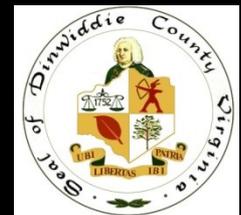


Proposed FY2009-2010 Budget Public Hearing May 12, 2009

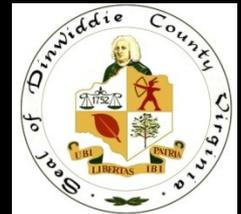
*W. Kevin Massengill
County Administrator*

*Anne Howerton
Director of Finance*



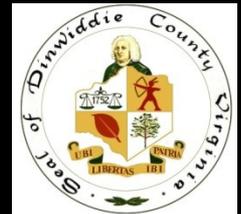
Presentation Agenda

1. Tax Rates 2009/10
2. Proposed FY 2009/2010 Budget
3. Proposed FY 2009/2010 Capital Improvements Plan



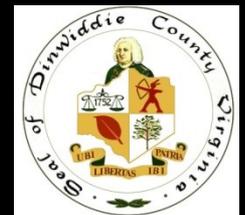
Tax Rates

- FY 2009/2010 Tax Rates were established at the April 28 2009 meeting of the Board of Supervisors.



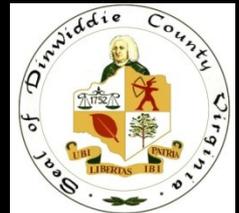
Adopted FY09/10 Tax Rates

REAL ESTATE	.68
MOBILE HOMES	.68
MINERAL LANDS	.68
PUBLIC SERVICES	.68
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



FY 2008/2009 Budget

Revenue Highlights



FY 2008/2009 Proposed Budget

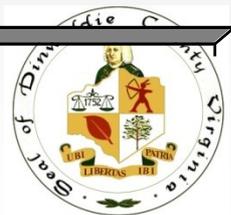
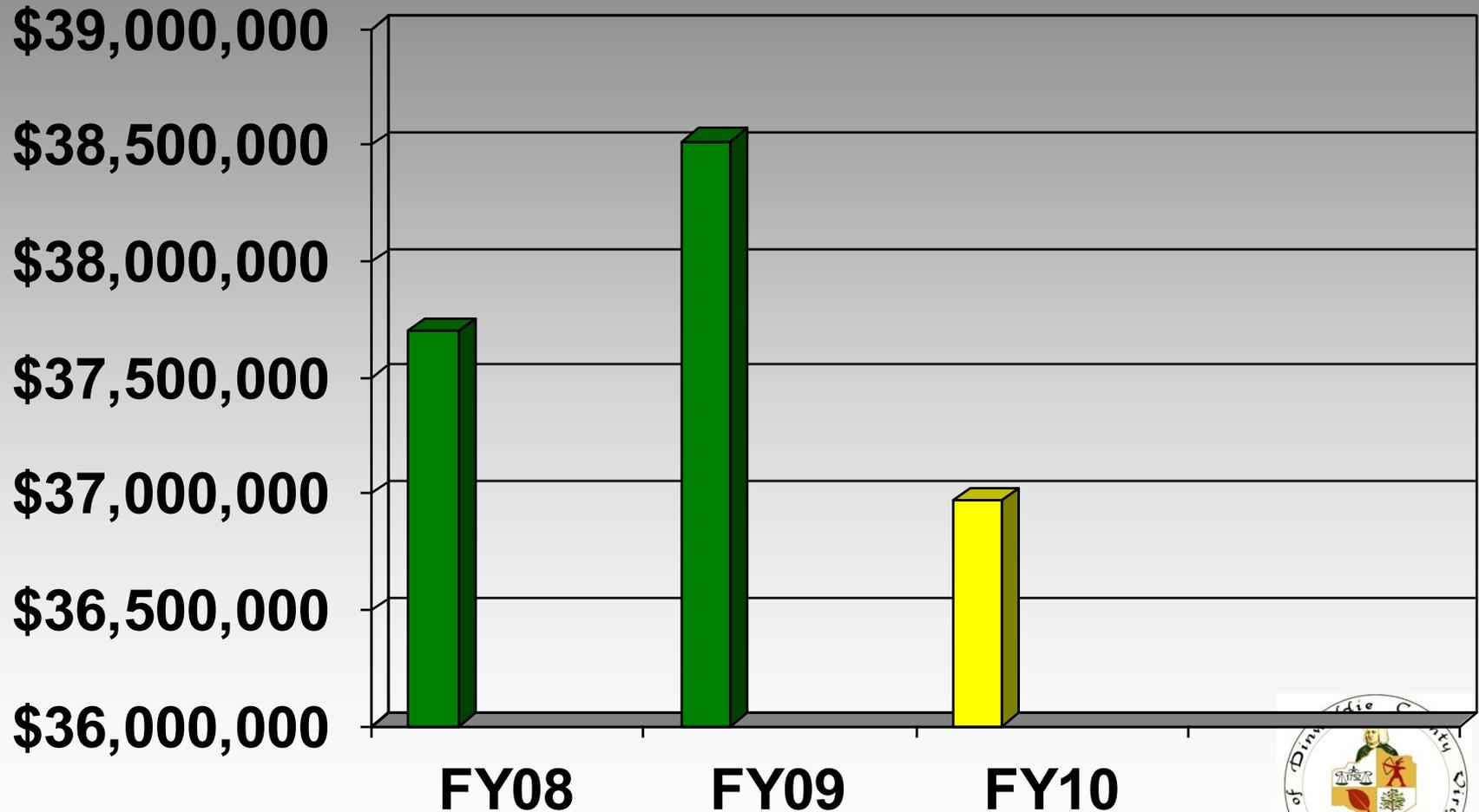
Revenue: Total Revenue from all sources

