



Richmond County

Fiscal Year 2018-2019 Mid-Year Budget Review
and Fiscal Year 2019-2020 Budget Preview



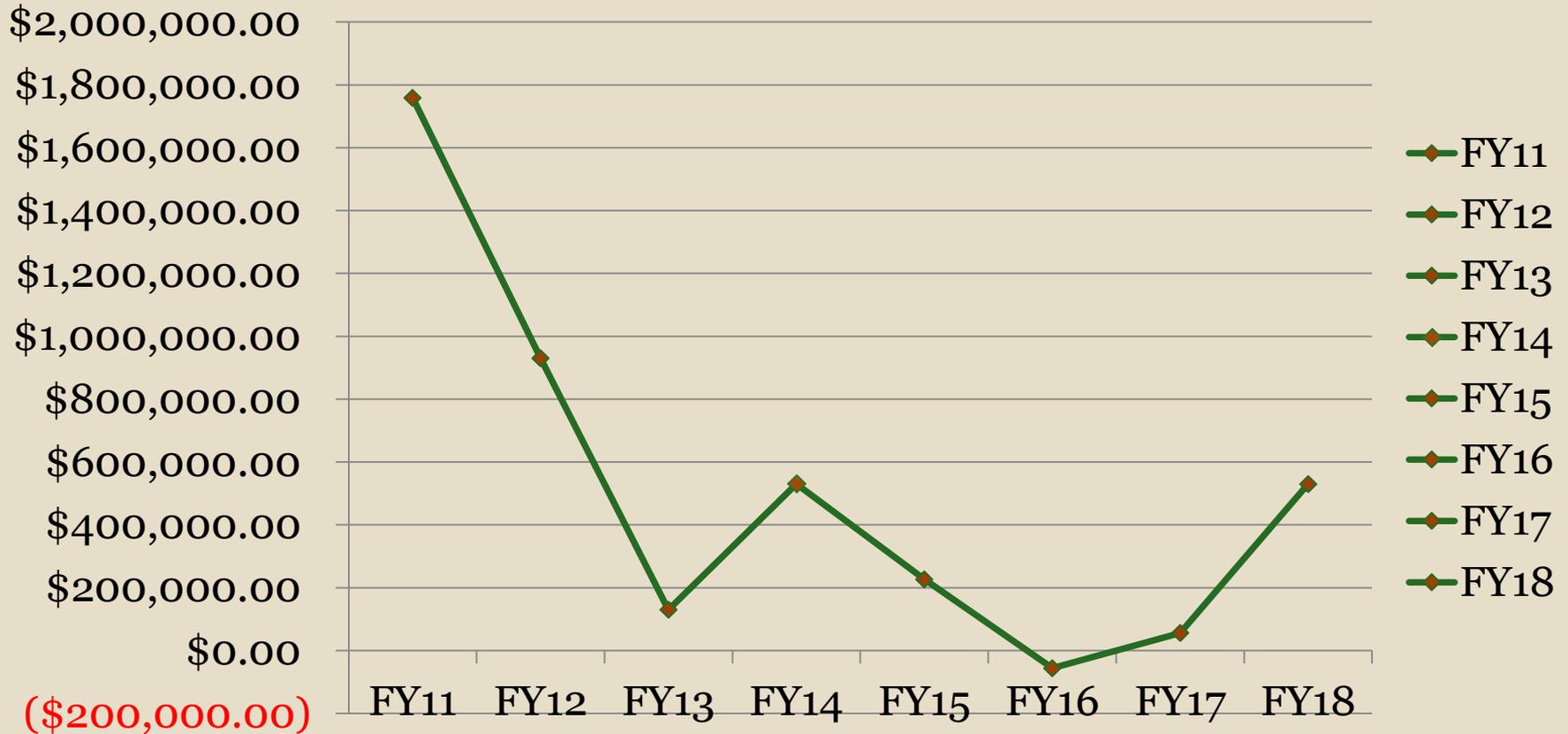
BOARD OF SUPERVISORS
FEBRUARY 14, 2019



Historical Un-Assigned Fund Balance

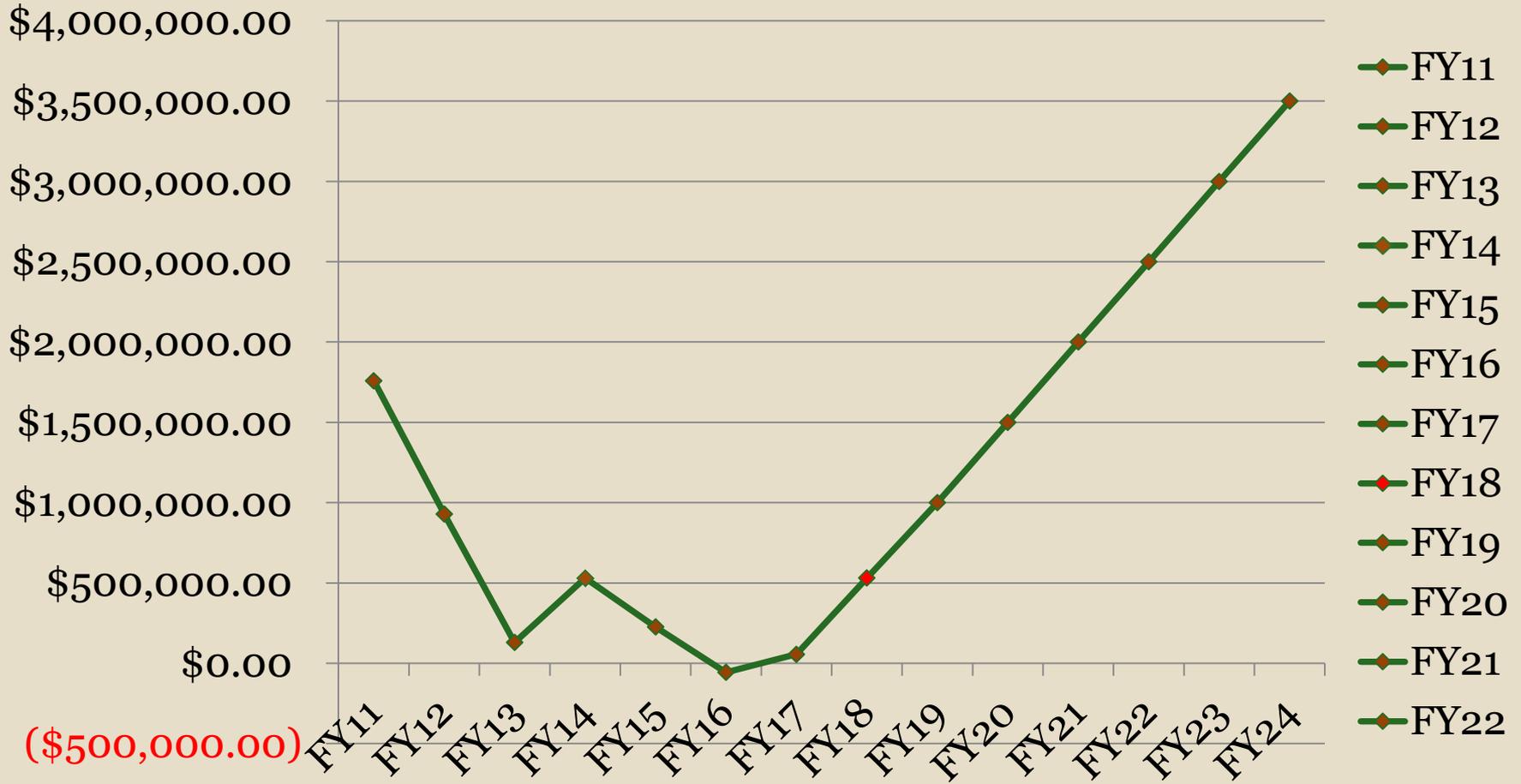


Balance



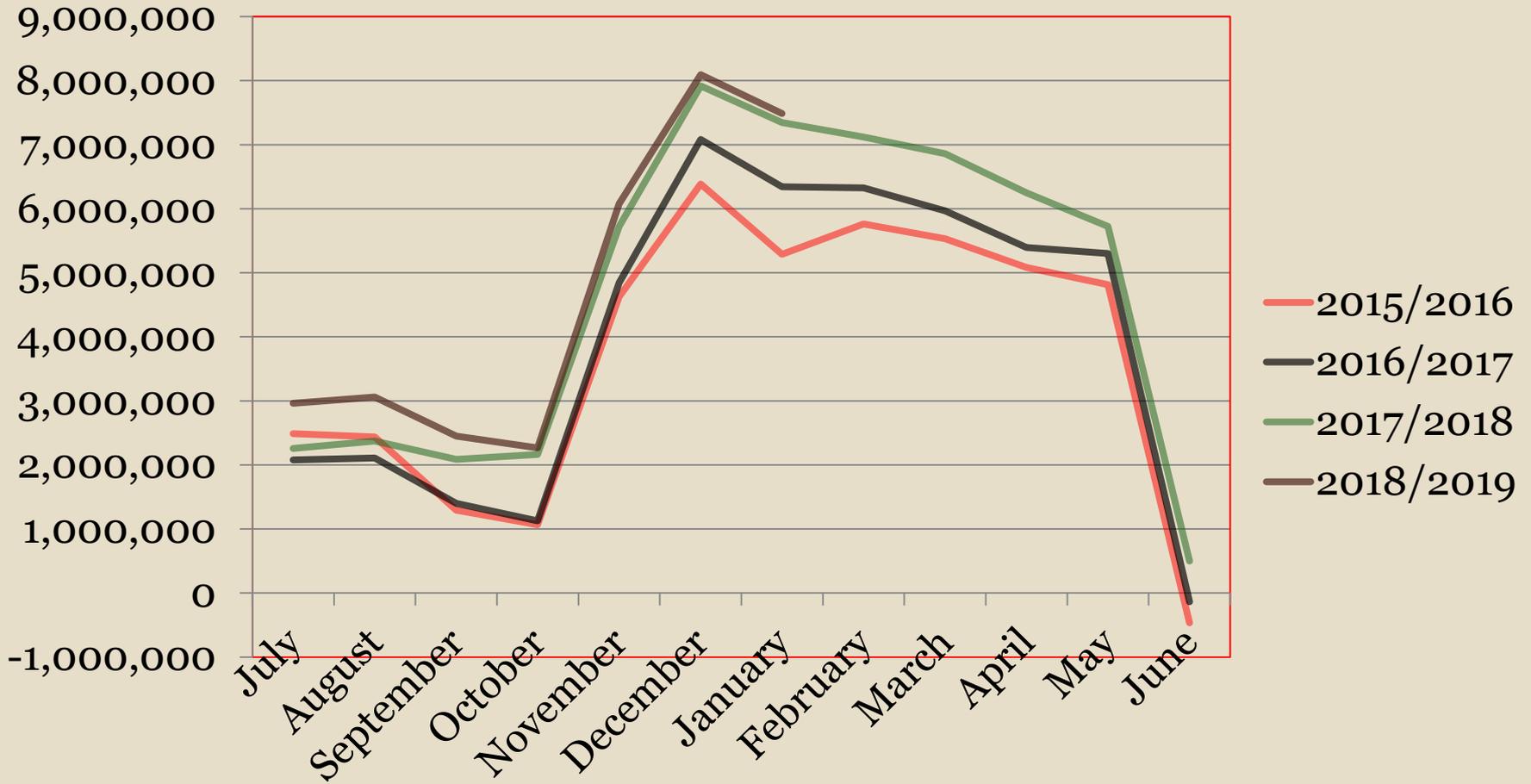
(\$200,000.00)

Projected Un-Assigned Fund Balance



(\$500,000.00)

