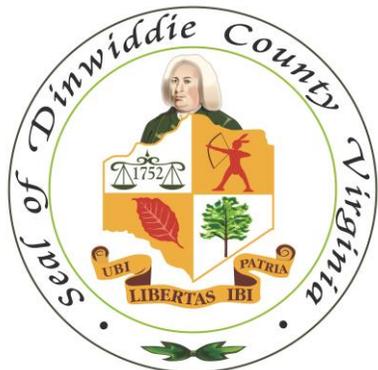
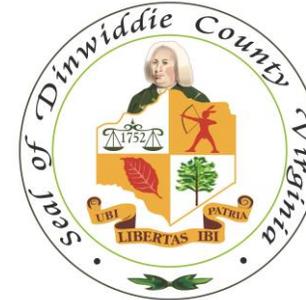


FY25 Proposed County Budget Presentation & Public Hearing

W. Kevin Massengill
County Administrator
April 30, 2024





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"***

Core Values:



STRIVE

Stewardship | Teamwork | Respect

INTEGRITY

Value-Added Customer Service | Excellence



Best Small County!

2020

2023

NATIONAL ASSOCIATION of COUNTIES **NACo**



2016

2019

2021

2023 (2)



Virginia Association of Counties

2012

2015

2017

2018

2019

2020

2021

2023



Government Finance Officers Association

2015

2016

2017

2018

2019

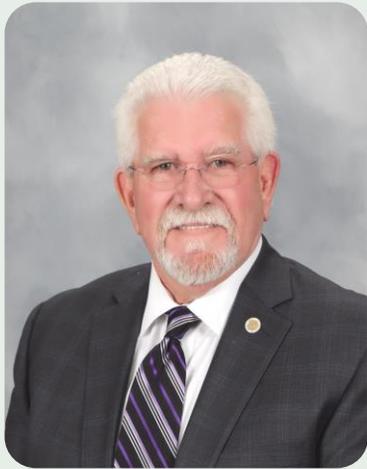
2020

2021

2022

2023

Board of Supervisors



William "Bill" Chavis
Chairman
District 3



Daniel D. Lee
Vice Chairman
District 4



Brenda Ebron-Bonner
District 5



Casey Dooley
District 1



Dr. Mark E. Moore
District 2

Constitutional Officers



**D.T. "Duck" Adams
Sheriff**



**Barrett Chappell
Circuit Court Clerk**



**Amanda Mann
Commonwealth's
Attorney**



**Lori K. Stevens
Commissioner of the
Revenue**



**Jennifer Perkins
Treasurer**

Senior Leadership Team



BACK ROW: Marie Grant, Norman Cohen, Camisha Brown, Lachanda Lee, Donna Harrison
FIRST ROW: Tyler Southall, Anne Howerton, W. Kevin Massengill, Tammie Collins, Dennis Hale

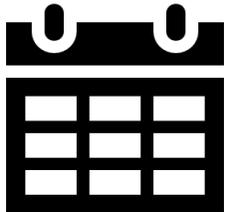
PUBLIC HEARING



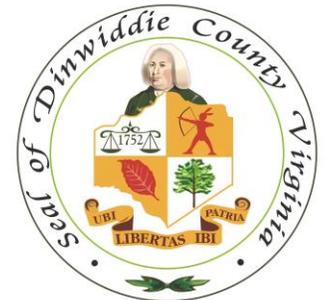
Code of Virginia – The governing body is prohibited from voting on the FY25 proposed budget/CIP tonight



Input – Receive public input and deliberate on presentation and feedback



Action – Board of Supervisors are scheduled to take action on the FY25 proposed budget/CIP at the May 7, 2024 special meeting



Calendar Year 2024 Adopted Tax Rates

	2024 Rate
Real Estate	.84
Mobile Homes	.84
Mineral Lands	.84
Public Service	.84
Personal Property	4.60
Personal Property – Volunteer Fire/EMS	.25
Machinery and Tools	3.30
Heavy Construction Equipment	3.30
Airplanes	.50