Past 3 Years:

- FY07/08 Budget \$35,622,426
- FY08/09 Budget \$38,608,423
- FY09/10 Budget \$36,968,212



Total Revenue from All Sources



Local Revenue Analysis

General Property Taxes

	2009 Budget	FY10 Budget	Variance
Real Estate	\$14,827,172	\$14,710,312	(\$116,000)
Public Service	\$700,000	\$816,000	\$116,000
Personal Property	\$5,560,788	\$5,266,575	(\$294,213)
Machinery & Tools	\$708,345	\$743,832	\$35,487
Pollution & Recycling	\$1,004,420	\$1,002,992	(\$2,028)
Penalties & Interest	\$375,000	\$390,000	\$15,000
Total	\$23,175,725	\$22,929,111	(\$246,614)

Other Local Taxes:

	2009 Budget	FY10 Budget	Variance
Local Sales/Use Tax	\$1,400,000	\$1,020,000	(\$380,000)
Consumer Utility Tax	\$1,752,000	\$1,635,000	(\$117,000)
Business License	\$500,000	\$590,000	\$90,000
Motor Vehicle License	\$480,000	\$350,000	(\$130,000)
Bank Stock Tax	\$195,913	\$178,000	(\$17,913)
Recordation/Wills Tax	\$301,000	\$223,000	(\$78,000)
Admissions Tax	\$70,000	\$50,000	(\$20,000)
Transient Occupancy	\$32,500	\$24,000	(\$8,500)
Total	\$4,731,413	\$4,070,000	(661,413)

Permits & Fees:

	2009 Budget	FY10 Budget	Variance
Animal License	\$23,300	\$20,000	(\$3,300)
Permits & Other	\$413,800	\$269,680	(\$144,120)
Total	\$437,100	\$289,680	(\$147,420)

Court Fines & Forfeitures:

Fines & Forfeitures	\$707,000	\$907,583	\$200,583
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Use of money/property:

	2009 Budget	FY10 Budget	Variance
Use of Money	\$1,000,000	\$350,000	(\$650,000)
Use of Property	\$65,500	\$65,284	(\$216)
Total	\$1,065,500	\$415,284	(\$650,216)

