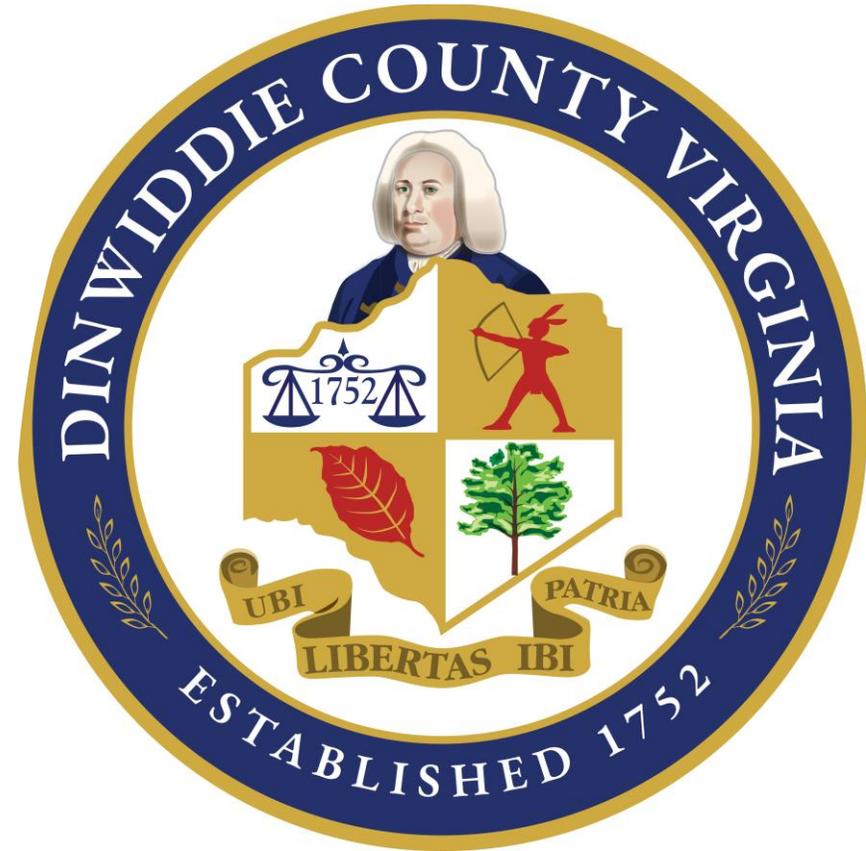
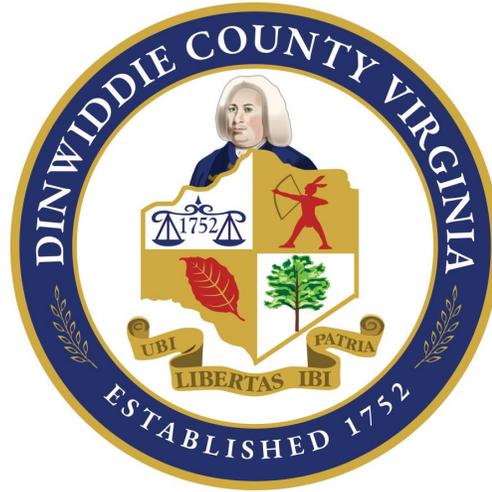


# FY26 Proposed County Budget Presentation & Public Hearing

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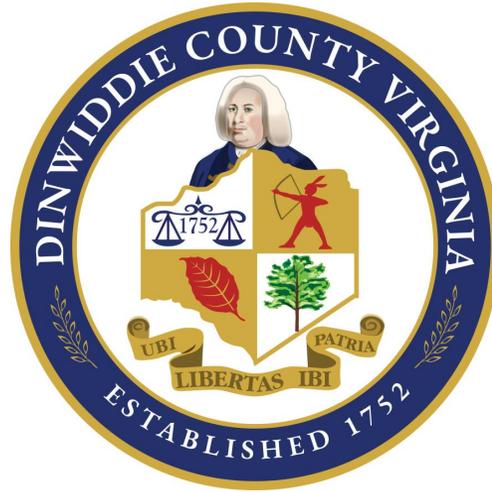
W. Kevin Massengill  
County Administrator  
April 29, 2025





# Vision Statement

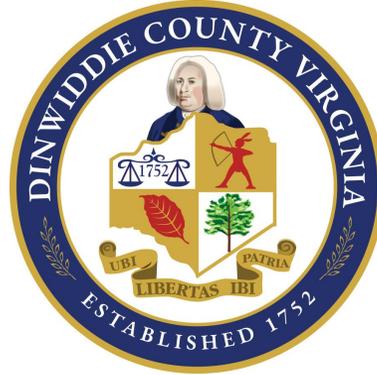
*"We cherish our heritage, embrace opportunity, and offer an extraordinary community in which to spend a lifetime"*



# 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)

2024



**Virginia Association of Counties**

2012

2015

2017

2018

2019

**2020**

2021

**2023**

2024

**2015**

**2016**

**2017**

**2018**

**2019**

**2020**

**2021**

**2022**

**2023**



Government Finance Officers Association

# Board of Supervisors



**Daniel D. Lee**  
Chairman  
District 4



**Brenda Ebron-Bonner**  
Vice Chair  
District 5



**Casey Dooley**  
District 1



**Dr. Mark E. Moore**  
District 2



**William "Bill" Chavis**  
District 3

# 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



**W. Kevin Massengill**  
County Administrator



**Tyler Southall**  
County Attorney



**Anne Howerton**  
Dep. County Administrator  
Finance



**Tammie Collins**  
Dep. County Administrator  
Operations



**David Kissner**  
Chief  
Fire & EMS



**Lachanda Lee**  
HR Director



**Marie Grant**  
Grants & Comm.  
Information Coord



**Norman Cohen**  
Director  
Information Technology



**Donna Harrison**  
Director  
Social Services



**Camisha Brown**  
Clerk to the Board  
Ex. Assistant

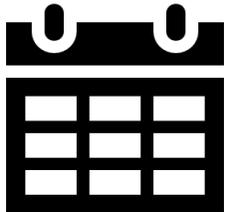
# PUBLIC HEARING



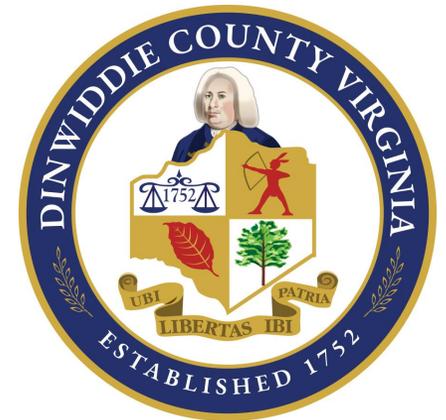
Code of Virginia – The governing body is prohibited from voting on the FY26 proposed budget/CIP tonight.



