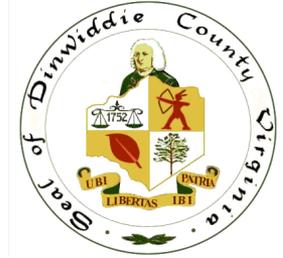




# Proposed Revenue Budget

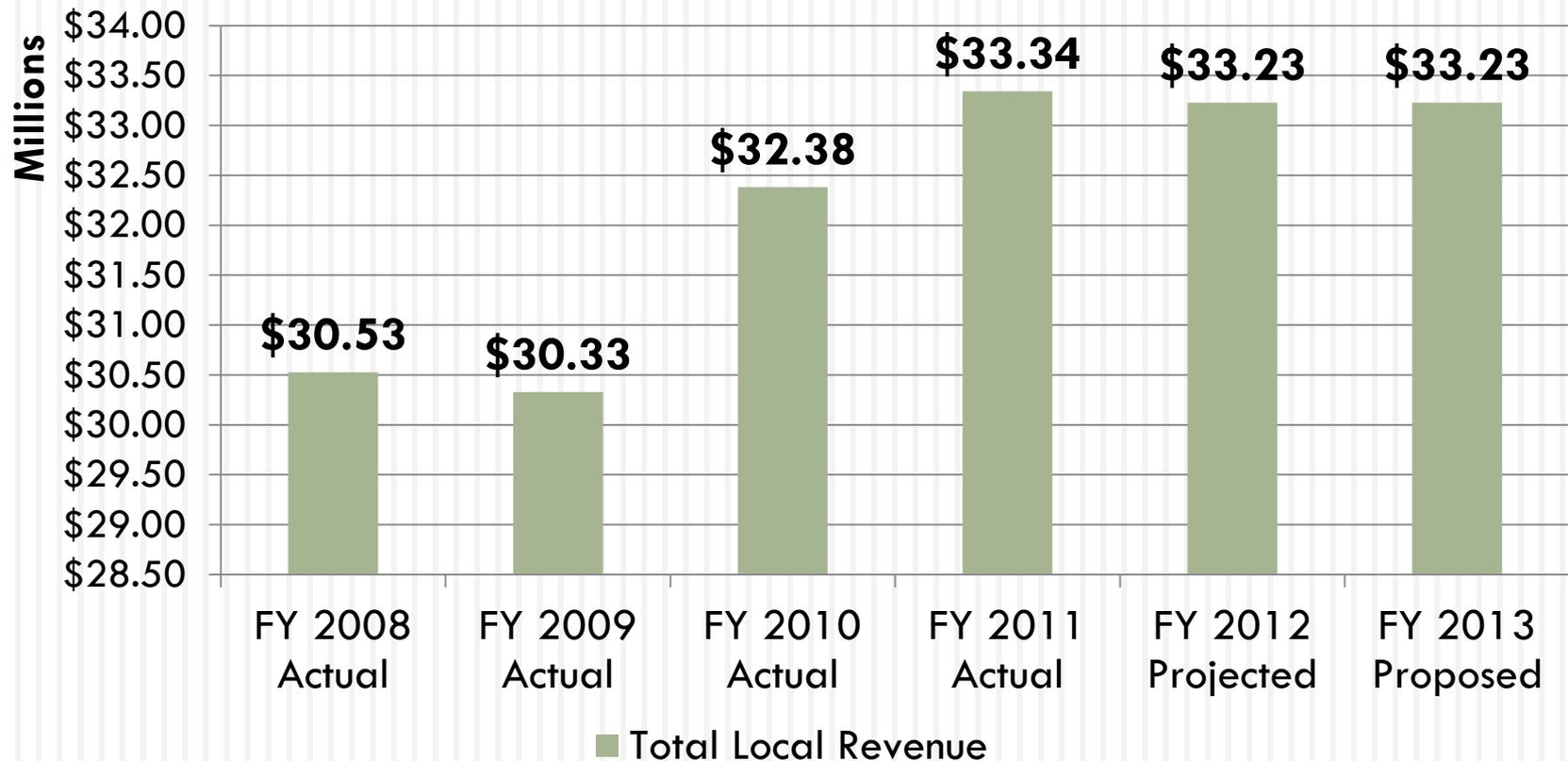
## Interest Revenue and Court Fines and Forfeitures

