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# Fiscal Year 2022

## County Budget Public Hearing

### April 20, 2021

W. Kevin Massengill  
County Administrator



# Vision Statement

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*We cherish our heritage, embrace opportunity,  
and offer an extraordinary community in which  
to spend a lifetime*



# Mission Statement

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*To build our community through a commitment  
to excellence in public service*

# Core Values

STRIVE

Stewardship | Teamwork | Respect

**INTEGRITY**

Value-Added Customer Service | Excellence

VACo  
2020 Achievement Award  
“Best Small County”  
Dinwiddie County Faith-Based Initiative



- **GFOA Certificate of Achievement for Excellence in Financial Reporting:**
  - ✓ 2015, 2016, 2017, 2018, 2019
- **Virginia Association of Counties (VACo) - Achievement Awards**
  - ✓ 2012, 2015, 2017, 2018, 2019, 2020
- **National Association of Counties (NACo) - Achievement Award**
  - ✓ 2012, 2016, 2019
- **A+ Government Transparency**

# 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 4, 2021 4:00PM Board Workshop

# Calendar Year 2021 Adopted Tax Rates



	Rate
Real Estate	.79
Mobile Homes	.79
Mineral Lands	.79
Public Service	.79
Personal Property	4.75
Personal Property - Volunteers	.25
Machinery and Tools	3.30
Heavy Construction Equipment	3.30
Airplanes	.50

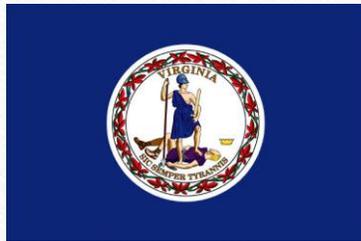


# General Fund Revenue Analysis

## Revenue Sources



FY21 Budgeted Revenue:	\$42,066,033	\$2,775,091
FY22 Budgeted Revenue:	\$44,841,124	



FY21 Budgeted Revenue:	\$ 6,679,802	\$ 26,724
FY22 Budgeted Revenue:	\$ 6,706,526	



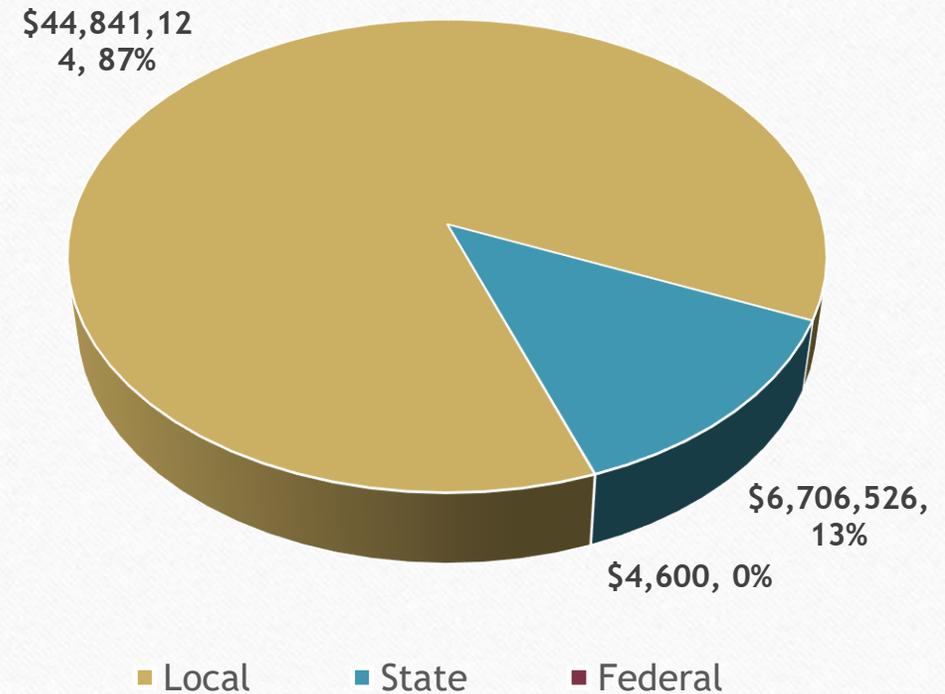
FY21 Budgeted Revenue:	\$ 8,255	(\$ 3,655)
FY22 Budgeted Revenue:	\$ 4,600	

