

VIRGINIA: A CONTINUED MEETING OF THE SURRY COUNTY BOARD OF SUPERVISORS HELD IN THE GENERAL DISTRICT COURTROOM OF THE COUNTY GOVERNMENT CENTER ON MAY 13, 2010 AT 7:00 P.M.

PRESENT: SUPERVISOR REGINALD O. HARRISON, CHAIRMAN
SUPERVISOR JOHN M. SEWARD, VICE-CHAIRMAN
SUPERVISOR ERNEST L. BLOUNT
SUPERVISOR M. SHERLOCK HOLMES
SUPERVISOR JUDY S. LYTTLE

ALSO

PRESENT: MR. TYRONE W. FRANKLIN, COUNTY ADMINISTRATOR
MR. JOHN B. EDWARDS, JR., ASST. COUNTY ADMINISTRATOR
MRS. MELISSA D. ROLLINS, DIRECTOR OF FINANCE & TECHNOLOGY
MS. RHONDA R. MACK, COMMUNITY DEVELOPMENT DIRECTOR
MR. JEFF GORE, HEFTY & WILEY
SHERIFF ALVIN CLAYTON
MRS. MARY SHAW, TREASURER

CALL TO ORDER/MOMENT OF SILENCE/PLEDGE OF ALLEGIANCE

The meeting was called to order by Chairman, Reginald O. Harrison. Mr. Harrison requested a moment of silence. Following the moment of silence, he asked the citizens to stand and say the Pledge of Allegiance.

Following the Pledge of Allegiance, Chairman Harrison explained that this meeting was a continuation of the May 6, 2010 meeting for the purpose of addressing concerns regarding the proposed budget for FY 2010-2011 and other items which need to be addressed before the next regularly scheduled meeting on June 3, 2010.

PROGRESS REPORTS

1. County Administrator

- A. Mr. Tyrone Franklin requested that Mrs. Mary Shaw, Treasurer, address the Board with information regarding the collection of delinquent taxes. Mrs. Shaw presented the Board with a copy of a collection report from June 30, 2009. She further reported that since the date of that report, the Treasurer's Office had collected a total of \$360,918.82 on the listed tax year. The collection rate for real estate taxes is 98% and for personal property taxes, 97%. The Treasurer's Office continues to work diligently to collect all that is due the County by using collection tools such as DMV Stop, Debt Set Off program and legal judgements.

Following her presentation, Supervisor Lyttle asked Mrs. Shaw if their department had identified a pattern in the reasons given by citizens coming in to pay delinquent taxes. Mrs. Shaw responded that the lack of

funds seemed to be the most frequent response, but that the Treasurer's Office was actively making efforts to work with citizens through payment agreements.

Supervisors Harrison and Blount briefly discussed the use of DMV "stops" as a means of collecting delinquent Personal Property taxes in the county and the percentage of success resulting from the use of this measure.

- B. Mr. Tyrone Franklin requested that Finance Director, Mrs. Melissa Rollins, present the Board with additional information regarding the proposed FY 2010-2011 Consolidated Budget. Mrs. Rollins reminded the Board that at their meeting of May 6, 2010 several members had expressed concern regarding the proposed increase in tax rates. The presentation included options that the Board might consider to avert an increase in taxes, but would mean further cuts to Constitutional Offices, government departments, and outside agencies which receive partial funding from the County. ***A copy of Mrs. Rollins' complete presentation is included as an integral component of these minutes.***

As Mrs. Rollins explained, a decision to avoid tax increases would naturally result in additional reductions to equal a shortfall of \$847,000.00. She went on to explain how this might be achieved. Following this portion of her presentation, the Board discussed some of the proposed decreases. Supervisor Blount asked whether the \$847,000.00 could be taken from the Fund Balance. Mrs. Rollins responded by reviewing policies relating to the Fund Balance and the use of funds therein. After this review of Fund Balance policies, Supervisor Holmes reminded the Board that the decision made on this proposed budget would affect financial decisions for the next fiscal year also. Mrs. Rollins went on to compare the County's proposed tax increases in relation to other local jurisdictions' tax rates.