2015/2016 - 2016/2017 - 2017/2018 - 2018/2019 Cash Comparison

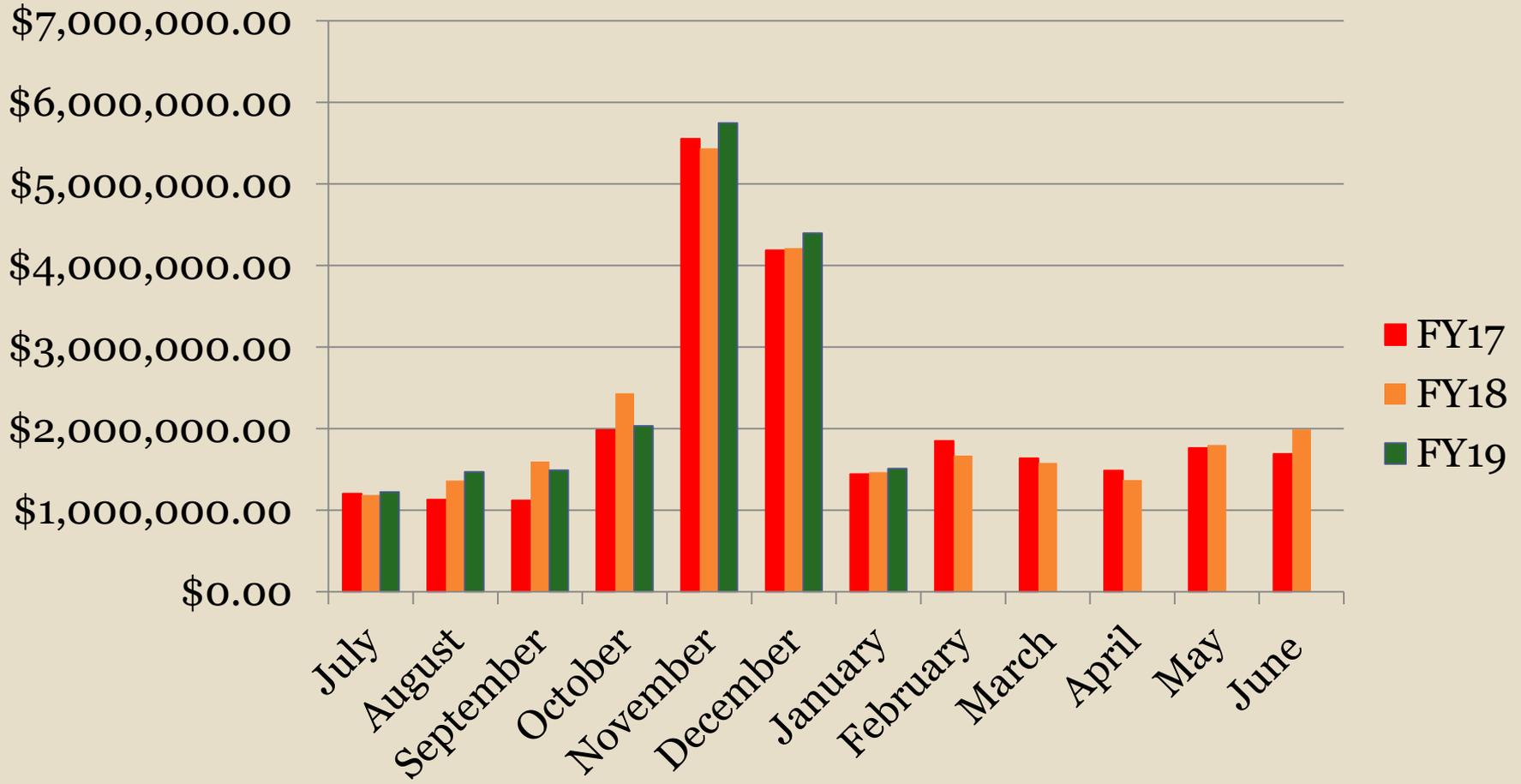


Current Budget – FY19 – Mid Year Review

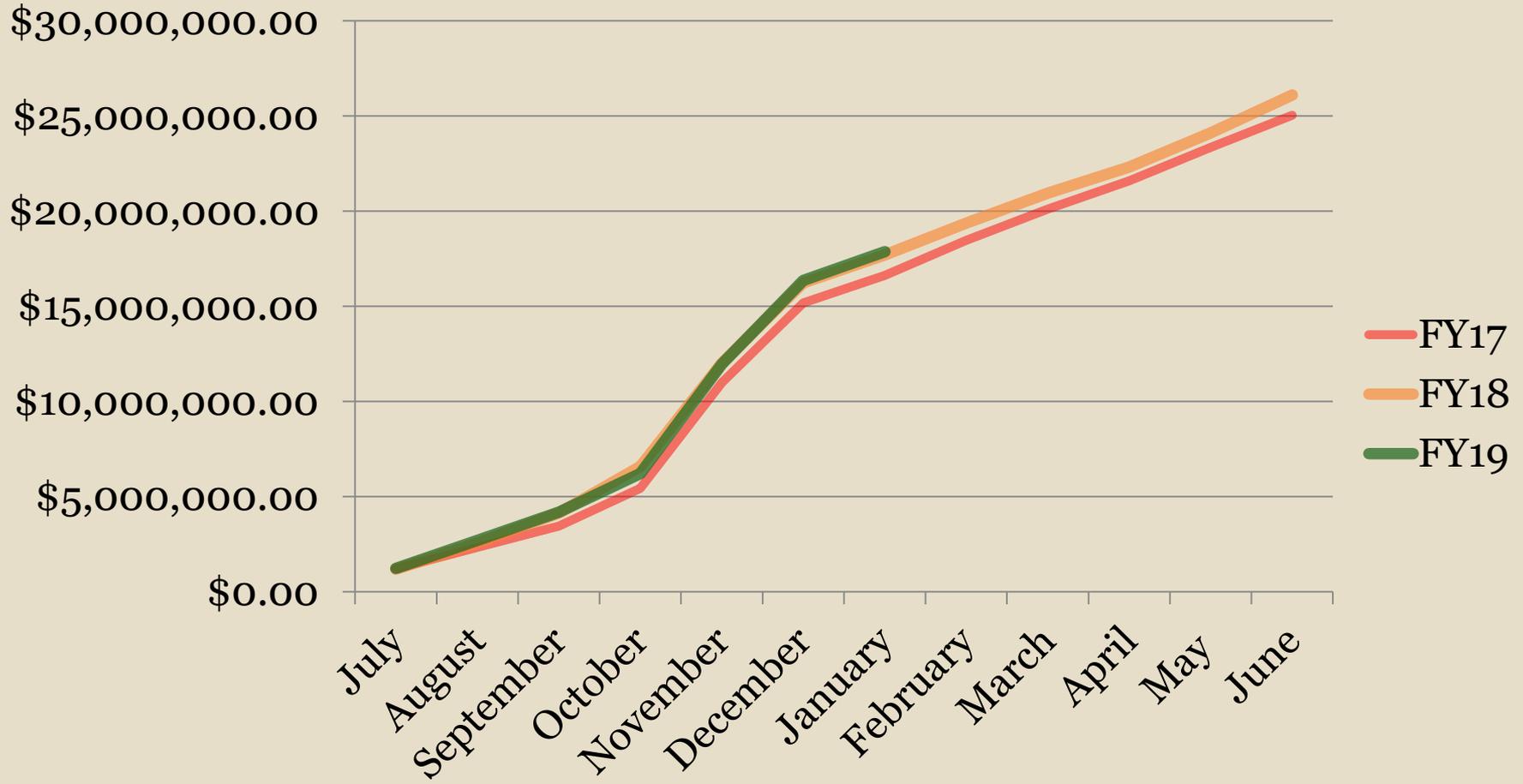


- Through 7 months, both Revenue and Expenses are