Charges for Services

	2009 Budget	FY10 Budget	Variance
Sheriff	\$147,786	194,236	\$46,450
Commonwealth's Attn	\$1,200	1,050	(\$150)
Fire & Rescue	\$505,000	498,000	\$7,000
Correction/Detention	\$9,000	9,325	\$325
Other Protection	\$10,575	15,152	\$4,577
Sanitation/Waste	\$188,000	71,000	(\$117,000)
Parks/Recreation	\$62,000	80,000	\$18,000
Planning/Develop	\$650	500	(\$150)
Other charges	\$550,950	535,520	(\$15,430)
Total	1,475,161	1,404,783	(\$70,378)

Misc. Revenue/Recovered Cost

	2009 Budget	FY10 Budget	Variance
Misc	\$95,150	\$103,550	\$8,400

Summary Local Revenue Analysis

Summary: Local Revenue

	2009 Budget	FY10 Budget	Variance
Gen Property Tax	\$23,175,725	\$22,929,111	(\$246,614)
Other Local Tax	\$4,731,413	\$4,070,000	(661,413)
Permits/Fees	\$437,100	\$289,680	(\$147,420)
Court Fines/Forft	\$707,000	\$907,583	\$200,583
Money/Property	\$1,065,500	\$415,284	(\$650,216)
Charges for Serv	\$1,475,161	\$1,404,783	(\$70,378)
Misc Rev	\$95,150	\$103,550	\$8,400
Total	\$31,987,049	\$30,119,991	(\$1,567,058)

State Revenue Analysis

	2009 Budget	FY10 Budget	Variance
Non-Categorical Aid	\$3,712,834	\$3,706,834	(\$6,000)
Victim Witness	\$48,810	\$48,810	0
Commonwealth's Attn	\$347,838	\$338,000	(\$9,838)
Sheriff	\$2,080,833	\$2,104,000	\$23,117
Com of the Revenue	\$131,019	\$129,500	(\$1,519)
Treasurer	\$104,288	\$101,700	(\$2,588)
Medical Examiner	\$0	\$0	0
Registrar	\$51,200	\$51,200	0
Clerk of Circuit Ct	\$362,000	\$300,000	(\$62,000)
Other Categorical Aid	\$41,952	\$28,287	(\$13,655)
Total	\$6,880,824	\$6,808,331	(\$72,493)

