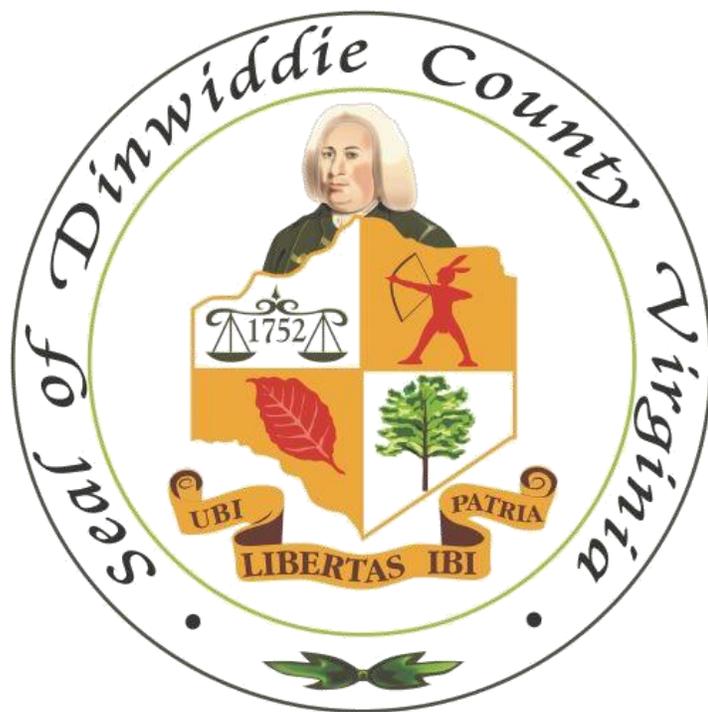


Dinwiddie County, Virginia

Adopted Consolidated Budget



Fiscal Year 2019-2020

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READERS' GUIDE

The purpose of this document is to provide useful and concise information about Dinwiddie County's financial plan and operation (revenue and expenditure details) to citizens, elected officials and other interested parties. The financial plan encompasses a one-year fiscal period beginning July 1 and ending June 30 annually. Preparation of each year's budget is initiated through actions of the County Administrator who requests preliminary revenue and expenditure information from the departments and agencies of the County. The process continues with budget workshops, public hearings, adoption of the tax rates, and ends upon approval of the consolidated budget and adoption of the appropriation resolutions by the Board of Supervisors.

This consolidated adopted budget shows revenues and expenditures for the County and the School Board organized by major fund: General Fund, Special Revenue Funds, Capital Project Funds, and Debt Service Funds. Within the General Fund, the expenditures are grouped along functional lines and include a narrative of each department's purpose. Each narrative also provides a breakdown of expenditures in the following categories:

Personal Services	Salaries and wages paid to full time and part time employees
Employee Benefits	Fringe benefits including FICA; employee retirement; group life and health insurance;
Contractual Services	Services acquired from outside sources and other government entities on a fee basis or fixed time contract basis
Other Charges	Charges for utilities; communications; insurance; leases/rentals; travel and training; dues and memberships; and contributions to other government entities or community organizations that are not related to the direct purchase of a fee-basis service
Materials & Supplies	Includes articles and commodities that are consumed and minor equipment that is not capitalized
Capital Outlay	Non-recurring and infrequent expenditures to include furniture, equipment and other departmental specific capital expenditures

This information is provided in the form of actual data for FY 2018; appropriations and either estimated or unaudited actual data for FY 2019 and the adopted budget for FY 2020.

For Additional Information

Dinwiddie County Administration
14010 Boydton Plank Road
P O Drawer 70
Dinwiddie VA 23841
804-469-4500
www.dinwiddieva.us

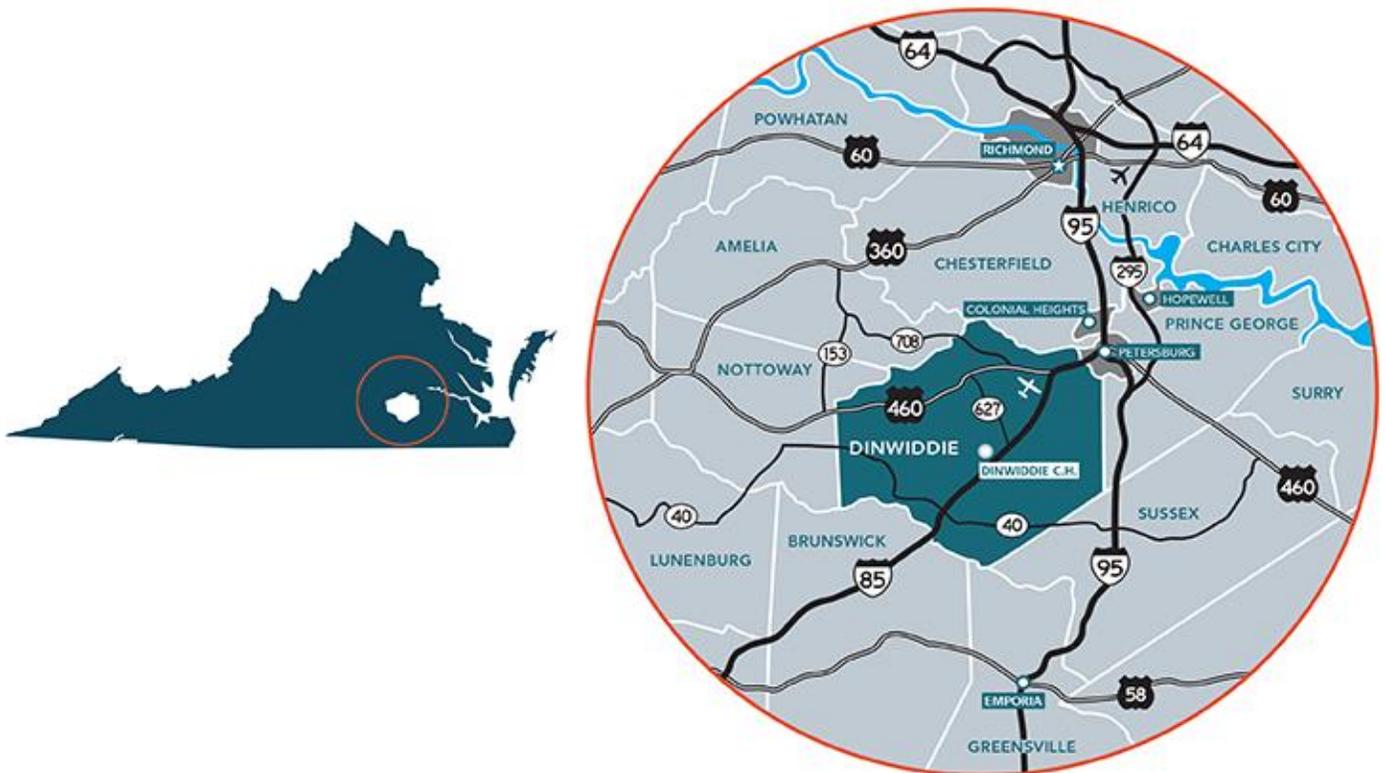
BRIEF HISTORY AND DESCRIPTION OF GOVERNMENT

Dinwiddie County has a long and rich history. It was established May 1, 1752, from Prince George County and was named after Robert Dinwiddie, Lieutenant Governor of Virginia from 1751 to 1758. Its first inhabitants can be traced back to the Paleolithic period, with early stone tools from this period having been discovered in various fields within the County. During the Civil War, Dinwiddie County had more battles fought within its boundaries than in any other location in the United States, to include the Battles of Five Forks, Dinwiddie Court House, Sutherland's Station, and White Oak Road.

Part of Virginia's Appomattox Basin, Dinwiddie County occupies 507 square miles in the southeastern section of Virginia, located within several hours of Washington, D.C., the Atlantic Ocean beaches, or the Blue Ridge mountains. It is bordered by the Nottoway and Appomattox Rivers and the counties of Chesterfield, Amelia, Nottoway, Brunswick, Greensville, Sussex, and Prince George. Interstates 85 and 95 provide north-south access, and U.S. Route 460 provides an east-west transportation route. The East Coast's main switching station for three major railroad lines, the Dinwiddie County Airport, and the Dinwiddie County Commerce Park help to promote economic opportunity for the County.

Dinwiddie County offers a blend of suburban and rural living, with agriculture contributing significantly to the economy and the quality of life that its approximately 28,500 residents enjoy. Lake Chesdin, located along the northern rim of Dinwiddie County, provides numerous recreational opportunities.

Dinwiddie County has a traditional form of county government, guided by an elected five-member Board of Supervisors and five elected Constitutional Officers – Commonwealth's Attorney, Commissioner of the Revenue, Treasurer, Sheriff, and Clerk of the Circuit Court. The County Administrator and his staff are responsible for carrying out the policies of the Board of Supervisors while providing a full range of services including general government administration; judicial administration; public safety; public works; health and welfare; and community development. The County also provides education through the school system administered by the elected five-member Dinwiddie County School Board.



OUR COUNTY VISION:

To cherish the County's heritage, embrace opportunity and offer an extraordinary community in which to spend a lifetime

OUR COUNTY MISSION:

To ethically, efficiently serve our citizens and enhance the overall community

OUR CORE COUNTY VALUES:

Integrity

Consistently providing responsible, ethical service on personal and professional levels

Value-Added Customer Service

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

Teamwork

Individuals sharing ideas and knowledge and uniting to work towards one mission and vision



OUR COUNTY GOALS:

Planned community development

Improved quality of life

A safe secure community

Being good stewards of the public trust

Providing excellent customer service



COUNTY LEADERSHIP

Board of Supervisors

William D. Chavis, Chairman
Daniel D. Lee, Vice Chairman
Brenda K. Ebron-Bonner
Harrison A. Moody
Dr. Mark E. Moore



Constitutional Officers

J. Barrett Chappell, Jr., Clerk of the Circuit Court
Lori K. Stevens, Commissioner of the Revenue
Ann Cabell Baskervill, Commonwealth's Attorney
Donald T. Adams, Sheriff
Jennifer C. Perkins, Treasurer

School Board

Sherilyn H. Merritt, Chairman
Barbara T. Pittman, Vice Chairman
Mary M. Benjamin
William R. Haney
Teresa J. Stump

Superintendent of Schools

Dr. Kari Weston

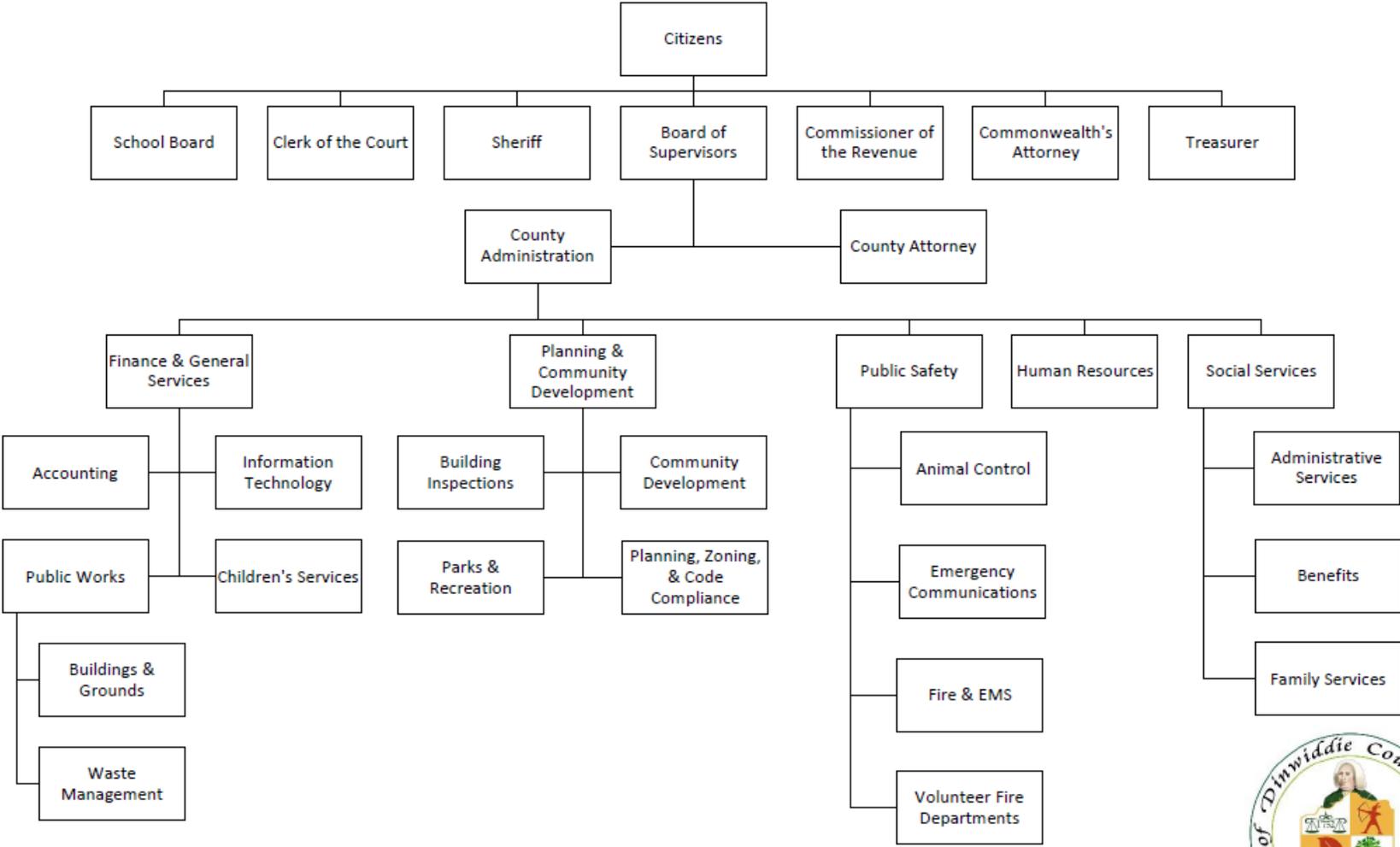
Industrial Development Authority

David Lyle, Chairman
James Vanlandingham, Vice Chairman
Robert H. Spiers, Jr., Treasurer
W. Alan Kissner
Michelle M. Olgers
Maxwell W. Watkins, Jr.

County Administration

W. Kevin Massengill, County Administrator
Anne Howerton, Deputy County Administrator, Finance and General Services
Tammie Collins, Deputy County Administrator, Planning and Community Development
Dennis Hale, Chief, Fire and EMS Services
Tyler Southall, County Attorney

County of Dinwiddie Organizational Chart



THE BUDGET PROCESS

The annual budget represents a proposed plan of expenditures and the expected means of financing those expenditures and is based on the Board of Supervisors, administrative, and departmental strategic plans, goals, and objectives. The process of preparing the annual budget conforms to section 15.2 of the Code of Virginia. Also in accordance with section 58.1 of the Code of Virginia, with the latest real property reassessment filed on December 31, 2018, the calendar 2019 tax rate advertisement was published with both the effective and proposed tax rates thirty days before the tax rate public hearing and vote. In addition, the Capital Improvements Plan (CIP) committee meets several times during the budget process to prioritize the capital needs of the County and Schools for the ten-year CIP which is approved by the Planning Commission and Board of Supervisors.

September/February	CIP Committee FY 2020-2029 Work Sessions
December 10	Department Manager Meeting: Overview of FY 2020 Budget Packets
January 2	Board of Supervisors Budget Calendar Approval
January 11	Departments and Outside Agencies Budget Requests Due to Administration
Jan/Feb	Administration Review of Expenditure Requests and Development of Revenue Projections
January 22-30	Department Request Reviews with Administration & Managers
February 5	Board of Supervisors Work Session: Operational Expenditures
February 19	Board of Supervisors Work Session: Operational Expenditures/CIP
March 5	Board of Supervisors Work Session: Operational Expenditures/CIP
March 12	Joint Board of Supervisors/School Board Work Session; Revenue & Tax Rates Work Session
March 13	Planning Commission: CIP Review; Complete Tax Rates Advertisement
March 17	Run Tax Rates Advertisement
March 19	Board of Supervisors Budget Work Session and Health Insurance Resolution
April 2	Board of Supervisors Budget Work Session
April 16	Tax Rates Public Hearing and Resolution Adoption
April 18	Complete Budget/CIP Advertisement
April 21 & 28	Run Advertisements for Budget/CIP Public Hearing
April 30	Public Hearing for Budget/CIP
May 7	Adoption of Budget/CIP Resolutions

BUDGET AND ACCOUNTING OVERVIEW

Reporting Entity

An external auditing firm conducts and completes the annual audited financial statements of the County. The County's annual financial statements present the County of Dinwiddie as the primary government along with the School Board, the Dinwiddie Industrial Development Authority, the Dinwiddie County Water Authority, and the Dinwiddie Airport and Industrial Authority as component units. These entities are discretely presented component units reported in separate columns in the County's financial statements to emphasize they are legally separate from the government. The basic criterion for determining whether a governmental department, agency, institution, commission, public utility, or other governmental organization should be included in a primary governmental unit's reporting entity for general purpose financial statements is financial accountability. Financial accountability includes the appointment of a voting majority of the organization's governing body and the ability of the primary government to impose its' will on the organization or if there is a financial benefit/burden relationship. Copies of the County's annual financial statements can be found on the County website. Only the School Board's budget is included in the County's consolidated budget – the other component units publish their own budgets.

Basis of Accounting

The County's accounting records for general government operations are reported using the current financial resources measurement focus and the modified accrual basis of accounting, with revenues being recorded when available and measurable, and expenditures being recorded when the goods or services are received and the liabilities incurred. Certain revenues such as property taxes, sales taxes, and intergovernmental revenues, being measurable and available, are accrued in the general governmental operations.

In developing and evaluating the County's accounting system, consideration is also given to the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding (1) the safeguarding of assets against loss from unauthorized use or disposition, and (2) the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived, and (2) the evaluation of costs and benefits requires estimates and judgments by management. All internal control evaluations occur within the above framework. Management believes the County's internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions. Administrative budgetary control is maintained within the departments at the line item level of expenditure by department manager approval of all expenditures, line item budgetary transfers and prior purchase approval for certain expenditures that exceed a specified dollar amount. All purchases shall be made in adherence to the County's Small Purchase Procurement Policy and the Virginia Public Procurement Act.