tracking accordingly to budget and historical trends.
 - Total Revenue through January 31, 2019 - \$17,864,823
 - Total Expenses through January 31, 2019 - \$13,891,736

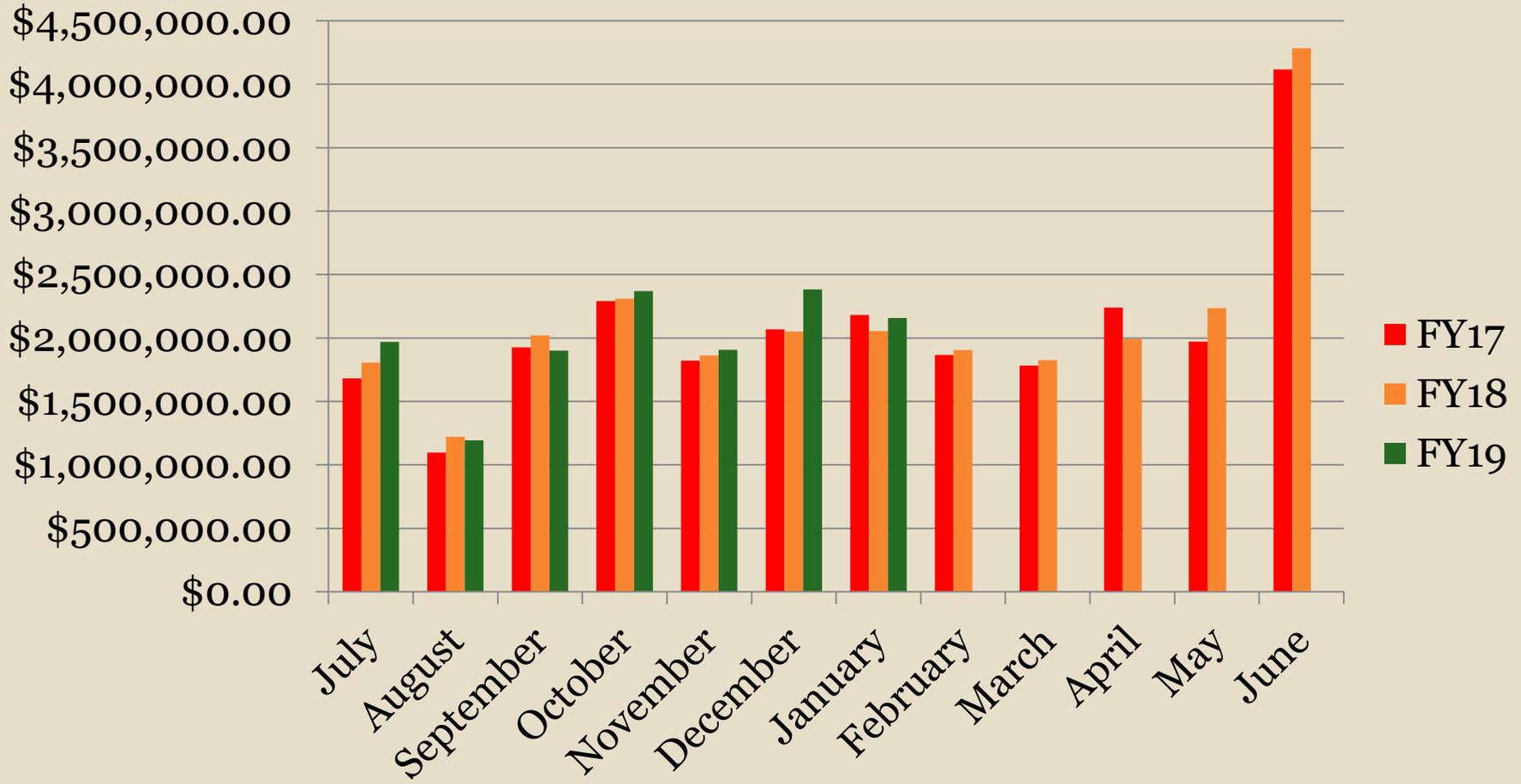
Revenue by Month (FY17/18/19)