Federal Revenue Analysis

Federal Revenue Analysis

	2009 Budget	FY10 Budget	Variance
Federal	\$1,800	\$39,890	\$38,090

Transfers from Other Funds

Transfers from Other Funds

	2009 Budget	FY10 Budget	Variance
Transfers	\$38,750	\$0	(\$38,750)

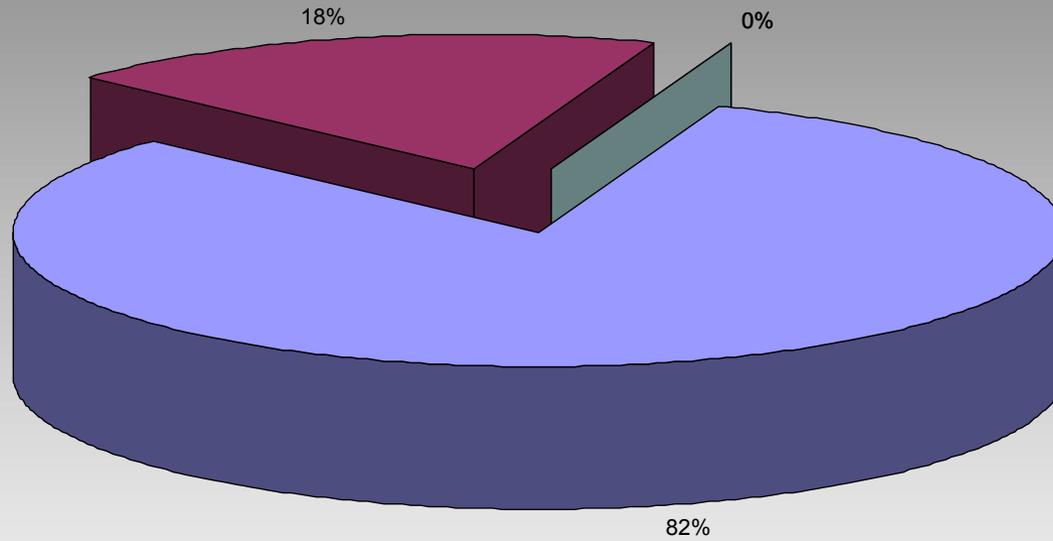
Revenue Summary

ALL Sources

Revenue Summary: All Sources

	2009 Budget	FY10 Budget	Variance
Local Revenue	\$31,687,049	\$30,119,991	\$1,567,058
State Revenue	\$6,880,824	\$6,803,331	\$72,793
Federal Revenue	\$1,800	\$39,890	\$38,090
Transfers	\$38,750	\$0	\$38,750
Total	\$38,608,423	\$36,968,212	\$1,640,211

FY10 Budget: Revenue Sources

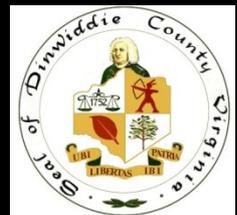


Local Revenue State Revenue Federal Revenue Transfers

FY 2009/2010 Proposed Budget

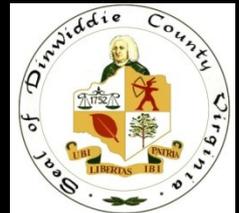
Revenue Projection Assumptions:

- Downward Trends in Revenue will Continue in FY10
- Overall Conservative Revenue Projections:
 - New Construction – Flat assumption
 - Pro-ration Revenue - Unknown (June 09)
 - Collection rates have been adjusted to reflect economy



FY 2008/2009 Proposed Budget

Expenditure Highlights



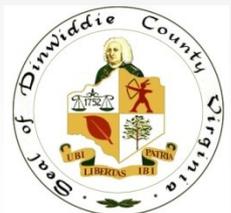
FY 2009/2010 Proposed Budget

Budget Goal:

Develop an overall budget that is aligned with the current conditions of the local economy yet allows for the continuation of core essential services and programs that the citizens demand and expect

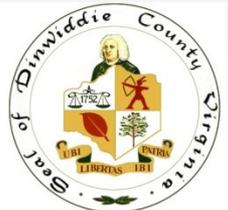
Items Reviewed

- 1. All county operations and spending**
- 2. Staffing**
- 3. Systematic replacement and purchase: Capital Outlay**
- 4. School Commitment**
- 5. Outside Agency Requests**
- 6. Capital Improvements Program**



FY 2009/2010 Proposed Budget

- No new initiatives
- No additional employees
- Efficiency Review – Implementation
- Salary Reduction 3% - Each employee FT and PT, Contractual, BOS
- Health Insurance increases – passed to employees
- Operational Capital – Significantly reduced
- Systematic replacement items – will be postponed (school buses, police cars, computer equipment, etc)
- Outside Agency Contributions –
 - level funded Contractual Agencies
 - Average of 5% Reduction others
- Increase in Utilities and Fuel
- No Contingency Funds Allocated



- **Projected Revenue (\$36,968,212) meets Operational Commitments (\$36,707,094)**
- **CIP - Capital Improvements Program FY10**
 - **Phase 1 Sports Complex reduced to Approx. \$500,000 (Prior Appropriations = \$1.7M)**
 - **Ford Volunteer Fire Department additional funds of \$1M**

