



**FISCAL YEAR 2023**

**COUNTY BUDGET PUBLIC HEARING**

**W. KEVIN MASSENGILL  
COUNTY ADMINISTRATOR  
APRIL 19, 2022**



# VISION STATEMENT

**WE CHERISH OUR HERITAGE,  
EMBRACE OPPORTUNITY, AND  
OFFER AN EXTRAORDINARY  
COMMUNITY IN WHICH TO  
SPEND A LIFETIME**



# **MISSION STATEMENT**

**TO BUILD OUR COMMUNITY  
THROUGH A COMMITMENT TO  
EXCELLENCE IN PUBLIC SERVICE**

# STRIVE

Stewardship | Teamwork | Respect

**INTEGRITY**

Value-Added Customer Service | Excellence

**CORE VALUES**

# Stewardship

Careful and responsible management of the organizations time,  
talent and resources

~STEWARDSHIP ~

CERTIFICATE OF ACHIEVEMENT  
FOR EXCELLENCE IN FINANCIAL

REPORTING:

2015

2016

2017

2018

2019

2020

GOVERNMENT TRANSPARENCY

A+

# Teamwork

Individuals sharing ideas, knowledge, and uniting to work toward one mission and vision



~TEAMWORK~



# Respect

The display of dignity to employees and community



~RESPECT~

ADOPTION OF DIVERSITY, EQUITY  
AND INCLUSION POLICY

ADVISORY TASKFORCE ON EQUITY  
AND RACIAL RECONCILIATION

DINWIDDIE FAITH BASED  
INITIATIVE



# Integrity

Consistently providing responsible, ethical, and proper services on a professional and personal level



~INTEGRITY~

FINANCIAL INTEGRITY

PROFESSIONAL INTEGRITY

PERSONAL INTEGRITY

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\*Upstanding Character \* Work Ethic \*  
\* Sound Judgement \* Honesty \*  
\* Dependability \* Loyalty \*

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TRUST

# Value Added - Customer Service

The practice of providing solutions to problems and questions, not just responses.

“The Extra Mile”



## ~VALUE ADDED CUSTOMER SERVICE~

VIRGINIA ASSOCIATION OF COUNTIES (VACO) -  
ACHIEVEMENT AWARDS:

2012

2015

2017

2018

2019

2020

NATIONAL ASSOCIATION OF COUNTIES (NACO)  
ACHIEVEMENT AWARDS

2012

2016

2019

2020

“BEST SMALL VIRGINIA  
COUNTY”

# Excellence

Continually seeking to improve one's self and the organization



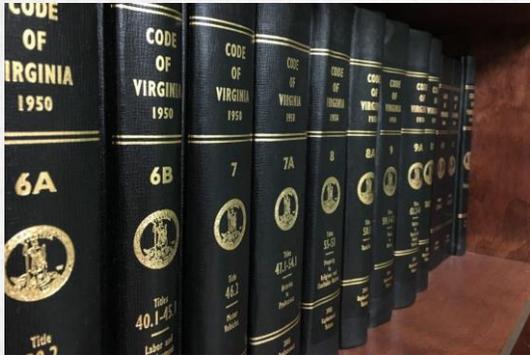
~EXCELLENCE~



# COUNTY OF DINWIDDIE FY23 PROPOSED BUDGET



# TONIGHT'S PUBLIC HEARING



Code of Virginia - Board is prohibited from voting on the budget tonight



Receive public input and deliberate on presentation and input



Board of Supervisors -  
Action: May 3, 2022  
4:00PM Board Workshop

# CALENDAR YEAR 2022 ADOPTED TAX RATES

	Rate
Real Estate	.79
Mobile Homes	.79
Mineral Lands	.79
Public Service	.79
<b>Personal Property</b>	<b>4.60</b>
Personal Property – Volunteers	.25
Machinery and Tools	3.30
Heavy Construction Equipment	3.30
Airplanes	.50