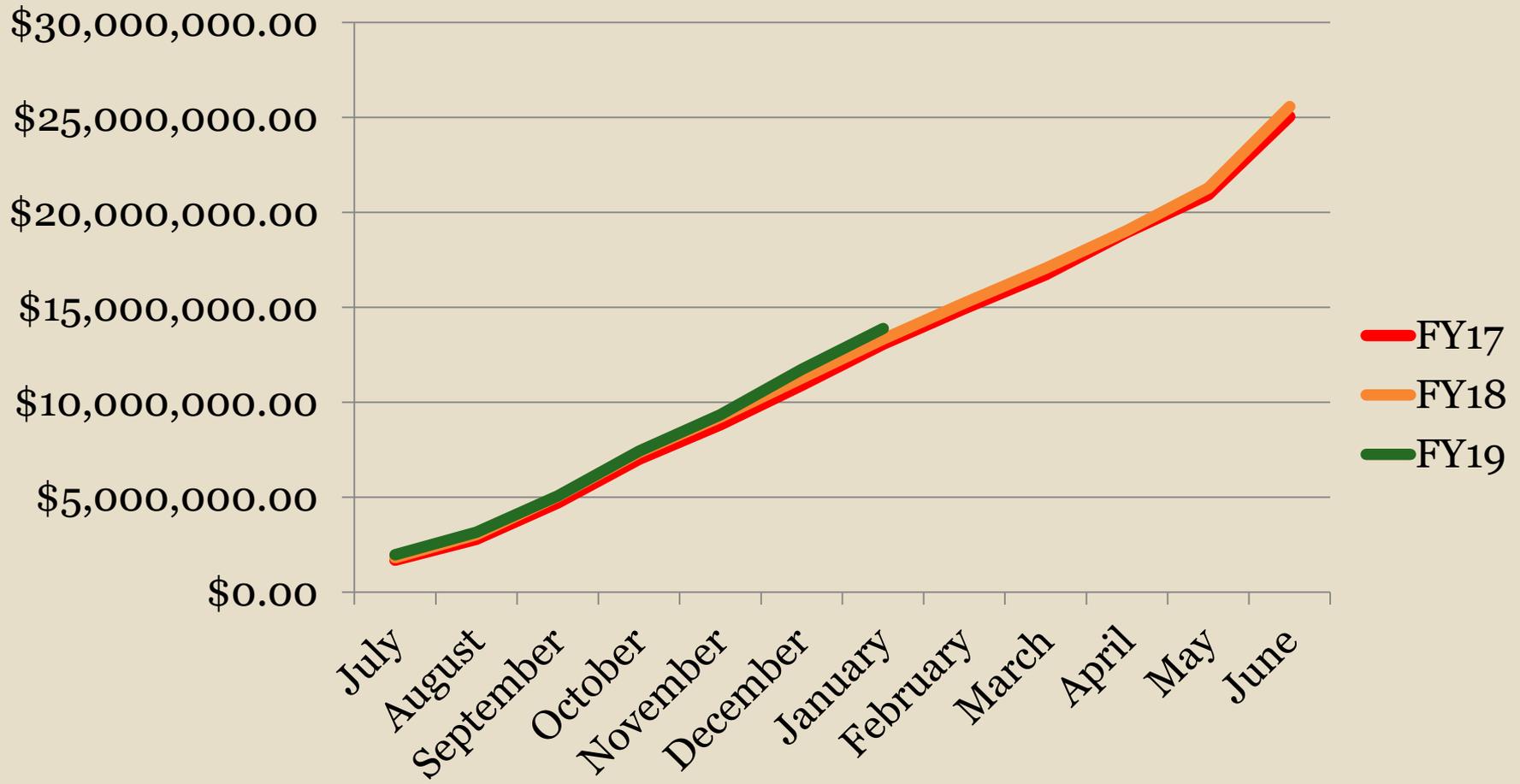
Total Revenue Trend Line (FY17/18/19)



Expenditures by Month (FY17/18/19)



Total Expenditure Trend Line (FY17/18/19)



Fiscal Year 2019/2020 Budget Priorities



- Debt Service – Increase of \$39,000 (Radio, Ambulance Loan, Police Car Loans)

- Capital Improvement Plan – Increase of \$25,000
 - FY20 - \$125,000
 - FY19 - \$100,000
 - FY18- \$83,500
 - FY17 - \$75,000 (\$.01 of \$.03 Real Estate Tax Increase)
 - FY16 - \$25,000
 - FY15 - \$0
 - FY14- \$0

- Contribution towards Un-Assigned Fund Balance - \$150,000 (\$.02 of \$.03 Real Estate Tax Increase FY17)

- Employee Salary Increases/Retention Plans – 3% Raise Effective July 1, 2019
 - Approximately \$110,000
 - Offset by approximately \$20,000 from the State for Compensation Board funded positions
 - ✦ Could change based off of adopted State budget, but do not anticipate less than \$20,000
 - FY14- 2%
 - FY15- 0%
 - FY16- 0%
 - FY17- 1% (12/1/2016)
 - FY18 - 2% (12/1/2017)
 - FY19- 0% (12/1/2018 Bonus)
 - FY20 - 3% (7/1/2019)

Fiscal Year 2019/2020 Budget Priorities



- EMS Part Time Pool Increase - \$20,000
 - Part time costs have increased, and we will need to continue to monitor this budget in future years.
- Part Time IT Position - \$8,000
 - To help address workload
- Part Time Animal Control Position - \$8,000
 - To help address increase needed to operate new Animal Shelter
- Employee Health Insurance –
 - We have been notified of a 0% change to Health Insurance Costs for Employees, with no plan changes