Input – Receive public input and deliberate on presentation and feedback.



Action – Board of Supervisors is scheduled to take action on the FY26 proposed budget/CIP at the May 6, 2025 special meeting.



# Calendar Year 2025 Adopted Tax Rates

	2025 Rate
Real Estate	.64
Mobile Homes	.64
Mineral Lands	.64
Public Service	.64
Personal Property	4.60
Personal Property – Volunteer	.25
Machinery and Tools	3.30
Heavy Construction Equipment	3.30
Airplanes	.50

# FY 26 Proposed Revenue Budget



# GENERAL FUND REVENUE ANALYSIS

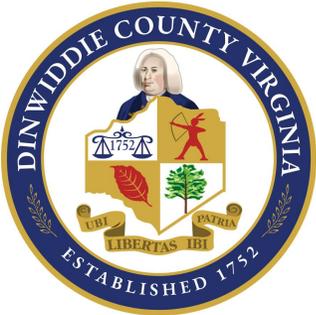
## Revenue Projections by Source



FY26 Federal Budgeted Revenue: \$93,105



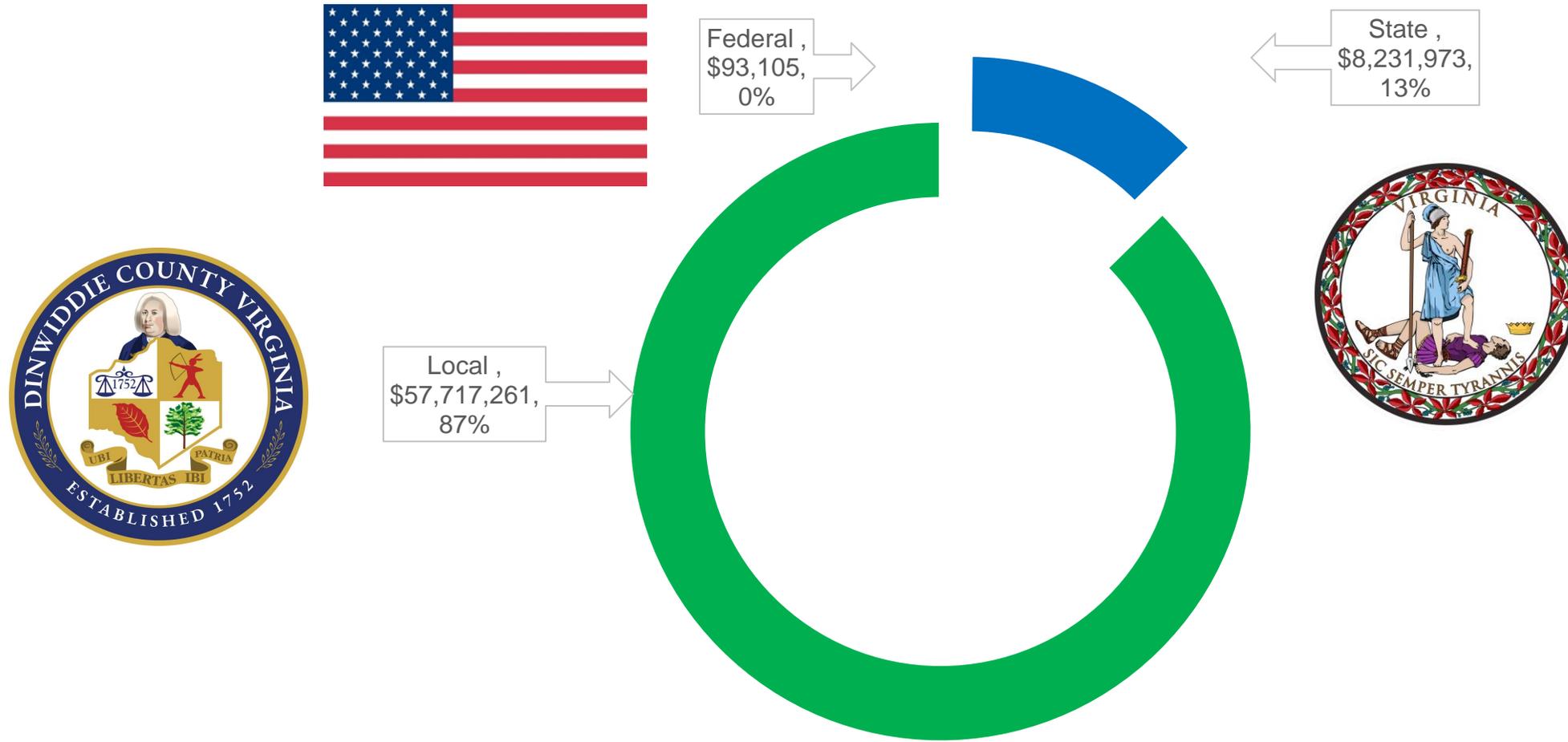
FY26 State Budgeted Revenue: \$8,231,973