# Total General Fund Revenue = \$51,552,250

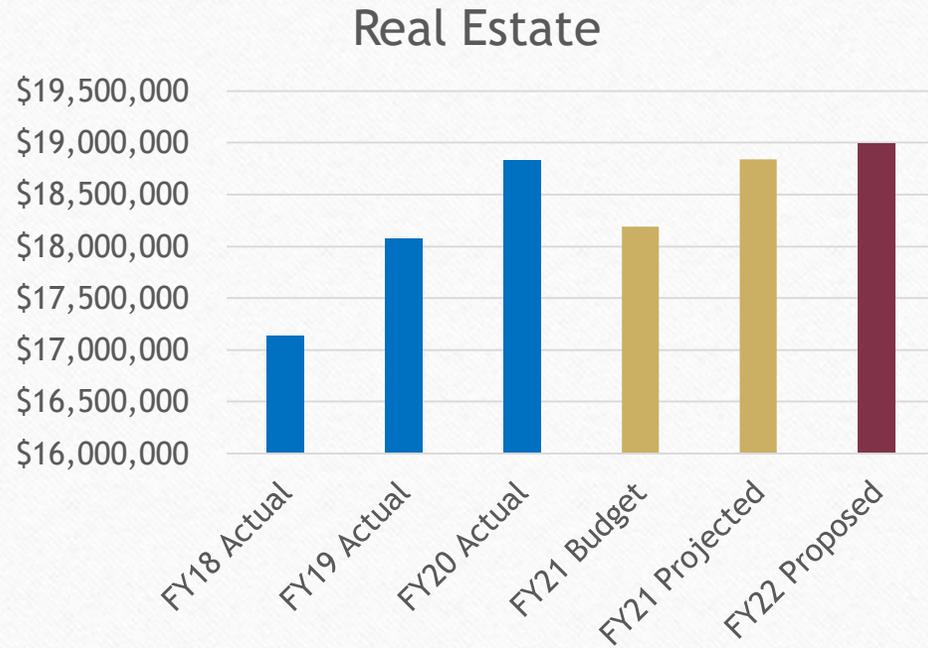
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- 87% Revenue From The Locality
  - \$44,841,124
- 13% Revenue From the Commonwealth
  - \$6,706,526
- Less than 1% - Revenue From the Federal Government
  - \$4,600

Revenue by Source



# Two Main Local Revenue Streams



Revenue Type	FY22 Budget	Budget Change	Gain/Loss
Real Estate	\$18,997,472	\$805,077	
Public Service	\$2,110,666	\$79,118	
Personal Property	\$10,453,509	\$1,076,132	
Machinery & Tools	\$2,956,148	\$15,876	
Penalties /Interest	\$665,000	\$120,000	
Local Sales and Use	\$2,557,213	\$610,213	
Consumer Utility	\$840,235	\$70,235	
Business License	\$900,000	\$0	
Motor Vehicle License	\$577,000	\$27,000	
Bank Stock	\$208,608	\$1,688	
Recordation / Wills	\$338,000	\$113,000	
Admissions	\$50,000	\$25,000	