FY 25 Proposed Revenue Budget



GENERAL FUND REVENUE ANALYSIS

Revenue Projections by Source

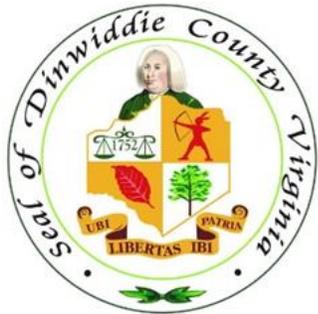
Total: \$60,180,469



FY25 Federal Budgeted Revenue: \$92,930

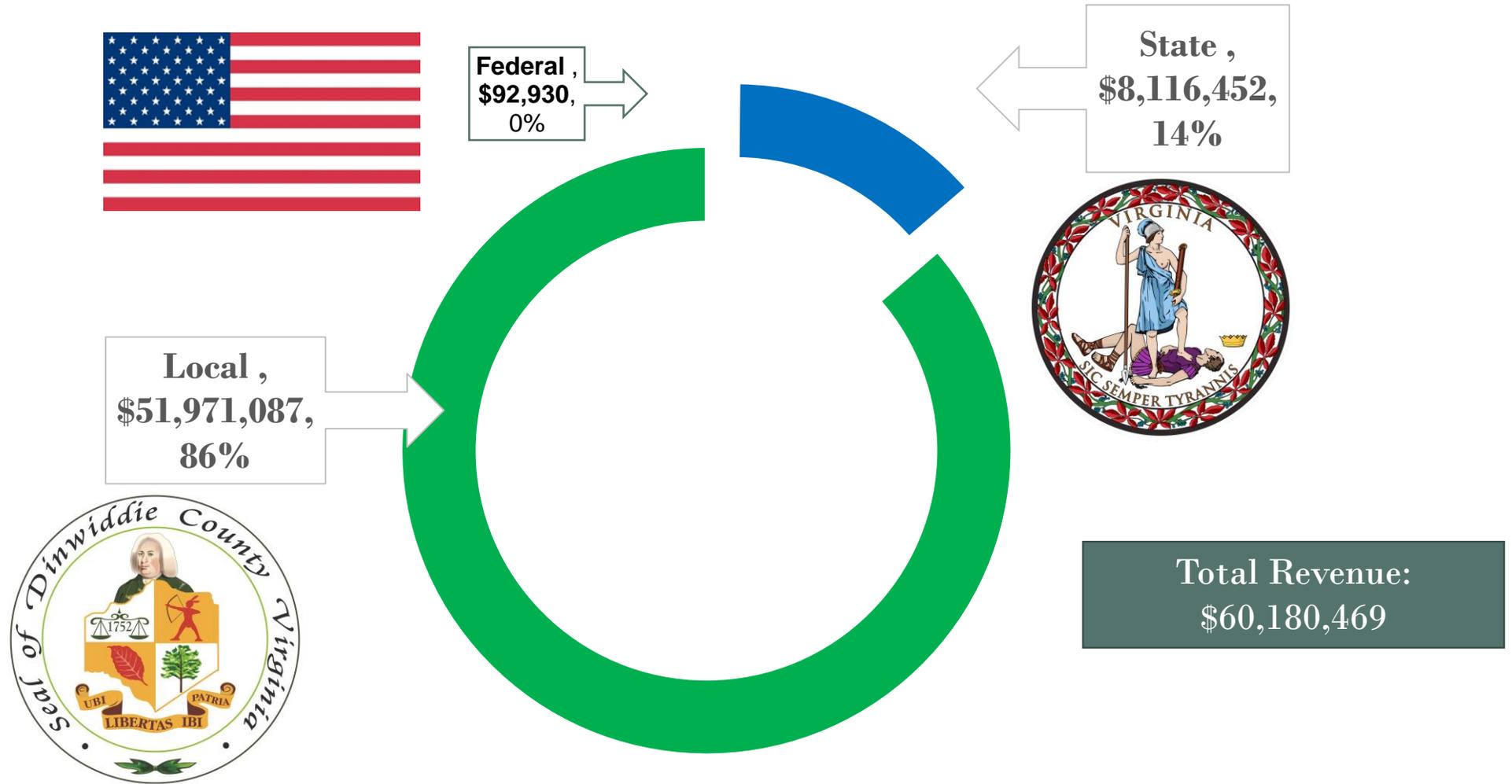


FY25 State Budgeted Revenue: \$8,116,452

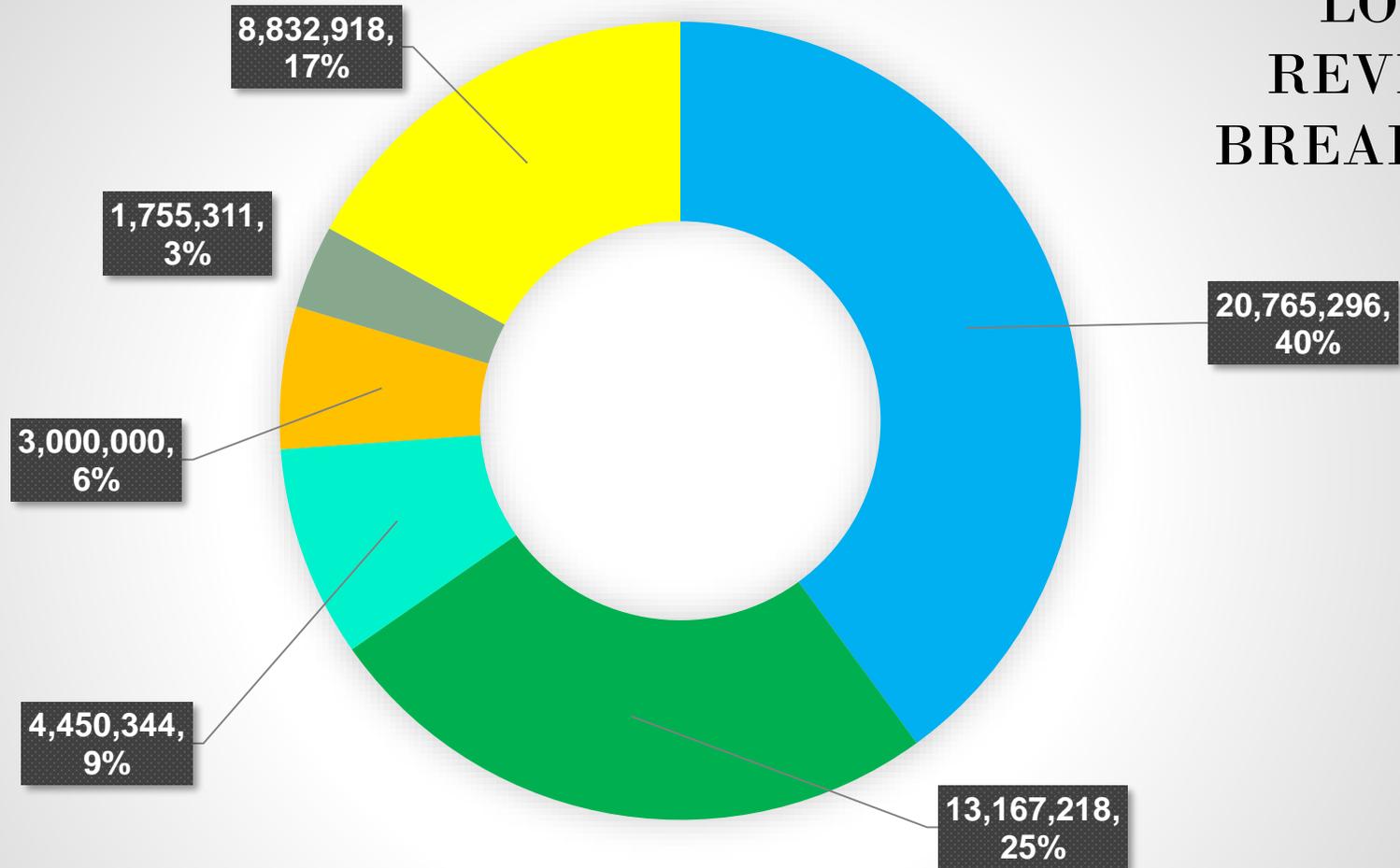


FY25 Local Budgeted Revenue: \$51,971,087

Revenue by Source

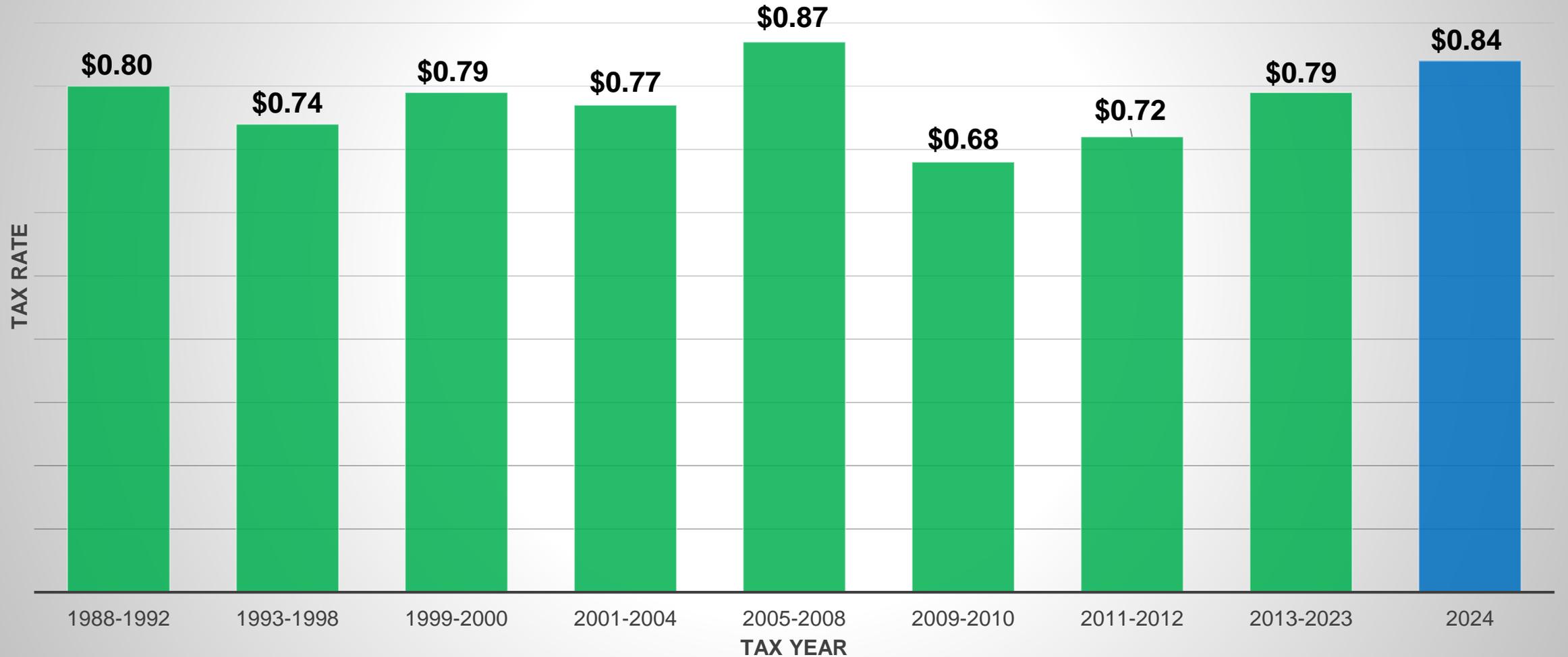


LOCAL REVENUE BREAKDOWN



■ Real Estate ■ Personal Property ■ Business Tangible ■ Local Sales/Use ■ Public Service ■ Other

Real Estate Tax Rate Stability



Personal Property Tax Rate



Local Revenue Gain/Loss Analysis

Revenue Type	FY25 Budget	Budget Change	Gain/Loss
Real Estate	\$20,765,296	\$1,394,964	+
Public Service	\$1,755,311	(\$53,225)	-
Personal Property	\$13,167,218	\$550,843	+
Business Tangible	\$4,450,344	\$849,973	+
Penalties /Interest	\$680,000	\$23,000	+
Local Sales and Use	\$3,000,000	\$0	
Consumer Utility	\$700,000	(\$105,000)	-
Business License	\$1,200,000	\$200,000	+
Motor Vehicle License	\$600,000	\$45,000	+
Bank Stock	\$377,000	\$136,973	+
Recordation / Wills	\$250,000	(\$25,000)	-
Admissions	\$65,000	(\$10,000)	-

Local Revenue Gain/Loss Analysis

Revenue Type	FY24 Budget	Budget Change	Gain/Loss
Lodging	\$230,000	\$30,000	+
Animal License	\$8,500	\$0	
Permits/Other License	\$424,400	\$79,500	+
Fines/Forfeitures	\$660,200	(\$40,000)	-
Use of Money	\$950,000	\$650,000	+
Use of Property	\$119,819	\$3,162	+
Charges for Services	\$1,452,061	\$42,859	+
Miscellaneous	\$276,000	\$94,400	+
Recovered Cost	\$839,938	(\$3,957)	-
LOCAL REVENUE	\$51,971,087	\$3,863,092	+