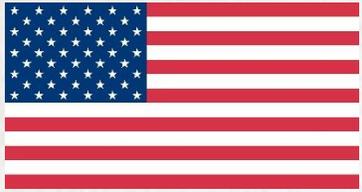
# FY23 PROPOSED REVENUE BUDGET



# GENERAL FUND REVENUE ANALYSIS

## Revenue Sources

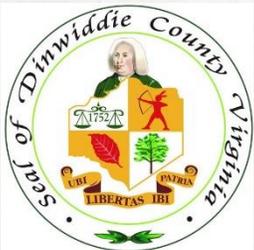
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FY22 Budgeted Revenue:	\$ 4,600	\$ 3,500
FY23 Budgeted Revenue:	\$ 8,100	



FY22 Budgeted Revenue:	\$ 6,849,548	\$ 142,192
FY23 Budgeted Revenue:	\$ 6,991,740	

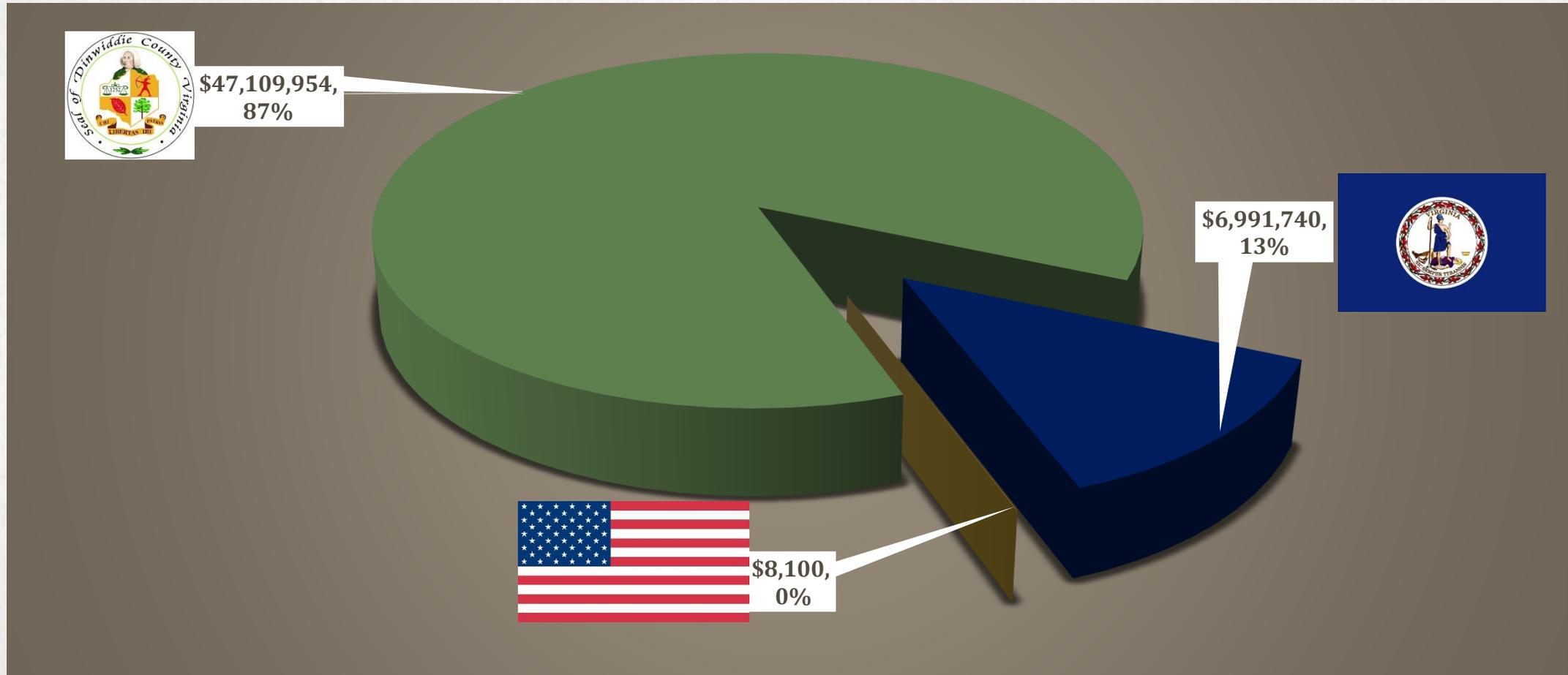


FY22 Budgeted Revenue:	\$44,863,124	\$2,246,830
FY23 Budgeted Revenue:	\$47,109,954	