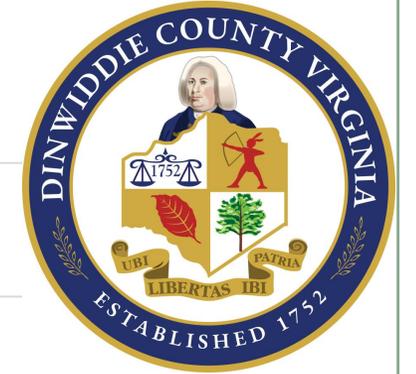


FY26 Local Budgeted Revenue: \$57,717,261

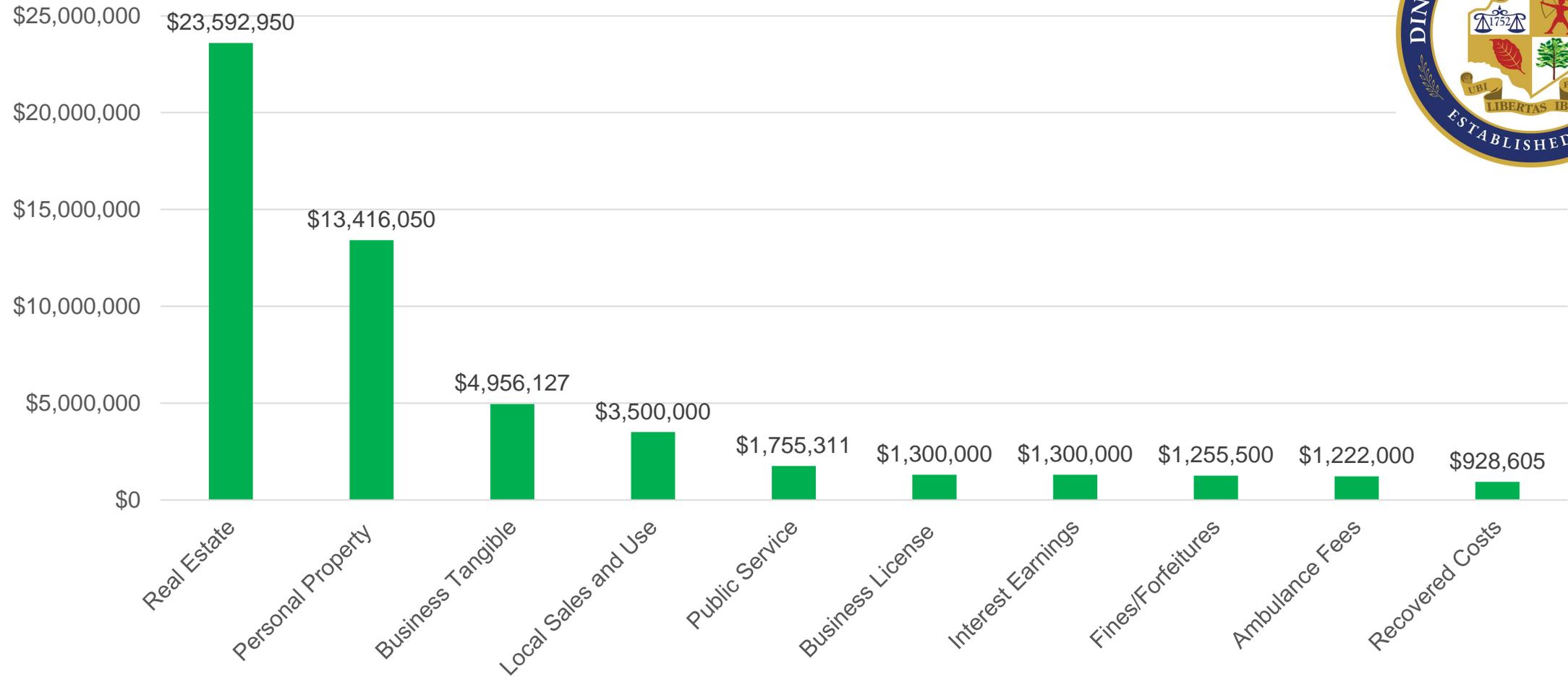
# Revenue by Source

Total Revenue:  
\$66,042,339