Supervisor Holmes suggested areas of decrease in the budget; specifically, cuts in travel/conference expenses for Board members and cuts in funding for Williamsburg Area Transit. Several Board members questioned the ridership numbers and cost per user suggesting that funds might be better spent on an additional ferry or other alternative transportation to the Williamsburg area. Chairman Harrison remarked that decreases in Board spending on travel and conferences would be an excellent opportunity for the Board to lead by example. Board members went on to discuss proposed decreases to the budgets of Constitutional Officers and the impacts of these cuts. Supervisor Seward suggested that the Board consider consolidation of efforts within agencies to eliminate areas of redundancy in management and also

suggested the elimination of funding for outside agencies with the exception of fire/rescue and library services. He further suggested cuts for the Department of Social Services and funds set aside for the establishment of a third solid waste site within the County. With these changes to the budget, Supervisor Seward explained, it may only be necessary to raise the Real Estate tax rate by \$.02 and have no increase in the Personal Property tax rate at all. He further stated that he would like to see no further reduction in the School System's budget.

Supervisor Lyttle expressed that she was strongly opposed to putting a third solid waste site on hold as it would negatively affect a third of the County's residents. She further discussed funding for that project and the need for a manned site in the Bacons Castle District. Mr. Franklin added that the County was aware of an interested seller and that property for the proposed solid waste site was expected to be attainable.

Discussion then turned to proposed reductions in the Sheriff's Department; specifically, the use of contractual courthouse security and elimination of a dispatch position. Supervisor Holmes reminded the Board that some areas of the budget were more important than others – public safety being one of them.

Supervisor Blount inquired as to whether the Public Works Supervisor position had been filled. Chairman Harrison suggested that the position had not been filled yet as the County was looking at ways to maximize savings and that it may be possible that some of the functions of the maintenance departments for the County and the School System could be consolidated. Further consideration was given as to whether operations would be jeopardized if the position was left unfilled.

Supervisor Seward commended the School Board for their proposed budget. He then went on to state that he preferred supporting the recommended tax rate increase and allowing staff to determine how to balance the budget. He suggested that each of the Board members had interests or projects specific to their district and that it may be difficult for them to agree on what should or should not be cut from the budget.

Mr. Franklin suggested that County staff would continue to work on the budget and present the Board with additional options. He asked the Board to allow staff to advertise a Public Hearing on the proposed tax increase and the consolidated budget.

Mrs. Rollins then presented information to the Board regarding proposed increases in the water/sewer rates and reviewed the Five-Year Capital Improvement Plan. Following a brief discussion regarding the effect of water/sewer rate increases, Supervisor Blount requested additional information regarding a request from Mr. Andrew Drew to lower the person property tax on busses. Attorney Jeff Gore addressed the different categories of business vehicles and the issue of "rolling stock" and further stated that the County need not conduct a Public Hearing prior to implementing a tax rate decrease for a specific category of vehicles.

Supervisor Seward made a motion that the Board conduct a Public Hearing on May 20, 2010 regarding the proposed tax rate increase. Supervisor Holmes seconded the motion; Supervisors Harrison, Blount, Seward and Holmes voted affirmatively. Supervisor Lyttle voted in opposition to the motion.

Supervisor Holmes made a motion that the Board conduct a Public Hearing on May 20, 2010 regarding the proposed FY 2010-2011 Consolidated Budget of \$30,292,433.00. Supervisor Seward seconded the motion; Supervisors Harrison, Blount, Lyttle, Holmes and Seward voted affirmatively.

At this point Attorney Jeff Gore pointed out that these Public Hearings would need to be advertised for seven days prior to the date of the Public Hearing making Thursday, May 27, 2010 a more appropriate date for these hearings to be held. As a result of this information, Supervisor Seward made a motion that the Board conduct a Public Hearing on May 27, 2010 regarding the proposed tax rate increase. Supervisor Holmes seconded the motion; Supervisors Harrison, Blount, Seward and Holmes voted affirmatively. Supervisor Lyttle voted in opposition to the motion.

Supervisor Seward made a motion that the Board conduct a Public Hearing on May 20, 2010 regarding the proposed FY 2010-2011 Consolidated Budget of \$30,292,433.00. Supervisor Lyttle seconded the motion; Supervisors Harrison, Blount, Lyttle, Holmes and Seward voted affirmatively.