Projected  
Increase  
\$2,392,522

# TOTAL GENERAL FUND REVENUE ANALYSIS

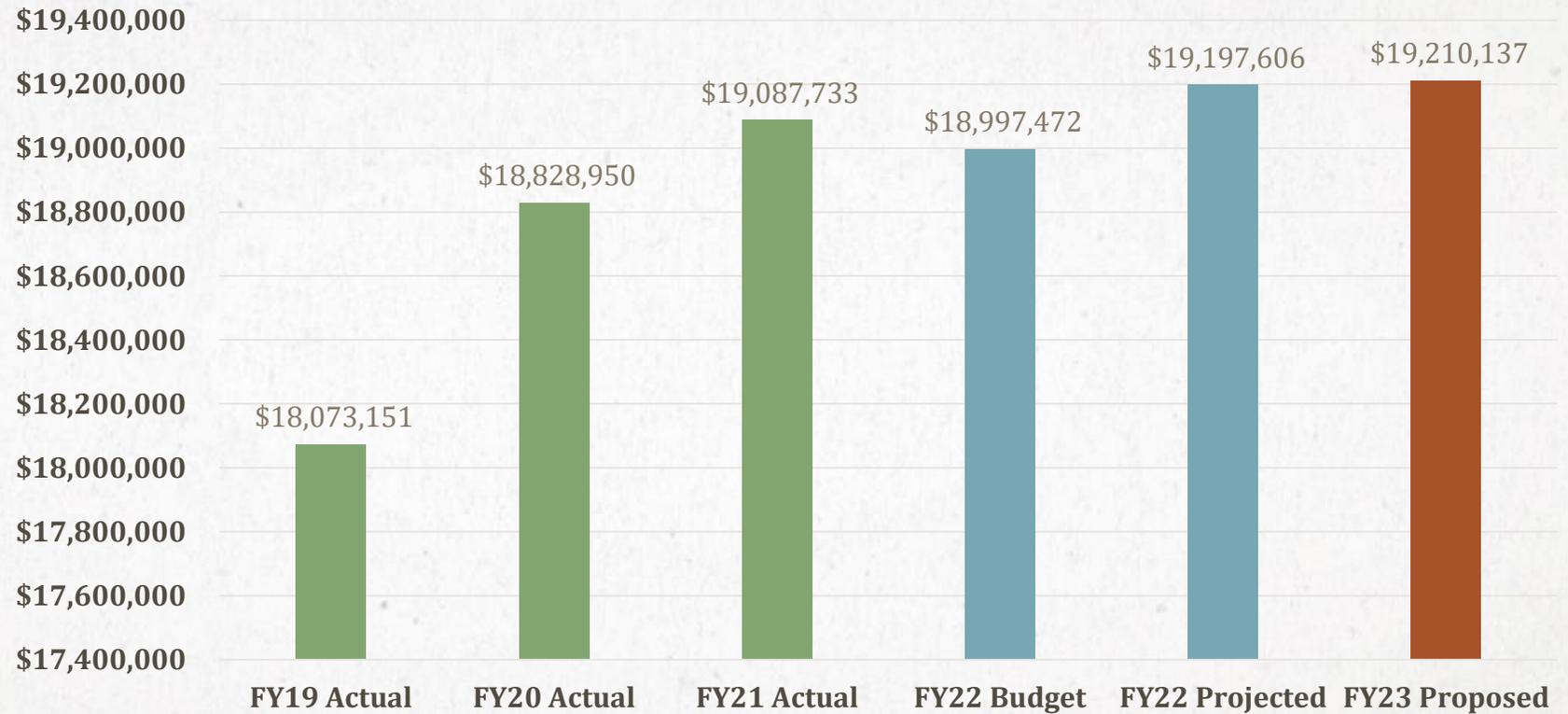
\$54,109,794





# TWO MAIN LOCAL REVENUE STREAMS

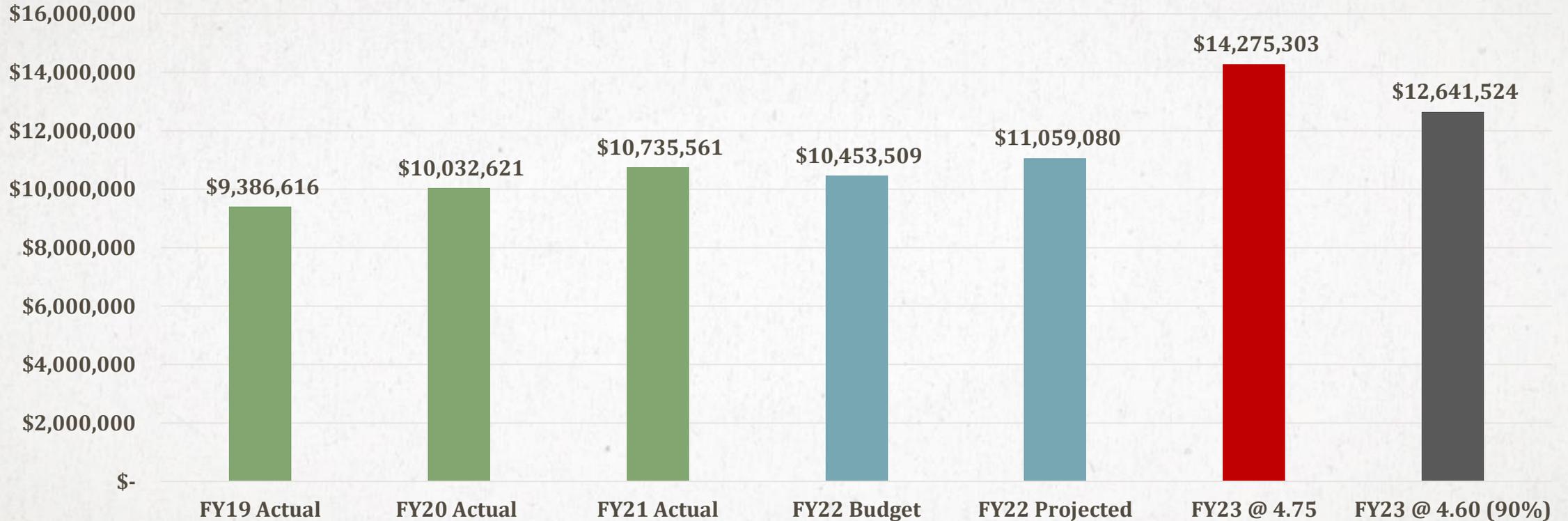
## Real Estate



Budget Change  
212,665

# TWO MAIN LOCAL REVENUE STREAMS

## Personal Property



Budget Change  
\$2,181,495

# HISTORIC PERSONAL PROPERTY TAX RATES



# LOCAL REVENUE GAIN/LOSS ANALYSIS

Revenue Type	FY23 Budget	Budget Change	Gain/Loss
Real Estate	\$19,210,137	\$212,665	+
Public Service	\$1,610,000	(\$500,666)	-
Personal Property	\$12,641,524	\$2,181,015	+
Machinery & Tools	\$2,955,510	(\$638)	-
Penalties /Interest	\$660,000	(\$5,000)	-
Local Sales and Use	\$2,810,000	\$252,787	+
Consumer Utility	\$840,000	(\$235)	-
Business License	\$925,000	\$25,000	+
Motor Vehicle License	\$570,000	(\$7,000)	-
Bank Stock	\$211,028	\$12,240	+
Recordation / Wills	\$375,000	\$37,000	+
Admissions	\$50,000	\$0	=