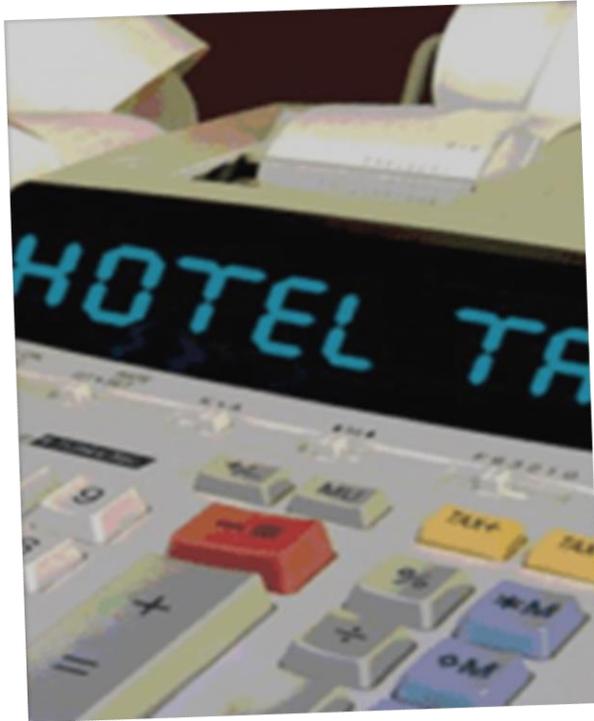
Revenue Type	FY22 Budget	Budget Change	Gain/Loss
Lodging	\$98,243	\$13,243	
Communications Tax	\$675,000	(\$25,000)	
Animal License	\$9,200	(\$1,000)	
Permits/Other License	\$317,275	\$22,775	
Fines/Forfeitures	\$735,250	\$61,850	
Use of Money	\$83,500	(\$195,000)	
Use of Property	\$112,157	(\$500)	
Charges for Services	\$1,810,101	(\$8,423)	
Miscellaneous	\$178,680	(\$12,520)	
Recovered Cost	\$167,867	(\$23,673)	
<b>LOCAL REVENUE</b>	<b>\$44,841,124</b>	<b>\$2,775,091</b>	

# Future Revenue Considerations: Cigarette Tax Estimated \$323,000/Annually



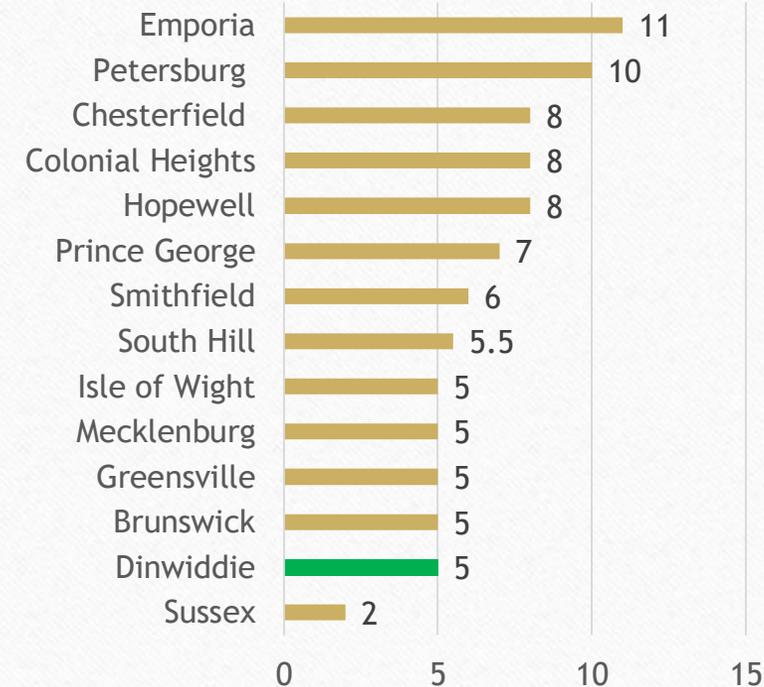
- Effective July 1, 2020 the Virginia General Assembly authorized all counties to levy tax on cigarettes. Under prior law, only cities, towns, and two counties were authorized to tax cigarettes.
- The 2021 General Assembly Session - SB1326 - defined a regional board and established a cap for those localities currently taxing cigarettes and also those about to enact the tax.
- Optional Regional Approach - Minimum of six localities; Share in expenses; Stop fraud, counterfeiting, and avoidance of the tax; Representation from each participating jurisdiction for oversight and control; Ensures that taxes and expenses are appropriately applied and allows for more expeditious resolution (Rather than Virginia Tax Department).