Richmond County Employee Statistics



- Employees by Department

	<u>Full-Time</u>	<u>Part-Time</u>
○ Administration	1	1
○ Building, Planning, Zoning, E/S	4	
○ Finance	1	
○ IT	1	1*
○ Maintenance	1	4
○ Registrar	1	2
○ Emergency Services	8	24
○ Sheriff's Office	15	9
○ Sheriff's Office Dispatch	6	2
○ Animal Control	1	1*
○ Commissioner of Revenue	3	
○ Treasurer	4	
○ Clerk of the Circuit Court	3	
○ Commonwealth Attorney	3	
○ Social Services	14	
○ Total	66	44

Fiscal Year 2019/2020 Budget Priorities



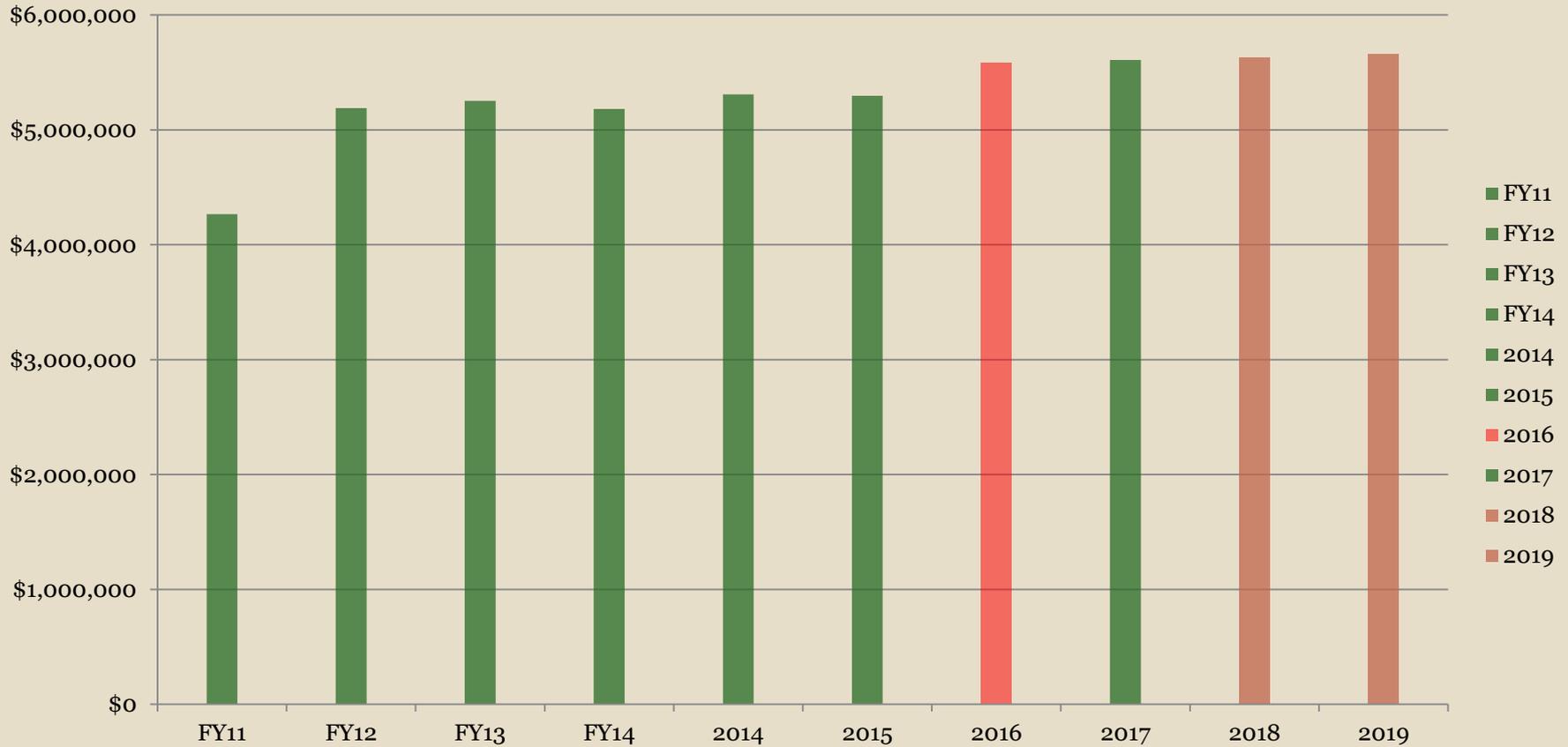
- Other FY20 Priorities

- Broadband Funding - \$25,000 for Grant Match
- Solid Waste – Year over year trends continue to indicate increased Solid Waste costs
 - ✦ However; I do not consider this a burden. As solid waste tons increase, it means the local economy continues to trend up.
- Child Services Act (CSA)
 - ✦ \$40,000 +/- increase to FY20 Budget needed
 - ✦ FY17 Costs \$410,000 FY18 Costs \$510,000 FY19 Projected Costs \$550,000
 - ✦ FY18 CSA Budget - \$338,000 FY19 Budget - \$400,000
 - Funding Formula (70% State – 30% Local)

Real Estate History and Projection



Real Estate



2018 Real Estate Numbers



- We saw a .37% increase in collection value in 2018

○ FY19 Budget -	\$5,450,000
○ FY19 Billed -	\$5,639,522
○ % Budgeted FY19 -	96.8%
✦ % Budgeted FY18-	97.2%
✦ % Budgeted FY17 -	97.4%
✦ % Budgeted FY16 -	98.4%
✦ Goal -	95.5%
✦ FY20 Projection -	96.3%