# LOCAL REVENUE GAIN/LOSS ANALYSIS

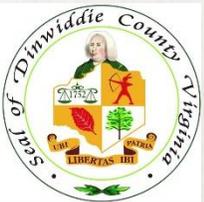
Revenue Type	FY23 Budget	Budget Change	Gain/Loss
Lodging	\$160,000	\$61,757	+
Communications Tax	\$660,000	(\$15,000)	-
Animal License	\$10,200	\$1,000	+
Permits/Other License	\$363,400	\$46,125	+
Fines/Forfeitures	\$600,700	(\$134,550)	-
Use of Money	\$50,000	(\$33,500)	-
Use of Property	\$132,657	(\$1,500)	-
Charges for Services	\$1,909,711	\$99,610	+
Miscellaneous	\$171,700	(\$6,980)	-
Recovered Cost	\$183,387	\$15,520	+
<b>LOCAL REVENUE</b>	<b>\$47,109,954</b>	<b>\$2,246,830</b>	<b>+</b>

# FY23 PROPOSED EXPENDITURE BUDGET

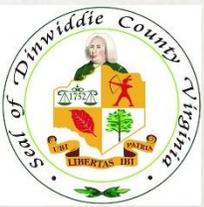
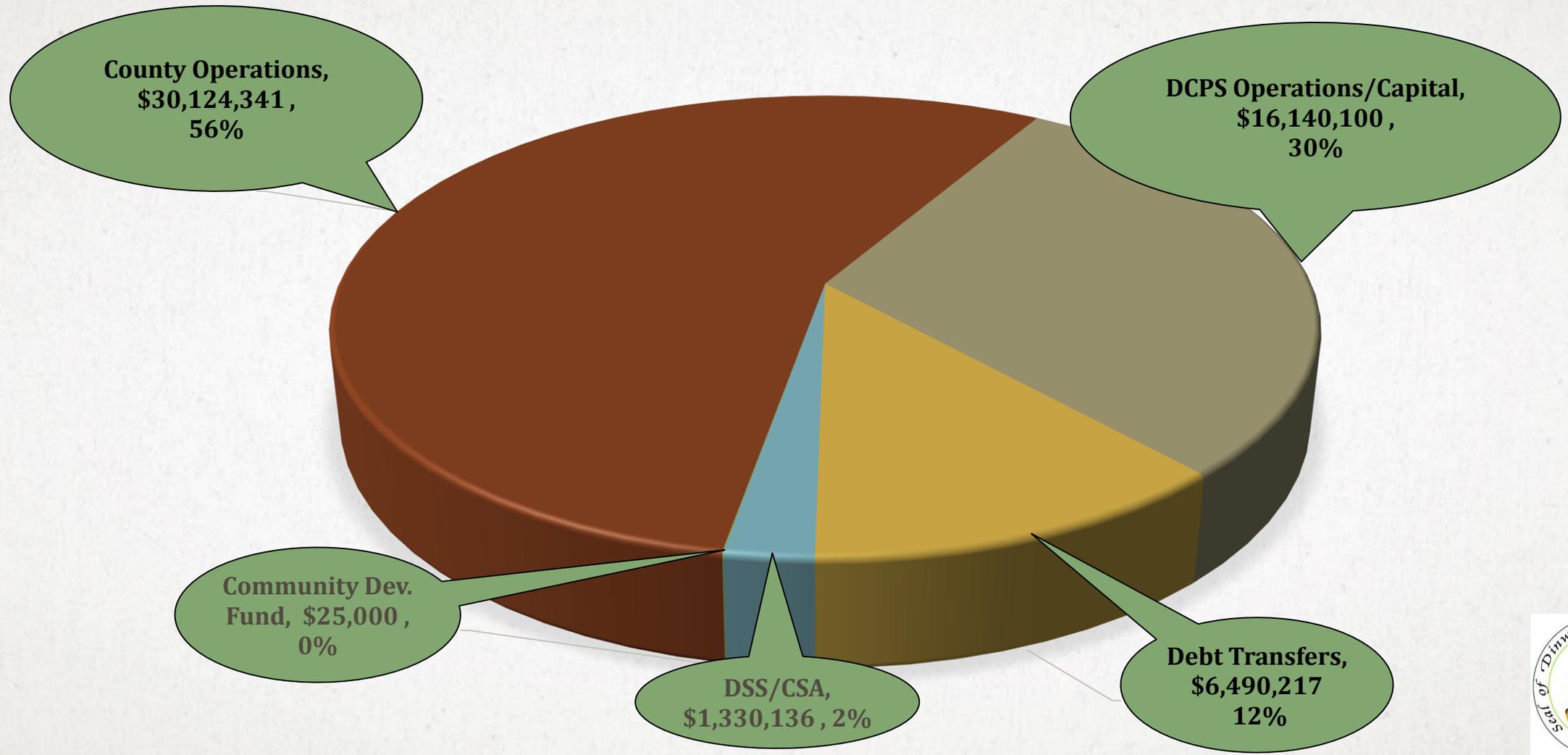