# Future Revenue Considerations: Increasing Lodging Tax Estimated \$60,000/Annually



- VA Code Section 58.1-3819 removed the cap on the local transient occupancy tax, which had previously been at 5%
- 3% of the transient occupancy tax “shall be designated and spent solely for tourism and travel, marketing of tourism or initiatives that, as determined after consultation with the local tourism industry organizations, including representatives of lodging properties located in the county, attract travelers to the locality, increase occupancy at lodging properties, and generate tourism revenues in the county.”

## Current Percentage



# FY22 Proposed Expenditure Budget



# Proposed FY22 Expenditure Budget

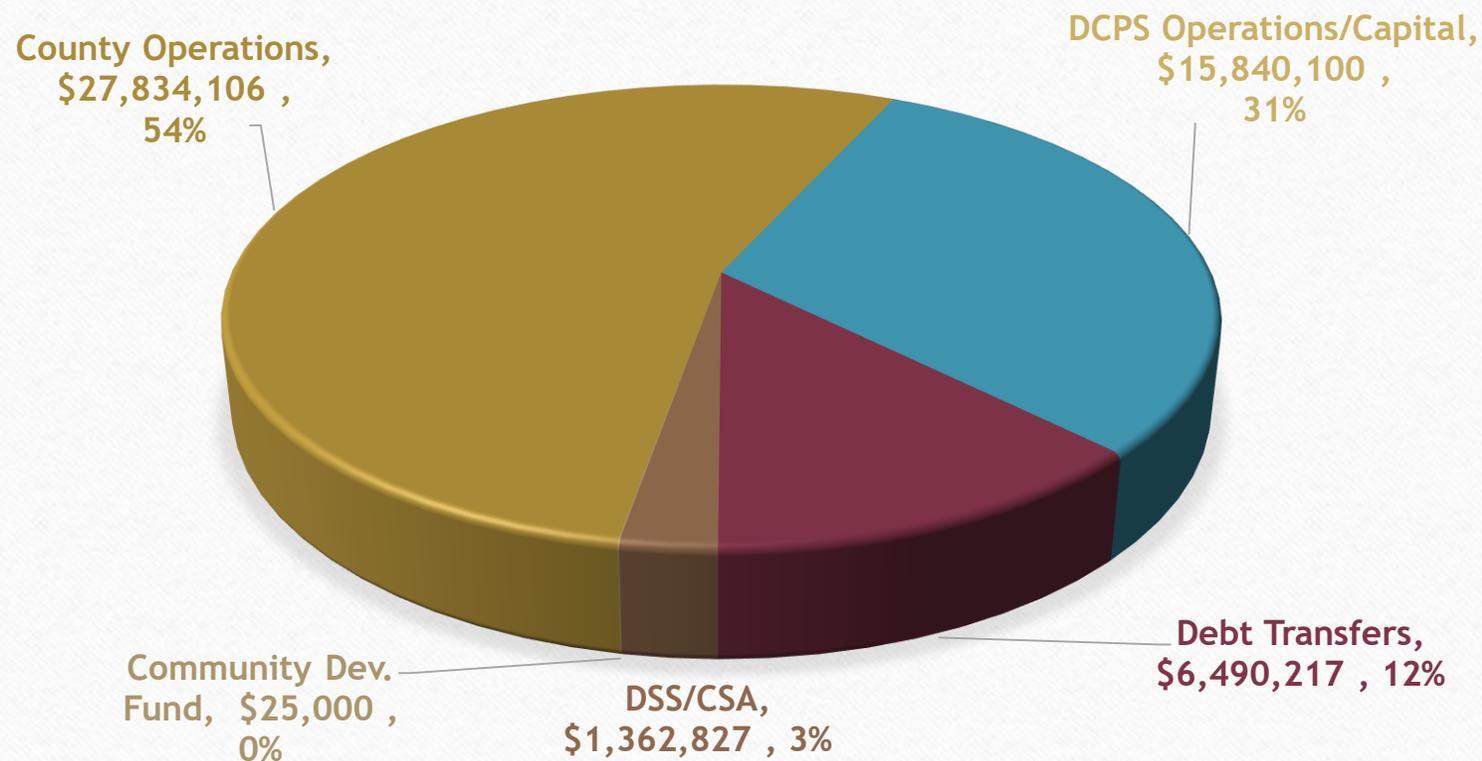


- FY22 Budget Goals:
  - Develop a conservative budget that is realistically aligned with the current COVID-19 health pandemic
  - Maintain level of service for Dinwiddie citizens and enhance delivery of services where feasible
  - Fully implement Phase 1 of the Class and Compensation Study for Dinwiddie Government and Constitutional Officers' employees
  - Continue to partner with the Dinwiddie County Public Schools to make investments in teacher and division compensation
  - Make strategic decisions and investments using the Coronavirus Aid, Relief, and Economic Security Act (CARES) and the American Rescue Plan Act (ARPA) funds

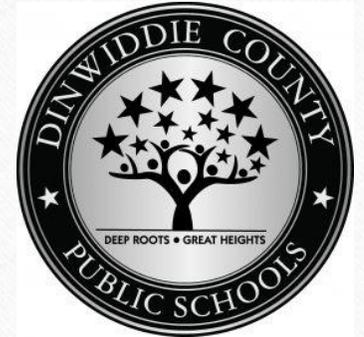




# General Fund: Operations and Transfers



# Dinwiddie County Public Schools



<b>General Fund Transfers:</b>	<b>\$18,684,805</b>