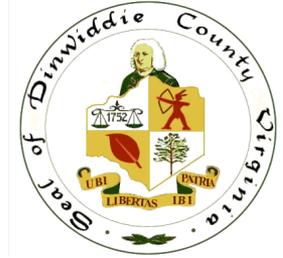




# Proposed Revenue Budget

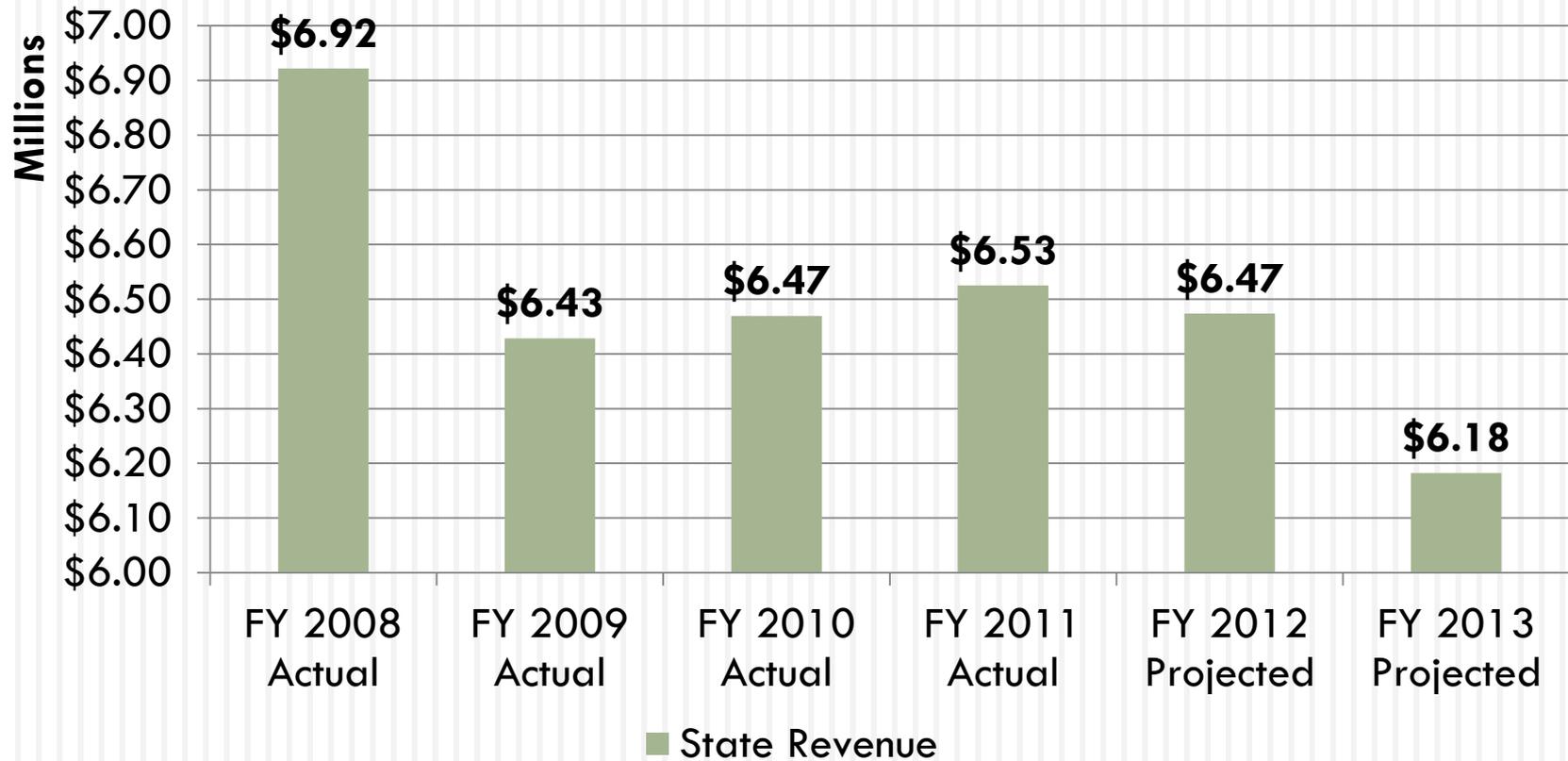
## Total Local Revenue

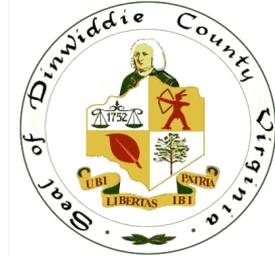




# Proposed Revenue Budget

## Total State Revenue

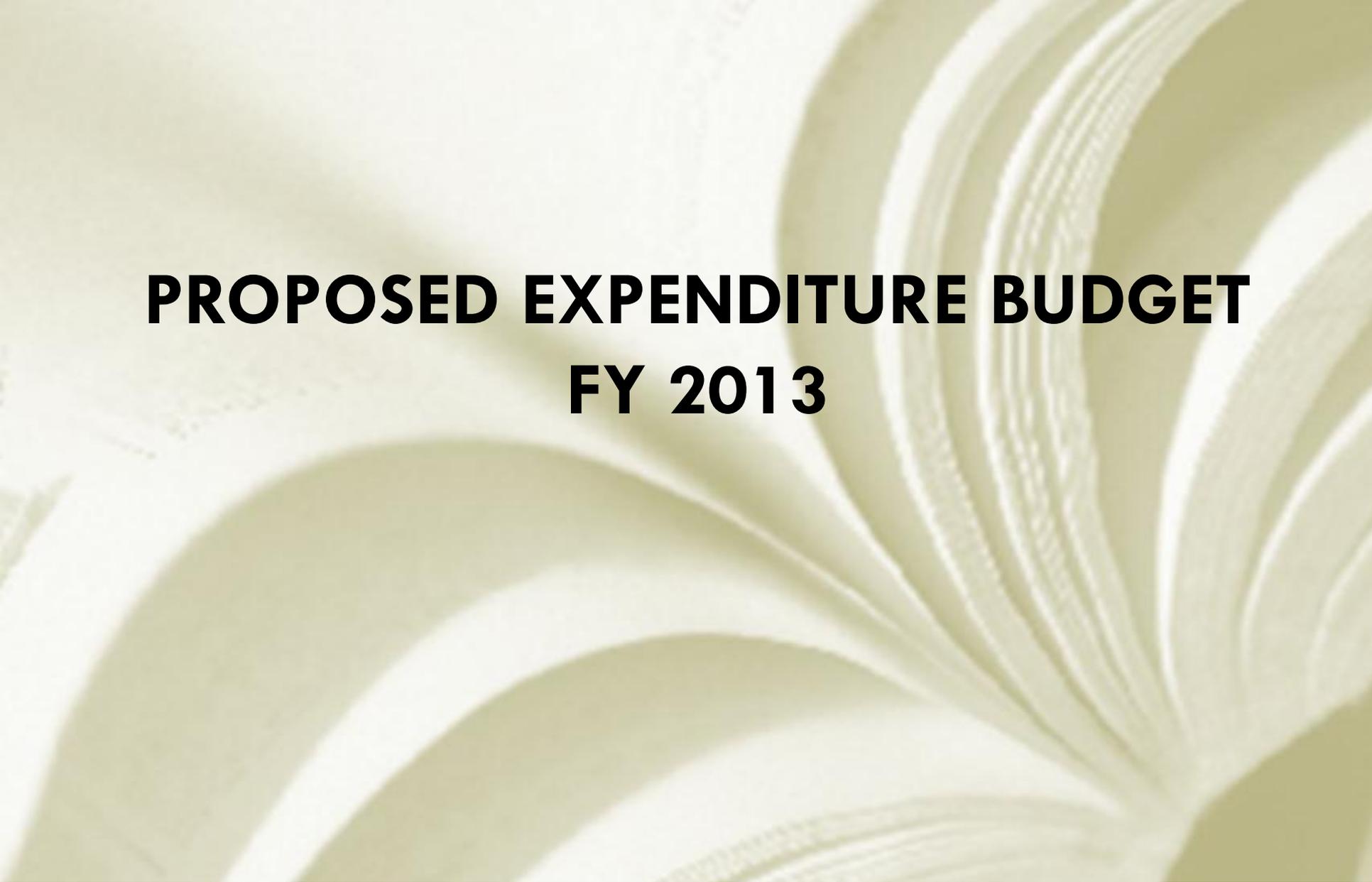




# Big Picture...Revenue Budget

□ FY 12 Budget Revenue (Amended)	\$38,956,812
□ Local	\$32,448,817
□ State	\$ 6,473,392
□ Federal	\$ 34,603
□ FY 13 Proposed Budget Revenue	\$39,436,734