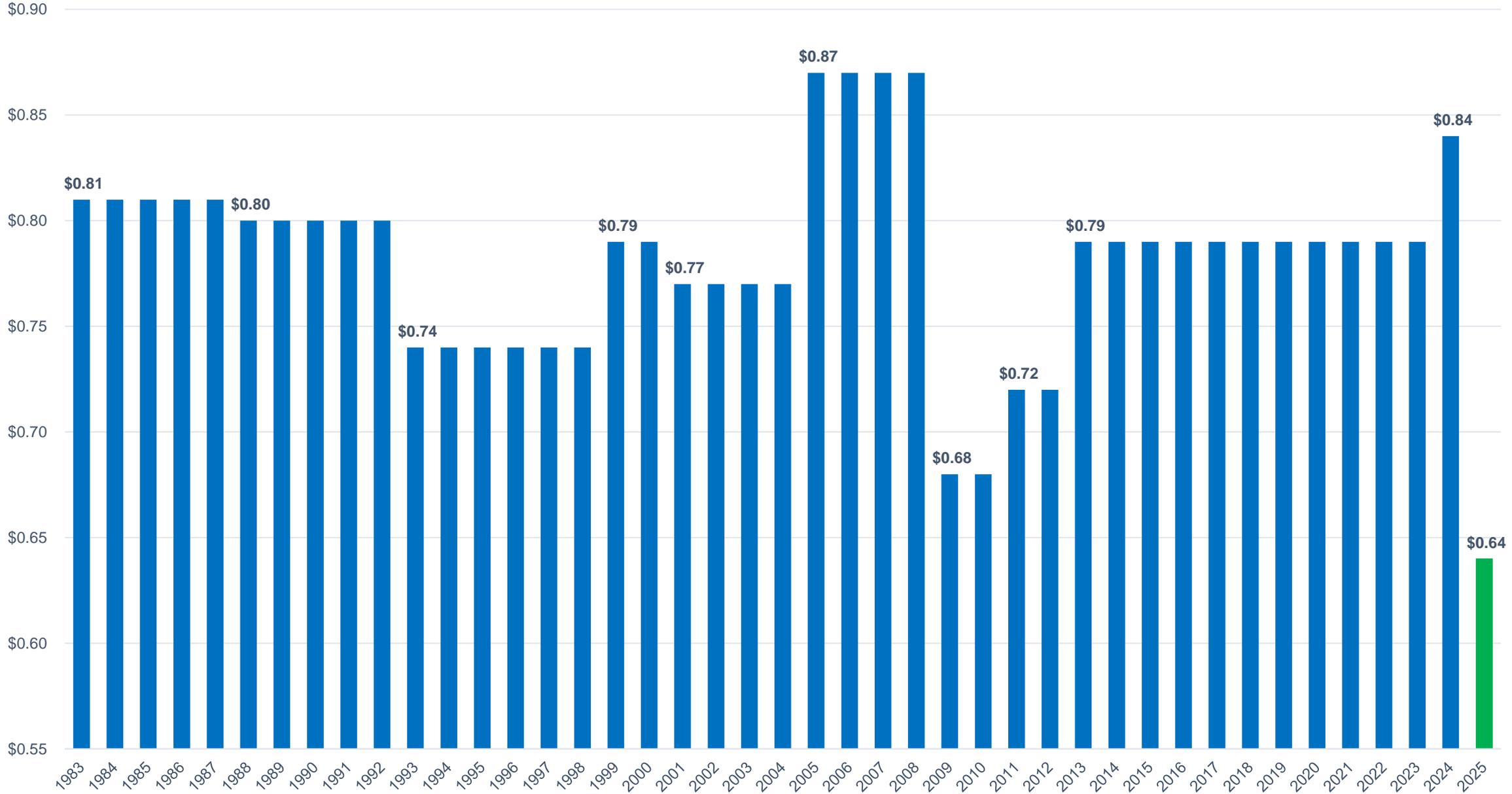




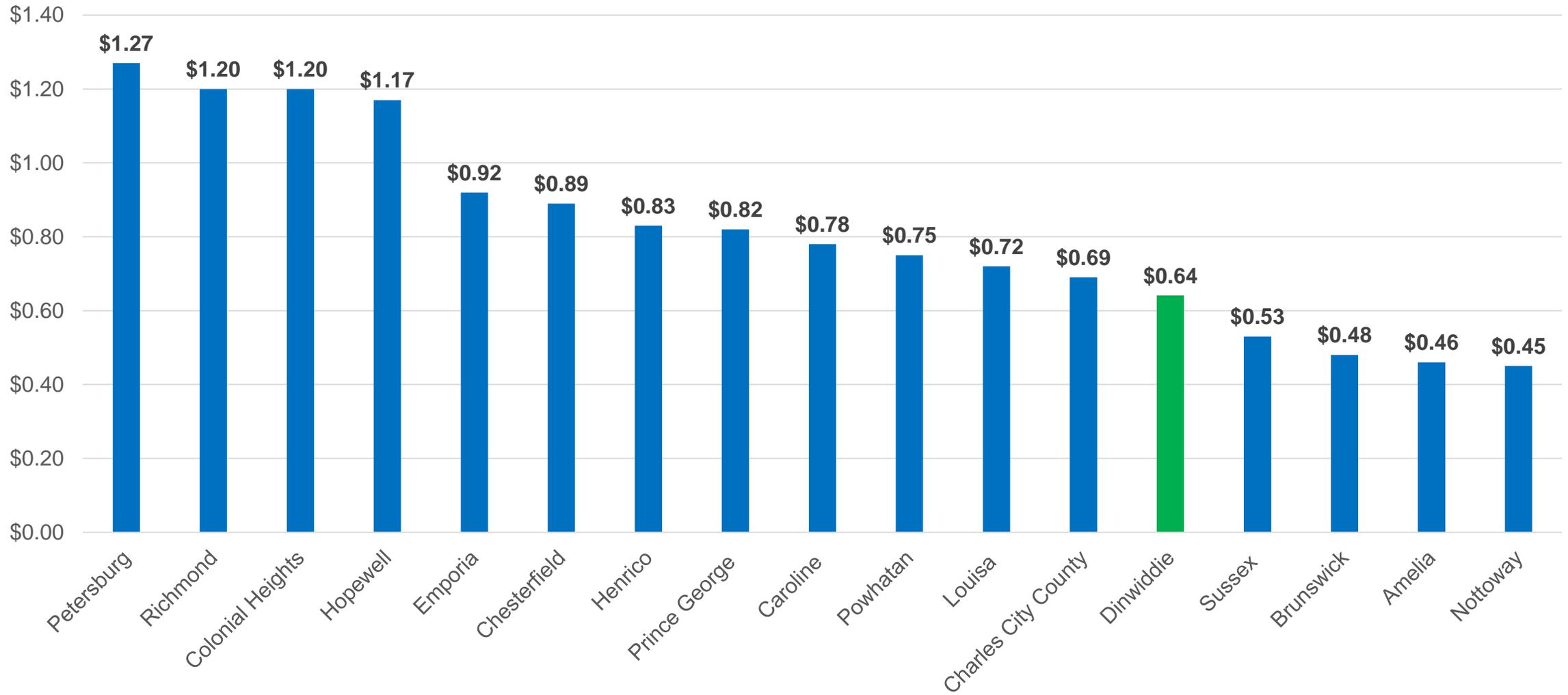
## TOP 10 LOCAL REVENUE LINE ITEMS



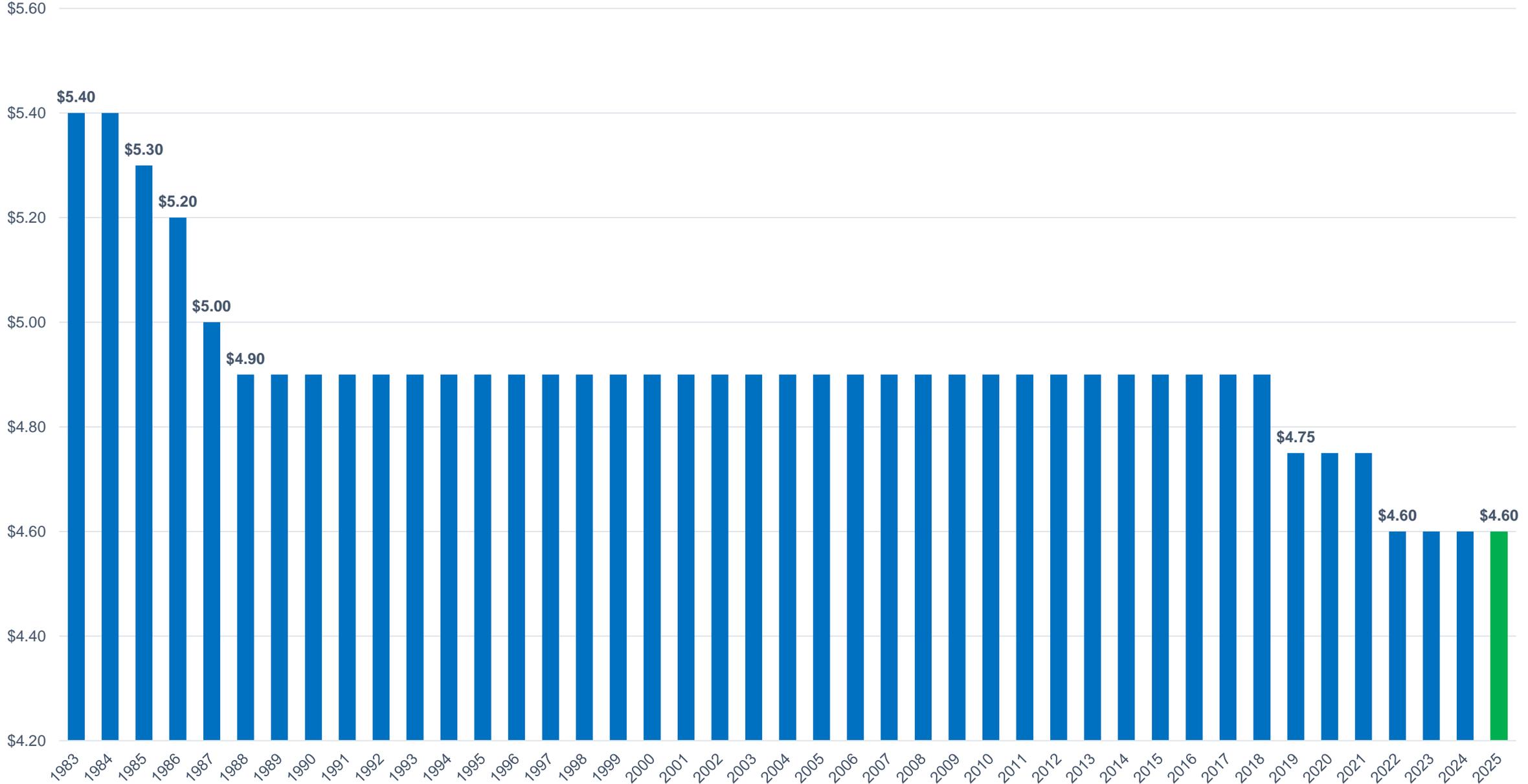
# Historic Real Estate Tax Rates - 1983 to 2025