Department	FY10	Change	Rationale
BOS	\$80,492	(\$8,837)	Ads
County Admin	\$247,608	(\$42,273)	Professional Services
County Attorney	\$174,704	(\$42,515)	Part-time Attorney Serv
HR	\$284,463	\$23,103	New Dept
Auditor	\$43,500	\$2,620	Contract
Comm. Of Revenue	\$327,559	(\$44,712)	Pro-ration Position
Gen. Reassess.	\$0	(\$422,535)	Completed
Business Lic.	\$40,068	(\$3,061)	
Land Use	\$36,277	(\$3,952)	
Treasurer	\$358,369	(\$24,158)	PT Help
Accounting	\$164,766	(\$38,762)	Fiscal Tech/ AP
I.T.	\$304,743	(\$5,476)	
Purchasing	\$0	(\$92,716)	Eliminated Dept.
Registrar	\$115,529	(\$2,906)	

FY 2008/2009 Proposed Budget

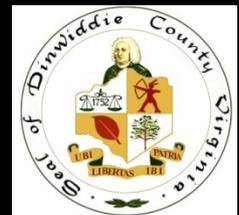
Expenditure Highlights, Schools

- \$12, 341,287 Operational Budget (5% / \$587,680)
- \$ 800,000 10 New School Buses
- \$ 150,000 Operational Capital Outlay
- \$ 2, 571,693 Debt Service Payments

\$15, 862,980 = Total General Fund

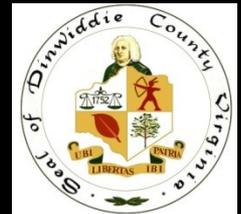
\$14, 377,172 = Real Estate Revenue

\$ 1, 485,808 = Board's Commitment above RE



FY 2008/2009 Proposed Budget

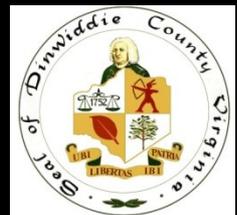
Funding Strategies



FY 2008/2009 Proposed Budget

Funding Strategies, CIP

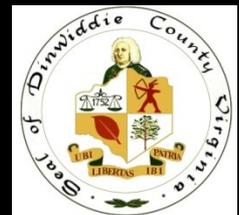
• Current Fiscal Year Projected Revenue:	\$37,303,705
• Less Projected Expenditures:	\$35,271,514
• <u>Less 1/4 Revenue to Debt Services</u>	<u>\$ 297,750</u>
• Available for 08/09 CIP	\$ 1,734,441
• FY07/08 Revenue over Expenditures	\$ 1,734,441
• FY08/09 Budgeted CIP	\$ 669,230
• <u>From General Fund Balance</u>	<u>\$ 1,289,829</u>
Total 08/09 CIP	\$ 3,693,500



FY 2008/2009 Proposed Budget

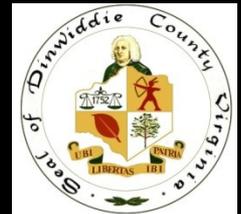
Funding Strategies, General Fund Balance

• Beginning General Fund Balance	\$17,811,279
• FY08 Projected Revenue	\$37,303,705
• <u>FY08 Projected Expenditures</u>	<u>-\$35,569,264</u>
Ending Fund Balance 6/30/08	\$19,545,720
Minimum 15% Fund Balance	<u>-\$11,540,364</u>
Total Available	\$ 8,005,356
Transfer to 08/09 CIP	<u>- \$ 3,024,270</u>
Total above minimum balance	\$ 4,981,086



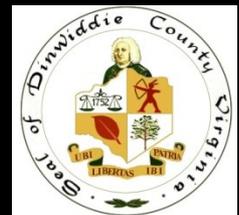
FY 2008/2009 Proposed Budget

Summary



FY 2008/2009 Proposed Budget

- ✓ Conservative revenue projections (limited re-assessment & no proration)
- ✓ Expenditures increases for operation held to 5.1% (budget to budget)
- ✓ Funding for implementation of class and compensation study
- ✓ Funding for new and replacement operational capital outlay
- ✓ Funding for County staffing improvements
- ✓ Funding provided for major capital projects (CIP)
(Sports Complex, Ford VFD, and Commerce Park, etc,)
- ✓ Continued commitment to the Dinwiddie School System (5%)
- ✓ Healthy fund balance reserves



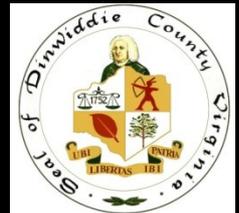
Questions ?