- C. Mr. Franklin called the Board's attention to information provided in their packets regarding the County's current debt service structure and a re-evaluation of the County's current agreement with the Department of Social Services. Neither of these items require action this evening.

- D. Mr. Franklin advised the Board that Governor Robert F. McDonnell has recognized May 16-22, 2010 as Business Appreciation Week; designated to acknowledge the contributions business make to the quality of life in the Commonwealth of Virginia. This Business Appreciation Week is coordinated each year by the Virginia Department of Business Assistance (VDBA).

Mr. Franklin further explained that Resolution 2010-16, if approved by the Board, will allow the County to join Governor McDonnell in celebrating this special event. Additionally, in an effort to show our sincere appreciation to the businesses in our community for their continued contributions towards strengthening our local economy, a reception is being planned with the assistance of the Surry County Chamber of Commerce on Wednesday, May 26, 2010 at 6:00pm. This event will be held at the Gardens on the Rolfe with light hors d'oeuvres being served.

Supervisor Blount made a motion that the Board adopt Resolution 2010-16 naming May 16-22, 2010 as Business Appreciation Week. Supervisor Lyttle seconded the motion; Supervisors Harrison, Holmes, Seward, Blount and Lyttle voted unanimously to adopt Resolution 2010-16.

Mr. Franklin concluded his presentations by calling the Board's attention to the employee newsletter included in their information packet. This is the first edition of the newsletter and it is designed as a means of communicating information to County employees and celebrating the achievements of staff. Supervisor Lyttle expressed positive feelings with regard to the newsletter and its intended purpose, but would like to see it adapted to inform citizens as well. Mr. Franklin stated that the newsletter could be accessed via the County's website.

ADJOURNMENT

There being no further business, Supervisor Seward made a motion that the meeting be continued to Thursday, May 20, 2010 at 7:00pm. Supervisor Holmes seconded the motion; Supervisors Harrison, Lyttle, Blount, Seward and Holmes voted affirmatively.

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BUDGET WORK SESSION FY 2010-2011 PROPOSED BUDGET

MAY 13, 2010

Proposed Tax Rates

2

- Real Estate Tax rate Increase – \$0.73 per 100 of assessed value (up 4.29%) - \$705,000 in additional revenue
 - Tax Payer Contribution - \$262,000 – 37%
 - Public Service Contribution - \$443,000 – 63%

- Personal Property Tax rate increase - \$4.00 per \$100 of assessed value - \$142,574 in additional revenue
 - PPTRA Relief Percentage on qualifying vehicles will increase from 50% to 55% which will lessen the impact on the tax levy (examples follow)

Impact on Tax Payer at Various Tax Rate Increases – Real Estate

3

	<u>\$0.70 Rate</u>	<u>\$0.73 Rate</u>
Value of Home	\$ 200,000.00	\$ 200,000.00
Tax Levy	\$ 1,400.00	\$ 1,460.00
Increase (\$) in FY 2011		\$ 60.00
Increase (%) in FY 2011		4.29%

Impact on Tax Payer at Various Tax Rate Increases – Personal Property

4

	50% PPTRA <u>\$3.50 Rate</u>	55% PPTRA <u>\$4.00 Rate</u>
Value of Property	\$ 15,000.00	\$ 15,000.00
Tax Levy	\$ 525.00	\$ 600.00
Less PPTRA Relief	\$ (262.50)	\$ (330.00)
Tax Levy	\$ 262.50	\$ 270.00
Increase (\$) in FY 2011		\$ 7.50
Increase (%) in FY 2011		2.86%

	50% PPTRA <u>\$3.50 Rate</u>	55% PPTRA <u>\$4.00 Rate</u>
Value of Property	\$ 10,000.00	\$ 10,000.00
Tax Levy	\$ 350.00	\$ 400.00
Less PPTRA Relief	\$ (175.00)	\$ (220.00)
Tax Levy	\$ 175.00	\$ 180.00
Increase (\$) in FY 2011		\$ 5.00
Increase (%) in FY 2011		2.86%

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Additional Reductions Needed to Avoid Raising Taxes

\$847,000

RE - \$705K, PP \$142K

How can this be accommodated?