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School Operating Fund	\$15,690,100
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School Debt	\$ 2,844,705
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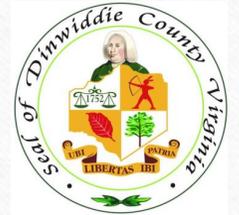
Internal Capital Outlay	\$ 150,000
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- FY22 Proposed Budget - Fully Funds DCPS Revised Operational Request of \$507,612.
  - 5% Compensation Increase for Teachers

**School Operating Budget:  
\$57,330,090**



# Investing in the County Workforce



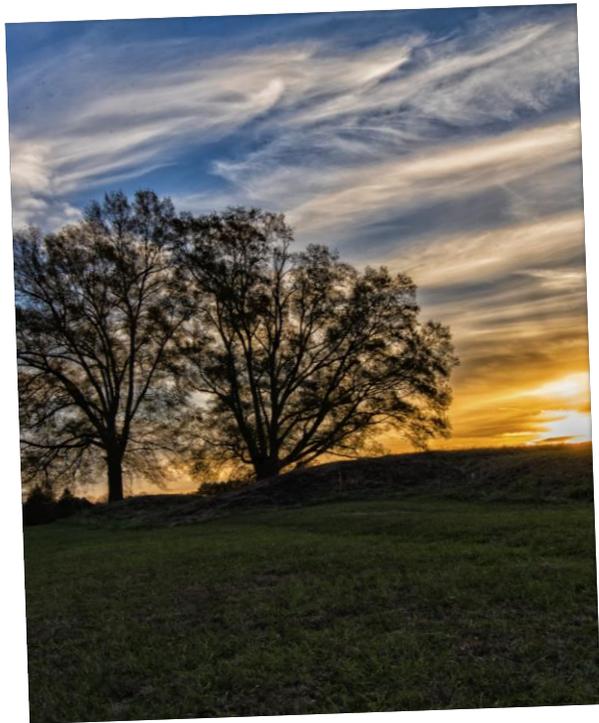
- FY19 - Board of Supervisors authorized a class and compensation study for all employees of Dinwiddie County Government and Constitutional Officers and their employees.
- The County contracted Management Advisory Group, Inc. in 2019.
- Three established objectives:
  - **External Parity** - Determine the market value of jurisdictions neighboring Dinwiddie County. Also evaluate market with peer Virginia jurisdictions (similar in overall size and function).
  - **Internal Parity** - Evaluate internal structure of all employees based on overall job functions, roles, and responsibilities, and complexity of position to ensure fairness and equity.
  - **Compression** - Address the compensation issue that occurs when there is little difference in pay between employees who have worked longer making nearly the same as those newly hired to the organization.