Real Estate Value Comparison

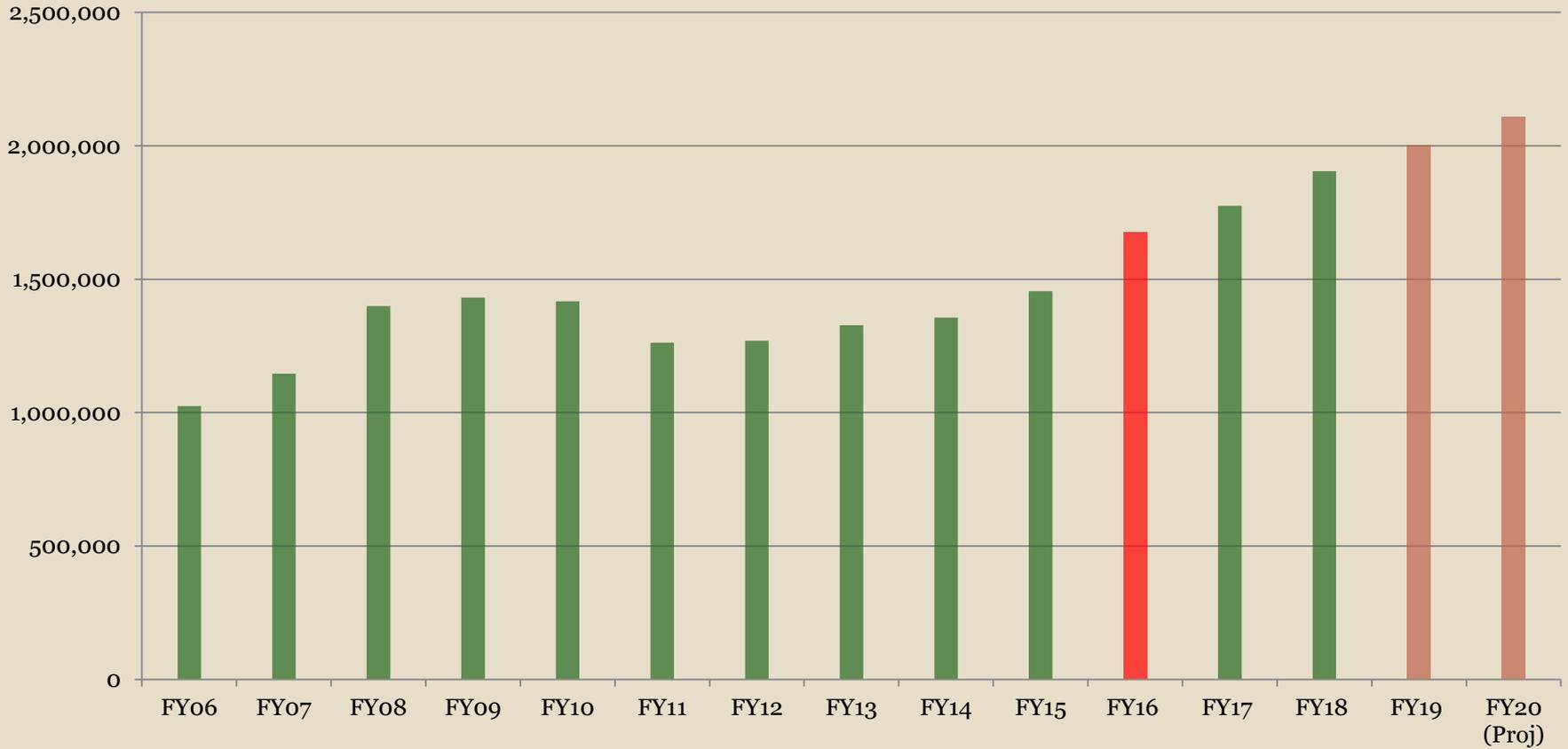


Year	Land Value	Deferred (Land Use)	Building Value	Total Taxable Value	% Change
2015	\$422,008,296	\$71,814,685	\$440,458,617	\$790,652,228	1.00%
2016	\$422,598,668	\$70,484,863	\$445,309,349	\$797,423,154	0.80%
2017	\$421,791,970	\$70,891,173	\$450,377,191	\$801,277,988	0.48%
2018	\$421,267,967	\$71,712,880	\$454,663,901	\$804,218,988	0.37%

Personal Property Tax Collection History and Projection



Personal Property



2018 Personal Property Numbers



- We saw a 5.70% increase in collection value in 2018

○ FY19 Budget -	\$1,685,987
○ FY19 Billed -	\$2,004,053
○ % Budgeted FY19 -	84.1%
▪ % Budgeted FY18-	84%
▪ % Budgeted FY17 -	85.9%
▪ % Budgeted FY16 -	90.2%
▪ Goal -	82%-86%

Personal Property Comparisons



Year	PPTRA	Value	VLT	Total Revenue	% Change
2015	55%	\$59,951,400	\$237,594	\$1,693,106	18.00%
2016	55%	\$62,897,060	\$241,111	\$1,775,813	5.50%
2017	50%	\$64,904,670	\$247,546	\$1,905,214	8.00%
2018	50%	\$68,101,940	\$252,416	\$2,004,053	5.70%

•PPTRA changes for FY20- 47% or 48% relief is recommended based off of the 2018 numbers...

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Split Hide Synchronous Scrolling Reset Window Position View Side by Side Save Workspace Switch Windows Macros

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	
3		PPTRA Vehicle Count				PPTRA Assessed Values												
4	Tax Year	Low Value Count	Mid Value Count	High Value Count	All Vehicle Count	Low Value Assessed	Mid Value Assessed	High Value Assessed	All Value Assessed	Low Value % Growth	Mid Value % Growth	High Value % Growth	All Values % Growth	High Value Count % Growth				
5	2004	1991	5151	105	7247	1194010	26564050	2610500	30368560									
6	2005	1957	5319	151	7427	1192700	29223850	3761780	34178330	-0.110%	10.013%	44.102%	12.545%	43.810%				
7	2006	1723	5520	134	7377	1060520	30871680	3169270	35101470	-11.082%	5.639%	-15.751%	2.701%	-11.258%				
8	2007	1600	5582	106	7288	1012520	31682230	2614850	35309600	-4.526%	2.626%	-17.494%	0.593%	-20.896%				
9	2008	1444	5762	171	7377	918380	33674840	4234500	38827720	-9.298%	6.289%	61.940%	9.964%	61.321%				
10	2009	1336	5920	80	7336	834330	30478470	1942780	33255580	-9.152%	-9.492%	-54.120%	-14.351%	-53.216%				
11	2010	1248	5887	149	7284	772820	30436410	3709200	34918430	-7.372%	-0.138%	90.922%	5.000%	86.250%				
12	2011	1185	5794	209	7188	721590	30273630	5078090	36073310	-6.629%	-0.535%	36.905%	3.307%	40.268%				
13	2012	1151	5804	209	7164	708765	31180090	5105360	36994215	-1.777%	2.994%	0.537%	2.553%	0.000%				
14	2013	1106	5827	229	7162	680000	30949510	5602990	37232500	-4.058%	-0.740%	9.747%	0.644%	9.569%				
15	2014	1151	5865	273	7289	713600	30859240	6728600	38301440	-4.941%	-0.292%	20.089%	2.871%	19.214%				
16	2015	1150	5929	260	7339	712640	31935900	6512380	39160920	-0.135%	3.489%	-3.213%	2.244%	-4.762%				
17	2016	1170	5984	310	7464	728490	32423350	7914530	41066370	2.224%	1.526%	21.531%	4.866%	19.231%				
18	2017	1307	6098	340	7745	821270	32956480	8940170	42717920	12.736%	1.644%	12.959%	4.022%	9.677%				
19	2018	1366	6163	398	7927	858160	33105560	10605110	44568830	4.492%	0.452%	18.623%	4.333%	17.059%				
20									Average % Growth Rate	-2.125%	1.677%	16.198%	2.949%	15.448%				
21	PPTRA reimbursement:				\$803,954.00	Pick a % Growth Rate:				4.910%	1.770%	0.000%	0.000%	10.310%				
22					2019 Projected Assessed Value of PPTRA Vehicles				900296	33691528	10605110							
23					Pick a Pers Prop Tax Rate:								3.75					
24					Pick a PPTRA Credit Percent								50.00%					
25	Use of Reimbursement:					2019 Projection												
26	Start				\$803,954.00	Low Value				900296	Assessed Value							
27	Low Value				-\$33,761.09	High Value				33761.09	Levy							
28	High Value				-\$164,637.68	Mid Value				33761.09	PPTRA credit							
29	Mid Value				-\$631,716.16	All Value				439	Number of High Value Vehicles							
30	Total Over/(Under)				-\$26,160.92	Low Value				164637.68	PPTRA credit							
31						Mid Value				33691528	Assessed Value							
32	2006-2012 - Over				\$17,529.75	High Value				1263432.32	Levy							
33	2013 - Under				-\$28,149.63	All Value				631716.16	PPTRA credit							
34	2014 - Under				-\$47,292.82													
35	2015 - Over				\$11,288.56													
36	2016 - Under				-\$19,983.70													
37	2017 - Over				\$27,697.59													
38	2018 - Over				\$1,768.29													
39					-\$37,141.96													
40																		