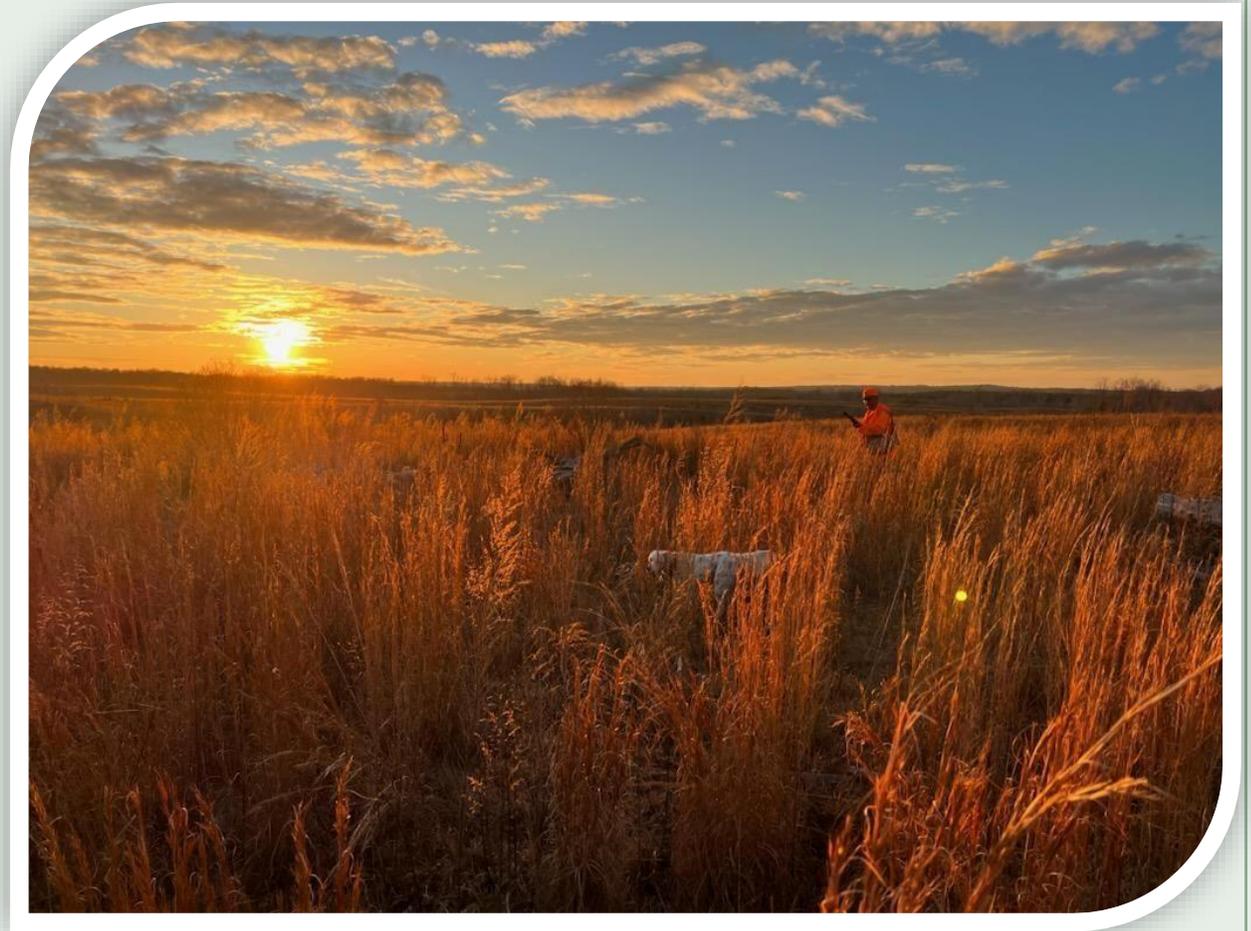
## Real Estate Tax Rates



# Historical Personal Property Tax Rates - 1983 - 2025



# FY 26 Proposed Expenditure Budget



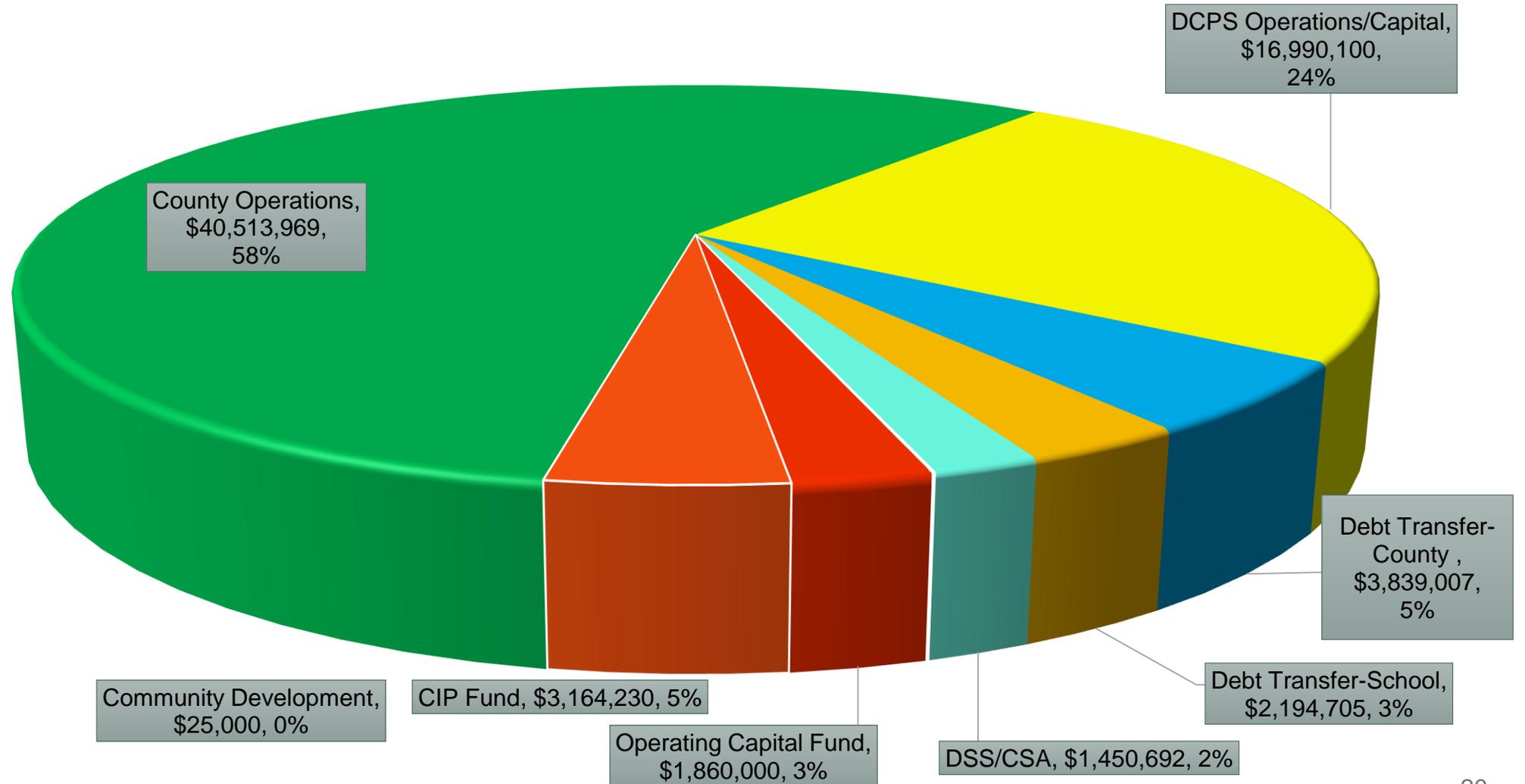
# Proposed FY26 Expenditure Budget

## Guiding Principals

- Develop a **conservative budget** that is realistically aligned with the current economy within the available financial resources.
- **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: Implementation of Class and Compensation Study.
- Strategic staffing **investments in public safety** (Law Enforcement, Fire & EMS services, Animal Control).
- Continue to **support** the Dinwiddie County **Public Schools**.

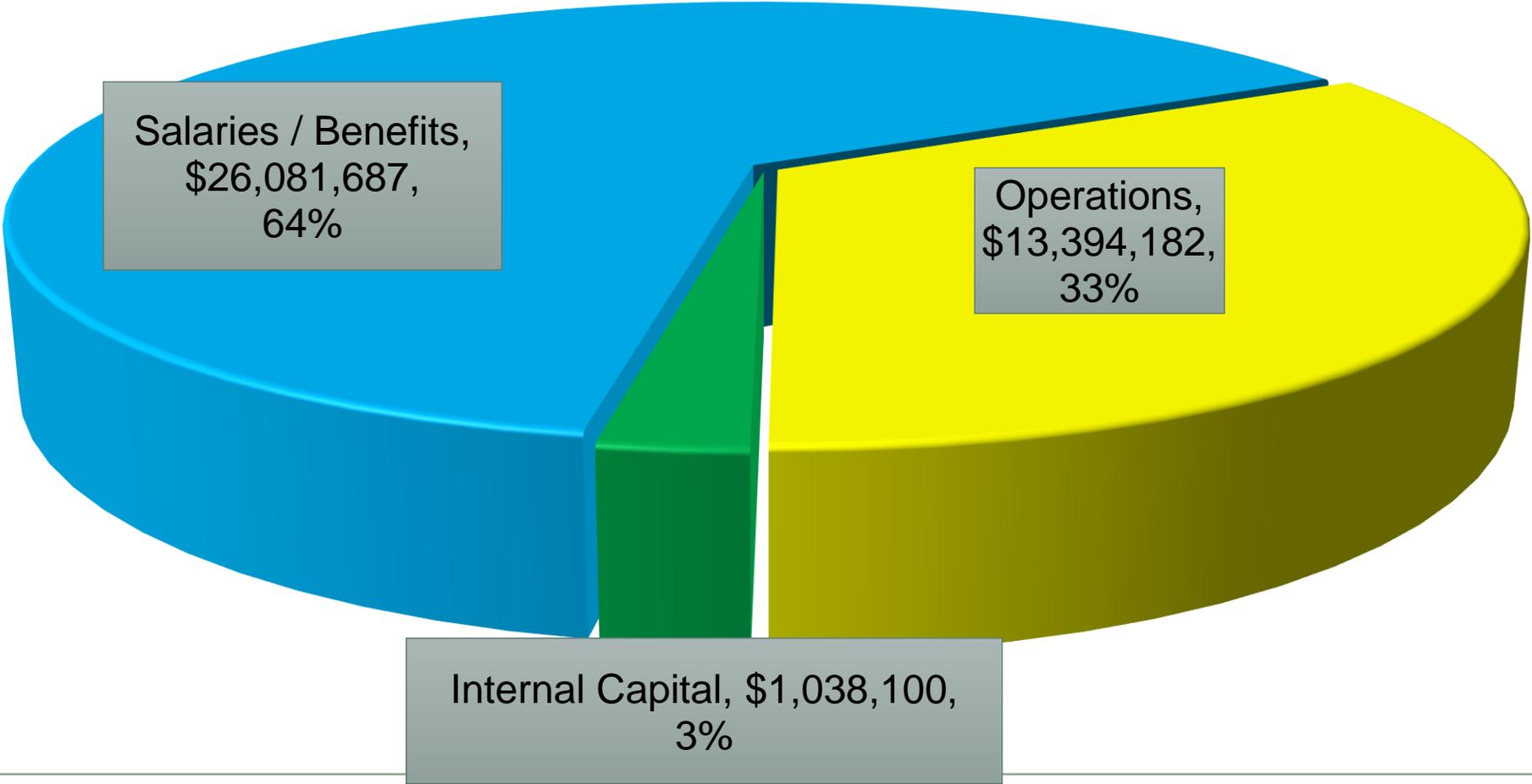


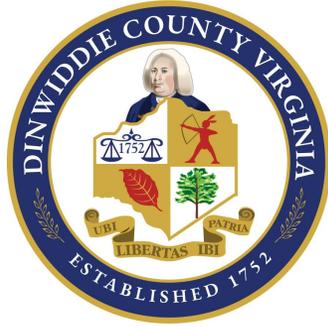
# GENERAL FUND: OPERATIONS AND TRANSFERS



# COUNTY OPERATING EXPENDITURES

\$40,307,255

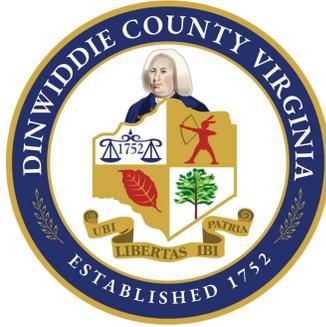




## Level of Service

The proposed FY26 budget **maintains the present level of service** that our citizens have come to know and expect from our Constitutional Offices, County Departments, and numerous outside organizations that we partner and collaborate with to provide additional services.

The proposed FY26 budget also provides **additional funding to further invest** into our workforce by providing additional compensation and additional staffing in key targeted areas.



# Salary and Benefits

## Class and Compensation Study -- Why a new plan was needed:

- **Outdated:** Last comprehensive review was in 2019 (before COVID)
- **Recruitment Challenges:** Difficulty attracting skilled candidates in key areas with current compensation levels
- **Retention Concerns:** Increasing turnover. County Employees are actively being recruited to other communities and employment sectors
- **Inequities:** Inconsistent titles, grade levels, and pay ranges
- **Growth & Complexity:** County services and workforce roles have evolved. County government restructure



FY25 - Board of Supervisors authorized a class and compensation study for all employees of Dinwiddie County Government and Constitutional Officers and their employees.