# Investing in the County Workforce



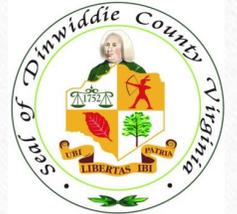
- FY21 - Due to the uncertainty of the COVID-19 pandemic, County Administration recommended a delay in implementation of the class and compensation study last year.
- FY22 - Phase 1 Class and Compensation Implementation
  - Move each employee to the market minimum of their position.
  - Achieve internal parity by moving each employee to an appropriate grade and step of a newly created pay scale.

# Investing in the County Workforce



- Begin to address compression by providing additional compensation to those positions needing longevity adjustments.
  - 1/3 of longevity adjustment will be made in FY22, with the balance of the longevity adjustment to be paid out in subsequent fiscal years (FY23 and FY24).
- At a minimum each employee will receive a 4% adjustment.
  - 2% Proposed for FY21 (Delayed due to COVID-19)
  - 2% Proposed for FY22
- Constitutional Officers have the ability to opt in or out of the implementation.
- County Administrator requested not to be included in the implementation.

# Investing in the County Workforce

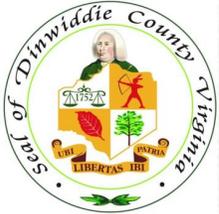


Other workforce investments included in the FY22 Proposed Budget:

- **COUNTY ATTORNEY'S OFFICE - Program Support Specialist - Part Time to Full Time**
- **ACCOUNTING - Accounting Specialist - Separate Accounts Payable and Payroll Functions**
- **ANIMAL CONTROL - Animal Control Officer - Part Time Animal Shelter Attendant to Full Time Animal Control Officer**
- **INFORMATION TECHNOLOGY - Information Technology Technician**
- **PUBLIC WORKS - Park Services Crew Leader - Additional Part Time Hours**



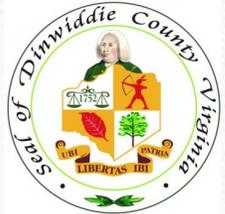
# Internal Capital Investments



Department	Budget	Description
Information Technology	\$50,000	Routine Repair/Replacement
Sheriff's Office	\$45,000	ESUMMONS Program Equip
Volunteer Fire Dept	\$15,000	Turnout Gear Replacement
Volunteer Fire Dept	\$20,758	Knox Box Security Project
Volunteer Fire Dept	\$48,655	Old Hickory VFD Support Unit
Animal Control	\$10,978	Mobile & Handheld Radios
Animal Control	\$122,201	1 Replacement, 1 New Truck
Animal Control	\$3,359	Toughbook - New ACO



# Internal Capital Investments



Department	Budget	Description
Legal	\$4,800	3 Laserfiche Licenses/scanners
Registrar	\$31,150	20 Poll Pads/Elec. Poll Books
Clerk of Circuit Court	\$25,000	Front Counter Replacement
Sheriff's Office	\$68,000	2 Vehicles for Deputies
Emer. Communications	\$20,175	Radios for new Sheriff Vehicles
Parks and Recreation	\$21,000	Cargo Van

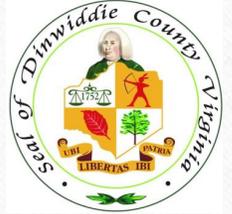
# Municipal Facilities Audit



- \$100,000 is included in the proposed FY22 Budget to procure a contractor to perform a municipal facilities audit of all municipal buildings.
- Project will be lead by Dinwiddie County in conjunction with Dinwiddie County Public Schools and other stakeholders.
- The Municipal Facilities Audit will provide critical information needed for short-term and long-term strategic and financial planning for the County and Public Schools.