# PROPOSED FY23 EXPENDITURE BUDGET GUIDING PRINCIPALS

- Develop a conservative budget that is realistically aligned with the current COVID-19 health pandemic.
- Maintain level of service for Dinwiddie citizens and enhance delivery of services where feasible.
- Maintain and attract a highly trained and professional workforce – investment into employee compensation:
  - Fully implement remaining phases of the Class and Compensation Study for Dinwiddie Government and Constitutional Officers' employees.
  - Compression Step for all Employees.
  - Pay Scale Adjustment – Equity with State supported positions.
  - Offset Employee Health Insurance.
- Continue to partner with the Dinwiddie County Public Schools to make investments in teacher and division compensation.
- Make strategic decisions and investments using the American Rescue Plan Act (A.R.P.A.) funds.



# GENERAL FUND: OPERATIONS AND TRANSFERS



# INVESTING IN THE COUNTY WORKFORCE

*Budget Goal: Maintain and attract a highly trained and professional workforce – investment into employee compensation*

## **FY22 – Phase 1 Class and Compensation Implementation:**

- Moved each employee to the market minimum of their position.
- Achieved internal parity by moving each employee to an appropriate grade and step of a newly created pay scale.
- Started to address compression by providing additional compensation to those positions needing longevity adjustments.
  - 1/3<sup>rd</sup> of longevity adjustments were made in FY22; subsequent longevity adjustments to be paid out in subsequent fiscal year (FY23).

## **FY23 – Remaining Phases (2&3) Class and Compensation**

## Dinwiddie County Salaries & Benefits

**FY23 Salaries and Benefits  
Budget Change  
\$1,742,535**

**Compression Step  
All Employees 2.376%**

**COLA - Pay Scale Adjustment – Equity  
with State Supported Positions  
2.624%**

**Minimum Increase  
5%**

# TARGETED INVESTMENTS

Budget Goal - Maintain level of service for Dinwiddie citizens and enhance delivery of services where feasible

**Sheriff's Office : Evidence Property Room Manager**

**Commonwealth's Attorney's Office: Investigator**

**Emergency Communications: Manager**

**Geographic Information Systems: Analyst**

**Part Time Deputy County Attorney: Additional Hours/Benefits**

**Proposed FY23  
Net Change in Budget:  
\$331,301**



# INTERNAL CAPITAL INVESTMENTS

FY23 Internal Capital Investment  
\$271,160

Department	Budget	Description
Information Technology	\$34,000	Replace Cybernetics Chassis
Information Technology	\$50,000	Computer Replacement
Sheriff	\$45,000	E-Summons Equipment
Vol. Fire Departments	\$50,000	20 Sets of PPE
Vol. Fire Departments	\$22,000	Knox Box Project - Continuation
Fire & EMS	\$3,200	2 Cradle points new Ambulances
Building Inspections	\$20,480	Vehicle Replacement
Animal Control	\$4,000	Replace MDT
Emer. Communications	\$5,000	Portable Radio Batteries
Parks and Recreation	\$17,000	RBC – Sports Complex
Planning	\$20,480	Vehicle Replacement

FY22 Internal Capital.....\$354,306  
FY23 Internal Capital.....\$271,160

Difference (\$83,146)