- June 18, 2024: The Board of Supervisors awarded a contract with AutoSolve, Inc.
- 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.



# Our Compensation Philosophy

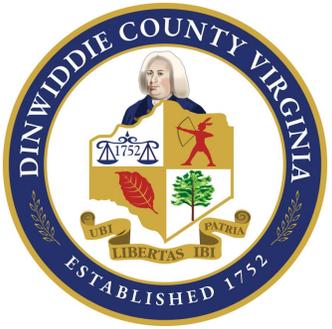
**Fairness:** Pay that is equitable internally and competitive externally

**Transparency:** Clear classification structures and compensation ranges

**Consistency:** Uniform application across departments

**Sustainability:** Long-term financial responsibility

**Value:** Recognition of employee contributions and retention of talent



# Investing In The Workforce

- **Implementation Highlights:**

- AutoSolve's recommendation was to break the unified pay scale into two separate scales:
  - General Government and Public Safety
- Starting compensation for full time employees adjusted to \$15.00/hour minimum
- All positions reclassified based on responsibilities, complexity, internal realignment
- Achieve internal parity by moving each employee to an appropriate grade and step on the newly created pay scales
- No employee pay cuts — current salaries protected
- At a minimum each employee will receive a 3% adjustment
- Constitutional Officers have the ability to opt in or out of the implementation
- County Administrator requested not to be included in the implementation



# TARGETED INVESTMENTS

## A Safe, Secure Community

### New Law Enforcement Traffic Division



- Additional five Law Enforcement Deputies

- Salaries: \$279,970
- Benefits/Vehicles/Equipment: \$461,339
- Total: \$741,309

\* FY26 revenue increased to support re-occurring operations





# TARGETED INVESTMENTS

## A Safe, Secure Community



### New Positions:

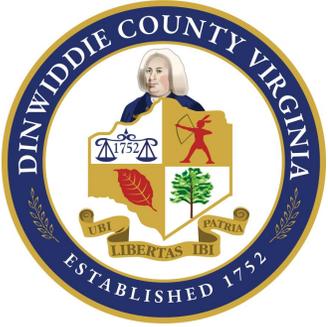
- Fire Marshal

- Salary: \$ 87,015
  - Benefits/Vehicle/Equipment: \$109,310
- Total: \$196,325



- Captain, EMS (Pharmaceutical Drug Box Program)

- Salary: \$ 87,015
  - Benefits/Vehicle/Equipment: \$107,141
- Total: \$194,156



# TARGETED INVESTMENTS

## A Safe, Secure Community



### New Position:

- Animal Control Attendant

• Salary:	\$ 31,200
• <u>Benefits:</u>	\$ 14,588
Total:	\$ 45,788





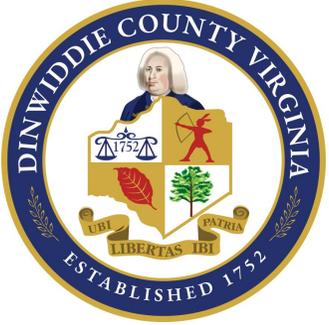
# TARGETED INVESTMENTS

## A Safe, Secure Community

FY26 Increase : \$124,011

- 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.





# TARGETED INVESTMENTS

## Good Stewards of the Public Trust

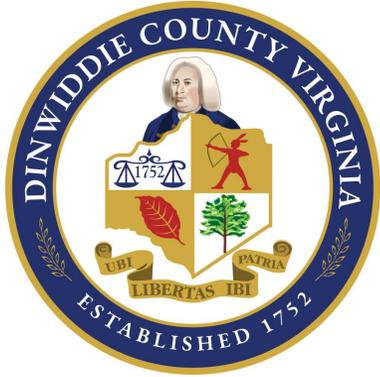


### New Position:

Human Resources Recruitment Coordinator

- Salary: \$51,829
  - Benefits and Equipment: \$20,750
- Total: \$72,579





# TARGETED INVESTMENTS

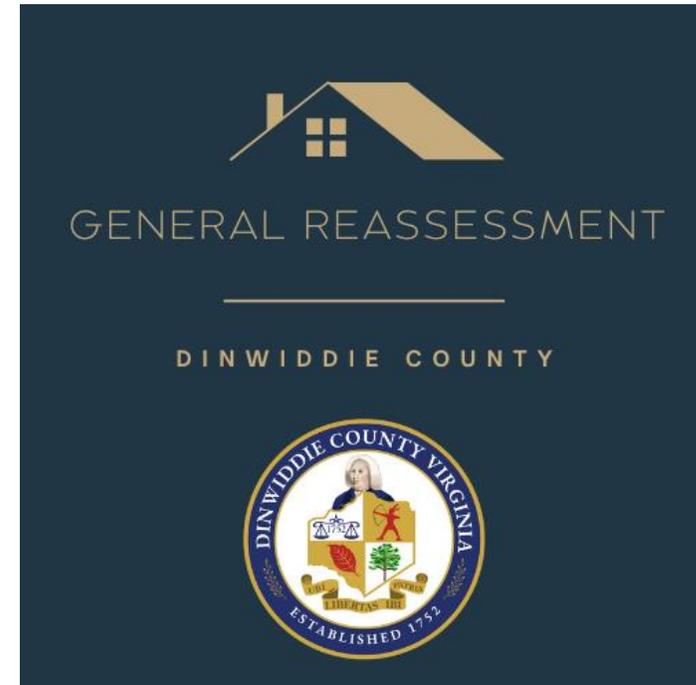
## Good Stewards of the Public Trust

**UPDATED REASSESSMENT – Project Cost \$288,000**

**FY26 Proposed Budget: \$86,400**

**FY27 Impact: \$201,600**

- Dinwiddie County recently completed a General Reassessment with an effective Date of January 1, 2025
- The proposed FY26 budget includes funding to conduct another general reassessment. This reassessment would be effective for January 1, 2027
  - Statistical Analysis Reassessment





# Dinwiddie County Public Schools





# DINWIDDIE COUNTY PUBLIC SCHOOLS

<b>GENERAL FUND TRANSFER</b>	<b>\$19,184,805</b>
School Operating Fund	\$16,690,100
School Debt Fund	\$ 2,194,705
School Operating Capital Fund	\$ 300,000



# DINWIDDIE COUNTY PUBLIC SCHOOLS

<b>Other Investments</b>	<b>\$ 3,408,026</b>
Meals Tax Fund Transfer	\$ 1,650,000
School Buses	\$ 643,750
School Resource Officers	\$ 150,156
HSHSEC & DES Roof Replacements	\$ 964,120
<b>GENERAL FUND TRANSFER</b>	<b>\$19,184,805</b>
<b>Other Investments</b>	<b>\$ 3,408,026</b>
<b>Total DCPS:</b>	<b>\$ 22,592,831</b>



# Operating Capital Fund “Replacement Fund” \$1,860,000



- To ensure the long-term sustainability and operational readiness of critical county assets, the establishment of a self-perpetuating “replacement fund” is proposed for FY26.
- This dedicated fund will provide a structured and fiscally responsible approach to systematically replacing school buses, law enforcement vehicles, fire and EMS apparatus, support equipment, and major IT infrastructure.
- By setting aside funds annually, based on projected life cycles and replacement costs, the County can avoid unpredictable budget shortfalls, reduce maintenance costs associated with aging equipment, and enhance public safety and service delivery.