**FY 25
Proposed
Expenditure
Budget**



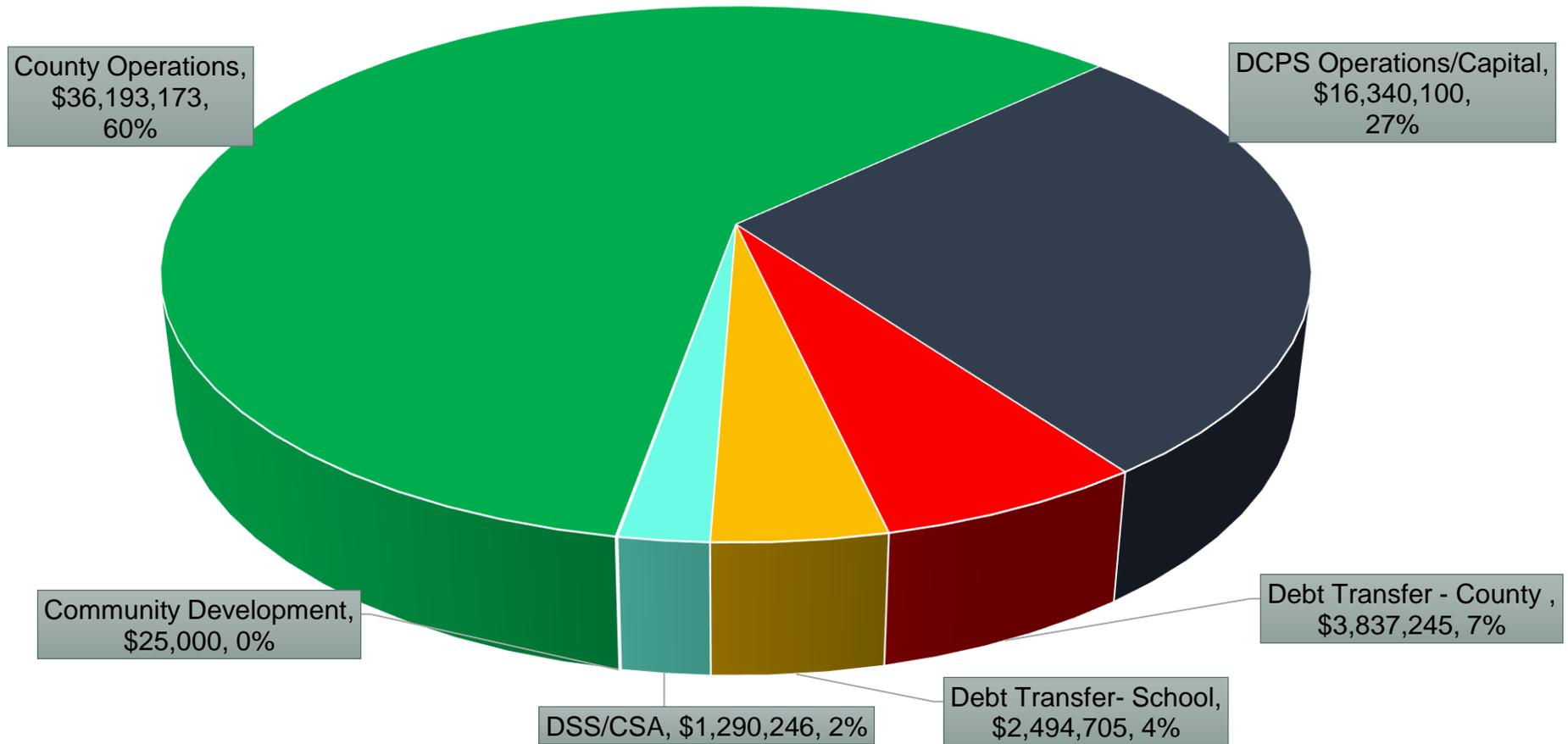
Proposed FY25 Expenditure Budget

Guiding Principles

- Develop a **conservative budget** that is realistically aligned with the current economy and present-day service needs.
- **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:
 - Compression Step for all Employees.
 - Pay Scale Adjustment – Equity with State supported positions.
- Strategic staffing **investments in public safety** (law enforcement and Fire and EMS services).
- Continue to **support** the Dinwiddie County **public schools**.