Reduction Needed to Accommodate – No Tax Rate Increase - \$847,000

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Eliminates part-time/overtime	
Commissioner	\$ 4,000
Treasurer	\$ 10,000
Clerk of Court	\$ 9,000
Sheriff -part time dispatcher	\$ 10,000
Reduces deputy OT by 50%	\$ 7,500
Clerk of District Court	\$ 3,740
Total Part time Reductions	\$ 44,240
Other Personnel Reductions:	
Reduce maint. Tech to part-time	\$ 15,000
Total Personnel Reductions	\$ 59,240

Reduction Needed to Accommodate – No Tax Rate Increase - \$847,000

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Agency Reductions		
10% cuts in Contribution to Volunteer	\$	20,450
Fire & Rescue Agencies		
Level fund library requests	\$	8,714
Eliminate Funding to Agencies:		
Central VA Planning Agency	\$	315
Southampton RC & D	\$	1,350
Longwood University -SBAC	\$	1,350
Crater Area Agency on Aging	\$	1,033
Southside Legal Aid	\$	6,535
Total Agency Reductions	\$	39,747

In the proposed budget, all agencies with the exception of the Health Dept., District 19, WAT and Fire & Rescue Agencies were cut by 10% or lower if requested. The above reflects additional cuts and reductions.

Reduction Needed to Accommodate – No Tax Rate Increase - \$847,000

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Other Reductions		
School System - 5% Reduction	\$	438,650
Social Services - 5% Reduction	\$	14,200
Total Other Reductions	\$	452,850
Reduce Discretionary Debt Service	\$	50,000
Total Operating Reductions	\$	591,337
Proposed Capital Cuts		
Defers Opening of 3rd Solid Waste Site	\$	255,000
Operating & Capital Reductions	\$	846,337

The initial recommendation for cut to Education was 3% or \$350K; the final recommendation included use of fund balance to lessen the impact to 1.5%.

Recommended Tax Rate - \$0.73

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□ Tax Rate History

Fiscal Year	Real Estate Rate	Personal Property
FY 10-11 Proposed	\$0.73	\$4.00
FY 09-10	\$0.70	\$3.50
FY 08-09	\$0.70	\$3.50
FY 07-08	\$0.70	\$3.50
FY 06-07	\$0.84	\$3.50
FY 05-06	\$0.77	\$3.50
FY 04-05	\$0.80	\$3.50
FY 03-04	\$0.75	\$3.50

Current Tax Rates – Other Jurisdictions

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Locality	Current RE Rate	Proposed RE Rate	Personal Property	Proposed Personal Property
Charles City	\$0.66	\$0.68	\$3.50	\$3.50
Dinwiddie	\$0.68	\$0.72	\$4.90	\$4.90
New Kent	\$0.70	\$0.70	\$3.75	\$3.75
James City	\$0.77	\$0.77	\$4.00	\$4.00
Southampton	\$0.72	\$0.77	\$4.50	\$5.50
Prince George	\$0.80	\$0.80	\$4.00	\$4.00
Sussex	\$0.54	\$0.54	\$4.85	\$4.85
Surry	\$0.70	\$0.73	\$3.50	\$4.00
Isle of Wight	\$0.52	\$0.52	\$4.40	\$4.50
City of Hampton	\$1.04	\$1.04	\$4.03	\$4.03
City of N. News	\$1.10	\$1.10	\$4.25	\$4.25

Balancing the budget with tax rate increases

Closing the \$1.7 mil Operating Gap - Based on \$0.73

Excess of Requests over Revenue	\$	(1,741,662)
General Fund Deductions	\$	401,000
School Fund Deductions	\$	146,000
Social Service Deductions	\$	21,000
Subtotal - Deficit	\$	(1,173,662)
Tax Rate Increase to \$0.73	\$	705,000
Tax Rate Increase to \$4.00	\$	142,574
Revision to other Revenue	\$	16,596
Carryover - Special Fund	\$	79,460
Use of Fund Balance Reserve*	\$	230,032
Deficit Balanced to Zero	\$	-

Total
Operating
Deductions
- \$568K

County of Surry
FY 10-11 General Fund - Requests versus Recommendation
Closing the \$1.7 mil Budget Gap – Over ½ mil was cut from FY11 Requests