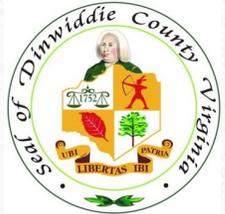
# Outside Organizations



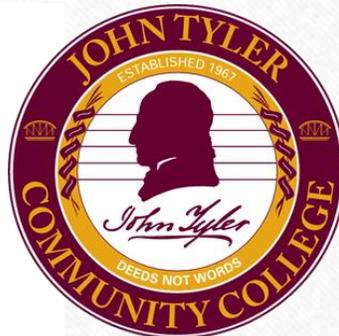
- Fully funded all outside organizations with whom the County has a contractual or regional relationship
- Fully funded several organizations:
  - Crater Area Agency on Aging
  - FeedMore
  - Crater Small Business Development Center
  - FOLAR - Friends of Lower Appomattox River
- Fully funded institutions of higher learning
- Funding provided for several new initiatives



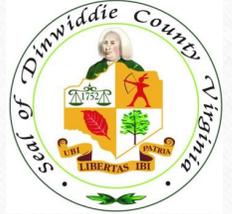
# Higher Education Fully Funded



RICHARD BLAND COLLEGE  
OF THE COLLEGE of WILLIAM & MARY



# Pamplin Historic Park Partnership



- \$25,000 Investment
- Paid membership for all Dinwiddie County Residents
- 424 Acre Park
- Trails



# Southeast 4-H Educational Center

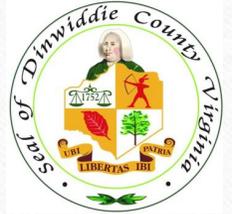


## \$10,000 Support

- Strategic restructuring away from conferencing to a new focus on youth:
  - ✓ Youth Programing
  - ✓ Mental Health Camps
  - ✓ Workforce Development
  - ✓ State Agency Partnerships
  - ✓ 7 Universities - Research
  - ✓ Increase Camp Capacity

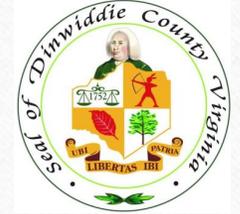


# Balancing the Budget



<b>FY22 Budgeted Revenue</b>	<b>\$51,552,250</b>
County Operations	\$27,834,106
School Operations/Capital	\$15,840,100
School Debt Service (Transfer)	\$ 2,844,705
County Debt Service (Transfer)	\$ 3,645,512
Social Services and CSA (Transfer)	\$ 1,362,827
Community Development (Transfer)	\$ 25,000
<b>FY22 Budgeted Expenditures</b>	<b>\$51,552,250</b>
FY22 Revenue Less Expenditures	-0-





# Capital Improvement Plan



- As with our internal operating capital plan, we need to make strategic decisions and investments in our CIP using the Coronavirus Aid, Relief, and Economic Security Act (CARES) and the American Rescue Plan Act (ARPA) funds.
- It is anticipated that Dinwiddie County will receive approximately \$5.5M in ARPA funding that can be spent over the next two fiscal years. It is also anticipated that Dinwiddie County Public Schools will receive approximately \$6.7M as well.
- The goal of County Administration is to develop a CIP with prioritized spending for FY22 by the end of FY21, maximizing federal COVID-19 relief funding. A public hearing will be required to adopt the plan and appropriate funding.

# How is Your Dollar Spent?

K-12  
Education  
36.2¢



Public  
Works  
9.4¢



County  
Debt  
7.1¢



Judicial  
Services  
3.3¢



Planning &  
Community  
Development  
2.4¢



Public Safety  
& Corrections  
27.2¢



Administration of  
Government  
7.7¢



Health &  
Human  
Services  
4.2¢



Quality  
of Life  
2.5¢





# Questions or Comments?

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**W. Kevin Massengill**  
*County Administrator*

**Anne Howerton**  
*Deputy County Administrator*  
*Finance and General Services*