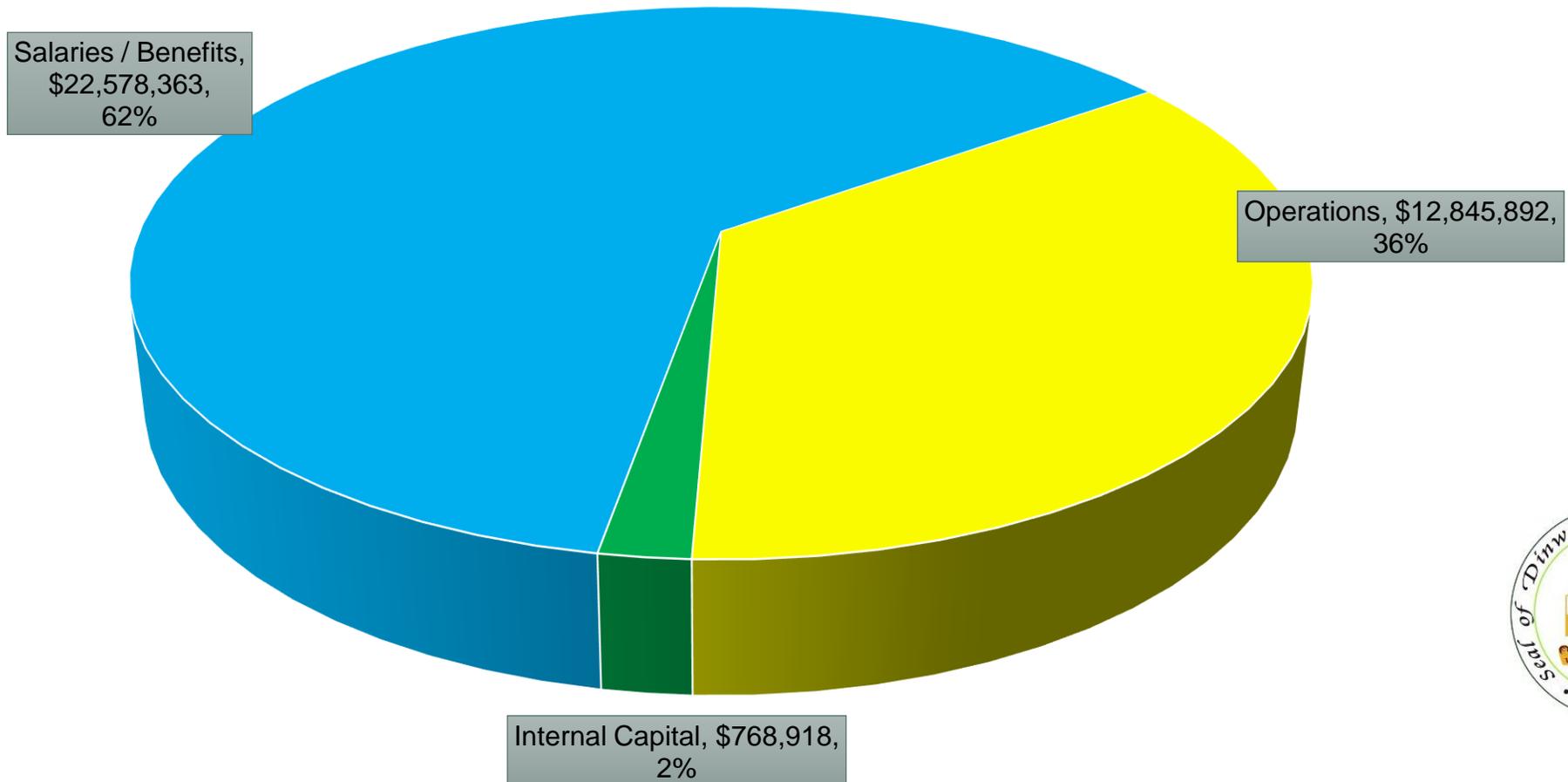


GENERAL FUND: OPERATIONS AND TRANSFERS



COUNTY OPERATING EXPENDITURES

\$36,193,173

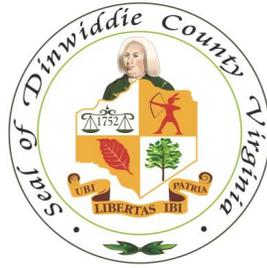




LEVEL OF SERVICE

The proposed FY25 budget both **maintains and enhances the present level of service** that our citizens have come to expect from our Constitutional Offices, County departments, and numerous outside organizations with whom we partner and collaborate to provide additional services.

The proposed FY25 budget also provides **additional funding to further invest** into our workforce through **additional compensation** and **additional staffing** in **key targeted areas**.



INVESTING IN THE WORKFORCE

Dinwiddie County Employee Salary & Benefits

FY25 Salaries & Benefits Budget to Budget Change = \$2,271,446

- Eligible Employees Receive
 - Compression Step: 2.376%
 - Cost of Living Adjustment: .624%
- Significant investment in new positions for public safety and targeted county departments and constitutional offices.



A Safe, Secure Community





TARGETED INVESTMENTS

A Safe, Secure Community

New Positions / Regrades = \$742,083 total cost

- 9 Full Time Fire/Medics
 - \$646,689 – Salary and Benefits
 - \$55,908 – Uniforms, Fire Gear, Medical Expenses, Recruit School
- Achieves goal of staffing Fire & EMS personnel in North Dinwiddie.
- Entire US Route 1 corridor now fully staffed.
- Management Investment - \$39,486
 - Regrade 6 Medics to Lieutenants





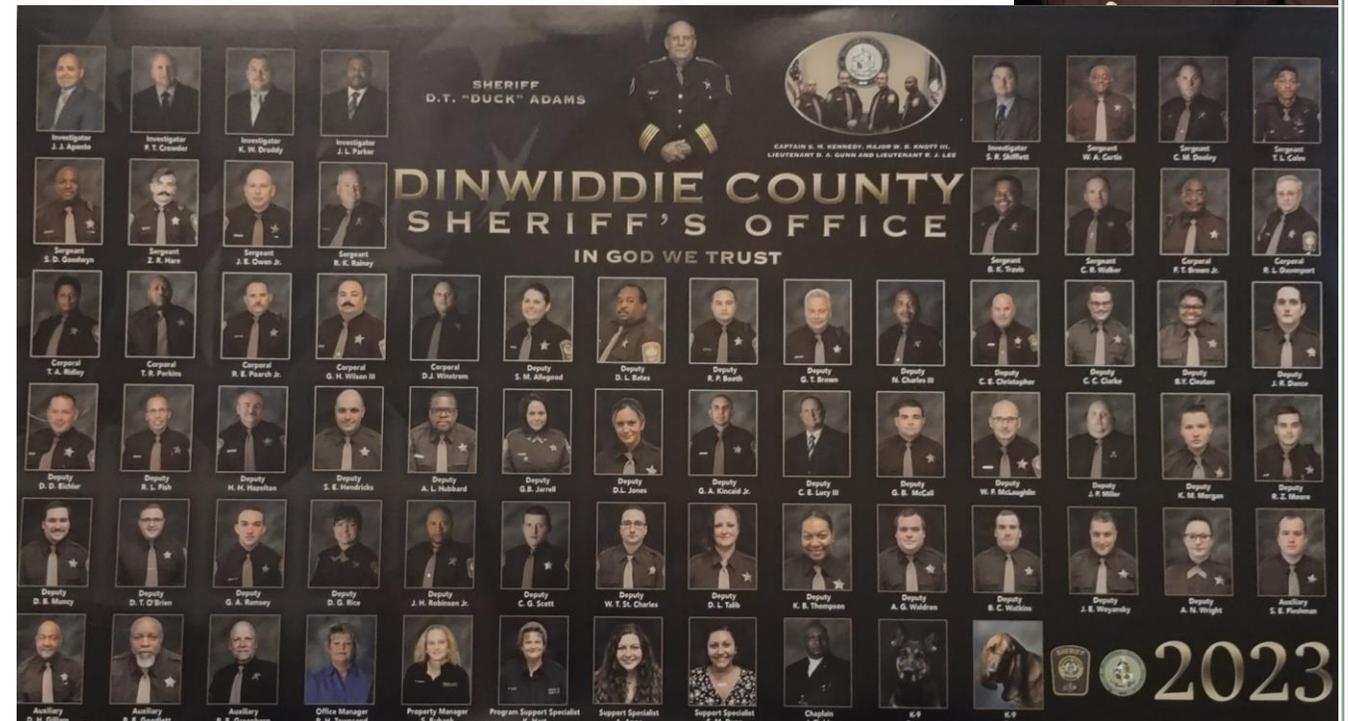
TARGETED INVESTMENTS

A Safe, Secure Community



Law Enforcement Compensation Adjustment

- Regrade all sworn positions to State Compensation Board minimum
- All sworn law enforcement receive an approximate \$5,000 adjustment in addition to the 3% adjustment.