	FY 09-10 Adopted Budget	FY10-11 Budget Requests	FY10-11 Recomm. Budget	NET CHANGE FY 11 Recomm. Over FY11 Requests	
General Gov't Administration	1,625,011	1,761,664	1,588,163	(173,501)	-10.88%
Judicial Administration	417,473	428,272	413,844	(14,428)	-3.46%
Public Safety	2,545,217	2,687,706	2,508,119	(161,587)	-6.35%
Public Works	1,183,745	1,034,929	1,054,795	19,866	1.68%
Health & Welfare	500,635	545,670	488,536	(59,134)	-11.81%
Parks & Recreation	535,468	566,646	539,863	(26,783)	-5.00%
Community Development	466,190	475,652	455,128	(20,524)	-4.40%
Special Funds	321,279	306,660	306,660	0	0.00%
Debt Service	1,805,244	1,661,019	1,711,019	50,000	2.77%
Total General Operating Fund	9,400,262	9,448,218	9,062,127	(386,091)	-4.11%
ENTERPRISE FUND	197,257	227,709	212,710	(14,999)	-7.60%
VPA FUND	2,250,599	2,253,729	2,232,729	(21,000)	-0.93%
SCHOOL FUND	16,792,792	16,286,253	16,139,867	(146,386)	-0.87%
TOTAL OPERATING BUDGET	28,640,910	28,215,909	27,647,433	(568,476)	-1.98%

County of Surry
 FY 10-11 Budget Request & Recommended Summary
 Operating Budget – THE TOTAL BUDGET DECREASED BY NEARLY \$1.0 MIL OR 3.47%

13	FY 09-10	FY10-11	FY10-11	NET CHANGE	
	Adopted Budget	Budget Requests	Recomm. Budget	FY 11 Recomm. Over FY 10 Adopted	
General Gov't Administration	1,625,011	1,761,664	1,588,163	(36,848)	-2.27%
Judicial Administration	417,473	428,272	413,844	(3,629)	-0.87%
Public Safety	2,545,217	2,667,706	2,506,119	(39,098)	-1.54%
Public Works	1,183,745	1,034,929	1,054,795	(128,950)	-10.89%
Health & Welfare	500,635	545,670	486,536	(14,099)	-2.82%
Parks & Recreation	535,468	566,646	539,863	4,395	0.82%
Community Development	466,190	475,652	455,128	(11,062)	-2.37%
Special Funds	321,279	306,660	306,660	(14,619)	-4.55%
Debt Service	1,805,244	1,661,019	1,711,019	(94,225)	-5.22%
Total General Operating Fund	9,400,262	9,448,218	9,062,127	(338,135)	-3.60%
ENTERPRISE FUND	197,257	227,709	212,710	15,453	7.83%
VPA FUND	2,250,599	2,253,729	2,232,729	(17,870)	-0.79%
SCHOOL FUND	16,792,792	16,286,253	16,139,967	(652,825)	-3.89%
TOTAL OPERATING BUDGET	28,640,910	28,215,909	27,647,533	(993,377)	-3.47%

General Fund Expenditure Highlights

— General Administration - \$36,000 Reduction

- 14
- Reduces contingency fund by \$34K
 - Reduces worker's comp/ due to consolidation to one carrier for property and worker's comp
 - Eliminates \$90,000 for a Reassessment in 2011
 - Includes \$5,000 for new construction assessment
 - Across the Board reductions in supplies, conferences & travel
 - Increases Legal Fees for OLF by \$50,000
 - Includes \$30,000 for a Water & Sewer Study
 - Increases computer services by \$25K to accommodate a minimum amount of replacements

General Fund Expenditure Highlights

— Public Safety

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- Eliminates a vacant dispatch position - \$34,000
- Provides \$28,000 in contractual services for courthouse security
- Eliminates part-time position in animal control
 - ▣ Cost Savings - \$18,000
 - ▣ Other operational savings - \$8,000
- Across the board reductions in travel, conferences, supplies and materials
- Reduces care of adult prisoners by \$20K to reflect a reduction in jail days

General Fund Expenditure Highlights

— Public Works - \$128, 950 reduction

16

- Various cost reductions in Building & Grounds based on FY10 actual costs - \$50,000
 - ▣ Utilities, building materials, supplies, property insurance, building repairs
- Consolidates Maintenance & Sanitation Supervisor's positions - \$25,000
- Reduces cost of contractual services for anticipated cost reductions is disposal fees - \$60,000