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Macros

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	PPTRA Vehicle Count					PPTRA Assessed Values									
Tax Year	Low Value Count	Mid Value Count	High Value Count	All Vehicle Count		Low Value Assessed	Mid Value Assessed	High Value Assessed	All Value Assessed	Low Value % Growth	Mid Value % Growth	High Value % Growth	All Values % Growth	High Value Count % Growth	
2004	1991	5151	105	7247		1194010	26564050	2610500	30368560						
2005	1957	5319	151	7427		1192700	29223850	3761780	34178330	-0.110%	10.013%	44.102%	12.545%	43.810%	
2006	1723	5520	134	7377		1060520	30871680	3169270	35101470	-11.082%	5.639%	-15.751%	2.701%	-11.258%	
2007	1600	5582	106	7288		1012520	31682230	2614850	35309600	-4.526%	2.626%	-17.494%	0.593%	-20.896%	
2008	1444	5762	171	7377		918380	33674840	4234500	38827720	-9.298%	6.289%	61.940%	9.964%	61.321%	
2009	1336	5920	80	7336		834330	30478470	1942780	33255580	-9.152%	-9.492%	-54.120%	-14.351%	-53.216%	
2010	1248	5887	149	7284		772820	30436410	3709200	34918430	-7.372%	-0.138%	90.922%	5.000%	86.250%	
2011	1185	5794	209	7188		721590	30273630	5078090	36073310	-6.629%	-0.535%	36.905%	3.307%	40.268%	
2012	1151	5804	209	7164		708765	31180090	5105360	36994215	-1.777%	2.994%	0.537%	2.553%	0.000%	
2013	1106	5827	229	7162		680000	30949510	5602990	37232500	-4.058%	-0.740%	9.747%	0.644%	9.569%	
2014	1151	5865	273	7289		713600	30859240	6728600	38301440	4.941%	-0.292%	20.089%	2.871%	19.214%	
2015	1150	5929	260	7339		712640	31935900	6512380	39160920	-0.135%	3.489%	-3.213%	2.244%	-4.762%	
2016	1170	5984	310	7464		728490	32423350	7914530	41066370	2.224%	1.526%	21.531%	4.866%	19.231%	
2017	1307	6098	340	7745		821270	32956480	8940170	42717920	12.736%	1.644%	12.959%	4.022%	9.677%	
2018	1366	6163	398	7927		858160	33105560	10605110	44568830	4.492%	0.452%	18.623%	4.333%	17.059%	
							Average % Growth Rate			-2.125%	1.677%	16.198%	2.949%	15.448%	
PPTRA reimbursement:				\$803,954.00		Pick a % Growth Rate:				4.910%	1.770%	0.000%	0.000%	10.310%	
				2019 Projected Assessed Value of PPTRA Vehicles						900296	33691528	10605110			
				Pick a Pers Prop Tax Rate:									3.75		
				Pick a PPTRA Credit Percent									48.00%		
Use of Reimbursement:															
Start				\$803,954.00		2019 Projection									
Low Value				-\$33,761.09		Low Value	900296	Assessed Value							
High Value				-\$158,052.17			33761.09	Levy							
Mid Value				-\$606,447.51			33761.09	PPTRA credit							
Total Over/(Under)				\$5,693.23		High Value	439	Number of High Value Vehicles							
							158052.17	PPTRA credit							
2006-2012 - Over				\$17,529.75		Mid Value	33691528	Assessed Value							
2013 - Under				-\$28,149.63			1263432.32	Levy							
2014 - Under				-\$47,292.82			606447.51	PPTRA credit							
2015 - Over				\$11,288.56											
2016 - Under				-\$19,983.70											
2017 - Over				\$27,697.59											
2018 - Over				\$1,768.29											
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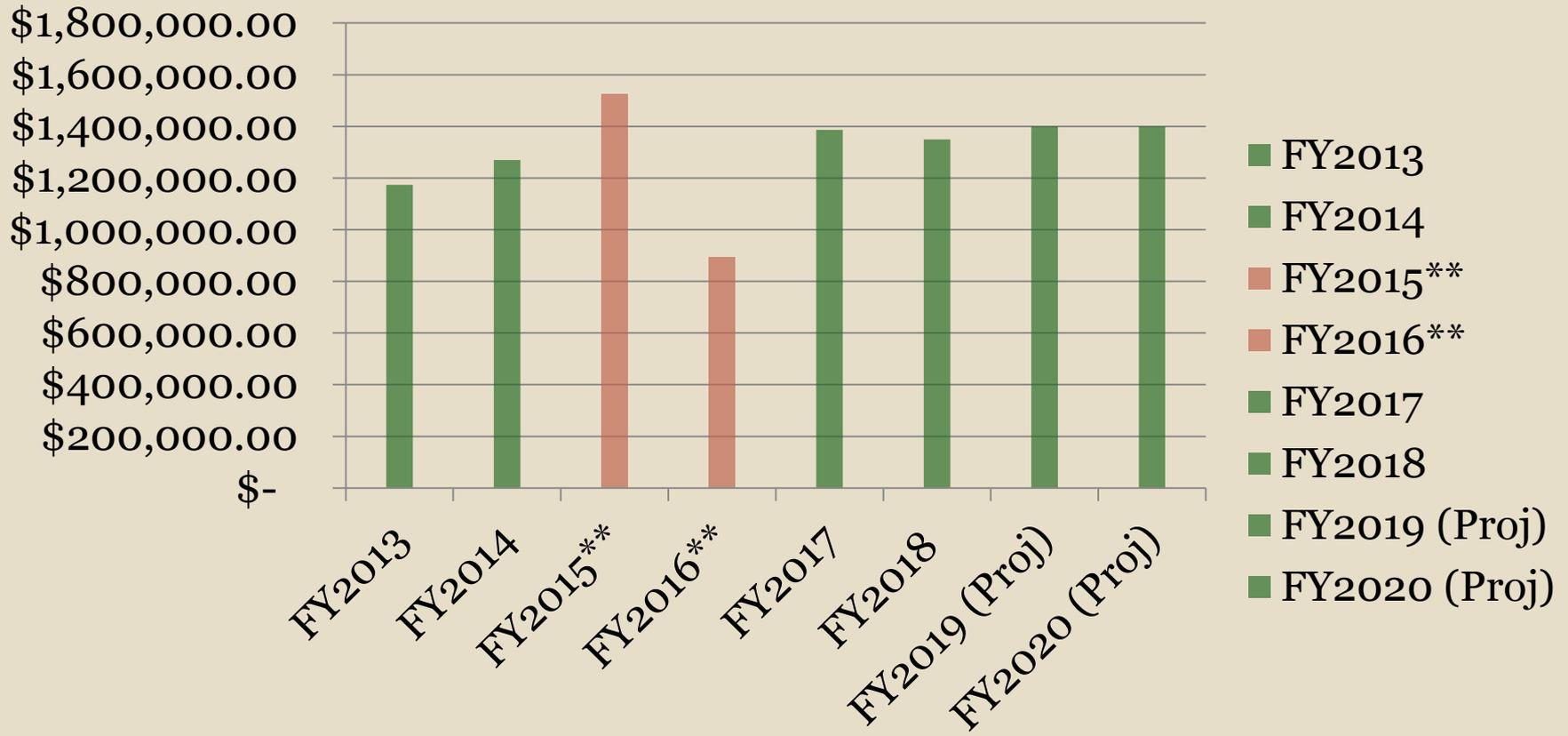
N28