Fixed Assets and Depreciation

Capital assets, which include property, plant and equipment, are reported in the applicable governmental columns in the government-wide financial statements. Capital assets are defined by the County as land, buildings and equipment with an initial individual cost of more than \$10,000 and an estimated useful life in excess of two years. Depreciation is provided over estimated useful lives of assets using the straight-line method, and is only reflected in the audited financial statements, not in the County's consolidated budget.

Basis of Budget

Budgets are prepared for all County and School funds, with the exception of Trust and Agency Funds. These funds account for monies held in a fiduciary capacity and do not require an operational budget. Budgets are prepared on the modified accrual basis of accounting as used for financial reporting purposes. Budgeted amounts reflected in the financial statements are presented as originally adopted and as amended by the Board of Supervisors. Unexpended appropriations lapse at the end of the fiscal year for all funds.

Organization of the Budget

The budget and accounts of the County are organized on the basis of governmental funds. The operations of each fund are accounted for with a separate set of self-balancing accounts, which are comprised of assets, liabilities, fund equities, revenues, and expenditures. The following fund types are used by the County:

General Fund – The general fund is the primary operating fund of the County. This fund is used to account for all financial transactions and resources except those required to be accounted for in another fund. Revenues are derived primarily from property and other local taxes, state and federal distributions, licenses, permits, charges for service and

BUDGET AND ACCOUNTING OVERVIEW

other miscellaneous income. A significant part of the General Fund's real estate tax revenues is used to finance the operations of the School Board.

Special Revenue Funds – Special revenue funds account for the proceeds of specific revenue sources (other than major capital projects) that are restricted to expenditures for specified purposes. Special revenue funds consist of Community Service Fund; Children's Services Act Fund; County and School Grants Funds; Asset Forfeiture Fund; Law Library Fund; and Fire & EMS Grants Fund. The Meals Tax Fund; Jail Phone Commission Fund; Social Services Fund; and Community Development Fund are shown as special revenue funds for budgeting purposes, but are consolidated with the General Fund in the County's annual financial statements.

Capital Project Funds – Capital improvement funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities and equipment purchases for the County and the Schools.

Debt Service Funds – The debt service funds are used for the payment of principal and interest on all loans, leases and general obligations. The County's debt service fund is exclusive of the School's debt service fund for budgeting purposes, but is consolidated in the County's annual financial statements.

Relationship between Operating and Capital Budgets

The General Fund and Special Revenue Funds budgets are operating budgets which include expenditures that are generally of a recurring nature and are appropriated for one year only. They provide for the provision of all County services, but do not result in major physical assets for the community. Year-to-year changes in the operating budgets are expected to be fairly stable and represent incremental changes in the cost of doing business, the size of the County and the types and level of service that are provided. Resources for the operating budgets generally come from taxes, user fees, and intergovernmental payments that typically recur from year to year.

The Capital Project Fund budgets are capital budgets on the other hand which include one-time costs for projects that may last several years. The projects result in major physical assets in the community. Wide fluctuations are expected in the capital budgets from year to year depending on the phasing of projects. Resources for the capital budgets generally come from bond proceeds, grants, other one-time sources and transfers from the operating budget.

In spite of these differences, the operating and capital budgets are closely linked. The most obvious connection is that the operating budget assumes the cost of maintaining and operating new facilities that are built under the capital budget. In addition, a portion of the funding for capital projects are transfers from the operating fund. In some cases, operational needs drive the capital budget, such as an increase in school enrollment which may generate a need for a building expansion.

The resources that support the operating and capital budgets are also linked. Revenue generated in the operating fund is channeled to the capital budget by means of a transfer. The retirement of bonds issued for the construction of new buildings will compete with the service requirements that are funded in the operating budget. The capital budget on its own does not generate any revenue. This means that some of the revenues that are generated and transferred to the capital budget are realized through property tax revenue. This relationship will impact the tax rate and the property taxes that the citizens will be required to pay.

FINANCIAL MANAGEMENT POLICIES

Being good stewards of the public trust and promoting financial integrity are important goals in Dinwiddie County. The following broad policies set forth guidelines against which budgetary performance can be measured and proposals for future programs can be evaluated. The policies help to ensure that the County manages its funds in a fiscally responsible manner.

Objectives of Financial Policies

- To contribute significantly to the County's ability to insulate itself from fiscal crisis and promote long-term financial stability.
- To focus on the County's overall financial picture, while linking long-term financial planning to daily operations.
- To enhance financial credit ability by helping to achieve the highest possible credit and bond ratings.

Financial Planning Policies

Balanced Budget

The County shall prepare and approve an annual budget in compliance with sound financial practices, generally accepted accounting principles, and the provisions of the Code of Virginia which control the preparation, consideration, adoption, and execution of the County budget. The budget shall control the levy of taxes and the expenditure of money for all County purposes during the ensuing fiscal year. The County budget shall be balanced within all available operating revenues, including fund balance, and adopted by the Board of Supervisors at least seven days after an appropriately advertised public hearing is held and before July 1 of the upcoming fiscal year.

Long Range Planning

The County shall assess the long-term financial implications of current and proposed operating and capital budgets by annually preparing a three-year cash flow projection for the General Fund, Capital Projects Fund, and the Debt Service Funds.

In order to meet debt ratio targets, to schedule debt issuances, and to systematically improve the County's capital infrastructure, the County shall develop a ten-year Capital Improvement Plan which is reviewed and updated at least annually. Capital improvement projects funding options will be evaluated on a project-by-project basis. The County will attempt to determine the least costly and most flexible financing method for all new projects. As a general rule, the Capital Improvement Plan should not require an annual transfer from the unassigned General Fund balance of more than 5% of current general fund revenues to fund the pay-as-you-go portion of the current year of the Plan.

Asset Inventory

The County shall annually inventory and assess the condition of all major capital assets in conjunction with the preparation of the County budget and the Capital Improvement Plan.

Investments

The Treasurer has the constitutional responsibility to invest County funds in accordance with the applicable sections of the Code of Virginia which guide investment of public funds. The Treasurer, however, may restrict investments beyond the limits imposed by the Code if such restrictions serve the purpose of further safeguarding County funds or are in the best interests of the County. The investment goal is to minimize risk and to ensure the availability of cash to meet the County's expenditures, while generating revenue from the use of funds which might otherwise remain idle. Therefore, the primary objectives of the Treasurer's investment activities are safety, liquidity, and yield. The Treasurer will provide a cash and investment summary report to the Board of Supervisors on a quarterly basis that shows cash balances, investment holdings, interest earnings, and any changes investment strategy.

Revenue Policies

Revenue Diversification

The County will strive to maintain a diversified and stable revenue system to shelter the government from fluctuations in any one revenue source and ensure its ability to provide ongoing service. The County intends for ongoing expenditures to be funded through ongoing revenues, not one-time revenue sources. One-time or other special revenues will not be used to finance continuing County operations, but instead will be used for special projects.

FINANCIAL MANAGEMENT POLICIES

Fees and Charges

All fees established by Dinwiddie County for licenses, permits, fines, services, applications, and other charges should be set to recover all or a portion of the County's expense in providing the attendant service. These fees shall be reviewed periodically.

Tax Collections

The County shall strive to achieve an overall property tax collection rate of 100%, utilizing all available resources for collecting delinquent accounts.

Restricted Revenues

Restricted revenues shall only be used for the purpose intended and in a fiscally responsible manner.

Grants, Donations, and Insurance Payments

Upon receiving notice of grant or program opportunities offered by various federal, state, local and other outside organizations, the County Administrator or his designee is designated as the agent:

- To execute the necessary grant or program application and other documentation unless the terms of the grant or program require specific actions by the Board;
- To give such assurances as may be required by the Agreement, subject to approval as to form by the county attorney;
- To provide such additional information as may be required by the awarding organization. In addition, funding awarded and any interest earned on the funds awarded shall be appropriated to the applicable functional area.

Additional funds received for various County programs, including contributions and donations, shall be appropriated for the purpose established by each program.

Funds received through insurance claims for damages incurred to County property as a result of unusual or infrequent events shall be appropriated to the applicable functional area.

Expenditures Policies

Debt Capacity, Issuance, and Management

The County intends to manage cash in a fashion that will prevent any borrowing to meet daily operational needs. The County will confine long-term borrowing to capital improvements or projects that cannot be financed from current revenues except where approved justification is provided.

The County will utilize a balanced approach to capital project funding, using a combination of debt financing, draws on unassigned fund balance, and pay-as-you-go current year appropriations. Debt will be repaid within a period not to exceed the expected useful life of the project.

It is the County's intention to develop and update, at least annually, a Capital Improvement Funding Plan that identifies all funding sources for existing and proposed debt service and pay-go capital expenditures. As part of this Plan, the County will strive to provide a current year revenue appropriation for debt service that is consistent from year-to-year whereby excess funding resulting from declines in debt service payments will be carried forward to be applied to future debt service payments and/or other capital expenditures. This budgeting approach will help to create future debt and capital affordability and will provide budgeting consistency for debt and capital purposes.

For tax-supported debt, the net debt as a percentage of estimated market value of taxable property shall not exceed 5%. Net debt is defined as any and all debt that is tax-supported. The ratio of tax-supported debt service expenditures as a percentage of total governmental fund expenditures shall not exceed 10% with a minimum aggregate ten-year tax-supported payout ratio of 50%. Target debt ratios will be annually calculated and included in the review of financial trends. In the event that the County anticipates exceeding the policy requirements stated above, staff may request an exception from the Board of Supervisors stating the reason and length of time.

County staff and the financial advisor shall monitor the municipal bond market for opportunities to obtain interest savings by refunding outstanding debt. The County will seek to maintain its current bond ratings and comply with continuing disclosure of financial and pertinent credit information relevant to outstanding debt issues.

FINANCIAL MANAGEMENT POLICIES

Expenditure Accountability

The Deputy County Administrator–Finance and General Services shall maintain ongoing contact with department managers and Constitutional Officers throughout the budget implementation and execution process. Department managers and Constitutional Officers have the ability to review their expenditures at any time on the County’s on-line financial system. Monthly financial reports shall be prepared for the Board of Supervisors to monitor budgeted and actual expenditures and revenues.

The County shall appropriate as part of its annual budget, or any amendments thereto, amounts for salaries, expenses and other allowances for its Constitutional Officers that are not less than those established for such offices by the State Compensation Board.

Appropriation Amendments and Transfers

Appropriation amendments to the operating budget shall be brought before the Board of Supervisors for approval throughout the fiscal year. Per the Code of Virginia, any additional appropriation which exceeds 1% of the total expenditures shown in the currently adopted budget must be accomplished by publishing a notice of a meeting and a public hearing once in a general circulation newspaper at least seven days prior to the meeting date. The notice shall state the Board’s intent to amend the budget and include a brief synopsis of the proposed budget amendment. The amendment may be adopted at the meeting after the public hearing.

The County Administrator shall be authorized to transfer funds and personnel from time to time within and between the offices and activities delineated in the County budget as he may deem in the best interests of the County in order to carry out the work of the County as approved by the Board of Supervisors.

All appropriations lapse on June 30 of each fiscal year for all budgets.

Fund Balance Policy

Dinwiddie County follows GASB Statement #54 which establishes the five components of fund balance listed below.

Non-Spendable Fund Balance

Non-spendable fund balance includes amounts that cannot be spent because they are either not in spendable form such as inventories and prepaid expenditures or they are legally or contractually required to be maintained intact.

Restricted Fund Balance

Restricted fund balance includes amounts that have constraints placed on their use by external sources such as creditors, grantors, contributors, laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation.

Committed Fund Balance

Committed fund balance includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the highest level of decision making authority – the Board of Supervisors. Formal Board action includes the annual adoption of the County’s budget resolution and the approval of other Board resolutions appropriating funds and/or resources throughout the fiscal year. Board resolutions that impose fund balance limitations would need to occur no later than the close of the fiscal year and remain binding unless removed by additional Board resolutions.

Assigned Fund Balance

Assigned fund balance includes amounts that are constrained by the government’s intent to be used for specific purposes but are neither restricted nor committed. Fund balance may be assigned either through the encumbrance process as a result of normal purchasing activity or by the County Administrator or his designee.

Unassigned Fund Balance

The larger the unassigned general fund balance, the greater the County’s ability to cope with financial emergencies, fluctuations in revenues, and to maintain bond rating agencies’ expectations. The County does not intend to establish a trend of using the unassigned general fund balance to finance current operations.

The County has established an unassigned general fund balance target rate of at least 15% of total budgeted expenditures less annual debt service payments and bonds proceeds expenditures. Funds in excess of the targeted

MESSAGE FROM THE COUNTY ADMINISTRATOR



Chairman Dr. Mark Moore
Vice Chairman Mr. William Chavis
Supervisor Mr. Daniel Lee
Supervisor Mrs. Brenda Ebron-Bonner
Supervisor Mr. Harrison Hoody

From: W. Kevin Massengill
County Administrator

RE: County Administrator's FY 2020 Budget Message

I am pleased to submit the official proposed budget for Fiscal Year 2020. The purpose of this document is to inform you, and the citizens that we serve, about the current fiscal condition of Dinwiddie County, and the manner in which together we will effectively carry out the services that ultimately meet the needs of the overall community throughout the upcoming fiscal year.

As you are aware, the method of developing a budget for Dinwiddie County is an open and collaborative process that allows the Board of Supervisors, County staff, Constitutional Officers, the public school system, various outside agencies, and the citizens of the County to work together to establish priorities in spending. In essence, a budget is a spending plan that informs the businesses, citizens, and other taxpayers of the County on the current and future funding and policy decisions of the local governing body.

The adoption of an annual budget is one of the most important actions that a local Board of Supervisors can take. Once adopted, the budget serves as a financial roadmap, which provides the citizens, media, community stakeholders, and ultimately the Board of Supervisors, with a public record that shows where the County is headed with the delivery of its services. Moreover, the adoption of the budget also serves as a work action plan for all County employees that establishes and prioritizes the manner in which they will deliver services throughout the budget year.

In accordance with the Code of Virginia, the proposed budget presented for your consideration is balanced. Staff and I have taken sufficient measures to ensure that the revenue and expenditure projections provided in this budget are accurate and based on the very best information available at the time of submittal.

I thank you for your active involvement with the budgeting process, and I am equally appreciative of the individuals that have provided critical input, countless man hours, and the necessary leadership to afford us the opportunity to continue to provide a high level of services to our citizens, businesses and visitors of Dinwiddie County.

FY 20 Budget Goals

County staff and I continue to build a recommended budget based on the key assumptions utilized over the last several years.

- The budget must be prioritized to allow for efficient, effective, and accessible services that are based on the current needs and expectations of our citizens, not prior priorities determined during better economic times or by former members of the Board of Supervisors.
- The County must maintain funding levels that adequately accommodate:
 - services as mandated by the Code of Virginia
 - services rendered by Constitutional Officers

- prior investments in the educational system
- services that are provided by public safety personnel
- The budget must accomplish the above goals with the least impact on local taxpayers.
- All on-going expenditures and transfers payments are to be paid using on-going revenues. The unassigned fund balance should not be used to support on-going operating expenditures.

With the above key assumptions, the Board of Supervisors directed staff to develop a recommended budget that recognized the need to prioritize funding to:

- deliver essential government services
- address the County's on-going financial obligations
- enhance law enforcement and fire protection services
- make strategic workforce investments

General Fund Expenditures

I am pleased to report that staff and I have developed a FY20 expenditure budget that is cognizant of the current economic climate with conservative estimates for revenue growth. As a result, our total general fund expenditure budget for FY20 is \$51,098,446. As you are aware, the general fund budget is broken into two specific categories. First, the County's operating expenditures which represents \$25,521,701 or 49.9% of the general fund. Second, transfers to other funds (i.e. county and school debt, school operations and capital, social services and children services, community development and county capital improvements) make up \$25,576,745 or 50.1% of the general fund

Adopted Calendar 2019 Tax Rates per \$100 of Assessed Valuation

Real Estate	.79
Mobile Homes	.79
Mineral Land	.79
Public Service	.79
<i>*Personal Property</i>	<i>4.75</i>
Personal Property – Volunteers	.25
Machinery and Tools	3.30
Heavy Construction Equipment	3.30
Airplanes	.50

At the request of the Board of Supervisors, County staff evaluated the calendar year 2018 personal property rate of \$4.90 to determine the feasibility of providing tax relief. After staff review, the Board voted to lower the rate to \$4.75. This \$.15 reduction is the first cut to personal property in over 32 years.

Overall Revenues

When considering all anticipated revenue (federal, state and local), the total FY20 general fund revenue represents an increase of \$2,548,215 from FY19. The following is a breakdown of revenue sources that total \$48,830,827:

- Local: \$42,235,234
- Commonwealth of Virginia: \$6,592,970
- Federal: \$2,623

Historically, Dinwiddie County government has done an excellent job in conservatively projecting revenues that ultimately yield additional funds by the end of each fiscal year. Moreover, the planned and projected expenditures of the County are based on those conservative revenue estimates. As a result, overall County spending has traditionally been well within budget. County departments, Constitutional Officers, and outside agencies supported by the County are due much praise for consistently working within their respective budgets.