General Fund Expenditure Highlights

— Public Works continued

17

- Reduces operating hours at the solid waste convenience stations from 7 days to 5 days per week – \$35,000
- Reduces position thru consolidation - \$35,000
- Includes funding for vehicle acquisition (2) - \$25,000
- Moves landfill closure fees - \$30,000 to operating costs - Sanitation

General Fund Expenditure Highlights

— Ed., Health & Welfare- \$14,000 reduction

18

- Proposed reductions to various agencies, \$7,600
- Reduces OOH, travel, supplies, conferences - \$6,400
 - This is the only dept. in this category (other are agencies)

General Fund Expenditure Highlights

– Parks, Rec. & Culture - \$4,395 Increase

19

- Reduces Parks & Rec. summer help by \$10,000 to reflect use of other sources (workforce development) to assist with the summer program
- Reduces contribution to tourism per request - \$6,000
- Other reductions in supplies, equipment, conferences, travel, advertising - \$7,000
- Increases contribution to regional library - \$8,700
- Increases contribution to Area Transit - \$12,000

General Fund Expenditure Highlights

– Planning & Comm. Develop. - \$11,000 Reduction

20

- Reduces FY10 payment to Sussex Housing Authority - \$5,000
- Reduction in office supplies, conferences, travel, in contractual services in planning dept. , \$7,000
- Eliminates one part-time position in extension, reductions in conferences, travel and supplies - \$11,000
- Eliminates funding to Southeast RCAP – none requested - \$2,000 and reduces Conservation funding by \$900
- Reduces funding to various boards - \$2,000

General Fund Expenditure Highlights

– Planning & Comm. Develop. continued

21

- Adds \$10,000 to VA Gateway Region for economic development (prospecting)
- Includes \$10,000 for fees associated with ODEC planning
 - FY10 budget included \$31,000 (less than \$10K will be used).

General Fund Expenditure Highlights

– Debt Service - \$94,000 reduction

22

- Eliminates FY10 payment of \$149,000 for FY05 capital projects loan
- Adds \$50,000 for pay down of principal on Dendron sewer line loan
- Per Financial Advisor's report issued February 24th, no savings opportunities are available within the county's current debt service structure

County of Surry
 FY 10-11 Budget Requests & Recommendation
 School Fund

	Fiscal Year 2009-2010		Fiscal Year 2011		NET CHANGE	
	Adopted Budget	Amended Budget	Budget Request	Budget Recomm.	FY 11 Recommended Over FY 10 Adopted	
School System						
Instruction	10,918,676	11,118,675	10,600,050	10,546,722	(371,954)	-3.41%
Administration & Health	887,048	887,048	841,362	826,161	(60,887)	-6.86%
Pupil Transportation	1,246,100	1,246,100	1,235,428	1,212,919	(33,181)	-2.66%
Operation & Maintenance	1,892,249	1,892,249	1,867,641	1,833,731	(58,518)	-3.09%
Food Services	628,899	628,899	628,137	614,487	(14,412)	-2.29%
Debt Services	334,198	334,198	264,890	264,890	(69,308)	-20.74%
Technology	885,622	885,622	848,745	840,957	(44,665)	-5.04%
Total Expenditures	16,792,792	16,992,791	16,286,253	16,139,867	(652,925)	-3.89%
State	3,972,236	3,972,236	3,343,760	3,343,760	(628,456)	-15.82%
Federal	826,904	1,026,903	948,821	948,821	121,917	14.74%
Local	300,000	300,000	300,000	300,000	0	0.00%
Local Appropriation	<u>11,693,652</u>	<u>11,693,652</u>	<u>11,693,652</u>	<u>11,547,266</u>	(146,386)	-1.25%
Total Revenue	16,792,792	16,992,791	16,286,253	16,139,867	(652,925)	-3.89%

Recommended Local Appropriation will reflect 71.5% of the total budget

Review of Fund Balance

County of Surry, Virginia
 Statement of Revenues, Expenditures, and Changes in Fund Balances
 Governmental Funds
 Estimated For the Year Ended June 30, 2010

PROJECTED SUMMARY - UNAUDITED DATA

TOTAL REVENUE	\$ 21,661,375
TOTAL EXPENSES	\$ 22,684,061
VARIANCE	\$ (1,022,686)
TRANSFERS OUT	(272,000)
TOTAL DEFICIT	(1,294,686)

EXPENSES WILL EXCEED REVENUE

Beginning Fund Balance	\$ 9,744,681
Estimated at June 30, 2010	8,449,995



What part of this amount is either committed, assigned or unassigned?