*Presentation and other County
budget documents are available
on the County website:
www.Dinwiddieva.us*

FY 2008/2009 to FY 2012/2013

Proposed

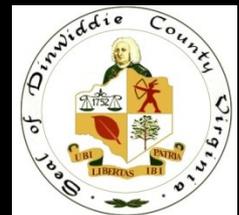
Capital Improvements Plan



FY2008/2009

\$3,693,500

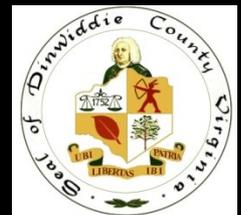
- **\$1,250,000 Sports Complex – Phase 1**
- **\$ 800,000 Ford Fire Department**
- **\$ 800,000 School Buses (10)**
- **\$ 250,000 VDOT/Commerce Park Access Road**
- **\$ 240,000 Waste Management Manned Sites (3)**
- **\$ 150,000 SCWWA Expansion**
- **\$ 125,000 IT – Network Infrastructure**
- **\$ 50,000 Waste Management – Truck (Roll Off Containers)**
- **\$ 28,000 IT – Phone System**



FY2009/2010

\$6,721,500

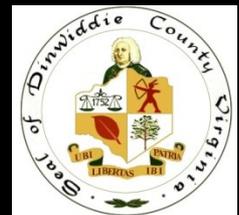
- \$3,500,000 Radio System Trunking
- \$1,500,000 Additional Sewer Capacity
- \$ 800,000 School Buses (10)
- \$ 170,000 Parking lot Replacements (Fire Stations)
- \$ 60,000 IT – Computer Replacement
- \$ 280,000 SCWWA Expansion
- \$ 50,000 IT – Network Infrastructure
- \$ 141,000 IT – Phone System
- \$ 65,000 Brush Truck Old Hickory



FY2010/2011

\$14,565,000

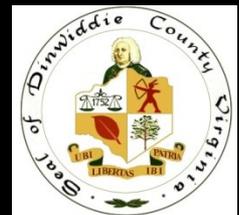
- **\$7,000,000 Human Services/Admin Building**
- **\$1,500,000 IT Data Center**
- **\$2,300,000 SCWWA Expansion**
- **\$1,800,000 Sutherland Fire Station**
- **\$ 75,000 Brush Truck – Dinwiddie**
- **\$ 475,000 Replace Engine 52-Old Hickory**
- **\$ 800,000 School Buses (10)**
- **\$ 85,000 Re-chassis 42 DEMS**
- **\$ 30,000 IT – Computer Replacement**
- **\$ 500,000 Fully redundant Computer and Phone System**
- **\$ 65,000 Brush Truck Old Hickory**



FY2011/2012

\$33,415,000

- **\$29,000,000 Regional Jail Authority**
- **\$ 2,500,000 SCWWA Expansion**
- **\$ 485,000 Replace Engine 4**
- **\$ 350,000 Air Truck-Old Hickory**
- **\$ 90,000 Re-Chassis Ambulance 81**
- **\$ 90,000 Re-Chassis Ambulance 11**
- **\$ 800,000 School Buses (10)**
- **\$ 85,000 Re-chassis 42 DEMS**
- **\$ 100,000 Courthouse (Museum)**



FY2012/2013

\$34,961,841

- **\$27,004,021 School Renovations**
- **\$ 2,911,800 Eastern Area Fire Station**
- **\$ 2,341,020 Western Area Fire Station**
- **\$ 1,610,000 SCWWA Expansion**
- **\$ 800,000 Heavy Vehicle Maintenance Facility**
- **\$ 195,000 Re-chassis 41 DEMS**
- **\$ 100,000 Re-chassis 83 DEMS**