□ Local	\$33,228,519 (\$779,702 More)
□ State	\$ 6,182,115 (\$291,777 Less)
□ Federal	\$ 26,100 (\$8,503 Less)

**Budget Change**  
**\$479,922 or 1.2% Increase**



# **PROPOSED EXPENDITURE BUDGET FY 2013**

Expenditures



# Expenditure Analysis

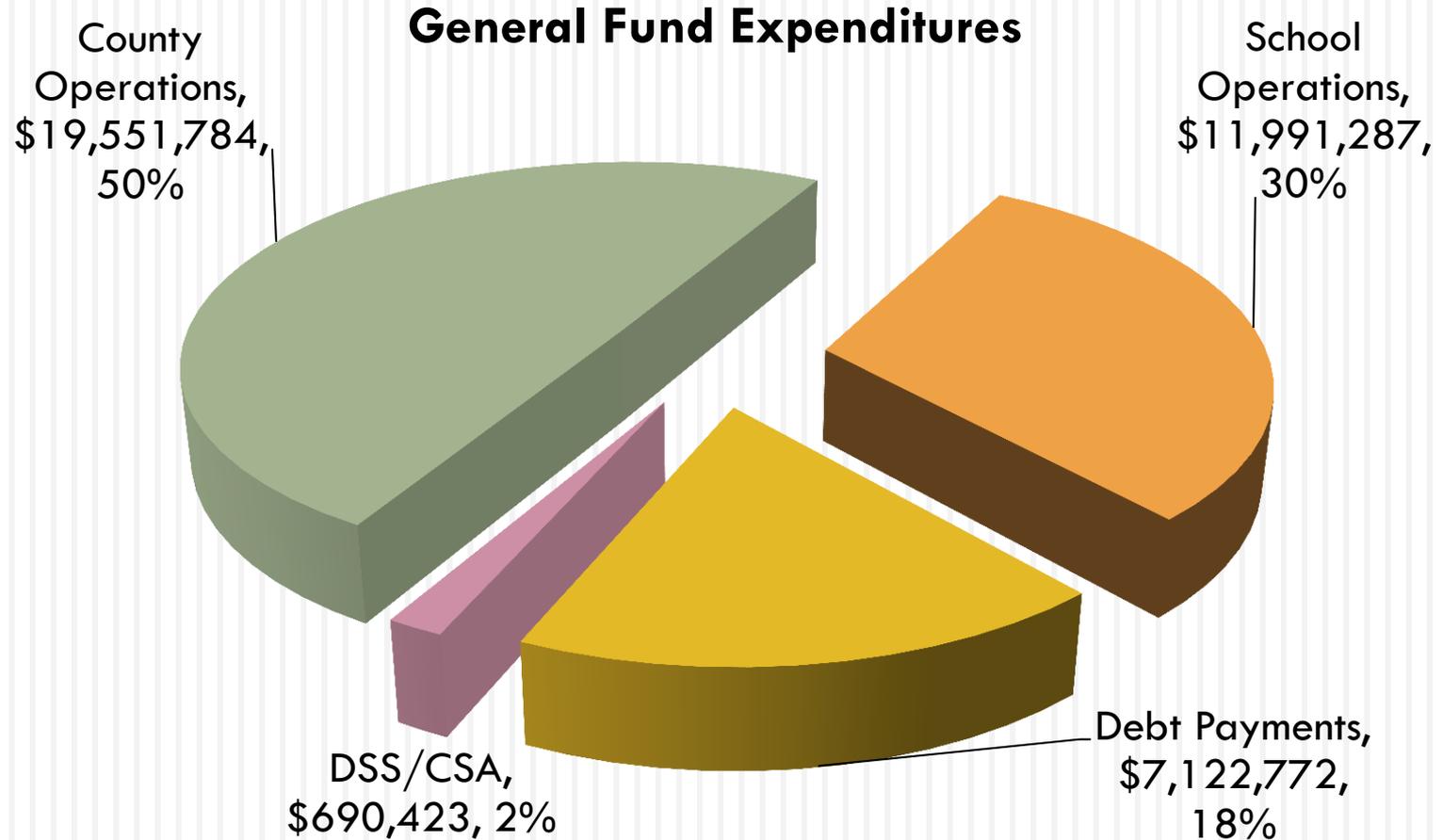
The goal of County Administration is to assist the Board of Supervisors in developing a budget (financial spending plan) that is aligned with the overall Board's priorities and goals.