# SHERIFF'S OFFICE VEHICLE REPLACEMENT PROGRAM

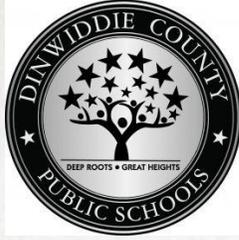
- The Dinwiddie Sheriff's Office has 52 vehicles that are assigned to deputies and the Sheriff.
- 16 of the 52 have over 100,000 miles (30%).
  - 11 of the 16 have over 125,000 miles.
  - 1 vehicle being used each day has over 170,000 miles
- When Sheriff Adams took office he developed a vehicle replacement program to reduce the overall number of vehicles with high mileage. The plan was to systematically replace 5 vehicles each year.
- The Sheriff is requesting the County to purchase 5 Dodge Chargers to be put into the Patrol Unit of the Sheriff's Office. In addition, the Sheriff is requesting 1 Chevrolet Tahoe, which replace the aging current Tahoe that has over 170,000 Miles.
- I am recommending that we purchase the 6 requested vehicles. The request has been moved to the Capital Improvements Plan (CIP).

**FY23 - Sheriff's Office  
Vehicle Replacement program :  
\$225,000**

**5 Dodge Chargers**

**1 Chevrolet Tahoe**





# Dinwiddie County Public Schools

*Budget Goal - Continue to partner with the Dinwiddie County Public Schools to make investments in teacher and division compensation*

<b>General Fund Transfers:</b>	<b>\$18,984,805</b>
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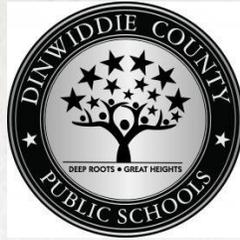
School Operating Fund	\$15,990,100
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School Debt	\$ 2,844,705
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Internal Capital Outlay	\$ 150,000
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**School Operating Budget:  
\$67,293,831**



# Dinwiddie County Public Schools

*Budget Goal - Continue to partner with the Dinwiddie County Public Schools to make investments in teacher and division compensation*

## **Teacher Compensation:**

Beginning Teacher Compensation: \$46,500 to \$50,000  
7.36% to 9.96% Proposed Raise

## **Transportation:**

6% Raise (January 2022) – Additional 5% added to starting salary  
11.25% to 12.79% Proposed Raise since July 2021

## **All Other Employees:**

Beginning Salary to minimum wage plus step increase  
7.7% - 8.12% Proposed Raise



# BALANCING THE BUDGET

<b>FY23 Budgeted General Fund Revenue</b>	<b>(\$54,109,794)</b>
County Operations	\$30,124,341
School Operations/Capital (Transfer)	\$16,140,100
School Debt Service (Transfer)	\$ 2,844,705
County Debt Service (Transfer)	\$ 3,645,512
Social Services and CSA (Transfer)	\$ 1,330,136
Community Development Fund (Transfer)	\$ 25,000
<b>FY23 Budgeted General Fund Expenditures</b>	<b>\$54,109,794</b>
FY23 Revenue Less Expenditures	-0-



# HOW IS YOUR DOLLAR SPENT?

**K-12  
Education**  
35.1 ¢



**Public  
Works**  
9.6 ¢



**County  
Debt**  
6.7 ¢



**Judicial  
Services**  
2.6 ¢



**Planning &  
Community  
Development**  
2.4 ¢



**Public Safety  
& Corrections**  
28.2 ¢



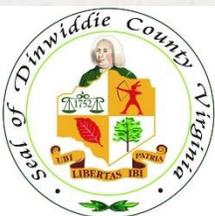
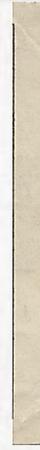
**Administration of  
Government**  
8.6 ¢



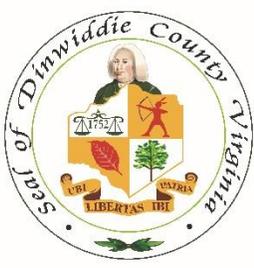
**Health &  
Human  
Services**  
4.3 ¢



**Quality  
of Life**  
2.5 ¢







# QUESTIONS OR COMMENTS?

**W. KEVIN MASSENGILL  
COUNTY ADMINISTRATOR**

**ANNE HOWERTON  
DEPUTY COUNTY ADMINISTRATOR  
FINANCE AND GENERAL SERVICES**