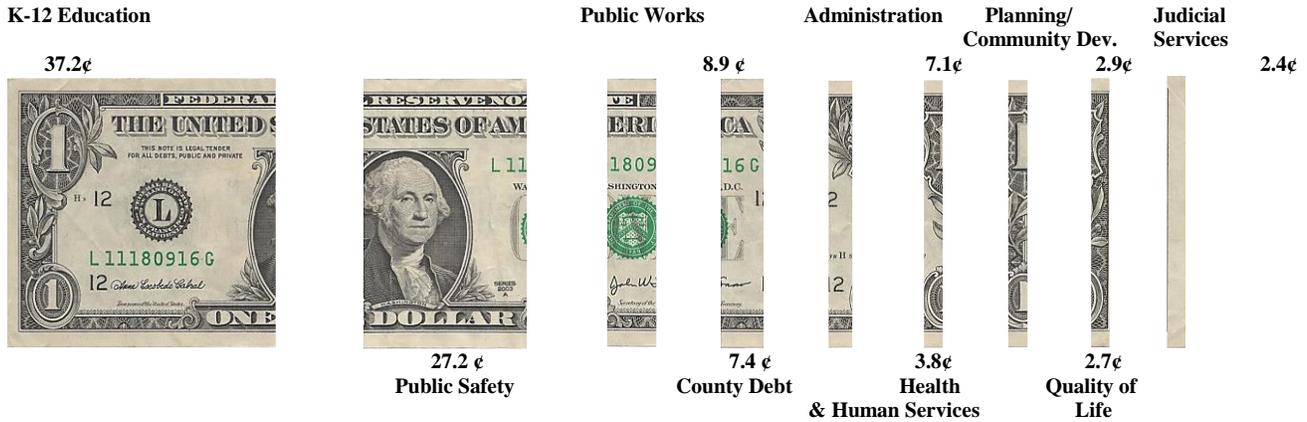
Over the past several years, the County has worked to develop and maintain a diversification of stable revenues that will protect the local government from fluctuations in any one revenue source. This diversification helps ensure that services are delivered with confidence and without interruption. Moreover, it is the practice of the County to have on-going expenditures funded through on-going revenues. One-time revenues will not be used to finance continuing County operations, but instead will be used for planned capital projects. Revenues are also conservatively estimated,

with total resources for FY20 budgeted at \$122,420,281. As you are aware, the Board elected to maintain the real estate tax rate at \$.79 for the eighth straight year. The FY20 budget assumes a 96% collection rate on both real estate taxes and personal property taxes.

Overall Expenditures

Over the last several years, all County departments were asked to restrict budget requests to only essential items that are necessary for continuing the current level of services offered. All non-essential requests were generally eliminated unless they were identified as a priority item of the Board.

The following is a breakdown of how each dollar is to be spent in Dinwiddie County:



FY20 Budget Highlights / Five Strategic Goals:

Goal 1 - Good Stewards of the Public Trust:

Dinwiddie County government is committed to being responsible stewards of the public trust. Each employee understands the value and importance of earning and maintaining the trust of the citizens which we serve by spending tax payers’ dollars wisely and safeguarding County assets. The proposed FY20 budget provides sufficient funding to continue the success that we have seen over the last several years. Dinwiddie County government was recognized by the Government Finance Officers Association with a Certificate of Achievement for Excellence in Financial Reporting in 2015, 2016, 2017, and 2018. The Virginia Association of Counties also recognized Dinwiddie County with an Achievement Award for the Betty and Robert Ragsdale Community Center project. Dinwiddie County is also very proud of it A+ Transparency designation.

FY20 Investments:

- Community Engagement
 - Biannual Newsletter – mailed to each household in Dinwiddie County
- Facilities and Equipment
 - Floor machine and inside scissor lift for Department of Public Works
 - Infield groomer for Dinwiddie Sports Complex
 - Technology equipment for various departments

Goal 2 - Planned Community Development:

Dinwiddie County understands the value of working together as one cohesive unit, developing new ideas and collectively working to plan and implement projects and initiatives that ultimately improve the living standard of the community in which we serve. The FY20 budget provides sufficient funding to continue the success that we have seen over the last several years in the targeted areas of economic development, youth and career workforce development, community capacity building, citizen’s participation and information sharing. Moreover, we are very proud of the partnerships that have been cultivated among private, public, and non-profit entities that are promoting support services and dynamic community development.

FY20 Investments:

- Economic Development website update
- Tourism website update
- Community capacity building and support
 - Dinwiddie County Resource Council
 - Dinwiddie County Faith Based Initiative
- Partnerships
 - Blackstone Area Bus
- Youth Workforce Development
 - Teen Expo

Goal 3 - Quality of Life:

Within Dinwiddie County, citizens enjoy a beautiful blend of both agriculture and industry which play a fundamental role in the community. Whether it is farmland filled with gentle rolling hills or vast fields of seasonal harvest, the rural landscape makes up a significant portion of the County. Staff and I are proud that the FY20 budget aims to place additional emphasis on providing citizens and visitors with an environment that offers access to the various resources that enhance the community.

FY20 Investments:

- Dinwiddie County Public Schools - \$500,000 Additional Local Support
 - Existing teacher compensation increase
 - New teacher compensation increase - regional competitiveness
- Parks and Recreation / Dinwiddie County Public Schools – Facilities Study and Plan
- CAPUP – activity bus
- Outside organization contributions
 - Appomattox Regional Library System increase
 - New -- Southeast Virginia 4-H Educational Center
 - New – Regional playground for children with disabilities
- Community oriented events:
 - Tree Lighting Ceremony, County Fair, Live Well Expo, River Fest

Goal 4 - A Safe, Secure Community:

Providing a safe and secure place for our citizens to live, work, and enjoy life is one of Dinwiddie County's major objectives and highest priorities. Offering high-quality public safety means we don't just respond to problems -- we actively work to prevent them. The FY20 budget continues the investment that the Board of Supervisors has made in prior years through innovative approaches and community partnerships that promote trust and help build a safe community for many years to come.

FY20 Investments:

- Dinwiddie County Sheriff's Office
 - New staffing provided for Northern End Office
 - Staff regrade – Security to Law Enforcement
 - Additional In Car Camera Systems
- Dinwiddie County Fire and EMS
 - Study for comprehensive review of services
 - Training/Recruitment/Retention Officer
 - Three additional Fire/Medics to achieve operational efficiency
 - Turnout gear
- Meherrin River Regional Jail Authority contractual increase due to inmate population increase

Goal 5 - Excellent Customer Service:

Dinwiddie County government is committed to value- added customer service -- a simple philosophy of exceeding customer expectations with a positive attitude towards serving our citizens. Public service is a privilege: serving others is not something you have to do . . . it is something that you get to do.

FY20 Investment: Excellent customer service is a culture not a financial obligation.

Dinwiddie County Public Schools

The total FY20 Dinwiddie County Public School budget is \$56,749,874, which includes funding from the federal, state, and local governments. This is an increase of \$350,322 from FY19. The Board of Supervisors is very proud of the investment they are making in educating the children of Dinwiddie County. Below is a breakdown of the total funding provided by the County in the FY20 Budget:

o School Operating Fund	\$15,182,488
o School Debt Service	\$ 3,819,704
o School Buses & Middle School Roof (CIP)	\$ 463,380
o Internal Capital Outlay	\$ 150,000
Total	\$19,615,572

Constitutional Officers

County Administration and the Board of Supervisors believe that a strong working relationship with the Constitutional Officers is vital to the overall success of the County. As such, the FY20 budgets closely follow the FY19 budgets for those offices making key investments where appropriate. Constitutional Officers and their staff will be included in the classification and compensation plan study conducted in FY20

County Workforce

Dinwiddie County is very blessed to have an exemplary workforce comprised of individuals who are dedicated and committed to providing the very best in government services. The following are some highlights of the FY20 budget relative to County workforce:

- o 3% salary adjustment
- o Funding for a classification and compensation study
- o 3.5 additional custodians, in addition to the positions already mentioned

Debt Service

All non-VPFA debt was refinanced in FY 2012 for considerable interest savings. The County issued additional debt in FY17 to construct a new municipal building, a new public safety building, and the renovation of two other buildings. The goal was to layer this additional debt into the overall debt schedule beginning in FY18 and continuing in FY19, when a considerable amount of prior debt was retired. This strategic approach to financing resulted in an overall decrease in debt liability. However, the County has elected to continue funding the debt service funds at FY19 levels to insure monies are available for future borrowings. In FY19, the County borrowed \$3.9 million for various CIP projects, and the FY20 CIP proposes a \$10 million borrowing for a new Public Safety radio system. The County has maintained a Standard & Poor’s rating of AA for general obligation bonds and AA- for lease revenue bonds since 2014.

General Fund Balance

Per County financial policy, the unassigned general fund balance is not to be used to balance the FY20 operational budget. The Board of Supervisors has adopted a financial policy that requires maintenance of a 15% general fund balance based on the total expenditure budget less annual debt service payments and bonds proceeds expenditures. This minimum amount is calculated for FY20 at \$13,208,215, and the general fund balance at June 30, 2020 is budgeted at \$14,706,170.

Conclusion

The status of the overall local economy appears to be improving when evaluating key economic indicators to prior years. The work of the Dinwiddie County Economic Development Office and support from the Industrial Development Authority are worthy of much praise. Dinwiddie County is very fortunate to have a solid mix of new and expanding private investment within our community. In addition, unemployment trends continue to decrease and residential home construction is on the rise and all current indications predict steady and stable growth throughout FY20.

With the above noted, I am confident that each stakeholder in the FY20 budget is determined to deliver high quality services and is dedicated to working collectively to implement the budget before you.

I would like to express my sincere appreciation to all individuals that were involved in developing the budget before you. I am extremely impressed and proud of the true commitment and dedication of the Dinwiddie County workforce for consistently demonstrating their ability to address our financial challenges by embracing change and improving the services and programs that we provide. Together through their hard work and the vision of the Board of Supervisors, we have made significant strides towards making the local government more accountable, more representative of the times, and more strategic in our approach to making Dinwiddie a better community.

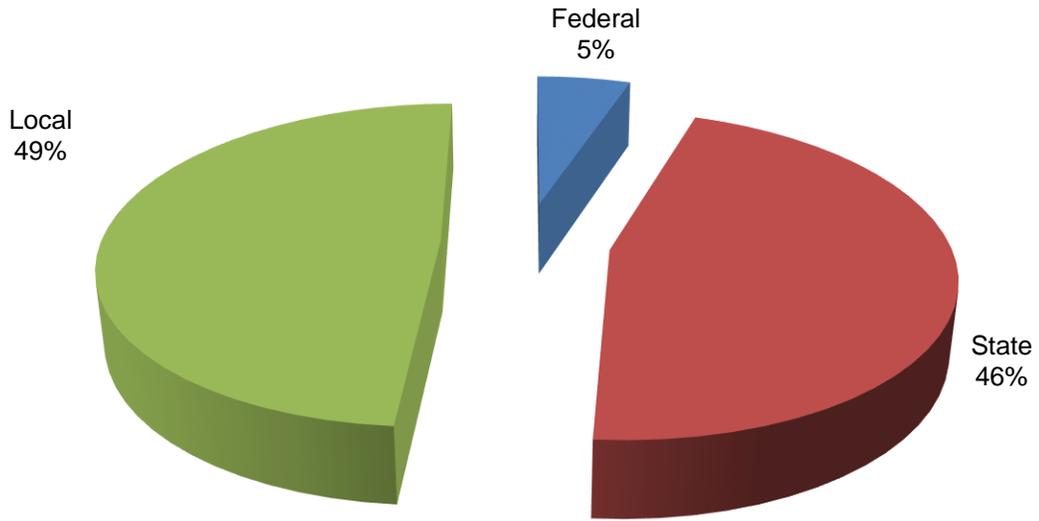
Thank you for your time and consideration of this document and for allowing me to be of service to you, the staff and the citizens of Dinwiddie County.

Sincerely,

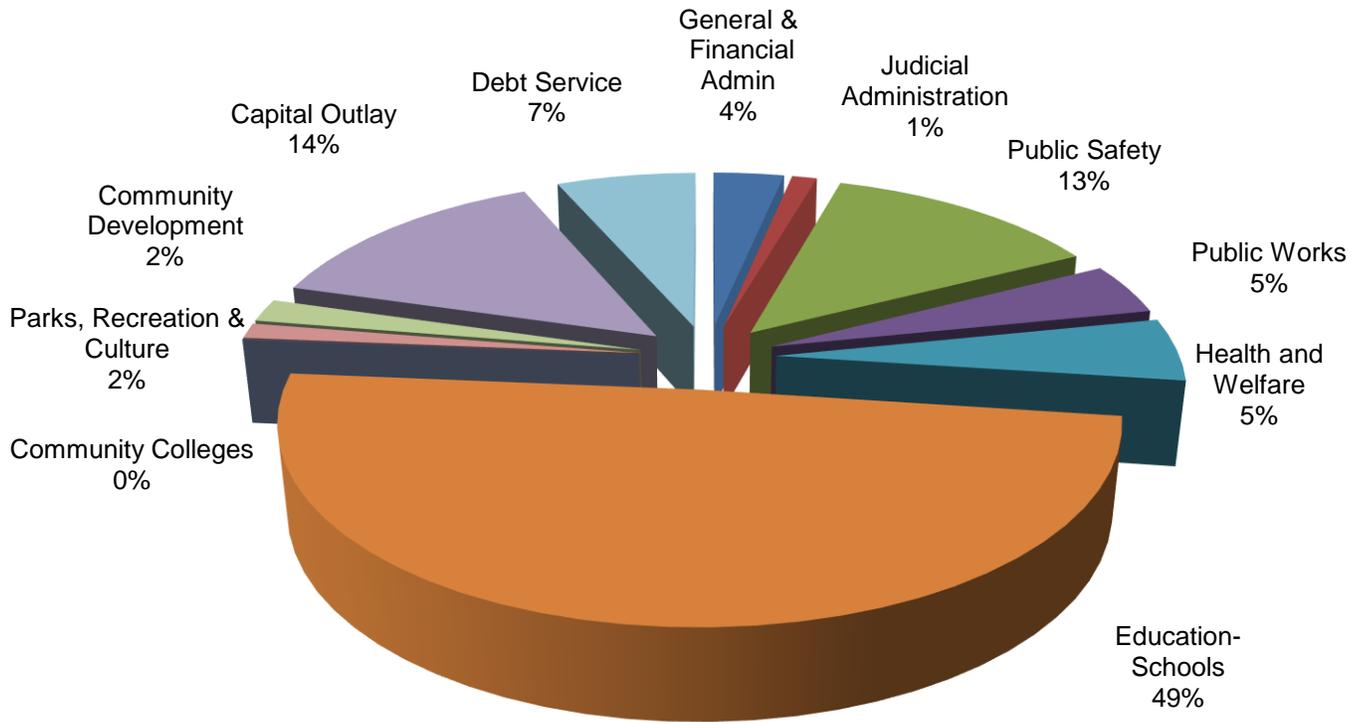
A handwritten signature in black ink, appearing to read "W. Kevin Massengill". The signature is fluid and cursive, with a large initial "W" and a long, sweeping underline.

W. Kevin Massengill
County Administrator

FY 2020 CONSOLIDATED REVENUES



FY 2020 CONSOLIDATED REVENUES



COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET	Year Ended June 30, 2018 Budgeted Revenue	Year Ended June 30, 2018 Actual Revenue	Year Ended June 30, 2019 Budgeted Revenue	Year Ended June 30, 2019 Projected Revenue	Year Ended June 30, 2020 Budgeted Revenue	Budgeted Increase/ Decrease
GENERAL FUND						
Revenue From Local Sources:						
Real Estate -- Current Taxes	16,168,205	16,268,088	16,342,591	17,270,402	17,941,859	1,599,268
Real Estate -- Delinquent Taxes	716,000	768,201	668,000	672,000	668,000	0
Mineral Lands	92,589	101,113	103,192	114,214	127,580	24,388
Public Service Corporations	1,619,720	1,806,385	1,744,164	1,810,909	1,783,224	39,060
Personal Property -- Current Taxes	7,061,981	7,236,576	7,555,428	7,664,716	7,752,932	197,504
Personal Property -- Delinquent Taxes	901,000	1,078,528	908,500	908,500	908,500	0
Mobile Homes	61,798	65,762	62,461	63,263	60,903	(1,558)
Heavy Equipment	473,808	427,830	413,340	579,398	592,372	179,032
Volunteer Exemptions	2,336	2,642	2,234	2,282	2,054	(180)
Airplanes	28,256	13,470	33,794	34,538	33,247	(547)
Non Filing Fee	16,900	145,311	15,300	20,503	15,000	(300)
Machinery and Tools	1,742,329	1,759,199	2,853,206	2,856,868	2,879,466	26,260
Certified Pollution/Recycling	1,077,071	1,061,822	0	0	0	0
Penalties	287,000	320,167	292,000	292,000	300,000	8,000
Interest on Taxes	220,000	229,439	213,000	213,000	215,000	2,000
Total General Property Taxes	30,468,993	31,284,534	31,207,210	32,502,593	33,280,137	2,072,927
Local Sales and Use Tax	1,632,000	1,900,374	1,850,000	1,910,432	1,965,000	115,000
Consumer Utility	571,000	577,263	560,000	539,114	540,000	(20,000)
Local Consumption Tax	178,000	197,790	220,000	246,136	246,000	26,000
Business Licenses	725,000	1,083,984	825,000	1,007,199	825,000	0
Motor Vehicle Licenses	538,000	548,438	538,000	538,000	542,000	4,000
Bank Stock Tax	170,759	168,194	199,150	234,852	234,852	35,702
Recordation Tax	193,000	221,351	197,000	186,663	200,000	3,000
Admissions Tax	14,000	32,566	22,000	50,000	50,000	28,000
Transient Occupancy Tax	82,000	97,365	88,000	98,851	100,000	12,000
Communications Sales & Use Tax	879,000	842,997	836,000	796,107	750,000	(86,000)
Total Other Local Taxes	4,982,759	5,670,321	5,335,150	5,607,353	5,452,852	117,702

COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET	Year Ended June 30, 2018 Budgeted Revenue	Year Ended June 30, 2018 Actual Revenue	Year Ended June 30, 2019 Budgeted Revenue	Year Ended June 30, 2019 Projected Revenue	Year Ended June 30, 2020 Budgeted Revenue	Budgeted Increase/ Decrease
Animal Licenses	15,000	14,989	13,270	14,170	14,670	1,400
Weapons Permits	18,000	23,774	21,500	19,773	21,500	0
Building and Related Permits	183,200	244,545	174,050	246,877	251,500	77,450
Zoning and Related Permits	32,700	51,034	41,450	51,433	44,700	3,250
Total Permits, Fees, & Licenses	248,900	334,341	250,270	332,252	332,370	82,100
Court Fines and Forfeitures	611,200	620,716	628,700	690,174	638,225	9,525
Total Fines & Forfeitures	611,200	620,716	628,700	690,174	638,225	9,525
Interest on Bank Deposits	67,800	111,558	108,500	324,498	228,500	120,000
Rental of General Property	25,800	30,085	74,850	71,235	115,157	40,307
Total Use of Money & Property	93,600	141,643	183,350	395,733	343,657	160,307
Sheriff/Courthouse Charges	185,711	156,516	160,761	159,636	160,761	0
Commonwealth's Attorney Charges	3,000	3,173	3,000	3,070	3,000	0
Ambulance Charges	746,000	776,871	729,500	770,778	767,000	37,500
Correction/Detention Charges	3,000	3,433	3,000	3,525	3,500	500
Animal Control/Pound Charges	16,780	10,845	13,720	12,328	12,882	(838)
Waste Collection & Disposal Charges	72,000	76,546	80,000	75,269	90,000	10,000
Recreation Charges	187,650	200,631	176,850	171,292	171,200	(5,650)
Sale of Maps	50	29	50	17	50	0
Water Charges	639,577	636,311	680,000	631,115	620,000	(60,000)
Misc. Charges	112,000	164,676	149,175	157,185	159,000	9,825
Total Charges for Services	1,965,768	2,029,030	1,996,056	1,984,215	1,987,393	(8,663)
Misc. Revenue	20,000	20,056	15,875	23,408	15,000	(875)
Total Misc. Revenue	20,000	20,056	15,875	23,408	15,000	(875)
Security Reimbursement	100,000	63,631	71,000	71,418	75,000	4,000
Misc. Recovered Costs	81,643	138,628	81,500	110,598	110,600	29,100
Total Recovered Costs	181,643	202,259	152,500	182,016	185,600	33,100
Revenue from Local Sources	38,572,863	40,302,901	39,769,111	41,717,744	42,235,234	2,466,123

COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET	Year Ended June 30, 2018 Budgeted Revenue	Year Ended June 30, 2018 Actual Revenue	Year Ended June 30, 2019 Budgeted Revenue	Year Ended June 30, 2019 Projected Revenue	Year Ended June 30, 2020 Budgeted Revenue	Budgeted Increase/ Decrease
Revenue from the Commonwealth:						
Non-Categorical Aid	3,837,942	3,762,922	3,848,692	3,862,639	3,858,342	9,650
Commonwealth's Attorney	364,294	320,259	335,000	340,510	374,518	39,518
Sheriff	1,389,538	1,412,290	1,375,000	1,384,225	1,462,732	87,732
Commissioner of the Revenue	126,102	126,051	126,000	125,955	130,555	4,555
Treasurer	94,614	95,939	92,700	95,325	99,631	6,931
Registrar	41,000	42,321	41,900	42,320	42,320	420
Clerk of Circuit Court	266,294	304,720	267,000	272,445	283,266	16,266
Misc. Categorical Aid/Grants	336,206	241,572	332,064	290,819	341,606	9,542
Revenue from the Commonwealth	6,455,990	6,306,074	6,418,356	6,414,238	6,592,970	174,614
Revenue from the Federal Government:						
Payments in Lieu of Taxes	950	923	905	923	923	18
Misc. Grants	56,926	62,117	15,000	3,820	1,700	(13,300)
Revenue from the Federal Government	57,876	63,040	15,905	4,743	2,623	(13,282)
Total Revenue	45,086,729	46,672,015	46,203,372	48,136,725	48,830,827	2,627,455
Other Financing Sources:						
Transfers from Other Funds	0	0	79,240	79,240	0	0
Other Financing Sources	0	0	79,240	79,240	0	0
GENERAL FUND	45,086,729	46,672,015	46,282,612	48,215,965	48,830,827	2,548,215
MEALS TAX FUND						
Revenue From Local Sources:						
Meals Tax	775,000	856,450	825,000	866,200	850,000	25,000
MEALS TAX FUND	775,000	856,450	825,000	866,200	850,000	25,000
JAIL PHONE COMMISSION FUND						
Revenue From Local Sources:						
Jail Phone Commission	0	0	0	0	0	0
JAIL PHONE COMMISSION FUND	0	0	0	0	0	0

COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET	Year Ended June 30, 2018 Budgeted Revenue	Year Ended June 30, 2018 Actual Revenue	Year Ended June 30, 2019 Budgeted Revenue	Year Ended June 30, 2019 Projected Revenue	Year Ended June 30, 2020 Budgeted Revenue	Budgeted Increase/ Decrease
SOCIAL SERVICES FUND						
Revenue from the Commonwealth:						
Public Assistance and Welfare Admin	800,500	793,835	800,500	795,072	850,000	49,500
Revenue from the Federal Government:						
Public Assistance and Welfare Admin	1,359,500	1,390,518	1,384,123	1,357,729	1,395,000	10,877
Other Financing Sources:						
Transfer from General Fund	128,934	128,934	366,900	366,900	575,980	209,080
SOCIAL SERVICES FUND	2,288,934	2,313,287	2,551,523	2,519,701	2,820,980	269,457
SCHOOL FUND						
Revenue From Local Sources:						
Tuition/Drivers Education Fees	20,000	13,305	20,000	20,000	15,000	(5,000)
Rent of General Property	174,344	205,826	178,148	178,148	139,976	(38,172)
Misc. Local Revenues	2,000	375	0	0	0	0
Recovered Costs-Medicare Admin Services	70,000	291,665	150,000	150,000	150,000	0
Revenue from Local Sources	266,344	511,171	348,148	348,148	304,976	(43,172)
Revenue from the Commonwealth:						
Share of State Sales Tax	4,611,795	4,353,115	4,560,867	4,560,867	4,790,711	229,844
Basic School Aid	14,560,604	14,415,045	15,514,687	15,514,687	15,389,292	(125,395)
GED Funding	7,859	8,294	8,355	8,355	8,355	0
Remedial Summer Education	108,561	63,690	108,108	108,108	74,046	(34,062)
Regular Foster Care	7,666	10,997	30,963	30,963	33,602	2,639
Gifted and Talented	148,736	147,643	155,707	155,707	155,707	0
Remedial Education	635,227	630,557	629,056	629,056	629,055	(1)
Special Education	1,853,003	1,846,322	1,862,253	1,862,253	1,862,253	0
Vocational Education	269,456	272,201	363,504	363,504	363,504	0
School Fringe Benefits	2,940,635	2,919,016	2,967,771	2,967,771	2,974,000	6,229
Early Reading Intervention	115,564	132,073	135,092	135,092	0	(135,092)

COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET	Year Ended June 30, 2018 Budgeted Revenue	Year Ended June 30, 2018 Actual Revenue	Year Ended June 30, 2019 Budgeted Revenue	Year Ended June 30, 2019 Projected Revenue	Year Ended June 30, 2020 Budgeted Revenue	Budgeted Increase/ Decrease
SCHOOL FUND						
Revenue from the Commonwealth:						
Homebound Education	72,395	83,042	62,843	62,843	63,156	313
Compensation Supplement	248,560	140,876	0	0	916,849	916,849
At Risk Payments	570,370	574,106	692,723	692,723	761,436	68,713
Primary Class Size Payments	697,237	711,512	794,517	794,517	788,715	(5,802)
At Risk Four Year Olds	141,571	159,267	164,357	164,357	246,536	82,179
Mentor Teacher Program	3,159	3,102	3,302	3,302	3,302	0
Small School Enrollment Loss	0	0	119,359	119,359	0	(119,359)
Supplemental Lottery per Pupil	697,975	843,931	1,142,054	1,142,054	1,139,392	(2,662)
English as a Second Language	44,495	43,548	54,379	54,379	60,206	5,827
Instructional Specialist	48,497	48,835	47,764	47,764	0	(47,764)
Algebra Readiness	70,188	69,362	73,289	73,289	70,877	(2,412)
Technology	232,000	293,083	232,000	232,000	232,000	0
Other Categorical	0	3,441	6,161	6,161	131,161	125,000
Revenue from the Commonwealth	28,085,553	27,773,058	29,729,111	29,729,111	30,694,155	965,044
Revenue from the Federal Government:						
JR ROTC and Misc. Grants	65,000	66,812	65,000	65,000	65,000	0
Total Revenue from the Federal Government	65,000	66,812	65,000	65,000	65,000	0
Other Financing Sources:						
Transfer from General Fund	14,532,488	14,532,488	14,682,488	14,682,488	15,182,488	500,000
Total Other Financing Sources	14,532,488	14,532,488	14,682,488	14,682,488	15,182,488	500,000
SCHOOL FUND	42,949,385	42,883,530	44,824,747	44,824,747	46,246,619	1,421,872

COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET	Year Ended June 30, 2018 Budgeted Revenue	Year Ended June 30, 2018 Actual Revenue	Year Ended June 30, 2019 Budgeted Revenue	Year Ended June 30, 2019 Projected Revenue	Year Ended June 30, 2020 Budgeted Revenue	Budgeted Increase/ Decrease
SCHOOL TEXTBOOK FUND						
Revenue From Local Sources:						
Sale/Rental of Textbooks	0	610	0	0	0	0
Revenue From Commonwealth:						
Transfer from State SOQ Funds	340,172	337,671	308,112	308,112	313,562	5,450
Other Financing Sources:						
Transfer from School Fund	130,785	130,785	118,813	118,813	120,915	2,102
SCHOOL TEXTBOOK FUND	470,957	469,066	426,925	426,925	434,477	7,552
SCHOOL NUTRITION FUND						
Revenue From Local Sources:						
Interest from Bank Deposits	150	98	100	100	100	0
Misc. Rebates/Refunds	1,000	1,235	3,500	3,500	3,000	(500)
Cafeteria Sales	450,000	416,065	420,000	420,000	515,000	95,000
Revenue from the Commonwealth:						
School Breakfast/Lunch Program	35,000	28,136	30,000	30,000	30,000	0
Revenue from the Federal Government:						
School Breakfast/Lunch Program	1,182,000	1,330,349	1,155,000	1,155,000	1,170,000	15,000
SCHOOL NUTRITION FUND	1,668,150	1,775,884	1,608,600	1,608,600	1,718,100	109,500

COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET	Year Ended June 30, 2018 Budgeted Revenue	Year Ended June 30, 2018 Actual Revenue	Year Ended June 30, 2019 Budgeted Revenue	Year Ended June 30, 2019 Projected Revenue	Year Ended June 30, 2020 Budgeted Revenue	Budgeted Increase/ Decrease
COMMUNITY DEVELOPMENT FUND						
Revenue From Local Sources:						
Misc. Grants/Donations	53,050	59,652	81,550	81,550	31,550	(50,000)
Revenue from the Commonwealth:						
Misc. Grants	578,820	578,820	0	0	0	0
Revenue from the Federal Government						
Misc. Grants	15,840	15,840	0	0	0	0
Other Financing Sources:						
Transfer from General Fund	25,265	25,265	25,000	25,000	25,000	0
COMMUNITY DEVELOPMENT FUND	672,975	679,577	106,550	106,550	56,550	(50,000)
COMMUNITY SERVICE FUND						
Revenue From Local Sources:						
Misc. Donations	0	1,350	0	7,125	0	0
COMMUNITY SERVICE FUND	0	1,350	0	7,125	0	0
CHILDREN'S SERVICES ACT FUND						
Revenue from the Commonwealth:						
Children's Services Act Programs	925,000	1,250,477	1,382,857	1,332,461	1,384,921	2,064
Other Financing Sources:						
Transfer from General Fund	791,423	791,423	193,497	193,497	885,442	691,945
CHILDREN'S SERVICES ACT FUND	1,716,423	2,041,900	1,576,354	1,525,958	2,270,363	694,009
LAW LIBRARY FUND						
Revenue from Local Sources:						
Law Library Fees	2,900	3,457	3,350	4,079	3,475	125
LAW LIBRARY FUND	2,900	3,457	3,350	4,079	3,475	125

COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET	Year Ended June 30, 2018 Budgeted Revenue	Year Ended June 30, 2018 Actual Revenue	Year Ended June 30, 2019 Budgeted Revenue	Year Ended June 30, 2019 Projected Revenue	Year Ended June 30, 2020 Budgeted Revenue	Budgeted Increase/ Decrease
FIRE & EMS GRANTS FUND						
Revenue from Local Sources:						
Misc. Donations	715	4,035	0	889	0	0
Revenue from the Commonwealth:						
Fire Programs Fund	91,997	91,997	95,248	95,248	97,000	1,752
EMS Funds	28,800	30,032	29,000	30,100	30,100	1,100
Revenue from the Federal Government:						
Misc. Grants	7,500	7,500	7,500	7,500	7,500	0
FIRE & EMS GRANTS FUND	129,012	133,564	131,748	133,737	134,600	2,852
FORFEITED ASSET SHARING FUND						
Revenue from Local Sources:						
Drug Enforcement Funds	0	2,377	0	966	0	0
Revenue from the Commonwealth:						
Drug Enforcement Funds	0	5,697	0	4,134	0	0
Revenue from the Federal Government:						
Drug Enforcement Funds	0	551	0	0	0	0
FORFEITED ASSET SHARING FUND	0	8,624	0	5,100	0	0
SCHOOL CAPITAL PROJECTS FUND						
Revenue from Local Sources:						
Sale of Surplus Property	0	9,672	0	0	0	0
Recovered Costs-Insurance Proceeds	0	35,182	0	0	0	0
Other Financing Sources:						
Transfer from School Fund	153,172	153,172	875,354	875,354	0	(875,354)
Transfer from County Capital Fund	550,000	550,000	574,000	574,000	463,380	(110,620)
Transfer from General Fund	150,000	150,000	150,000	150,000	150,000	0
SCHOOL CAPITAL PROJECTS FUND	853,172	898,027	1,599,354	1,599,354	613,380	(985,974)

COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET	Year Ended June 30, 2018 Budgeted Revenue	Year Ended June 30, 2018 Actual Revenue	Year Ended June 30, 2019 Budgeted Revenue	Year Ended June 30, 2019 Projected Revenue	Year Ended June 30, 2020 Budgeted Revenue	Budgeted Increase/ Decrease
SCHOOL GRANTS FUND						
Revenue from Local Sources:						
Misc. Local Grants	9,759	14,815	32,952	32,952	32,952	0
Revenue from the Commonwealth:						
Misc. State Grants	285,379	268,919	354,762	354,762	584,707	229,945
Revenue from the Federal Government:						
Title I	958,000	661,414	839,476	839,476	905,000	65,524
Title VI-B	932,022	913,149	942,969	942,969	893,894	(49,075)
Vocational Education	60,725	63,027	62,066	62,066	71,243	9,177
Preschool Grant	27,016	28,818	27,016	27,016	28,918	1,902
Title II	250,000	159,927	123,540	123,540	132,940	9,400
Title III	0	6,188	6,188	6,188	5,640	(548)
Other Federal Funds	0	10,745	0	0	55,662	55,662
Other Financing Sources:						
Transfer from School Fund	50,680	93,626	25,000	25,000	70,582	45,582
SCHOOL GRANTS FUND	2,573,581	2,220,629	2,413,969	2,413,969	2,781,538	367,569
COUNTY GRANTS FUND						
Revenue from Local Sources:						
IPR Payments	0	0	0	0	0	0
Recycling Revenue	55,000	71,620	55,000	58,101	55,000	0
Revenue from the Commonwealth:						
Litter Control Grant	8,500	8,238	8,200	8,759	8,700	500
COUNTY GRANTS FUND	63,500	79,858	63,200	66,860	63,700	500
COUNTY CONSTRUCTION FUND						
Other Financing Sources						
Interest on Investment	77,938	237,029	75,000	50,000	0	(75,000)
Proceeds from Bonds	0	0	0	0	0	0
Premium on Bonds	0	0	0	0	0	0
COUNTY CONSTRUCTION FUND	77,938	237,029	75,000	50,000	0	(75,000)

COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET	Year Ended June 30, 2018 Budgeted Revenue	Year Ended June 30, 2018 Actual Revenue	Year Ended June 30, 2019 Budgeted Revenue	Year Ended June 30, 2019 Projected Revenue	Year Ended June 30, 2020 Budgeted Revenue	Budgeted Increase/ Decrease
COUNTY CAPITAL PROJECTS FUND						
Revenue From Local Sources:						
Gifts/Donations Private Sources	22,600	22,800	0	200	0	0
Interest on Investment			0	50,000	0	0
Revenue from the Commonwealth						
Misc. Grants	150,000	146,416	61,000	45,244	988,500	927,500
Other Financing Sources						
Proceeds from Bonds	0	0	3,910,000	3,910,000	10,000,000	6,090,000
Transfer from School Fund	0	0	92,325	92,325	0	(92,325)
Transfer from General Fund	1,321,982	1,321,982	450,669	450,669	2,267,619	1,816,950
COUNTY CAPITAL PROJECTS FUND	1,494,582	1,491,198	4,513,994	4,548,438	13,256,119	8,742,125
COUNTY DEBT SERVICE FUND						
Other Financing Sources:						
Transfer from General Fund	2,631,135	2,631,135	3,645,512	3,645,512	3,645,512	0
COUNTY DEBT SERVICE FUND	2,631,135	2,631,135	3,645,512	3,645,512	3,645,512	0
SCHOOL DEBT SERVICE FUND						
Other Financing Sources:						
Transfer from General Fund	3,799,115	3,799,115	2,844,704	2,844,704	2,844,704	0
Transfer from Meals Tax Fund	825,000	825,000	850,000	850,000	975,000	125,000
SCHOOL DEBT SERVICE	4,624,115	4,624,115	3,694,704	3,694,704	3,819,704	125,000
TOTAL ALL FUNDS	108,078,488	110,020,694	114,343,142	116,263,524	127,545,944	13,202,802
LESS INTERFUND TRANSFERS	25,089,979	25,132,925	24,973,502	24,973,502	27,206,622	2,233,120
TOTAL REVENUE	82,988,509	84,887,769	89,369,640	91,290,022	100,339,322	10,969,682

COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET	Year Ended June 30, 2018 Budgeted Revenue	Year Ended June 30, 2018 Actual Revenue	Year Ended June 30, 2019 Budgeted Revenue	Year Ended June 30, 2019 Projected Revenue	Year Ended June 30, 2020 Budgeted Revenue	Budgeted Increase/ Decrease
BEGINNING FUND BALANCES - JULY 1						
General Fund	14,476,242	14,476,242	14,607,901	14,607,901	16,973,789	2,365,888
Meals Tax Fund	87,088	87,088	118,539	118,539	134,738	16,200
Jail Phone Commission Fund	386	386	0	0	0	0
Social Services Fund	500,886	500,886	236,867	236,867	95,456	(141,410)
School Fund	153,172	153,172	242,625	242,625	1	(242,624)
School Textbook Fund	980,897	980,897	792,948	792,948	500,000	(292,948)
School Nutrition Fund	194,083	194,083	260,395	260,395	260,000	(395)
Community Development Fund	1,337,809	1,337,809	732,262	732,262	567,386	(164,876)
Community Service Fund	5,175	5,175	5,745	5,745	10,670	4,925
Children's Services Act Fund	421,884	421,884	469,042	469,042	1	(469,042)
Law Library Fund	7,313	7,313	8,910	8,910	11,729	2,819
Fire & EMS Grants Fund	173,030	173,030	216,630	216,630	168,098	(48,532)
Forfeited Asset Sharing Fund	35,812	35,812	37,000	37,000	11,292	(25,708)
School Capital Projects Fund	217,356	217,356	343,675	343,675	600,000	256,325
School Grants Fund	55,370	55,370	191,611	191,611	400,000	208,389
County Grants Fund	137,279	137,279	110,343	110,343	118,402	8,060
County Capital Projects Fund	1,484,930	1,484,930	736,496	736,496	622,673	(113,822)
County Construction Fund	21,938,059	21,938,059	6,055,904	6,055,904	0	(6,055,904)
County Debt Service Fund	424,890	424,890	498,880	498,880	1,606,724	1,107,844
School Debt Service Fund	2,202	2,202	0	0	0	0
TOTAL FUND BALANCES - JULY 1	42,633,863	42,633,863	25,665,770	25,665,770	22,080,959	(3,584,811)
TOTAL RESOURCES	125,622,372	127,521,632	115,035,410	116,955,792	122,420,281	7,384,871

**COUNTY OF DINWIDDIE, VIRGINIA
EXPENDITURE BUDGET**

	Year Ended June 30, 2018 Budgeted Expenditures	Year Ended June 30, 2018 Actual Expenditures	Year Ended June 30, 2019 Budgeted Expenditures	Year Ended June 30, 2019 Projected Expenditures	Year Ended June 30, 2020 Budgeted Expenditures	Budgeted Increase/ Decrease
GENERAL FUND						
Board of Supervisors	128,271	127,630	126,047	121,242	123,511	(2,536)
County Administration	369,550	369,099	371,884	378,988	400,674	28,790
County Attorney	232,646	231,347	236,229	221,963	294,760	58,531
Human Resources	438,648	438,524	455,446	401,047	476,088	20,642
Independent Auditor	72,750	72,750	71,590	71,590	73,010	1,420
Commissioner of the Revenue	423,020	419,231	436,124	426,928	439,642	3,518
General Reassessment	305,000	182,348	101,938	86,365	0	(101,938)
Business License	28,432	28,344	30,104	29,801	30,343	239
Land Use	26,647	26,621	27,984	28,570	28,643	659
Treasurer	519,883	519,763	512,875	520,336	522,814	9,939
Accounting	270,912	267,832	274,724	270,618	275,497	773
Information Technology	606,203	605,113	620,614	615,959	620,927	313
Registrar/Board of Elections	157,051	152,753	177,417	186,815	198,024	20,607
Circuit Court	18,200	10,367	14,425	14,936	17,200	2,775
General District Court	30,575	30,572	26,675	39,391	31,375	4,700
Magistrates	900	898	200	132	150	(50)
Clerk of the Circuit Court	451,231	449,479	531,522	485,659	541,373	9,851
Victim Witness	120,850	107,296	128,439	123,844	127,196	(1,243)
Commonwealth's Attorney	516,864	468,489	508,993	472,083	498,346	(10,647)
Sheriff	4,729,084	4,729,000	4,731,579	4,546,115	4,925,124	193,545
Volunteer Fire Departments	561,230	561,150	548,893	579,495	636,411	87,518
Fire & EMS Services	2,595,456	2,595,215	2,669,946	2,662,170	3,133,885	463,939
Confinement & Care of Prisoners	1,887,882	1,887,799	1,875,777	1,875,777	2,061,905	186,128
Court Services	186,847	186,146	228,071	248,664	246,340	18,269
Other Corrections & Detention	211,147	206,592	213,744	204,995	219,803	6,059
Building Inspection	267,811	263,062	293,566	280,426	293,072	(494)
Animal Control/Pound	322,948	320,668	336,643	310,474	341,346	4,703
Medical Examiner	1,625	1,625	1,500	700	1,500	0

COUNTY OF DINWIDDIE, VIRGINIA EXPENDITURE BUDGET	Year Ended June 30, 2018 Budgeted Expenditures	Year Ended June 30, 2018 Actual Expenditures	Year Ended June 30, 2019 Budgeted Expenditures	Year Ended June 30, 2019 Projected Expenditures	Year Ended June 30, 2020 Budgeted Expenditures	Budgeted Increase/ Decrease
Emergency Communications	1,337,899	1,336,234	1,405,012	1,383,881	1,421,496	16,484
Street Lights	44,275	44,200	44,000	45,520	45,500	1,500
Waste Management	1,260,151	1,259,056	1,307,953	1,339,321	1,417,426	109,473
Public Nuisance Control	70,000	35,629	45,000	35,000	45,000	0
General Properties	2,079,168	2,078,794	2,858,705	2,693,515	2,917,594	58,889
Local Health Department	255,299	255,299	300,299	300,299	303,275	2,976
Mental Health	78,226	78,226	78,226	78,226	80,573	2,347
Area Agency on Aging	10,767	10,767	10,767	10,767	10,767	0
Other Social Services	31,213	31,213	31,213	31,213	31,213	0
Community College	11,186	11,186	11,091	11,091	10,983	(108)
Parks and Recreation	1,018,041	1,017,838	952,182	833,909	1,046,949	94,767
Public Boat landing	1,200	1,200	1,200	1,200	1,200	0
Regional Library	273,595	273,595	276,330	276,330	287,395	11,065
Planning, Zoning & GIS	486,094	486,067	487,807	479,453	493,969	6,162
Community Development	685,299	669,461	461,408	446,087	507,224	45,816
Other Planning & Community Development	189,015	186,381	194,015	194,033	197,015	3,000
Soil and Water Conservation District	12,500	12,500	12,500	12,500	12,500	0
Virginia Cooperative Extension	121,661	112,655	128,449	113,880	132,666	4,217
Total Expenditures	23,447,252	23,160,014	24,159,106	23,491,307	25,521,701	1,362,595
Transfer to County Capital Projects Funds	1,321,982	1,321,982	450,669	450,669	2,267,619	1,816,950
Transfer to School Fund	14,532,488	14,532,488	14,682,488	14,682,488	15,182,488	500,000
Transfer to School Capital Projects Fund	150,000	150,000	150,000	150,000	150,000	0
Transfer to Social Services Fund	128,934	128,934	366,900	366,900	575,980	209,080
Transfer to Community Development Fund	25,265	25,265	25,000	25,000	25,000	0
Transfer to Children's Services Act Fund	791,423	791,423	193,497	193,497	885,442	691,945
Transfer to County Debt Service Fund	2,631,135	2,631,135	3,645,512	3,645,512	3,645,512	0
Transfer to School Debt Service Fund	3,799,115	3,799,115	2,844,704	2,844,704	2,844,704	0
Total Transfers to Other Funds	23,380,342	23,380,342	22,358,770	22,358,770	25,576,745	3,217,975
GENERAL FUND	46,827,594	46,540,356	46,517,876	45,850,077	51,098,446	4,580,570

COUNTY OF DINWIDDIE, VIRGINIA EXPENDITURE BUDGET	Year Ended June 30, 2018 Budgeted Expenditures	Year Ended June 30, 2018 Actual Expenditures	Year Ended June 30, 2019 Budgeted Expenditures	Year Ended June 30, 2019 Projected Expenditures	Year Ended June 30, 2020 Budgeted Expenditures	Budgeted Increase/ Decrease
MEALS TAX FUND						
Transfer to School Debt Service Fund	825,000	825,000	850,000	850,000	975,000	125,000
MEALS TAX FUND	825,000	825,000	850,000	850,000	975,000	125,000
JAIL PHONE COMMISSION FUND	386	386	0	0	0	0
SOCIAL SERVICES FUND	2,700,000	2,577,307	2,661,111	2,661,111	2,820,980	159,869
SCHOOL FUND						
Instruction & Technology	32,006,826	31,878,491	32,424,877	32,424,877	34,410,019	1,985,142
Administration, Attendance & Health Services	2,303,097	2,193,630	2,386,164	2,386,164	2,428,945	42,781
Pupil Transportation Services	2,657,025	2,639,152	3,182,189	3,182,189	3,179,931	(2,258)
Operation and Maintenance of Services	5,800,972	5,705,221	5,962,649	5,962,649	6,036,227	73,578
Transfer to School Capital Projects Fund	153,172	153,172	875,354	875,354	0	(875,354)
Transfer to School Capital Projects Fund	0	0	92,325	92,325	0	(92,325)
Transfer to School Grants Fund	50,680	93,626	25,000	25,000	70,582	45,582
Transfer to School Textbook Fund	130,785	130,785	118,813	118,813	120,915	2,102
SCHOOL FUND	43,102,557	42,794,077	45,067,371	45,067,371	46,246,619	1,179,248
SCHOOL TEXTBOOK FUND	800,000	657,015	1,219,873	719,873	822,462	(397,411)
SCHOOL NUTRITION FUND	1,778,191	1,709,572	1,868,995	1,608,995	1,842,789	(26,206)
COMMUNITY DEVELOPMENT FUND						
Tourism	95,112	13,686	2,186	2,186	0	(2,186)
Workforce Development	90,854	43,923	157,583	140,000	74,133	(83,450)
Economic Development	1,824,818	1,227,514	599,803	50,000	549,803	(50,000)
Transfer to General Fund	0	0	79,240	79,240	0	(79,240)
COMMUNITY DEVELOPMENT FUND	2,010,784	1,285,124	838,812	271,426	623,936	(214,876)

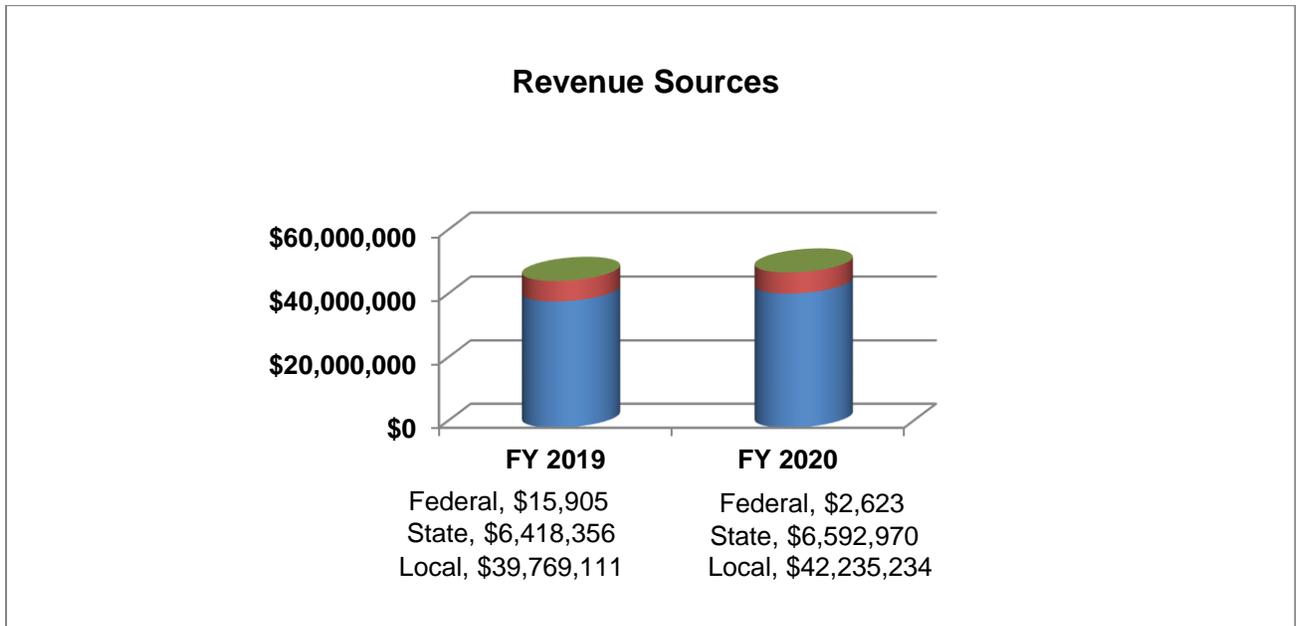
COUNTY OF DINWIDDIE, VIRGINIA EXPENDITURE BUDGET	Year Ended June 30, 2018 Budgeted Expenditures	Year Ended June 30, 2018 Actual Expenditures	Year Ended June 30, 2019 Budgeted Expenditures	Year Ended June 30, 2019 Projected Expenditures	Year Ended June 30, 2020 Budgeted Expenditures	Budgeted Increase/ Decrease
COMMUNITY SERVICE FUND						
Operation Lifesaver	3,535	0	3,785	1,400	2,385	(1,400)
Triad	1,640	779	1,310	800	2,885	1,575
K-9	0	0	650	0	5,400	4,750
COMMUNITY SERVICE FUND	5,175	779	5,745	2,200	10,670	4,925
CHILDREN' SERVICES ACT FUND	2,138,306	1,994,741	2,045,396	1,995,000	2,270,363	224,967
LAW LIBRARY FUND	10,213	1,861	12,259	1,260	15,204	2,945
FIRE & EMS GRANTS FUND						
Fire Programs	214,434	57,728	251,954	157,958	186,803	(65,151)
EMS Programs	80,108	24,737	88,923	16,811	108,395	19,472
Other Grants	7,500	7,500	7,500	7,500	7,500	0
FIRE & EMS GRANTS FUND	302,042	89,964	348,377	182,269	302,698	(45,679)
FORFEITED ASSET SHARING FUND						
Commonwealth's Attorney	3,094	0	4,561	0	5,233	672
Sheriff	32,717	7,436	32,439	30,808	6,059	(26,380)
FORFEITED ASSET SHARING FUND	35,811	7,436	37,000	30,808	11,292	(25,708)
SCHOOL CAPITAL PROJECTS FUND	1,070,528	771,709	1,943,029	1,343,029	1,200,000	(743,029)
SCHOOL GRANTS FUND	2,628,951	2,084,388	2,605,580	2,205,580	2,960,040	354,460
COUNTY GRANTS FUND						
CDBG Grant	0	0	0	0	0	0
Litter Control Grant / Recycling	200,779	106,795	173,543	58,800	182,102	8,559
COUNTY GRANTS FUND	200,779	106,795	173,543	58,800	182,102	8,559

COUNTY OF DINWIDDIE, VIRGINIA EXPENDITURE BUDGET	Year Ended June 30, 2018 Budgeted Expenditures	Year Ended June 30, 2018 Actual Expenditures	Year Ended June 30, 2019 Budgeted Expenditures	Year Ended June 30, 2019 Projected Expenditures	Year Ended June 30, 2020 Budgeted Expenditures	Budgeted Increase/ Decrease
COUNTY CAPITAL PROJECTS FUND						
Capital Projects	2,429,512	1,689,633	4,676,491	4,088,260.2	13,415,412	8,738,921
Transfer to School Capital Projects Fund	550,000	550,000	574,000	574,000	463,380	(110,620)
COUNTY CAPITAL PROJECTS FUND	2,979,512	2,239,633	5,250,491	4,662,260	13,878,792	8,628,301
COUNTY CONSTRUCTION FUND						
General Costs	2,108,622	688,458	1,063,155	1,045,824	0	(1,063,155)
Site Work	3,133,549	2,172,547	621,406	657,193	0	(621,406)
Administration/Human Services Building	11,169,289	7,628,493	3,495,343	3,470,343	0	(3,495,343)
Public Safety Building	5,148,883	5,207,224	310,000	319,306	0	(310,000)
Building Renovations	455,653	37,433	611,000	611,000	0	(611,000)
Pump House	0	385,029	30,000	2,238	0	(30,000)
COUNTY CONSTRUCTION FUND	22,015,996	16,119,184	6,130,904	6,105,904	0	(6,130,904)
COUNTY DEBT SERVICE						
Principal/Interest Payments on Debt	2,247,162	2,247,162	3,064,430	2,282,018	2,856,972	(207,458)
Contributions to Water Authority	393,660	254,843	276,360	200,510	286,650	10,290
Contributions to Airport Authority	55,140	55,140	55,140	55,140	55,140	0
COUNTY DEBT SERVICE	2,695,962	2,557,145	3,395,930	2,537,668	3,198,762	(197,168)
SCHOOL DEBT SERVICE						
Principal/Interest Payments on Debt	4,626,317	4,626,317	3,694,704	3,694,704	3,677,964	(16,740)
SCHOOL DEBT SERVICE	4,626,317	4,626,317	3,694,704	3,694,704	3,677,964	(16,740)
TOTAL ALL FUNDS	136,754,104	126,988,788	124,666,996	119,848,335	132,138,119	7,471,123
LESS INTERFUND TRANSFERS	25,089,979	25,132,925	24,973,502	24,973,502	27,206,622	2,233,120
TOTAL EXPENDITURES	111,664,125	101,855,862	99,693,494	94,874,833	104,931,497	5,238,003

COUNTY OF DINWIDDIE, VIRGINIA EXPENDITURE BUDGET	Year Ended June 30, 2018 Budgeted Expenditures	Year Ended June 30, 2018 Actual Expenditures	Year Ended June 30, 2019 Budgeted Expenditures	Year Ended June 30, 2019 Projected Expenditures	Year Ended June 30, 2020 Budgeted Expenditures	Budgeted Increase/ Decrease
ENDING FUND BALANCES - JUNE 30						
General Fund	12,735,377	14,607,901	14,372,637	16,973,789	14,706,170	333,533
Meals Tax Fund	37,088	118,539	93,539	134,738	9,738	(83,800)
Jail Phone Commission Fund	(0)	0	0	0	0	0
Social Services Fund	89,820	236,867	127,279	95,456	95,456	(31,822)
School Fund	(0)	242,625	(0)	1	1	1
School Textbook Fund	651,854	792,948	(0)	500,000	112,015	112,015
School Nutrition Fund	84,042	260,395	0	260,000	135,311	135,311
Community Development Fund	(0)	732,262	(0)	567,386	(0)	0
Community Service Fund	(0)	5,745	0	10,670	0	0
Children's Services Act Fund	1	469,042	0	0	1	0
Law Library Fund	0	8,910	1	11,729	(0)	(2)
Fire & EMS Grants Fund	0	216,630	(0)	168,098	0	1
Forfeited Asset Sharing Fund	1	37,000	(0)	11,292	0	0
School Capital Projects Fund	0	343,675	(0)	600,000	13,380	13,380
School Grants Fund	(0)	191,611	0	400,000	221,498	221,498
County Grants Fund	0	110,343	(0)	118,402	0	1
County Capital Projects Fund	0	736,496	(0)	622,673	0	1
County Construction Fund	1	6,055,904	0	0	0	0
County Debt Service Fund	360,063	498,880	748,462	1,606,724	2,053,474	1,305,012
School Debt Service Fund	0	0	0	0	141,740	141,740
ENDING FUND BALANCE - JUNE 30	13,958,247	25,665,770	15,341,916	22,080,959	17,488,784	2,146,868
TOTAL REQUIREMENTS	125,622,372	127,521,632	115,035,410	116,955,792	122,420,281	7,384,871

COUNTY GENERAL FUND REVENUE

County revenue comes from one of three different categories: local, state or federal sources. The proportion of the County's revenue from each of these sources is shown in the graph below.