In order to accomplish this goal the Board asked County Administration to evaluate each area of government spending. Items reviewed...

- County Operations
- Staffing and Benefits
- Systematic Replacement/Purchase of Operating Capital
- Public School Investment
- Outside Agency Requests
- Capital Improvement Plan

# Proposed FY 13 Expenditure Budget

## Where Does the Money Go?

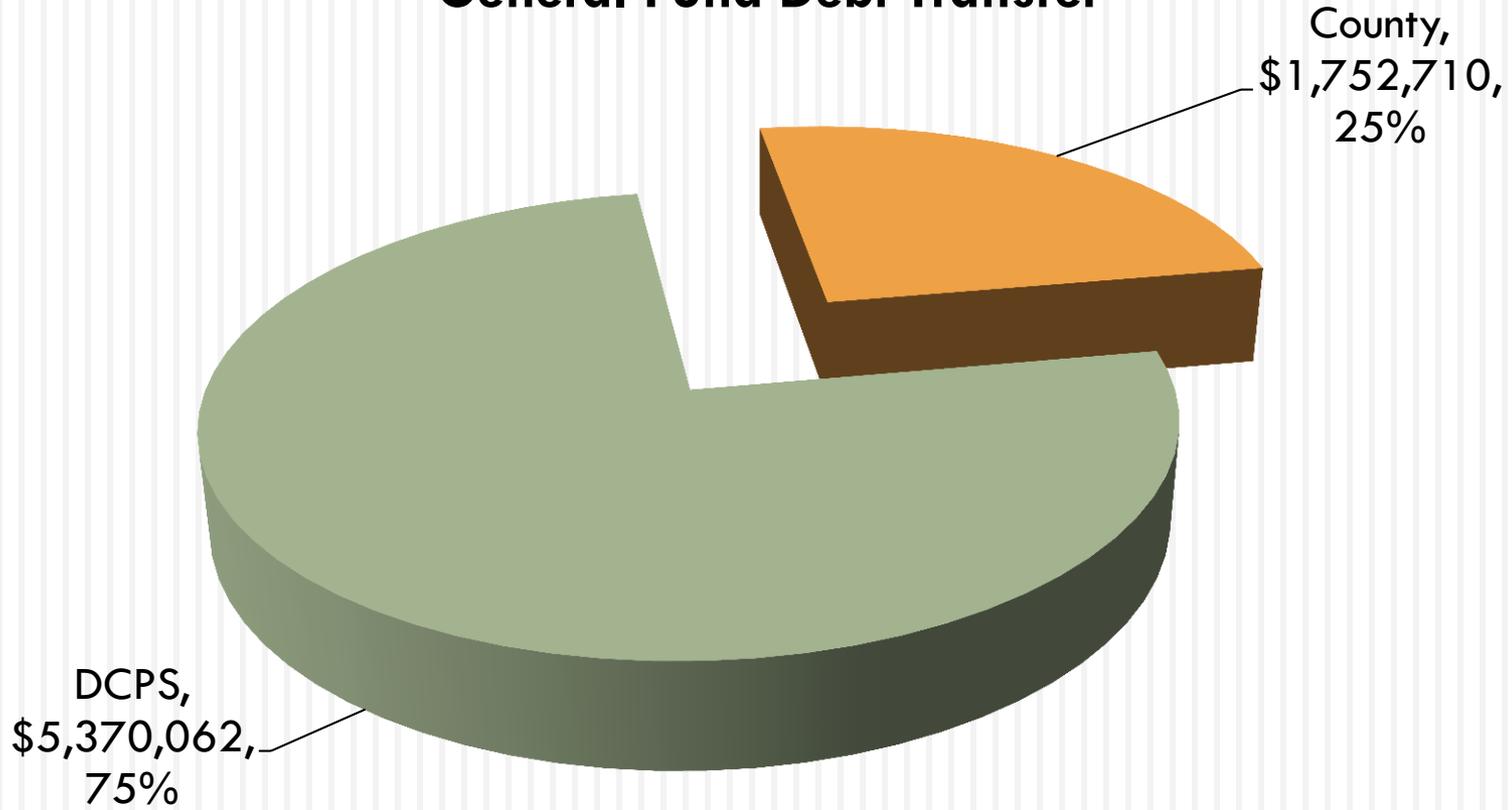


# Debt Analysis

(\$7,122,772 = 18%)