TARGETED INVESTMENTS

A Safe, Secure Community

New Positions: \$217,100 total cost

- 2 full time deputy sheriffs
- Creation of full time law enforcement technology manager

(Vehicles included in FY25 CIP)





TARGETED INVESTMENTS

A Safe, Secure Community



New Position: \$100,445 total cost

- Assistant Commonwealth's Attorney.
 - With the additional position, the Commonwealth's Attorney will now have three full time assistant commonwealth attorneys.
 - The Office of the Commonwealth's Attorney will also maintain the previously approved investigator position.





TARGETED INVESTMENTS

A Safe, Secure Community

FY25 Increase : \$187,311

- Dinwiddie, Brunswick, and Mecklenburg counties are members of the Meherrin River Regional Jail Authority.
- Inmate population is based on a past three year rolling average.
- Dinwiddie County's inmate population is increasing slightly, while the other two communities are experiencing a decrease.





Good Stewards of the Public Trust

<p>DINWIDDIE COUNTY, VA</p> <p>ADOPTED CONSOLIDATED BUDGET FISCAL YEAR 2023</p> <p>24110 Boylston/Fork Road, Dinwiddie, VA 23041 804-644-4241 www.dinwiddie.va.gov</p>	<p>COUNTY OF DINWIDDIE, VIRGINIA</p> <p>Prepared By: Accounting Department County of Dinwiddie, Virginia</p> <p>ANNUAL FINANCIAL REPORT</p> <p>FOR THE FISCAL YEAR ENDED JUNE 30, 2022</p>
--	---



TARGETED INVESTMENTS

Good Stewards of the Public Trust



New Position: \$65,146 total cost

- Deputy Commissioner of the Revenue III
 - Additional staff support for the Office of the Commissioner of the Revenue.
 - This position will appropriately address staff needs within the office.





TARGETED INVESTMENTS

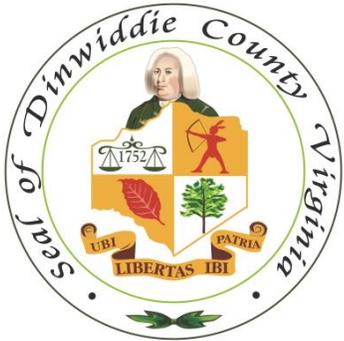
Good Stewards of the Public Trust



New Part Time Position: \$45,102 total cost

- Deputy Treasurer II – New Part Time Position.
 - Additional staff support for the Office of the Treasurer.
 - This position will appropriately address staff needs within the office.





TARGETED INVESTMENTS

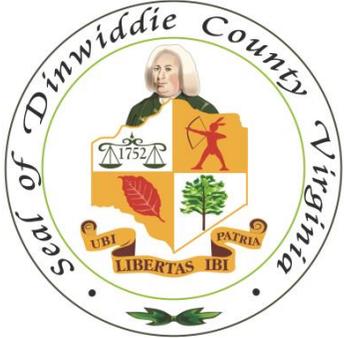
Good Stewards of the Public Trust



New Position: \$89,829 total cost

- Accountant
 - Additional staff support for the accounting department.
 - This position will appropriately address staff needs within the office.





TARGETED INVESTMENTS

Good Stewards of the Public Trust

FY25 Proposed Budget: \$350,000

- In FY24, Dinwiddie County budgeted \$400,000 to do a portion of the general reassessment. We are projecting to spend \$300,000 for FY24.
- FY25 includes the remaining contract cost to complete the general reassessment process.



<https://midpoint.dinwiddieva.us:5001/vs/sharing/lbLQDusX#!bW92aWUtOA==>

Planned Community Development



DINWIDDIE FORWARD

2023-2043 Comprehensive Plan | Dinwiddie County, Virginia

Adopted September 19, 2023



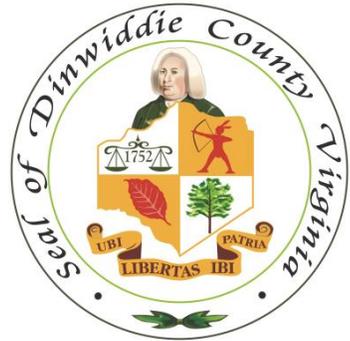
LOCAL NEWS

New Sheetz convenience store coming to Dinwiddie County

by: **Tannock Blair**
Posted: Nov 17, 2023 / 08:45 AM EST
Updated: Nov 17, 2023 / 08:45 AM EST



(Courtesy Sheetz)



TARGETED INVESTMENTS Planned Community Development



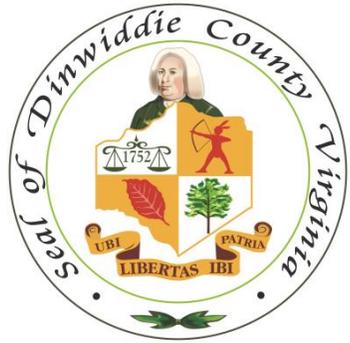
New Part Time Position: \$32,295 total cost

- Virginia Commonwealth University Wilder Fellow
- MISSION AND VISION OF THE WILDER SCHOOL IS TO:
 - Engage, teach and inspire students and leaders to understand and solve challenges in our world.
 - Advance research that informs public policy and decision making to improve our communities.
 - Collaborate with communities through innovative partnerships to enhance quality of life