Local Revenue

Most of the County's local revenue comes from real estate, personal property and other local taxes; permits and fees; and fines. See Appendix A for further details on the various types of local revenue.

State Revenue

State revenue provides 13.5% of the County's revenue and is divided into three categories:

- Shared expenses, which involve state funding of programs that benefit both the County and the State, such as the Sheriff, Treasurer, Commonwealth's Attorney, Commissioner of the Revenue, Clerk of the Circuit Court and Registrar,
- Non-categorical State aid, which includes rolling stock taxes, mobile home taxes, and PPTRA (car tax relief),
- Other Categorical State aid, which includes funding from various State agencies for specific programs and grants such as Victim Witness Protection program, VJCCCA program and criminal justice services grants.

Federal Revenue

The County receives the majority of revenue from the federal government for various grants or FEMA reimbursements during natural disasters.

**GENERAL FUND EXPENDITURES
BY FUNCTION**

GENERAL GOVERNMENT

BOARD OF SUPERVISORS

The Board of Supervisors is the governing body of Dinwiddie County. There are five members of the Board, each representing one of five Districts and serving a four-year term. Board members set policy to ensure the delivery of services and programs essential to the continued prosperity of Dinwiddie County. The Board adopts the annual budget, adopts ordinances, approves contracts, determines land use, appoints certain County officials (including the County Administrator and County Attorney), and appoints members to various boards and commissions. The Board of Supervisors meets the third Tuesday of each month with a general business meeting beginning at 3:00 pm and public hearings starting at 7:00 pm. On the first Tuesday of each month at 4:00 pm, the Board generally conducts a workshop type meeting at which staff and the Board members have a more in-depth discussion of upcoming County issues. The new County Government building opened in January 2019, with all of the general government departments moving from the Pamplin Administration building to the new building, except for Information Technology and the Registrar.

	Actual Expend FY/2018	Amended Budget FY/2019	Projected Expend FY/2019	Adopted Budget FY/2020	Budget Change
Board Member Salaries	52,050	52,050	52,050	53,612	1,562
FICA	3,063	3,982	3,029	4,101	119
Health Insurance	28,032	29,088	29,088	28,488	(600)
Salaries & Benefits	83,145	85,120	84,167	86,201	1,081
Advertising	13,773	12,000	7,500	12,000	0
Public Official Insurance	12,603	12,603	12,656	8,171	(4,432)
Mileage	1,418	1,390	1,390	1,300	(90)
Meals & Lodging	6,060	5,200	5,200	5,200	0
Convention & Education	1,874	1,600	1,600	1,645	45
Dues/Memberships	8,016	8,100	8,045	8,060	(40)
Office Supplies	709	0	684	600	600
Food Supplies	0	0	0	300	300
Books And Subscriptions	34	34	0	34	0
Other Operating Expenditures	44,486	40,927	37,075	37,310	(3,617)
Total Expenditures	127,630	126,047	121,242	123,511	(2,536)

COUNTY ADMINISTRATION

County Administration leads the operations of the County government to meet the needs of the citizens and consists of the County Administrator, an executive assistant, and a grants/community information coordinator. The County Administrator advises the Board of Supervisors, recommends policies, and sets priorities for consideration by the Board concerning the provision of programs and services that will provide the highest quality of life to County citizens. Administration ensures compliance with federal, state and local laws and ordinances, as well as maintains open communication with various sectors of the community such as the legislative delegation, business community, area governments, and County residents through press releases, the County website, and other social media. The County government has maintained an A+ for Transparency in Local Government from BallotPedia since 2015. Funding is provided in FY 2019 for an annual County newsletter and in FY 2020 for bi-annual newsletters mailed to all County citizens.

	Actual Expend FY/2018	Amended Budget FY/2019	Projected Expend FY/2019	Adopted Budget FY/2020	Budget Change
County Administrator	130,512	130,512	130,512	134,427	3,915
Executive Assistant/Clerk to Board	46,356	47,025	47,025	48,436	1,411
Grants/Community Info Coordinator	60,195	60,195	60,195	62,001	1,806
Overtime	1,360	0	399	0	0
FICA	17,657	18,186	17,389	18,732	546
Retirement	21,051	22,299	22,299	22,968	669
Health Insurance	36,683	32,316	41,587	40,656	8,340
Group Life Insurance	3,106	3,114	3,114	3,208	94
Salaries & Benefits	316,920	313,647	322,521	330,428	16,781
Maintenance Service Contracts	8,328	10,200	10,212	9,800	(400)
Postal Service	5,780	10,000	10,000	18,128	8,128
Telecommunications	3,952	2,400	2,796	2,400	0
General Liability Insurance	16,957	16,957	16,990	21,689	4,732
Mileage	4,910	4,800	4,800	5,160	360
Meals & Lodging	2,291	1,600	700	2,700	1,100
Convention & Education	1,271	2,000	700	2,005	5
Dues/Memberships	2,173	1,660	1,660	1,744	84
Office Supplies	6,488	6,500	6,500	6,500	0
Books And Subscriptions	30	120	109	120	0
Other Operating Expenditures	52,180	56,237	54,467	70,246	14,009
Furniture & Fixtures	0	0	0	0	0
Computer Equipment	0	2,000	2,000	0	(2,000)
Capital Expenditures	0	2,000	2,000	0	(2,000)
Total Expenditures	369,099	371,884	378,988	400,674	28,790

LEGAL SERVICES

Legal Services provides the Board of Supervisors, the County Administrator, and County staff with legal counsel. The department also represents the Planning Commission, Industrial Development Authority, Board of Zoning Appeals, and Constitutional Officers to the extent requested by such boards and officers where no conflict exists with the primary representation of the Board of Supervisors. The County Attorney routinely provides legal opinions on the day to day operations of County government and drafts and reviews ordinances, board resolutions, contracts, deeds, bond documents, and policies. The office is staffed by a full time county attorney and a part time program support specialist. Additional assistance is provided through contracted attorneys for specific legal matters as needed.

	Actual Expend FY/2018	Amended Budget FY/2019	Projected Expend FY/2019	Adopted Budget FY/2020	Budget Change
County Attorney	106,839	111,839	111,839	120,344	8,505
Part Time Program Support Specialist	19,036	19,968	17,280	20,567	599
Intern	173	2,400	2,321	0	(2,400)
FICA	9,655	10,267	10,127	10,780	513
Retirement	9,487	10,490	10,491	11,288	798
Health Insurance	19,956	19,956	20,863	20,352	396
Group Life Insurance	1,400	1,465	1,465	1,577	112
Salaries & Benefits	166,545	176,385	174,385	184,908	8,523
Professional Services – Legal	56,079	50,000	38,420	100,000	50,000
Professional Services – Other	3,426	4,000	4,023	4,000	0
Postal Service	29	0	29	0	0
Meals & Lodging	0	574	332	500	(74)
Convention & Education	700	1,000	638	1,000	0
Dues/Memberships	700	735	735	720	(15)
Office Supplies	260	300	300	300	0
Books And Subscriptions	3,608	3,235	3,101	3,332	97
Other Operating Expenditures	64,802	59,844	47,577	109,852	50,008
Total Expenditures	231,347	236,229	221,963	294,760	58,531

HUMAN RESOURCES

This department administers human resources policies, programs and practices and consists of a Human Resources Director, a program support technician, and a human resources technician. Activities include recruitment and retention; discipline and grievance; employee benefits and appreciation; and general employee training (individual departments pay for specialized training and travel for their employees' required certifications). Expenditures also include workers' compensation, unemployment, and Line of Duty Act insurance premiums.

The last classification and compensation study was conducted in FY 2016, so funds have been allocated in the FY 2020 budget for another study with implementation anticipated for FY 2021. Additional information on salaries and benefits can be found in Appendix D.

	Actual Expend FY/2018	Amended Budget FY/2019	Projected Expend FY/2019	Adopted Budget FY/2020	Budget Change
Director of Human Resources	74,566	75,177	75,177	77,432	2,255
Program Support Technician	36,736	36,736	36,736	37,838	1,102
Human Resources Technician	41,563	41,563	41,563	42,810	1,247
Overtime	241	0	479	0	0
FICA	10,716	11,741	10,688	12,093	352
Retirement	13,574	14,396	14,396	14,828	432
Health Insurance	30,680	30,684	30,684	30,060	(624)
Group Life Insurance	2,002	2,011	2,010	2,071	60
Disability Insurance	245	245	245	253	8
Salaries & Benefits	210,324	212,553	211,978	217,385	4,832
Unemployment Insurance	2,326	4,000	6,048	4,000	0
Line of Duty Act Insurance	61,296	69,304	41,372	46,635	(22,669)
Workers Compensation Insurance	157,938	160,000	134,333	146,971	(13,029)
Professional Services – Medical	714	1,260	409	1,188	(72)
Professional Services – Other	350	1,500	0	51,500	50,000
Maintenance Service Contract	0	0	78	0	0
Advertising	0	0	0	0	0
Telecommunications	0	0	0	720	720
Meals & Lodging	469	600	600	600	0
Convention & Education	1,035	1,000	1,000	1,000	0
Dues/Memberships	309	309	309	309	0
Office Supplies	3,160	3,840	3,840	4,630	790
Food Supplies	604	1,080	1,080	1,150	70
Other Operating Expenditures	228,200	242,893	189,069	258,703	15,810
Total Expenditures	438,524	455,446	401,047	476,088	20,642

INDEPENDENT AUDITOR

Per the Code of Virginia, localities shall have all their accounts and records, including all accounts and records of their Constitutional Officers, audited annually as of June 30 by an independent certified public accountant in accordance with the specifications furnished by the Auditor of Public Accounts. Additionally, the certified public accountant shall present a detailed written report to the local governing body at a public session by the following December 31. The current audit firm for the County and the Schools is Brown Edwards, and prior to that firm Dixon Hughes Goodman was the County's auditor from 2012 to 2018. In addition, every two years the Government Accounting Standards Board (GASB) requires that an actuarial report be generated to determine the County's other post-employment benefits liability to be reported in the annual comprehensive financial report (CAFR) – the next OPEB report will be completed in FY 2020. The State also requires the preparation of a cost allocation plan for the County, and the Auditor of Public Accounts requires that each Virginia Retirement System participating locality be audited annually for compliance with GASB 68.

	Actual Expend FY/2018	Amended Budget FY/2019	Projected Expend FY/2019	Adopted Budget FY/2020	Budget Change
Professional Services - Accounting/Auditing	72,750	71,590	71,590	73,010	1,420
Other Operating Expenditures	72,750	71,590	71,590	73,010	1,420
Total Expenditures	72,750	71,590	71,590	73,010	1,420

COMMISSIONER OF THE REVENUE

The Commissioner of the Revenue's office administers assessments for businesses and individuals in the following areas: real estate taxes; personal property taxes; machinery and tools taxes; admissions, meals, and occupancy taxes; State income and estimated taxes, Tax Relief for the Elderly and Disabled and Land Use programs; and business licenses. Proration of personal property taxes began in FY 2010. This Constitutional Office is staffed by an elected four-year term Commissioner of the Revenue, six full time deputies, and part time hours. The Commissioner of the Revenue and three of her deputies have received the Master Commissioner / Deputy Commissioner certification.

In the past, a County-wide general reassessment of real estate values has been conducted on a four-year cycle by a third-party assessment firm, with the prior re-assessment completed as of December 31, 2012. However, the Board of Supervisors decided to postpone that expense given the steady sales ratios in FY 2015 through FY 2017. As the Code of Virginia requires localities to conduct general reassessments at least every six years, the Board was required to conduct a general reassessment during FY 2018 and FY 2019 that was completed by December 31, 2018.

	Actual Expend FY/2018	Amended Budget FY/2019	Projected Expend FY/2019	Adopted Budget FY/2020	Budget Change
Commissioner of the Revenue	89,816	89,963	89,963	92,662	2,699
Deputy COTR I	41,653	41,563	41,563	38,546	(3,017)
Deputy COTR II	143,441	69,079	68,416	71,151	2,072
Deputy COTR III	0	80,158	80,371	82,563	2,405
Part Time Deputy	8,671	8,977	4,239	9,020	43
FICA	19,788	22,165	19,785	22,487	322
Retirement	24,352	26,336	26,274	26,726	390
Health Insurance	63,708	65,952	65,952	64,608	(1,344)
Group Life Insurance	3,592	3,678	3,669	3,732	54
Disability Insurance	609	635	631	654	19
Salaries & Benefits	395,630	408,506	400,863	412,149	3,643
Professional Services – Other	9,639	9,500	9,600	9,700	200
Maintenance Service Contracts	2,137	4,748	5,839	4,748	0
Printing & Binding	790	800	747	800	0
Advertising	149	200	299	225	25
Postal Service	3,064	3,100	3,061	3,100	0
Telecommunications	606	0	8	0	0
Meals & Lodging	1,314	2,000	1,228	1,700	(300)
Convention & Education	1,495	3,000	2,003	2,500	(500)
Dues/Memberships	950	1,000	195	1,000	0
Office Supplies	2,281	1,750	1,827	2,200	450
Vehicle/Equipment Fuel	312	320	58	320	0
Books And Subscriptions	863	1,200	1,200	1,200	0
Other Operating Expenditures	23,600	27,618	26,065	27,493	(125)
Total Expenditures	419,231	436,124	426,928	439,642	3,518

	Actual Expend FY/2018	Amended Budget FY/2019	Projected Expend FY/2019	Adopted Budget FY/2020	Budget Change
Business License					
Deputy COTR III	19,298	20,275	20,274	20,883	608
FICA	1,432	1,551	1,503	1,598	47
Retirement	1,714	1,902	1,902	1,959	57
Health Insurance	3,013	3,090	3,090	3,030	(60)
Group Life Insurance	253	266	266	274	8
Salaries & Benefits	25,709	27,084	27,035	27,743	659
Printing & Binding	0	300	0	0	(300)
Postal Service	2,539	2,600	2,766	2,600	0
Meals & Lodging	0	120	0	0	(120)
Convention & Education	0	0	0	0	0
Office Supplies	96	0	0	0	0
Other Operating Expenditures	2,635	3,020	2,766	2,600	(420)
Total Expenditures	28,344	30,104	29,801	30,343	239
Land Use					
Deputy COTR III	19,298	20,275	20,274	20,883	608
FICA	1,432	1,551	1,503	1,598	47
Retirement	1,714	1,902	1,902	1,959	57
Health Insurance	3,013	3,090	3,090	3,030	(60)
Group Life Insurance	253	266	266	274	8
Salaries & Benefits	25,708	27,084	27,035	27,743	659
Postal Service	912	900	1,535	900	0
Other Operating Expenditures	912	900	1,535	900	0
Total Expenditures	26,621	27,984	28,570	28,643	659
General Reassessment					
Board of Equalization	0	1,800	1,300	0	(1,800)
FICA	0	138	100	0	(138)
Salaries & Benefits	0	1,938	1,400	0	(1,938)
Professional Services – Other	182,348	100,000	84,632	0	(100,000)
Other Operating Expenditures	182,348	100,000	84,632	0	(100,000)
Total Expenditures	182,348	101,938	86,365	0	(101,938)

TREASURER

The Treasurer's office handles the billing, collection and deposit of current and delinquent taxes and the deposit of all other County revenues. The Treasurer is also subsequently responsible for the prudent investment of those funds. Short and long-term investments are made on behalf of the County to ensure the safety, liquidity, and yield of public funds. County taxes are due on June 5th and December 5th each year. This Constitutional Office is staffed by an elected four-year term Treasurer and five full time deputies. The Treasurer has received her Master Treasurer certification, and is also responsible for managing endowment funds that have been donated to the County for scholarships and care of the needy.

	Actual Expend FY/2018	Amended Budget FY/2019	Projected Expend FY/2019	Adopted Budget FY/2020	Budget Change
Treasurer	87,182	87,182	87,182	89,797	2,615
Deputy Treasurer IV	40,493	45,878	45,878	47,254	1,376
Deputy Treasurer II	33,727	42,602	42,602	43,880	1,278
Deputy Treasurer I	96,635	96,635	96,635	99,534	2,899
Overtime	1,040	0	235	0	0
FICA	18,137	20,831	19,093	21,456	625
Retirement	21,925	25,541	25,542	26,308	767
Health Insurance	57,380	61,368	58,643	55,632	(5,736)
Group Life Insurance	3,290	3,567	3,567	3,674	107
Disability Insurance	45	271	271	279	8
Salaries & Benefits	359,854	383,875	379,647	387,814	3,939
Professional Services - Other	87,465	75,000	79,836	80,000	5,000
Temporary Help-Accountant	13,131	0	0	0	0
Maintenance Service Contracts	2,455	3,000	4,572	4,000	1,000
Advertising	1,211	1,000	1,179	1,000	0
Postal Service	45,315	40,000	45,000	40,000	0
Telecommunications	475	0	0	0	0
Mileage	40	0	32	0	0
Meals & Lodging	1,534	4,000	682	1,000	(3,000)
Convention & Education	1,254	0	1,688	3,000	3,000
Dues/Memberships	1,020	1,000	1,020	1,000	0
Office Supplies	3,998	5,000	3,681	5,000	0
Other Operating Expenditures	157,898	129,000	137,689	135,000	6,000
Machinery & Equipment	0	0	1,000	0	0
Computer Equipment	2,012	0	2,000	0	0
Capital Equipment	2,012	0	3,000	0	0
Total Expenditures	519,763	512,875	520,336	522,814	9,939

ACCOUNTING

The Accounting department is responsible for employee payroll and employment taxes; procurement of goods and services; accounts payable and Form 1099 reporting; risk management; operational and capital budgeting; debt management; auditor assistance and internal controls; and general financial reporting while ensuring accuracy and consistency in all financial transactions. The department is staffed by the Deputy County Administrator-Finance and General Services, a procurement technician, and an accounting technician. The department also received the Government Finance Officers Association's Award of Financial Reporting Achievement for the County's last four Comprehensive Annual Financial Reports.