## General Fund Debt Transfer

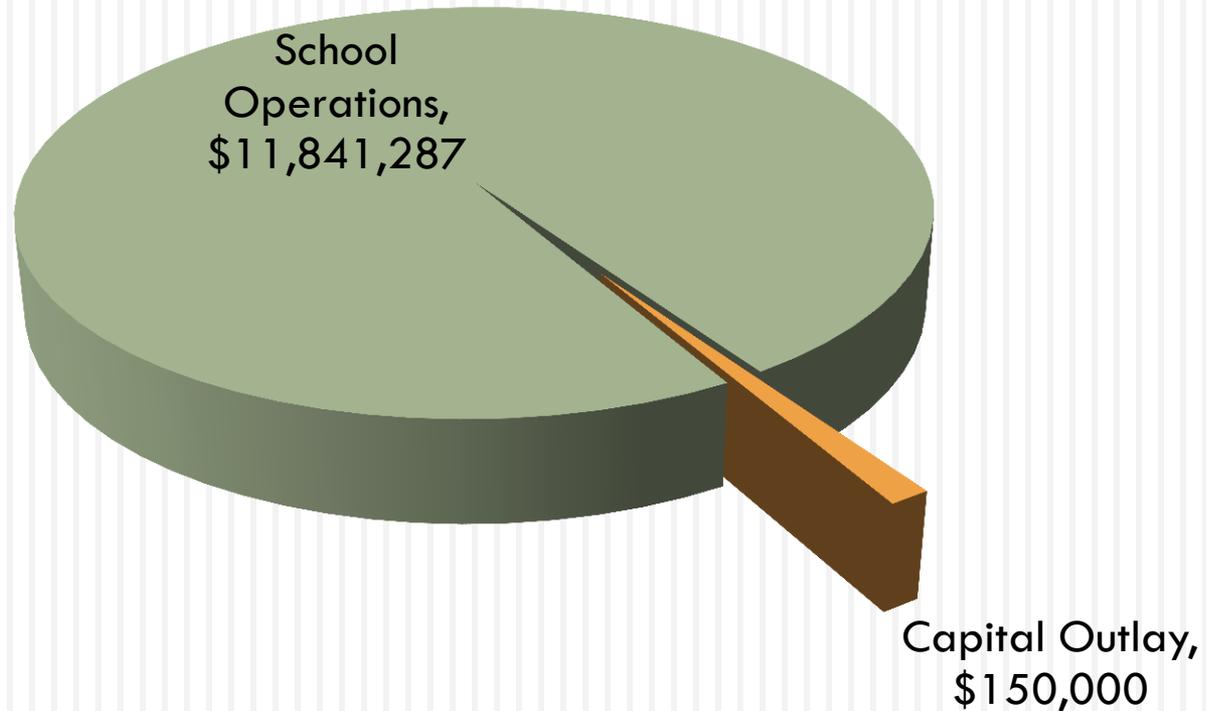


# Dinwiddie County Public Schools

(\$11,991,287 = 30%)



## General Fund Transfer to Public Schools

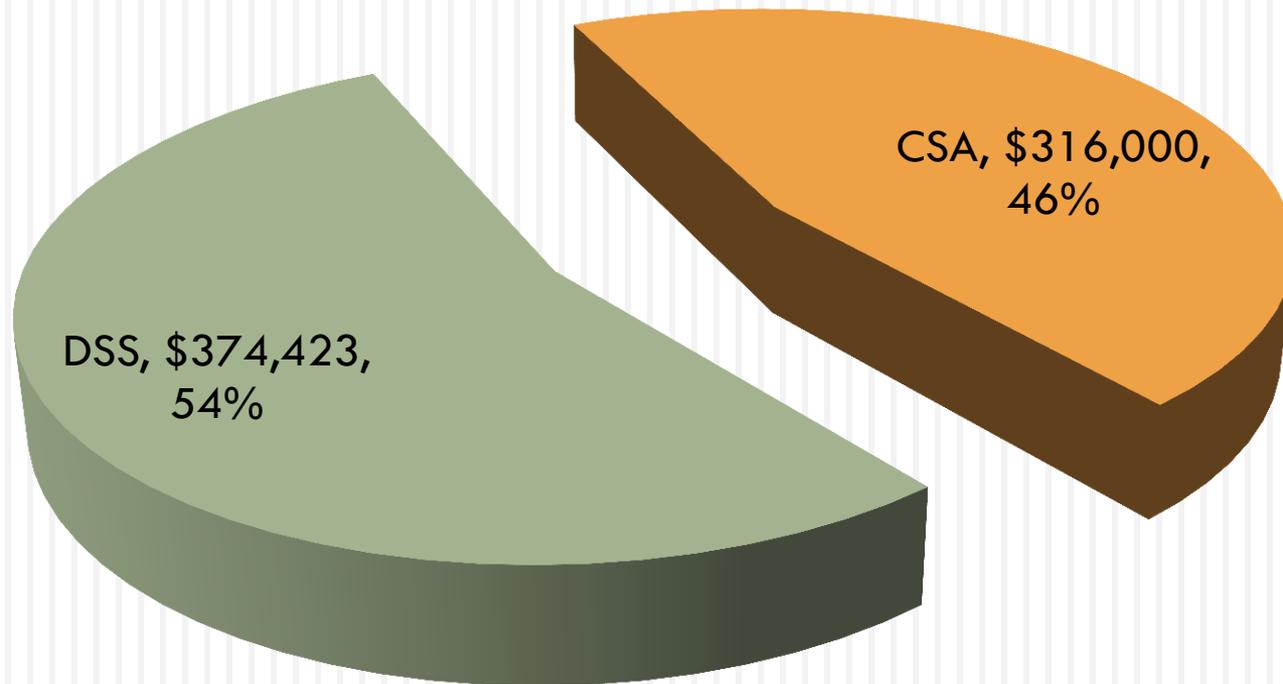


# Social Services and CSA

(\$690,723 = 2%)