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				Pick a Pers Prop Tax Rate:									3.75		
				Pick a PPTRA Credit Percent									47.00%		
Use of Reimbursement:															
Start				\$803,954.00						2019 Projection					
Low Value				-\$33,761.09						Low Value	900296	Assessed Value			
High Value				-\$154,759.41							33761.09	Levy			
Mid Value				-\$593,813.19							33761.09	PPTRA credit			
Total Over/(Under)				\$21,620.31								439	Number of High Value Vehicles		
											154759.41	PPTRA credit			
2006-2012 - Over				\$17,529.75								33691528	Assessed Value		
2013 - Under				-\$28,149.63								1263432.32	Levy		
2014 - Under				-\$47,292.82								593813.19	PPTRA credit		
2015 - Over				\$11,288.56											
2016 - Under				-\$19,983.70											
2017 - Over				\$27,697.59											
2018 - Over				\$1,768.29											
				-\$37,141.96											

Local Sales Tax History and Projection



Sales Tax



FY20 Budget Priorities/Challenges



- Continued Investment in Employees
 - Benefits and Compensation
 - ✦ Employee Compensation
 - ✦ Merit Raises
 - ✦ Health Insurance
 - ✦ Retention Plans

- Continued Investment in the County
 - Fund Balance
 - ✦ Continue focus of building our un-designated cash reserves to 15%, which equates to \$3,500,000.
 - Capital Improvement Plan Funding
 - ✦ (IT/Accounting Computer Infrastructure, Courthouse and Facility Maintenance)
 - Facilities Maintenance and Vehicle Replacement
 - Continue High Service Delivery

FY20 Budget Priorities/Challenges



- No “foreseen” increases to our Real Estate or Personal Property Tax Rates:
 - Real Estate - \$0.70/\$100
 - Personal Property - \$3.75/\$100
 - PPTRA Rate - 47%/48% or keep at 50% for another year?

Regional Tax Rate Comparison



Regional Real Estate Tax Rates - Seven Year Look Back									
			E		E		E		E
	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20
Essex County	0.60	0.84	0.86	0.86	0.88	0.88	0.88	0.88	
Lancaster County	0.40	0.39	0.50	0.54	0.54	0.54	0.59	0.59	
Mathews County	0.47	0.47	0.47	0.54	0.54	0.54	0.575	0.575	
Middlesex County	0.46	0.46	0.48	0.53	0.53	0.53	0.56	0.61	
Northumberland County	0.40	0.43	0.42	0.49	0.49	0.54	0.56	0.56	
Richmond County	0.67	0.67	0.67	0.67	0.67	0.70	0.70	0.70	0.70
Westmoreland County	0.46	0.48	0.48	0.52	0.52	0.60	0.61	0.63	
Regional Average	0.49	0.53	0.55	0.59	0.60	0.62	0.64	0.65	

Proposed Fiscal Year 2019 – 2020 Capital Improvement Plan



• Computer Aided Dispatch/Records Management-	\$75,000
• Central Accounting Software Deposit-	\$15,000
• New Color Copier – Admin Office-	\$5,000
• Microwave Link – Radio System-	\$33,000
• Sheriff's Office Vehicles-	\$55,000
• Tractor-	\$20,000
• Parking Lot – IDA Building-	\$20,000
• Total FY20 CIP-	\$223,000

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Clipboard Font Alignment Number Styles Cells Editing

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Conditional Formatting Format as Table Cell Styles

AutoSum Fill Clear Sort & Filter Find & Select

	A	B	C	D	E	F	G	H	I	J	K	L	
1	Richmond County Capital Improvement Plan												
2	DEPARTMENT/REQUEST												
3	INFORMATION TECHNOLOGY												
4	UPS Battery Refresh - Sheriff's Office					15,000							
5	E-911 Replacement	>>>	150,000										
6	Sheriff's Office CAD/Records Management (Grant/Local)	75,000											
7	Central Accounting Software	15,000	60,000										
8	New Color Copier - Admin Office	5,000											
9	County Phone Project					30,000							
10	County Server Improvements			60,000									
11	Microwave Link - E-911	33,000											
12	Department of Social Services - Digital Image (New)		25,000										
13	EMERGENCY SERVICES/SHERIFFS OFFICE												
14	Vehicle - EMS Chief (Grant/Local)	>>>	30,000										
15	Medic Unit Replacement			250,000									
16	Vehicle (2)- Sheriff's Office	55,000	55,000	55,000	55,000	55,000							
17	Rescue Boat (New)			25,000									
18	ADMINISTRATION/OTHER												
19	Courthouse Complex Parking Lot Improvements	>>>	>>>	>>>	20,000								
20	Convenience Center Improvements		25,000	25,000									
21	Vehicle- County Administration	>>>	20,000										
22	Vehicle- Maintenance Department	>>>	20,000										
23	Vehicle- Planning/Zoning	>>>	>>>>>	20,000									
24	Courthouse Roof Repair	>>>	25,000										
25	Commonwealth Attorney HVAC Replacement	>>>	8,000										
26	Tractor/Bushhog/Bucket - Indianfield/Maint	20,000											
27	Renovate IDA Building for DSS 6/1/2022		>>>	100,000									
28	County Office Building Alarm System Install (New)		10,000										
29	Walnut Street Roof (New)		15,000										
30	Sherriffs Office/Court Building HVAC (New)		12,000	12,000	12,000	12,000							
31	County Office Building - Chiller Replacement			38,000	47,000								
32	Parking Lot - Industrial Development Authority Bldg(New)	20,000											
33													
34	Yearly TOTAL	223,000	455,000	585,000	179,000	67,000	1,509,000						

Capital Improvement Plan Balance Sheet



• Projected Balance 6-30-19 -	\$25,604
• FY20 Contribution (July 1, 2019) -	\$125,000
• FY20 Sheriff Car Contribution-	\$55,000
• <u>IDA Fund Contribution-</u>	<u>\$20,000</u>
• Balance-	\$225,604
• CAD Project	-\$75,000
• Software-	-\$15,000
• Admin Copier-	-\$5,000
• Microwave Link-	-\$33,000
• Sheriff Patrol Cars-	-\$55,000
• Tractor-	-\$20,000
• IDA Parking Lot-	-\$20,000
• EOY Balance (6-30-20)	\$2,604

FY20 Budget Adoption Schedule



- Friday, December 7, 2018 – Budget Request Letters submitted to Departments
- Friday, January 25, 2019 – Department Budget Requests due to County Administrator
- **Thursday, February 14, 2019- Mid – Year Budget Presentation – FY20 Budget Preview**
- Friday, February 22, 2019 – FY20 Budget Requests and Proposed Capital Improvement Plan (CIP) given to Board of Supervisors
- Thursday, March 14, 2019 – FY20 Budget Presentations from Departments (1:00 – 5:00 PM)
- Monday, March 18, 2019 – FY20 Budget/CIP Worksession (6:00 PM) Recommended Budget Presentation
- Monday, March 25, 2019 – FY20 Budget/CIP Worksession (6:00 PM)
- Monday, April 1, 2019 – FY20 Budget/CIP Worksession (6:00 PM)
- Thursday, April 11, 2019 – FY20 Budget/CIP Worksession (1:00 or 6:00 PM)
- Thursday, April 18, 2019 – FY20 Budget/CIP Public Hearing (7:00 PM)
- Thursday, May 9, 2019 – FY20 Budget/CIP Adoption (7:00 PM)