Review of Fund Balance

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Estimated at June 30, 2010 8,449,995

What part of this amount is either committed, assigned or unassigned?

According to policy, we must reserve 25% of general operating expenditures to use from July 1st to December 5th as our expenditures during this period exceed revenue collections

This is committed fund balance.

25% of Operating Budget \$ (6,782,016)

What will we use in FY11? \$ (1,006,776)

This is assigned fund balance.

Committed plus Assigned \$ (7,788,792)

Total: less committed and assigned \$ 661,203

This is unassigned fund balance.

Water & Sewer Fund

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- Meant to be self supporting
 - Proposed Budget - \$212,710
 - Proposed Revenue - \$ 77,100 - 37%
 - Transfer from General Fund- \$135,610 - 63%
 - Rate for average county customer will increase by \$9.20 per month from \$25 to \$34.20
 - Rate for business , commercial, industry will increase by \$18.25 per month from \$50 to \$68.25
 - The usage for each gallon over 4,000 will change from \$2.00 to \$2.20 for each gallon over 5,000.

- Basis for adjustment – review and analysis of water and sewer fees from various jurisdictions of similar size

Water & Sewer Fund

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Current Sewer Rates

Min. Rate/Mon. (0-4,000 Gal.)	Rate/1000 Gal. (> 4,000 Gal.)	Connection Fee	Type
\$25.00	\$2.00	\$2,000.00	Residence
\$50.00	\$2.00	\$5,000.00	Commercial
\$50.00	\$2.00	\$50/Student	School
\$50.00	\$2.00	\$2,000.00	Institutions
\$50.00	\$2.00	\$7,000.00	Industry

Proposed Sewer Rates

Min. Rate/Mon. (0-5,000 Gal.)	Rate/1000 Gal. (> 5,000 Gal.)	Connection Fee	Type
\$34.20	\$2.20	\$2,184.00	Residence
\$68.25	\$2.20	\$5,460.00	Commercial
\$68.25	\$2.20	\$54.60/Student	School
\$68.25	\$2.20	\$2,184.00	Institutions
\$68.25	\$2.20	\$7,644.00	Industry

Capital Budget Overview

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FY2011 Project Expenditures by Category

Broadband Project	\$	900,000
Solid Waste Management Collection	\$	255,000
Solid Waste Equipment Purchase	\$	150,000
Recreation Center Improvements	\$	50,000
Sanitary System Improvements	\$	600,000
Public Safety-E911 Center Upgrades	\$	640,000
Road Improvements	\$	50,000
Grand Total: Project Expenditures	\$	2,645,000

FY2011 Revenue Sources

<i>General Fund Operating Revenue</i>		
Assigned Fund Balance	\$	555,000
Total General Fund Revenues	\$	555,000
<i>Other Revenues</i>		
State Grant	\$	850,000
Federal Grant	\$	600,000
Other Financing Source	\$	640,000
Total Other Revenue Sources	\$	2,090,000
Grand Total: Project Revenues	\$	2,645,000

Five Year CIP

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General Administration	\$	2,010,000
Maintenance of Public Facilities	\$	2,305,000
Public Safety	\$	6,410,000
Parks, Recreation & Culture	\$	9,550,000
Road Improvements	\$	<u>250,000</u>

Grand Total: Project Expenditures \$ 20,525,000

FY2011-2015 Revenue Sources

General Fund Operating Revenue	\$	555,000
Transfer from General Fund Balance	\$	<u>610,000</u>
Total General Fund Revenues	\$	1,165,000

Other Revenues

General Obligation Bond Proceeds	\$	15,120,000
Lease Financing	\$	990,000
Intergovernmental-State Grant Funds	\$	1,000,000
Total Other Revenue Sources	\$	<u>2,250,000</u>
	\$	19,360,000
Grand Total: Project Revenues	\$	<u>20,525,000</u>