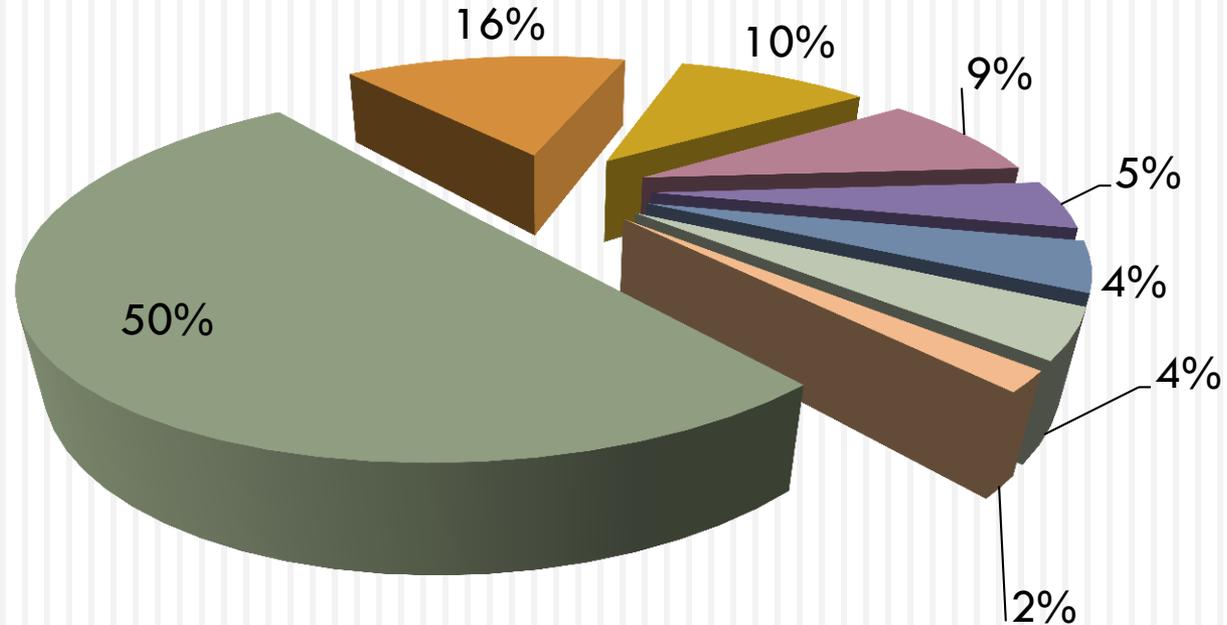
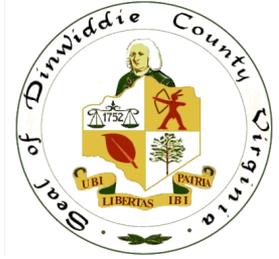


## General Fund Transfer to DSS and CSA



# County Operations

(\$19,551,784 = 50%)



- Public Safety
- Public Works
- Const Officers/Judicial
- Planning Com. Dev.
- Admin/Legal/HR
- Outside Agencies
- Finance
- BOS

# Proposed FY13 Expenditure Highlights

## □ Workforce

- No Cost of Living Adjustment or Bonuses (October 08)
  - 5<sup>th</sup> year no adjustment
- Line of Duty Act: \$50,000
- Increase in VRS Rate from 11.39% to 13.79%
  - Overall County employer amount decrease due to employee paying 5% (\$159,000 Less)
- Increase in Group Life Insurance: \$73,000 increase
  - From .28% to 1.32%
- Health Insurance: No change

# Proposed FY13 Expenditure Highlights

## □ **VRS Legislation**

- Newly passed legislation requires 5% salary adjustment to help compensate for new 5% deduction
- It takes 5.596% salary adjustment to make employees whole
- Budget recommendation is to not phase-in
- This salary adjustment is NOT a COLA
- Recommended salary adjustments is only for VRS – eligible County employees (not part time)

# Proposed FY13 Expenditure Highlights

## □ Personnel Changes:

- 7 Deputies (Sheriff's Office Support Unit) – Decrease in Jail –
  - Non MRRJA Jail Transportation
  - Civil Process/Limited Corrections
  - 24/7/365 Coverage of Sheriff's Office
- Grants Coordinator/Community Information Coordinator (Additional 50%)
- Parks and Recreation (Two Employees' salaries adjusted – Lodging Tax)
- Re-graded Fire & EMS Coordinator, Animal Control Supervisor, Building Inspections
- Economic Development Director Split – (Division Chief, Economic Development Manager, Marketing)
- Waste Management Supervisor Split – program support tech and equipment operator.

# Proposed FY13 Expenditure Highlights

## □ Financial Impact on Payroll

FY 12 – Salary and Benefits	\$11,122,045
<u>FY 13 – Salary and Benefits</u>	<u>\$11,067,922</u>
	\$ 54,123*

\* Constitutional Officers will not receive 3% bonus in December as originally anticipated.

# Proposed FY13 Expenditure Highlights

Internal Capital Outlay (\$726,976 Requested - \$397,741 Proposed FY13)

Department	Description	Proposed Budget
Treasurer	Dual Sided Office Scanner	\$500
Information Technology	Equipment Replacement E-docs, Archiving, Liebert, Board Room	\$66,800
Clerk's Office	5 Office Chairs	\$1,500
Clerk's Office	Automatic Phone Payment	\$3,000
Sheriff's Office	5 Patrol Cars	\$135,000
Sheriff's Office	30 VCIN Licenses Mobile	\$76,846
Volunteer Fire	25 Sets of Personal Protective Equipment	\$38,000
Communications	5 Cordless Jacks	\$1,695
Communications	40 Minitor pagers/Chargers	\$16,400
Parks and Recreation	Field Maintenance, Equipment	\$40,000
Planning	4X4 SUV Code Compliance	\$18,000



# FY13 PROPOSED EXPENDITURE BUDGET PROJECTS & INITIATIVES

Projects and Initiatives...

# Confinement and Care of Inmates

## Jail Budget

FY12 Budget = \$2,041,953

FY13 Budget = \$1,518,959

-\$522,994

## Sheriff Operating Budget

FY12 Budget = \$3,927,079

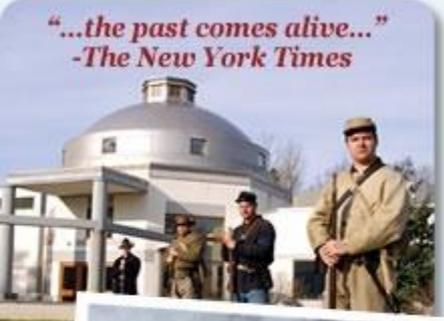
FY13 Budget = \$4,308,976

+\$381,897

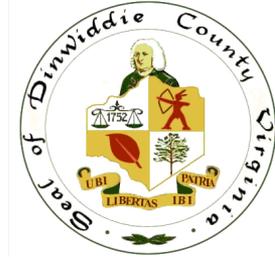


**Dinwiddie County Sheriff's Office Total Budget  
\$141,097 Less in FY13 than FY12**

# Giuseppe's PIZZA



Tourism and Leisure...