VCU

L. Douglas Wilder School of
Government and Public Affairs
Center for Public Policy

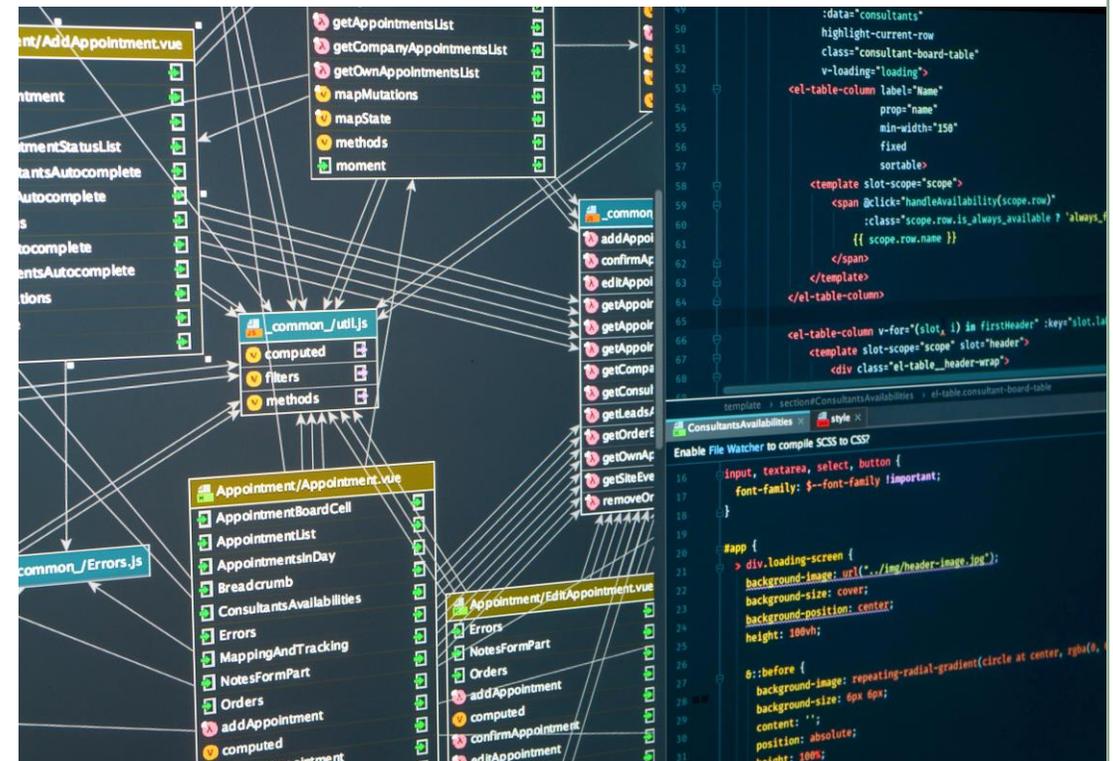


TARGETED INVESTMENTS

Planned Community Development

New Position: \$95,301 total cost

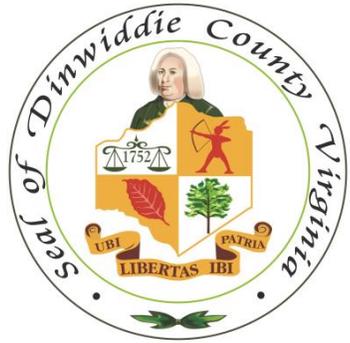
- **Data and Development Analyst**
- Over the last several budget cycles, the County has made significant investment in numerous software applications and platforms that need to interact with one another to achieve overall effectiveness and efficiency.
- This position will work closely with multiple County departments and constitutional offices.





Quality of Life





TARGETED INVESTMENTS

Quality of life



**New Position: \$66,942
total cost**

- **Recreation Manager –
Dinwiddie Sports Complex**
- Provides an additional Recreation Manager position housed at the Sports Complex to assist with administering and implementation of all athletic programs.





Dinwiddie County Public Schools





DINWIDDIE COUNTY PUBLIC SCHOOLS

Dinwiddie County Public Schools requested level funding for FY25.

This is primarily due to the significant increase in state revenue anticipated for FY25 by the General Assembly.

Governor did not sign the budget provided by the General Assembly.

Special Session has been set for May 13, 2024.

GENERAL FUND TRANSFERS	\$18,834,805
-------------------------------	---------------------

School Operating Fund	\$16,190,100
-----------------------	--------------

School Debt	\$ 2,494,705
-------------	--------------

Internal Capital Outlay	\$ 150,000
-------------------------	------------

Total School Operating Budget
\$58,186,795

BALANCING THE BUDGET

FY25 BUDGETED GENERAL FUND REVENUE		\$ 60,180,469
County Operations	\$ 36,193,173	
School Operations/Capital (Transfer)	\$ 16,340,100	
School Debt Service (Transfer)	\$ 2,494,705	
County Debt Service (Transfer)	\$ 3,837,242	
Social Services and CSA (Transfer)	\$ 1,290,246	
Community Development Fund (Transfer)	\$ 25,000	
FY25 BUDGETED GENERAL FUND EXPENDITURES		\$ 60,180,469
FY25 Revenue Less Expenditure		\$ 0
<u>Less FY25 Capital Improvement Plan (Transfer)</u>		<u>(\$ 2,289,000)</u>
Net Impact on General Fund Balance:		<u>(\$ 2,289,000)</u>



HOW IS YOUR DOLLAR SPENT?

**Public Safety
& Corrections**
30.4¢

Public Works
9.3¢

**Health &
Human
Services**
3.4¢

**Planning &
Community
Development**
3.2¢



**K-12
Education**
31.4 ¢

**Administration of
Government**
9.4¢

**County
Debt**
6.7¢

**Judicial
Services**
3.3¢

**Quality
of Life**
2.9¢

QUESTIONS OR COMMENTS?