	Actual Expend FY/2018	Amended Budget FY/2019	Projected Expend FY/2019	Adopted Budget FY/2020	Budget Change
Deputy County Admin-Finance & General Services	103,633	103,633	103,633	106,742	3,109
Procurement Technician	44,759	45,878	45,878	47,254	1,376
Accounting Technician-Accounts Payable/Payroll	41,563	41,563	41,563	42,810	1,247
Overtime	685	0	2,034	0	0
FICA	13,075	14,617	13,349	15,056	439
Retirement	16,868	17,923	17,923	18,460	537
Health Insurance	41,300	43,632	39,048	38,244	(5,388)
Group Life Insurance	2,488	2,503	2,503	2,578	75
Disability Insurance	245	245	245	253	8
Salaries & Benefits	264,616	269,994	266,176	271,397	1,403
Printing & Binding	0	630	681	0	(630)
Meals & Lodging	798	1,000	800	1,000	0
Convention & Education	904	1,500	1,339	1,500	0
Dues/Memberships	1,125	1,250	1,272	1,250	0
Office Supplies	388	350	350	350	0
Other Operating Expenditures	3,216	4,730	4,442	4,100	(630)
Total Expenditures	267,832	274,724	270,618	275,497	773

INFORMATION TECHNOLOGY

The Information Technology department is responsible for providing hardware, software, and network support, security, and training for County technology assets; project management for technology initiatives; and planning for adequate disaster recovery, continuity of operations, and future technology needs. The department consists of a director, a network administrator, a systems administrator, and an IT technician. Equipment maintenance expenditures have increased as several software maintenance contracts have been consolidated into this department. This department relocated to the recently renovated former Public Safety building in September 2019 and was actively involved with the technology installation in the new and renovated buildings in the government complex project.

	Actual Expend FY/2018	Amended Budget FY/2019	Projected Expend FY/2019	Adopted Budget FY/2020	Budget Change
Director of Information Technology	89,362	89,362	89,362	92,043	2,681
Network/Systems Administrators	118,995	118,995	118,995	122,565	3,570
Information Technology Technician	36,829	36,736	36,736	37,838	1,102
FICA	17,425	18,750	17,379	19,312	562
Retirement	21,764	22,990	22,990	23,679	689
Health Insurance	47,248	49,008	49,008	48,000	(1,008)
Group Life Insurance	3,211	3,211	3,211	3,307	96
Disability Insurance	217	217	217	223	6
Salaries & Benefits	335,050	339,269	337,897	346,968	7,699
Professional Services - Other	200	0	0	0	0
Repair And Maintenance	353	0	0	0	0
Maintenance Service Contracts	146,187	172,635	172,635	188,839	16,204
Postal Service	0	0	42	0	0
Telecommunications	25,652	29,010	29,944	28,220	(790)
Mileage	8	0	174	0	0
Meals & Lodging	1,177	0	1,175	2,500	2,500
Convention & Education	500	5,000	500	4,000	(1,000)
Dues/Memberships	0	200	0	200	0
Office Supplies	480	200	291	200	0
Vehicle/Equipment Fuel	31	0	0	0	0
Uniforms/Apparel	0	1,000	0	0	(1,000)
Other Operating Expenditures	174,589	208,045	204,761	223,959	15,914
Computer Equipment	95,475	73,300	73,300	50,000	(23,300)
Capital Expenditures	95,475	73,300	73,300	50,000	(23,300)
Total Expenditures	605,113	620,614	615,959	620,927	313

REGISTRAR / BOARD OF ELECTIONS

The State Board of Elections, which was created as a bipartisan agency responsible for ensuring uniformity, fairness, accuracy and purity in all elections in the Commonwealth of Virginia, provides information to local electoral boards and general registrars. The General Registrar's office promotes the proper administration of election laws, campaign finance disclosure compliance, and voter registration processes in the County by promulgating rules, regulations, and issuing instructions. This office consists of a general registrar, assistant registrar, numerous poll workers and is governed by a three-person local Board of Elections. The most recent federally-mandated redistricting of the County took place after receipt of the 2010 Census results and was effective for the November 2011 local elections. This office moved into the former Treasurer's Office space as part of the Pamplin Administration building renovation project in March 2019.

	Actual Expend FY/2018	Amended Budget FY/2019	Projected Expend FY/2019	Adopted Budget FY/2020	Budget Change
Registrar	54,535	54,535	61,352	56,171	1,636
Deputy Registrar	0	28,698	31,370	29,559	861
Part Time Help	18,509	0	3,081	2,500	2,500
Electoral Board	8,424	8,424	9,771	8,677	253
Poll Workers	18,380	25,000	17,120	30,000	5,000
FICA	6,232	8,924	7,952	9,708	784
Retirement	4,843	7,807	8,447	8,041	234
Health Insurance	6,026	12,360	13,133	12,120	(240)
Group Life Insurance	714	1,090	1,180	1,123	33
Disability Insurance	0	169	169	174	5
Salaries & Benefits	117,663	147,007	153,574	158,074	11,067
Professional Services – Other	10	160	71	200	40
Maintenance Service Contracts	26,212	23,050	26,000	26,300	3,250
Printing & Binding	0	0	0	0	0
Advertising	1,207	600	600	1,500	900
Postal Service	2,671	1,500	2,306	6,000	4,500
Telecommunications	236	350	0	600	250
Lease/Rental of Buildings-Polls	1,200	1,400	1,200	1,500	100
Mileage	1,094	1,100	971	1,000	(100)
Meals & Lodging	0	200	0	0	(200)
Convention & Education	0	300	0	300	0
Dues/Memberships	350	250	350	350	100
Office Supplies	2,110	1,500	1,743	2,200	700
Other Operating Expenditures	35,090	30,410	33,240	39,950	9,540
Total Expenditures	152,753	177,417	186,815	198,024	20,607

JUDICIAL ADMINISTRATION

CLERK OF THE CIRCUIT COURT

This Constitutional Office is comprised of the Clerk of the Circuit Court and four full time deputies which have all received the Master Deputy Clerk certification. The Clerk is the custodian of the court records, land records, judgments, estate records and other legal documents. The Clerk has an on-going project funded through Library of Virginia grants and local funds to digitize and preserve those records through part time staff. The Code of Virginia lists over 800 separate responsibilities for the Clerk. These duties include issuing marriage licenses, accepting applications for trade names, and processing applications to become a notary public. This office also manages criminal and civil lawsuits consistent with the Code of Virginia. The Clerk of the Circuit Court has the authority to probate wills, appoint and qualify executors and/or administrators for a decedent's estate and the authority to qualify conservators and guardians. The Clerk is elected by the citizens for an eight-year term.

	Actual Expend FY/2018	Amended Budget FY/2019	Projected Expend FY/2019	Adopted Budget FY/2020	Budget Change
Clerk of the Circuit Court	116,831	117,022	117,022	120,532	3,510
Chief Deputy Clerk I	54,535	54,535	54,535	56,171	1,636
Deputy Clerk IV	41,563	41,563	41,563	42,810	1,247
Deputy Clerk II	29,852	34,113	34,113	35,136	1,023
Deputy Clerk I	32,507	31,677	31,677	33,447	1,770
Overtime	0	0	0	0	0
Part Time Hours	4,710	0	6,743	0	0
FICA	20,227	21,337	20,597	22,039	702
Retirement	24,430	26,162	26,162	27,023	861
Health Insurance	48,074	49,812	49,812	48,792	(1,020)
Group Life Insurance	3,640	3,654	3,654	3,774	120
Disability Insurance	187	187	187	197	10
Salaries & Benefits	376,555	380,062	386,064	389,923	9,861
Professional Services – Accounting/Auditing	6,890	7,100	7,030	7,310	210
Professional Services – Other	17,924	95,000	45,720	95,000	0
Maintenance Service Contracts	35,117	35,500	35,500	35,000	(500)
Advertising	0	250	0	0	(250)
Postal Service	2,203	3,400	1,308	3,400	0
Telecommunications	903	370	538	600	230
Mileage	361	400	490	900	500
Meals & Lodging	731	1,000	390	1,000	0
Convention & Education	3,509	2,000	2,241	2,000	0
Dues/Memberships	175	540	225	540	0
Office Supplies	4,081	5,000	5,100	5,000	0
Books & Subscriptions	1,031	900	1,053	700	(200)
Other Operating Expenditures	72,924	151,460	99,595	151,450	(10)
Total Expenditures	449,479	531,522	485,659	541,373	9,851

CIRCUIT COURT

The Circuit Court is the trial court with the broadest powers in Virginia, handling civil cases with claims greater than \$15,000, felonies, family matters, and appeals from the general district court and the juvenile and domestic relations court. The 11th Judicial District Circuit Court judges have their primary office in Petersburg and preside over Petersburg, Dinwiddie, Powhatan, Amelia, and Nottoway County cases.

	Actual Expend FY/2018	Amended Budget FY/2019	Projected Expend FY/2019	Adopted Budget FY/2020	Budget Change
Temporary Help - Jurors/Commissioners	3,780	5,000	5,500	6,000	1,000
Purchased Gov't Services-Petersburg Office	4,197	8,500	8,540	10,000	1,500
Telecommunications	2,250	825	426	600	(225)
Office Supplies	140	100	379	100	0
Food Supplies	0	0	90	500	500
Other Operating Expenditures	10,367	14,425	14,936	17,200	2,775
Total Expenditures	10,367	14,425	14,936	17,200	2,775

GENERAL DISTRICT COURT

The General District Clerk of Court's office for Dinwiddie County is part of the 11th Judicial District, processing General District Court documents and agendas addressing civil, traffic, criminal (not felony related), and mental health cases. The Clerk of Court also processes Juvenile and Domestic Relations Cases involving juvenile criminal and civil cases, child support, foster care and others. Dinwiddie County is responsible for providing a courthouse and office space for these courts.

	Actual Expend FY/2018	Amended Budget FY/2019	Projected Expend FY/2019	Adopted Budget FY/2020	Budget Change
Professional Services – Legal	23,891	22,000	32,223	25,000	3,000
Maintenance Service Contracts	1,355	1,500	2,303	1,500	0
Postal Service	2,375	1,600	1,848	1,600	0
Telecommunications	1,772	650	1,093	1,100	450
Dues/Memberships	175	175	175	175	0
Office Supplies	1,004	750	750	1,000	250
Uniforms/Apparel	0	0	0	1,000	1,000
Other Operating Expenditures	30,572	26,675	38,391	31,375	4,700
Furniture & Fixtures	0	0	1,000	0	0
Capital Expenditures	0	0	1,000	0	0
Total Expenditures	30,572	26,675	39,391	31,375	4,700

MAGISTRATES

The County has several part time magistrates and one Chief Magistrate, who is in charge of Region Three and maintains a primary office in Petersburg. Responsibilities of the magistrates include issuing arrest, search and civil warrants and subpoenas, admitting to bail or committing to jail accused citizens, and issuing emergency custody, medical, mental detention, or protective orders. Magistrates are charged with providing an independent, unbiased review of complaints brought to the office by police officers, sheriffs, deputies, and citizens. Although the State covers the cost of the Magistrates' salaries and most of their operating expenses, the County does provide office space and telecommunications. This office moved to the new Public Safety building in June 2018 along with the Sheriff's Office.

	Actual Expend FY/2018	Amended Budget FY/2019	Projected Expend FY/2019	Adopted Budget FY/2020	Budget Change
Telecommunications	674	100	32	50	(50)
Office Supplies	224	100	100	100	0
Other Operating Expenditures	898	200	132	150	(50)
Total Expenditures	898	200	132	150	(50)

VICTIM WITNESS PROGRAM

This grant-funded office primarily serves felony, assault and battery, sexual battery, and domestic violence victims and is responsible for filing resource requests, civil protective orders, and criminal issues for juvenile and domestic relations, general district, and circuit courts. The Victim Witness Coordinator ensures that victims and witnesses have opportunities to make the courts aware of the full impact of a crime and are treated with dignity, respect, and sensitivity while protecting their privacy. Since the FY 2018 budget, the federal government funding policy changes have resulted in increased grant funding, allowing for the inclusion of an additional full time employee and expenditures in this department.

	Actual Expend FY/2018	Amended Budget FY/2019	Projected Expend FY/2019	Adopted Budget FY/2020	Budget Change
Victim Witness Coordinator	54,535	54,535	54,535	56,171	1,636
Victim Witness Technician	16,641	33,281	33,270	34,279	998
Part Time Hours	8,258	0	0	0	0
FICA	5,926	6,718	6,496	6,919	201
Retirement	6,320	8,237	8,237	8,484	247
Health Insurance	9,046	17,634	12,360	12,120	(5,514)
Group Life Insurance	932	1,150	1,150	1,185	35
Disability Insurance	98	196	196	202	6
Salaries & Benefits	101,756	121,751	116,245	119,361	(2,390)
Maintenance Service Contract	0	0	1,260	630	630
Telecommunications	405	540	293	540	0
Mileage	855	1,000	940	1,275	275
Meals & Lodging	1,620	2,000	1,958	2,075	75
Convention & Education	1,000	1,000	1,000	1,125	125
Dues/Memberships	100	290	290	340	50
Office Supplies	1,560	1,858	1,858	1,850	(8)
Other Operating Expenditures	5,540	6,688	7,599	7,835	1,147
Total Expenditures	107,296	128,439	123,844	127,196	(1,243)

COMMONWEALTH'S ATTORNEY

The Commonwealth's Attorney office is responsible for the prosecution of criminal cases in the Dinwiddie County Circuit Court, General District Court, Traffic Court, and Juvenile and Domestic Relations Court in accordance with Virginia code. This Constitutional Office is staffed with the elected four-year term Commonwealth's Attorney, two full time assistant commonwealth's attorneys, summer interns, and three support staff. This Office seeks justice and is dedicated to making the community a safer place to live, work and visit. Beyond the preparation and trial of criminal cases, this office advises law enforcement agencies, including the Dinwiddie County Sheriff's Office, regarding policies and procedures, answers citizen inquiries concerning the criminal justice system, and provides assistance for on-going criminal investigations with the Dinwiddie County Sheriff's Department and the Virginia State Police. The majority of the cases handled are brought by law enforcement officers, although they also prosecute cases initiated by citizen's complaint.

	Actual Expend FY/2018	Amended Budget FY/2019	Projected Expend FY/2019	Adopted Budget FY/2020	Budget Change
Commonwealth's Attorney	126,268	126,268	126,268	130,056	3,788
Assistant Commonwealth's Attorneys	100,312	120,390	110,357	124,002	3,612
Office Manager	45,878	45,878	45,878	47,254	1,376
Secretaries	69,056	70,849	71,877	72,974	2,125
Summer Interns	3,443	0	4,333	0	0
FICA	25,229	27,799	26,656	28,633	834
Retirement	29,881	34,086	32,831	35,108	1,022
Health Insurance	45,426	57,588	33,993	33,996	(23,592)
Group Life Insurance	4,408	4,760	4,585	4,903	143
Disability Insurance	1,159	1,455	1,376	1,499	44
Salaries & Benefits	451,059	489,073	458,155	478,426	(10,647)
Professional Services - Other	405	0	141	0	0
Maintenance Service Contracts	6,620	5,300	6,620	5,300	0
Advertising	371	0	0	0	0
Postal Service	654	875	411	875	0
Telecommunications	920	345	310	345	0
Mileage	0	500	0	500	0
Meals & Lodging	391	1,400	0	1,400	0
Education & Convention	0	4,000	0	4,000	0
Dues/Memberships	2,519	3,400	2,500	3,400	0
Office Supplies	4,255	3,000	3,271	3,000	0
Books And Subscriptions	678	1,100	675	1,100	0
Other Operating Expenditures	16,812	19,920	13,928	19,920	0
Furniture & Fixtures	0	0	0	0	0
Computer Equipment	618	0	0	0	0
Capital Expenditures	618	0	0	0	0
Total Expenditures	468,489	508,993	472,083	498,346	(10,647)

PUBLIC SAFETY

SHERIFF

The Dinwiddie County Sheriff's office protects persons and property by providing essential law enforcement and public safety services, while promoting community involvement, stability and order through service, assistance and visibility. The Sheriff's Office is responsible for law enforcement, traffic safety, courthouse security, processing civil court papers, criminal investigations, and responding to emergency situations. This Constitutional Office consists of an elected four-year term Sheriff, approximately fifty deputies, and support staff. This office moved into the new Public Safety building in June 2018. Additional positions are included in the FY 2020 budget to help staff the new Public Safety, as well as for the Northern end precinct which was donated in spring 2019. Purchase of replacement vehicles was moved to the CIP budget starting in FY 2019. Other capital expenditures include in-car and body cameras and Tasers for FY 2020 and also for the past several years.

Outside agencies supported through this office's budget include the following:

- Crater Criminal Justice Training Academy: This organization offers training in the fields of Law Enforcement, Jail Officer, Civil Process and Courtroom Security, Dispatching, Animal Control and related Public Safety occupations. The Crater Criminal Justice Training Academy is one of ten regional criminal justice academies established by the Commonwealth of Virginia. The Academy receives its funding from the thirty-five member and contractual agencies located in the Central/South Central region of the Commonwealth. Additionally, they receive matching funds from the Commonwealth of Virginia.
- Petersburg/Dinwiddie Crime Solvers: This organization allows anonymous reporting of criminal activity and provides rewards for information leading to arrests.