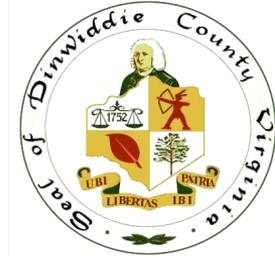
# Tourism and Leisure

□ Transient Occupancy Tax – 5% Increase	\$77,500
□ Petersburg Area Regional Tourism	\$15,000
□ Sesquicentennial	\$10,000
□ Virginia's Retreat	\$ 4,500
□ Salaries and Benefits	\$14,735
□ <u>Marketing</u>	<u>\$20,000</u>
	<b>Total \$64,235</b>

**Remaining \$13,265  
Fund 210**



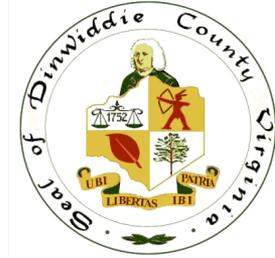
Dinwiddie County Public Schools



# Proposed Expenditures to DCPS

School Operating Fund	\$11,841,287
School Debt Payment	\$ 5,370,062
School Buses (CIP)	\$ 400,000
High School Field House (CIP)	\$ 325,000
<u>Internal Capital Outlay</u>	<u>\$ 150,000</u>
Total	\$18,086,349

- School Operating Fund
  - FY12 \$11,882,287 (Diff \$41,000 less)
- School Debt Service Transfer
  - FY12 \$5,065,973 (Diff \$304,089 more)

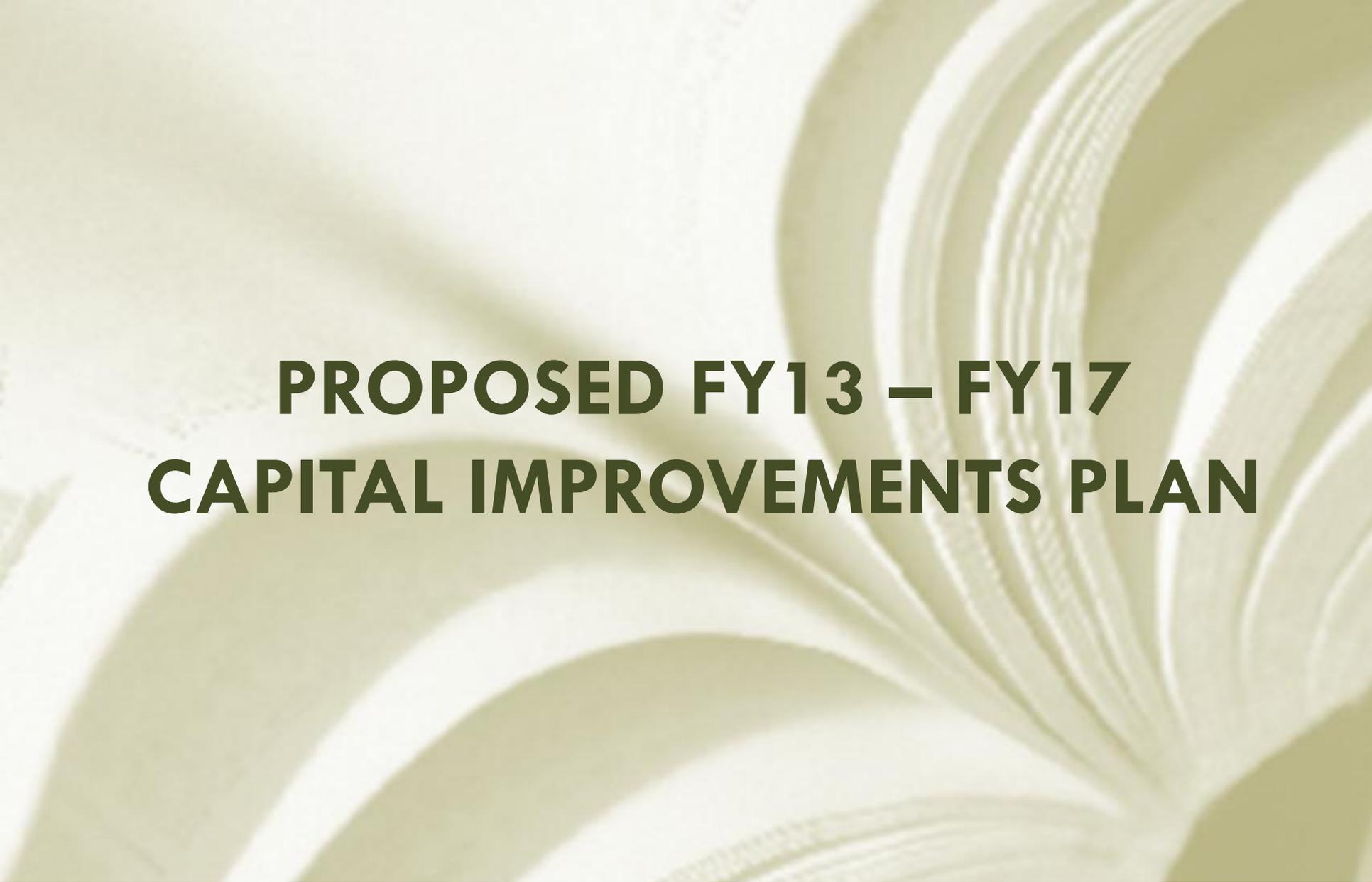


# Balancing the Budget...

<b>FY 2013 Budgeted Revenue</b>	<b>\$39,436,734</b>
<b>County Operations</b>	<b>\$19,551,784</b>
<b>Social Services and CSA</b>	<b>\$ 690,423</b>
<b>School Operations/Capital</b>	<b>\$11,991,287</b>
<b>School Debt Service</b>	<b>\$ 5,370,062</b>
<b>County Debt Service</b>	<b>\$ 1,752,710</b>
<b>Sesquicentennial Transfer</b>	<b>\$ 10,000</b>
<b>Community Development Fund</b>	<b>\$ 13,265</b>
<b>FY 2013 Budgeted Expenditure</b>	<b>\$39,379,531</b>
<b>FY 2013 Revenue Less Expenditures</b>	<b>\$57,203</b>
<b>Total CIP Expenditure</b>	<b>\$2,496,178</b>
<b>Change in General Fund Balance</b>	<b>-\$2,438,975</b>