# BALANCING THE BUDGET

## FY26 BUDGETED GENERAL FUND REVENUES

**\$ 66,042,339**

County Operations	\$ 40,513,969
School Operations/Capital (Transfer)	\$ 16,990,100
School Debt Service (Transfer)	\$ 2,194,705
County Debt Service (Transfer)	\$ 3,839,007
Social Services and CSA (Transfer)	\$ 1,450,692
Community Development Fund (Transfer)	\$ 25,000
County CIP Fund (Transfer)	\$ 3,164,230
Operating Capital Fund (NEW Transfer)	\$ 1,860,000

## FY26 BUDGETED GENERAL FUND EXPENDITURES

**\$ 70,037,703**

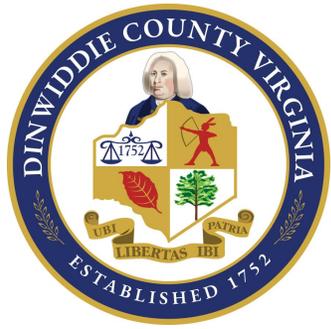
	County CIP Fund Transfer:	(\$3,164,230)
	One Time Internal Capital Expenditures:	(\$744,734)
	General Reassessment:	(\$ 86,400)

## FY26 RECURRING GENERAL FUND EXPENDITURES

**\$ 66,042,339**

FY 26 REVENUES LESS EXPENDITURES

**\$0**



# What's my tax dollar spent on?

**Sheriff  
Corrections**  
17¢

**General  
Services**  
10¢

**County  
Debt**  
6¢

**Planning &  
Community  
Development**  
3¢

**Health &  
Human  
Services**  
2¢



**K-12  
Education / Debt**  
30.6¢

**Fire & EMS**  
16.4¢

**Admin of  
Gov't**  
9¢

**Judicial  
Services**  
3¢

**Quality  
of Life**  
3¢

# QUESTIONS OR COMMENTS?



**W. Kevin Massengill**  
County Administrator



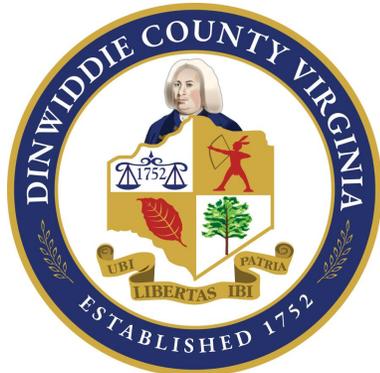
**Anne Howerton**  
Deputy County  
Administrator

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

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

# PROPOSED FY26 – FY35 CAPITAL IMPROVEMENT PROGRAM

W. Kevin Massengill  
County Administrator  
April 29, 2025



# Capital Improvement Program

The County's Capital Improvement Program (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.

# Capital Improvement Program

- 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

# Capital Improvement Program

- CIP working group then met with the County's financial advisor Davenport Public Finance and evaluated:
  - The County's credit rating 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 Capacity and Affordability Analysis

# Capital Improvement Program

- CIP working group did an excellent job prioritizing capital projects within scope of assignment.
- Planning Commission was presented the FY26-35 CIP at their April 9, 2025 meeting and unanimously recommended approval to the Board of Supervisors.

# Capital Improvement Program

## FY26

Requestor	Projects	Total Est. Cost	FY26 General Fund	FY26 Other Funding
Administration	Courthouse Renovation*	TBD		X
Administration	HSHSEC Annex Roof Replacement	\$760,000		X
Fire and EMS	McKenney Volunteer Fire Parking Lot	\$650,000	X	
Fire and EMS	Engine Replacements	\$950,000	X	
Fire and EMS	CAD,RMS,EMD,MDT– E911 Replacement	\$1,564,230	X	
DCPS	Dinwiddie Elementary School Roof Replacement	\$204,120		X
		<b>\$4,128,350</b>	<b>\$3,164,230</b>	<b>\$964,120*</b>

\*TBD once Courthouse Facility Condition & Space Needs Assessments are completed Summer of 2025

# Capital Improvement Program

## FY26 – FY35

### Prioritization Chart

Urgent

High (Years 2-3)

Medium (Years 4-5)

FY26	FY27	FY28	FY29	FY30
\$4,128,350	\$3,093,800	\$4,763,423	\$24,870,135	\$3,539,717

Low – Planning Years (Years 6-10)

FY31	FY32	FY33	FY34	FY35
\$21,551,515	\$3,883,895	\$14,568,049	\$0	\$65,000,000

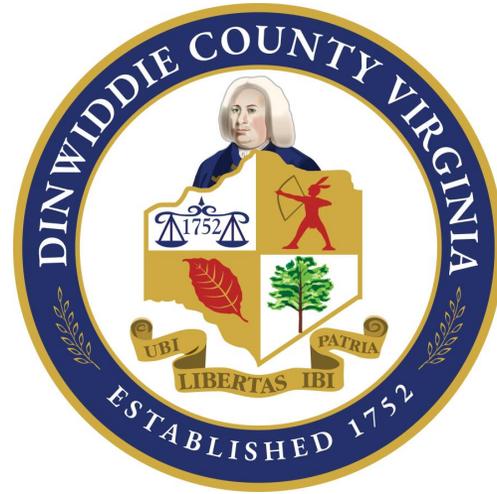
# Capital Improvement Program

## FY26 – FY35

### Working Group

Dinwiddie County expresses its appreciation to the FY26-FY35 CIP Working Group:

- **Planning Commission**: Hatty Titmus
- **Dinwiddie County IDA**: Robert Spiers
- **Education**: Dr. Kari Weston, Superintendent of Schools, Jeff Walters, Christie Fleming
- **Public Safety**: Sheriff Adams, Major Knott, and Chief David Kissner
- **Finance**: Anne Howerton
- **Operations**: Tammie Collins
- **Development**: Morgan Ingram
- **Dinwiddie County Water Authority**: Eddie Pearson
- **Planning Department**: Mark Bassett
- **Environmental**: Stephen Edwards
- **Commissioners, Dinwiddie County Planning Commission**



# **Public Hearing**

**FY26-FY35**

**Proposed**

**Capital Improvement Program**