W. Kevin Massengill
County Administrator



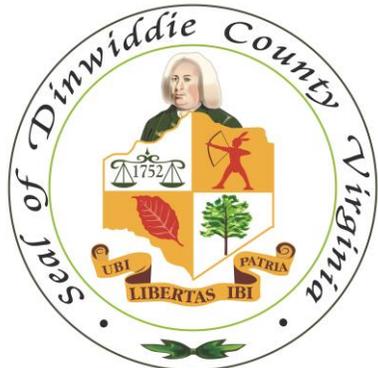
Anne Howerton
Deputy County
Administrator

This presentation and other budget materials can
be found on our website:

<https://www.dinwiddieva.us/270/Operational-Capital-Budget>

PROPOSED FY25 – FY34 CAPITAL IMPROVEMENT PLAN

W. Kevin Massengill
County Administrator
April 30, 2024



Capital Improvements Planning

The County's Capital Improvement Plan (CIP) offers a systematic approach to planning and financing major capital projects.

It is intended to provide a strategic guide to growth and development of our county services.

It is critical that the CIP is directly tied to the Dinwiddie Forward 2043 Comprehensive Land Use Plan.

A Revised Approach:

- Created a working group.
- Established roles and responsibilities: working group consisted of non-voting and voting members.
- Completed review of all County and School Assets, Properties, Equipment, Fleet Vehicles, and Apparatus.
- Determined the status of previously approved projects and updated project budgets if warranted.
- All new projects submitted on new project forms and prioritized by the requesting department from highest to lowest priority, if multiple projects were requested.

A Revised Approach:

- CIP working group had the opportunity to listen to a presentation on each individual project that was requested.
- CIP working group then evaluated and prioritized based on the following:

-URGENT-
YEAR 1

-HIGH-
YEARS 2 - 3

-MEDIUM-
YEARS 4-5

-LOW-
YEARS 6-10

A Revised Approach:

- CIP working group then met with the County's financial advisor Davenport Public Finance and evaluated:
 - Credit rating overview and peer comparatives
 - General Fund – Operations, Pay-Go, and Fund Balance
 - Existing Tax Supported Debt Profile
 - Key Financial Ratios and Financial Policies
 - Peer Comparatives
 - Debt Affordability
 - Debt Capacity and Affordability Analysis

A Revised Approach:

- CIP working group did an excellent job prioritizing capital projects with scope of assignment.
- Planning Commission was presented the FY25-34 CIP at their April 10, 2024 meeting and unanimously recommended approval to the Board of Supervisors.

Capital Improvement Plan

FY25

Requestor	Projects	Total Est. Cost	FY25 General Fund	FY25 Other Funding
Public Safety	VFD Diesel Exhaust System Repair	\$150,000	\$150,000	
Public Safety	Tanker Replacements	\$1,360,000	\$1,360,000	
Public Works	HVAC Replacement – McKenney Gym	\$150,000	\$150,000	
Recreation	Eastside Walking Trail with Lights	\$130,000		\$130,000
DCPS	Sunnyside Security / Key Card Access		\$189,000	
DCPS	DES, DMS, MES Boiler Upgrades	\$2,160,000	\$160,000	\$2,000,000
Sheriff's Office	Law Enforcement Vehicles (6 Per Year)	\$280,000	\$280,000	
		\$4,419,000	\$2,289,000	\$2,130,000

Capital Improvement Plan

FY25 – FY34

Prioritization Chart

Urgent	High (Years 2-3)		Medium (Years 4-5)	
FY25	FY26	FY27	FY28	FY29
\$4,419,000	\$8,354,546	\$2,913,383	\$2,726,873	\$6,360,253

Low – Planning Years (Years 6-10)

FY30*	FY31	FY32	FY33	FY34
\$121,820,438	\$1,700,000	\$2,776,395	\$1,100,000	\$66,150,000

*FY30 – Projects Require Further Study and Review – Dinwiddie Works/ARLS; Airport Area Fire Station; DMS Upgrades; and Sunnyside Elementary Renovation

Capital Improvement Plan

FY25 – FY34

CIP working group recommendation is to remove the re-occurring systematic replacement projects (i.e. school buses, law enforcement vehicles, and ambulances) away from the capital improvements plan and fund them in the operating fund with re-occurring revenues.

Estimated Impact on the Operating Fund:

FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34
\$1,603,000	\$1,636,950	\$1,454,400	\$1,539,410	\$1,655,868	\$1,729,346	\$1,697,456	\$1,315,910	\$958,000

\$13,590,340 over 9 years
 \$1,510,037 annual average

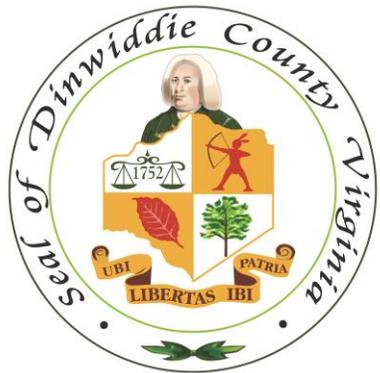
Capital Improvement Plan

FY25 – FY34

Working Group

Dinwiddie County expresses its appreciation to the FY25-FY34 CIP Working Group:

- **Planning Commission**: Hatty Titmus
- **Dinwiddie County IDA**: Robert Spiers
- **Education**: Dr. Kari Weston, Superintendent of Schools
- **Public Safety**: Sheriff D. T. Adams, Major William Knott, and Chief Dennis Hale
- **Finance and General Services**: Anne Howerton
- **Planning and Community Development**: Tammie Collins
- **Dinwiddie County Water Authority**: Eddie Pearson
- **Dinwiddie Airport**: Jeremy Pultz
- **Planning Department**: Mark Bassett
- **Commissioners, Dinwiddie County Planning Commission**



Public Hearings

FY25 Proposed Budget
&
FY25-FY34
Proposed
Capital Improvements
Plan