# Summary...

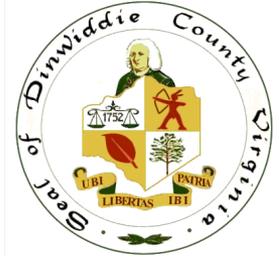
- Total Revenue Assumptions: conservative projections; opening of Amazon.com in FY13 not included
- County Debt Refinancing Not included - Debt Services Reserve Fund
- Overall Payroll is less than FY12
- Transition into the Meherrin River Regional Jail
- Tourism Initiative funded
- Grants Coordinator/Community Information Coordinator
- Operational Capital Outlay: primarily replacement items
- Dinwiddie School System: continued commitment, additional \$500,000
- No additional cuts to outside organizations
- Fund Balance Reserves Protected: well above 15% minimum



# **PROPOSED FY13 – FY17 CAPITAL IMPROVEMENTS PLAN**

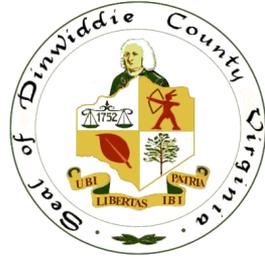
Proposed Capital Improvements Plan...

# Fiscal Year 2013



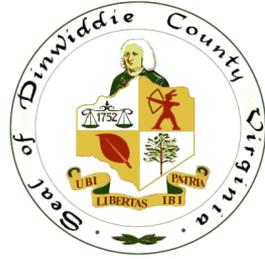
FY 2013	Payment Type	Amount
MRRJA Satellite	Cash	\$843,100
Demolition (McKenney Elem)	Cash	\$168,000
SCWWA Credits	Cash	\$86,900
Replace Ambulance 81	Cash	\$195,500
Sports Complex Paving	Cash	\$250,000
A&E HHS Building	Cash	\$170,000
Animal Pound Improvements	Cash	\$58,178
Field House – Interior	Cash	\$325,000
School Buses	Cash	\$400,000
<b>Total</b>		<b>\$2,496,178</b>
<b>Total Without MRRJA</b>		<b>\$1,653,078</b>

# Fiscal Year 2014

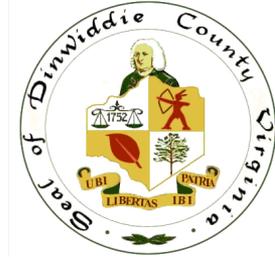


<b>FY 2014</b>	<b>Amount</b>
School Buses	\$800,000
Parking lot Replacement (NVFD and OHVFD)	\$170,000
Admin Wing Addition for HHS – Construction	\$2,600,000
E911 Phone System Upgrade	\$150,000
Replace Engine 4 – Namozine	\$485,000
Replace Engine 5 – Old Hickory	\$485,000
Replace Engine 2 – Ford	\$485,000
Replace Ambulance 12	\$195,000
<b>Total</b>	<b>\$5,370,000</b>

# Fiscal Year 2015



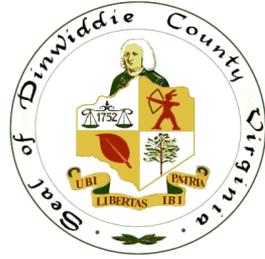
<b>FY 2015</b>	<b>Amount</b>
School Buses	\$800,000
Demolition of Bank Building	\$100,000
Demolition of Health Dept and Move Antennas	\$100,000
Old Social Services Building Renovations	\$100,000
Replace Squad 5 – Old Hickory	\$265,000
Replace Ambulance 83	\$195,000
<b>Total</b>	<b>\$1,560,000</b>



# Fiscal Year 2016

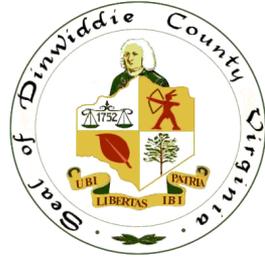
<b>FY 2016</b>	<b>Amount</b>
McKenney Recreation – Phase 1 library	\$363,000
Replace Responder 4 – Namozine	\$100,000
Replace Ambulance 41	\$195,000
Ambulance for Expanded Coverage	\$195,000
School Buses	\$800,000
<b>Total</b>	<b>\$1,653,000</b>

# Fiscal Year 2017



FY 2017	Amount
County Museum	\$100,000
School Buses	\$800,000
School Renovations	\$28,655,450
Heavy Vehicle Maintenance Facility	\$800,000
Sports Complex Phase II	\$750,000
Sutherland Fire Station	\$3,000,000
Eastern Fire Station	\$3,000,000
Western Fire Station	\$3,000,000
<b>Total</b>	<b>\$40,105,450</b>

# Questions/Discussions



- Adoption of the Fiscal Year 2013 Budget and Capital Improvements Plan is Scheduled for *May 15, 2012*

**This Presentation and other  
County budget documents are  
available on the County website:  
[www.Dinwiddieva.us](http://www.Dinwiddieva.us)**