	Actual Expend FY/2018	Amended Budget FY/2019	Projected Expend FY/2019	Adopted Budget FY/2020	Budget Change
Sheriff	96,233	96,233	96,233	99,120	2,887
Law Enforcement Officers	1,000,770	989,090	1,010,176	1,015,395	26,305
School Resource Officers	93,073	93,073	78,741	95,865	2,792
Investigators	505,446	463,468	459,705	422,166	(41,302)
Administration	280,068	278,186	282,527	287,506	9,320
Civil Process Officers	91,026	129,809	92,762	96,990	(32,819)
Courthouse Security Officers	257,673	320,946	205,781	235,979	(84,967)
Transport Officers	253,974	222,275	327,614	394,436	172,161
Program Support Specialists	0	0	0	66,894	66,894
Overtime	220,366	250,000	223,429	250,000	0
Security Work	99,737	92,000	75,995	92,000	0
Selective Enforcement	170,964	164,000	151,343	190,000	26,000
Part Time Security	0	17,482	19,132	28,621	11,139
FICA	220,124	238,418	215,504	257,417	18,999
Retirement	226,762	243,231	235,560	263,044	19,813
Health Insurance	500,520	536,400	527,429	527,640	(8,760)
Group Life Insurance	33,453	33,969	32,898	36,736	2,767
Disability Insurance	0	0	(1,144)	395	395
Salaries & Benefits	4,050,189	4,168,580	4,033,685	4,360,204	191,624
Professional Services - Medical	11,044	12,000	9,840	12,000	0
Professional Services - Other	2,675	0	1,076	2,675	2,675
Repair And Maintenance	57,628	60,000	49,361	60,000	0
Maintenance Service Contracts	52,883	50,000	65,081	50,000	0
Advertising	2,664	1,200	(1,543)	1,200	0
Purchased Gov't Services-Crater Criminal Justice Academy	33,671	36,155	36,155	38,195	2,040
Electrical Service	25,060	7,500	16,596	16,000	8,500

	Actual Expend FY/2018	Amended Budget FY/2019	Projected Expend FY/2019	Adopted Budget FY/2020	Budget Change
Sheriff					
Heating Service	1,826	1,000	595	800	(200)
Postal Service	2,958	2,600	1,994	2,600	0
Telecommunications	39,912	36,485	39,160	38,000	1,515
Meals & Lodging	4,299	3,000	4,916	3,000	0
Convention & Education	3,105	5,000	4,185	5,000	0
Extradition of Prisoners Travel	675	500	1,089	1,000	500
Contribution-Crime Solvers	602	750	750	750	0
Dues/Memberships	8,404	9,400	9,400	9,400	0
Office Supplies	8,640	5,000	8,076	5,000	0
Food Supplies	593	1,000	1,208	1,000	0
Repair & Maintenance Supplies	18,001	18,000	17,853	18,000	0
Vehicle/Equipment Fuel	139,128	140,000	110,694	140,000	0
Police Supplies	97,077	55,000	30,142	68,000	13,000
Uniforms/Apparel	13,420	14,000	15,837	14,000	0
Books And Subscriptions	562	800	1,221	800	0
K-9 Expenditures	6,315	6,500	8,461	6,500	0
Investigative Supplies	9,807	12,000	12,000	15,000	3,000
Other Operating Expenditures	540,950	477,890	444,148	508,920	31,030
Machinery & Equipment	3,269	0	0	13,000	13,000
Motor Vehicles	130,557	0	0	0	0
Computer Equipment	4,035	85,109	68,282	43,000	(42,109)
Capital Expenditures	137,861	85,109	68,282	56,000	(29,109)
Total Expenditures	4,729,000	4,731,579	4,546,115	4,925,124	193,545

CONFINEMENT AND CARE OF PRISONERS

Dinwiddie County joined with Brunswick and Mecklenburg counties to form the Meherrin River Regional Jail Authority (MRRJA) to address the long-term inmate population needs, and that facility located in Brunswick County opened in July 2012. The Sheriff's office now only operates a lock-up facility that holds arrestees until they can be transported to the regional jail. An increase in inmate bed days over the past several years has resulted in an increase in Dinwiddie County's share of the annual cost of running the regional jail.

	Actual Expend FY/2018	Amended Budget FY/2019	Projected Expend FY/2019	Adopted Budget FY/2020	Budget Change
Purchased Gov't Services-Jail Beds	1,887,799	1,875,777	1,875,777	2,061,905	186,128
Other Operating Expenditures	1,887,799	1,875,777	1,875,777	2,061,905	186,128
Total Expenditures	1,887,799	1,875,777	1,875,777	2,061,905	186,128

VOLUNTEER FIRE DEPARTMENTS

The Volunteer Fire Department system provides fire safety services for 507 square miles of varying terrain through the strategic use of over 150 trained volunteers. Six fire companies located around the County provide a base for operations that utilize 300 municipal fire hydrants and 36 dry hydrants. These companies provide fire suppression, fire prevention, public education, hazardous materials response, and rescue services. The use of eight engines, six tankers, and one ladder truck allow for fire-fighting flexibility in a rural community with a limited municipal water system. The capital expenditures include turnout gear for the volunteers in FY 2020 and laptop mounts for the front line engines in FY 2019.

	Actual Expend FY/2018	Amended Budget FY/2019	Projected Expend FY/2019	Adopted Budget FY/2020	Budget Change
Professional Services - Medical	23,230	27,000	23,393	27,000	0
Professional Services - Other	2,044	2,000	1,979	2,000	0
Repair And Maintenance	130,020	66,000	135,000	134,700	68,700
Maintenance Service Contracts	31,315	62,000	25,483	30,000	(32,000)
Electrical Service-Reimburse Dinwiddie	15,724	14,500	14,500	14,500	0
Electrical Service-Reimburse Ford	13,500	13,500	13,500	13,500	0
Electrical Service-Reimburse McKenney	11,480	10,000	10,000	12,000	2,000
Electrical Service-Reimburse Namozine	12,551	14,000	14,000	14,000	0
Electrical Service-Reimburse Old Hickory	6,500	6,500	6,500	7,000	500
Telecommunications	5,153	4,085	4,983	11,000	6,915
Auto & Multi-Peril Insurance	61,307	61,749	63,965	64,836	3,087
Health & Accident Insurance	46,675	51,898	51,898	54,493	2,595
Contribution-Dinwiddie	17,760	22,500	22,500	22,500	0
Contribution-Ford	22,372	22,500	22,500	22,500	0
Contribution-McKenney	18,547	22,500	22,500	22,500	0
Contribution-Namozine	25,060	25,000	25,000	25,000	0
Contribution-Old Hickory	21,953	22,500	22,500	22,500	0
Contribution-Carson	13,730	14,073	14,073	14,382	309
Contribution-Chief's Association	3,441	3,000	2,282	3,000	0
Repair & Maintenance Supplies	3,621	1,500	3,410	3,500	2,000
Vehicle/Equipment Fuel	75,167	75,000	72,446	75,000	0
Other Operating Expenditures	561,150	541,805	572,414	595,911	54,106
Machinery & Equipment	0	0	0	40,500	40,500
Computer Equipment	0	7,088	7,081	0	(7,088)
Capital Expenditures	0	7,088	7,081	40,500	33,412
Total Expenditures	561,150	548,893	579,495	636,411	87,518

FIRE AND EMERGENCY MEDICAL SERVICES

With the FY 2017 budget, the Emergency Medical Services and the Fire and Rescue departments were combined into a new Fire and Emergency Medical Services department to more efficiently manage expenditures for these services. The FY 2017 budget also provided for the first time funding for paid firefighters to supplement the County's volunteer system. This combined department is responsible for the oversight of the County's fire suppression and prevention services and the emergency management program, which includes the County's Emergency Operations Center (EOC) and coordinating response during major events that affect the County. The department is also responsible for the delivery of emergency medical services to all County citizens and businesses on a 24/7/365 basis. These services are provided from three of the County's volunteer fire stations. The County utilizes fifteen full time firefighter/medics, eight advanced life support providers and numerous part time and volunteer EMS providers to deliver both advanced and basic life support, first response, and transport services. In addition to the firefighter/medics and EMS providers, this department also consists of the Chief, two Captains and a program support specialist. The FY 2020 budget provides for three additional fire fighter/medics and a training/recruitment officer. The annual Ambulance Aid program and third-party ambulance service billings help defray some of this department's expenditures. This department moved into the new Public Safety building in June 2018. The following outside agencies are funded through this department's budget:

- Regional Med-Flight Program: This organization's mission is to provide advanced emergency trauma care and airlift services to accident victims and to assist with police missions, search and rescue operations and aerial surveillance actions. Contributions offset some of the personnel expenses associated with the seven paramedics that are solely dedicated to the program.
- American Red Cross-Southside Area Chapter: The Southside Area Chapter consists of Dinwiddie, Petersburg, and Colonial Heights. The mission of the organization is to provide relief to victims of disaster on both a local and national scale. The chapter is most concerned with the vulnerable members of the County, children and the elderly.
- State Forestry Department County Protection program: This program helps provide fire suppression services in the County and is committed to protecting and developing healthy, sustainable forest resources in the County.

	Actual Expend FY/2018	Amended Budget FY/2019	Projected Expend FY/2019	Adopted Budget FY/2020	Budget Change
EMS Technicians II	80,243	83,151	78,279	89,982	6,831
EMS Technicians III	226,981	250,438	268,048	334,689	84,251
EMS Supervisor	49,976	49,406	32,768	0	(49,406)
Chief, Fire & EMS	101,105	101,105	101,105	104,138	3,033
Captains, Fire & EMS	134,797	134,797	137,287	142,139	7,342
Program Support Specialist	33,281	33,281	33,281	34,279	998
Training/Recruitment Officer	0	0	0	57,581	57,581
Firefighter/Medics I	49,330	42,602	101,137	85,646	43,044
Firefighter/Medics II	108,926	151,054	132,159	146,153	(4,901)
Firefighter/Medics III	429,281	396,444	355,949	493,216	96,772
Firefighter/Medics Supervisors	178,781	177,722	195,813	190,809	13,087
Overtime	243,484	280,000	265,093	288,400	8,400
Part Time EMS Technicians	168,390	165,000	136,732	169,950	4,950
FICA	132,449	142,673	134,829	163,479	20,806
Retirement	121,883	133,196	131,043	157,456	24,260
Health Insurance	209,283	212,832	221,717	236,724	23,892
Group Life Insurance	18,260	18,602	18,864	21,990	3,388
Disability Insurance	196	196	196	202	6
Salaries & Benefits	2,286,646	2,372,499	2,344,302	2,716,833	344,334
Professional Services - Medical	21,199	21,500	4,968	21,500	0
Professional Services - Accounting/Auditing	32,957	32,000	40,677	32,000	0
Professional Services - Other	643	800	338	50,800	50,000
Repair And Maintenance	73,715	50,000	75,000	75,000	25,000
Maintenance Service Contracts	67,910	68,000	68,000	84,500	16,500

	Actual Expend FY/2018	Amended Budget FY/2019	Projected Expend FY/2019	Adopted Budget FY/2020	Budget Change
Fire And EMS					
Printing & Binding	1,080	1,000	1,038	1,150	150
Advertising	973	600	996	600	0
Postal Service	224	450	286	450	0
Telecommunications	8,517	8,485	9,796	13,400	4,915
Mileage	16	0	0	0	0
Meals & Lodging	3,310	6,804	5,036	17,150	10,346
Convention & Education	542	2,615	3,746	7,475	4,860
Contribution-Red Cross	6,500	6,500	6,500	6,500	0
Contribution-Forestry Services	20,293	20,293	21,147	21,147	854
Contribution-Med Flight	900	1,200	1,200	1,000	(200)
Dues/Memberships	80	1,800	3,596	2,560	760
Office Supplies	2,484	1,800	2,600	2,000	200
Food Supplies	53	0	433	0	0
Medical Supplies	32,449	30,000	35,000	35,000	5,000
Janitorial Supplies	2,914	4,000	3,436	4,000	0
Repair & Maintenance Supplies	4,492	2,700	912	2,700	0
Vehicle/Equipment Fuel	3,881	6,000	6,000	6,000	0
Uniforms/Apparel	8,367	7,000	5,379	19,920	12,920
Books And Subscriptions	3,686	4,700	4,700	4,700	0
Education/Recreation Supplies	0	0	0	2,500	2,500
Disaster Supplies	4,821	5,000	5,000	5,000	0
Other Operating Expenditures	302,003	283,247	305,784	417,052	133,805
Machinery & Equipment	2,570	0	1,159	0	0
Communications Equipment	0	14,200	10,925	0	(14,200)
Computer Equipment	3,996	0	0	0	0
Capital Expenditures	6,566	14,200	12,084	0	(14,200)
Total Expenditures	2,595,215	2,669,946	2,662,170	3,133,885	463,939

COURT SERVICES

The mission of probation programs is to enhance public safety by positively impacting offenders so they will lead pro-social and crime-free lives. This office is committed to "A Balanced Approach" to offender supervision. In practice, this is accomplished through: investigation and assessment of risk and need; careful and focused plans of supervision; use of a wide variety of resources and treatment services; and purposeful and proportionate application of sanctions for delinquency and non-compliance. Dinwiddie County shares a Probation Supervisor with Powhatan, Nottoway, and Amelia Counties. The state also provides two probation officers and a secretary. The County provided a part time electronic surveillance officer until FY 2018 when the office transitioned from an in-house surveillance officer to a contracted vendor to provide electronic monitoring services. Dinwiddie County also participates in a regional youth detention center, the Crater Youth Care Commission, which is the largest expenditure in this office's County budget.

	Actual Expend FY/2018	Amended Budget FY/2019	Projected Expend FY/2019	Adopted Budget FY/2020	Budget Change
Professional Services – Other	14,063	10,000	30,932	25,000	15,000
Purchased Gov't Services-Crater Youth Care	171,262	217,611	217,611	220,920	3,309
Telecommunications	521	160	121	120	(40)
Office Supplies	300	300	0	300	0
Other Operating Expenditures	186,146	228,071	248,664	246,340	18,269
Total Expenditures	186,146	228,071	248,664	246,340	18,269

OTHER CORRECTIONS AND DETENTION

The Children's Services department (formerly Comprehensive Services) strives to serve at-risk youth in the least restrictive, most effective environment for meeting their needs. This department consists of a service director, a part time VJCCCA coordinator, and a part time Community Service coordinator. The part time CSA Management Specialist position was added to the department in FY 2016 to help monitor and control increasing program costs and then transitioned into a full time position in FY 2017. Youth and family services are provided through a Community Policy & Management Team (CPMT), a Family Assessment and Planning team (FAPT), the Virginia Juvenile Crime Control Act Program (VJCCCA), and the Community Service program. This department works closely with Social Services, Court Services, District 19 CSB, and the Schools to reduce the number of children in congregate care and offers preventative services to keep children in their homes in lieu of probation or detention. This department moved from the Historic Courthouse building to the new County Government building in January 2019.

	Actual Expend FY/2018	Amended Budget FY/2019	Projected Expend FY/2019	Adopted Budget FY/2020	Budget Change
Director of Children's Services	73,343	73,343	73,343	75,543	2,200
CSA Management Specialist	38,637	38,595	38,595	39,753	1,158
Part Time Community Supervision Coordinator	23,430	23,530	23,735	24,236	706
Part Time VJCCCA Coordinator	23,281	28,682	21,436	30,428	1,746
Parent Representatives FAPT/CPMT	747	990	0	990	0
FICA	11,808	12,633	11,670	13,078	445
Retirement	9,940	10,500	10,500	10,815	315
Health Insurance	15,634	16,140	14,880	12,120	(4,020)
Group Life Insurance	1,466	1,466	1,466	1,510	44
Salaries & Benefits	198,286	205,879	195,625	208,473	2,594
Maintenance Service Contracts	2,895	2,900	3,729	5,600	2,700
Postal Service	779	650	695	650	0
Telecommunications	756	350	591	700	350
Insurance	435	435	435	435	0
Mileage	50	0	0	0	0
Meals & Lodging	991	800	800	720	(80)
Convention & Education	520	730	520	675	(55)
Office Supplies	947	1,000	1,600	1,300	300
Repair & Maintenance Supplies	49	0	0	0	0
Vehicle/Equipment Fuel	810	750	926	750	0
Education/Recreation Supplies	74	250	75	500	250
Other Operating Expenditures	8,306	7,865	9,370	11,330	3,465
Total Expenditures	206,592	213,744	204,995	219,803	6,059

BUILDING INSPECTIONS

The Building Inspections department ensures that Dinwiddie County has safe buildings in which to live and work through enforcement of all applicable codes; follows up and resolves complaints from citizens regarding possible safety issues; identifies vacant or derelict structures and works with the property owners to bring them into compliance; and provides education to the public regarding construction safety and code requirements. This department regulates construction by enforcing the Virginia Uniform Statewide Building Code, which protects citizens from unsafe structures through a review and inspection of electrical, mechanical, plumbing, and structural systems. To fulfill this duty, the Building Official and two Building Inspectors must remain current in building and safety code regulations. In the FY 2019 budget, the part time program support specialist transitioned to a full time employee to assist in the office while the inspectors are out in the field. This department moved to the new County Government building from the Pamplin Administration building in January 2019.

	Actual Expend FY/2018	Amended Budget FY/2019	Projected Expend FY/2019	Adopted Budget FY/2020	Budget Change
Building Official	75,177	75,177	75,177	77,432	2,255
Building Inspectors	99,037	98,842	98,905	101,807	2,965
Program Support Specialist	21,952	33,281	32,780	34,279	998
FICA	14,487	15,858	15,287	16,334	476
Retirement	15,453	19,445	19,445	20,028	583
Health Insurance	19,216	26,100	19,920	19,512	(6,588)
Group Life Insurance	2,280	2,716	2,716	2,797	81
Disability Insurance	0	196	196	202	6
Salaries & Benefits	247,601	271,615	264,425	272,393	778
Professional Services - Other	69	3,000	190	3,000	0
Repair and Maintenance	0	0	1,000	0	0
Advertising	331	250	468	350	100
Postal Service	213	350	162	400	50
Telecommunications	1,640	1,350	1,177	1,350	0
Meals & Lodging	1,583	2,022	1,375	2,100	78
Convention & Education	1,700	3,064	788	3,064	0
Dues/Memberships	790	915	1,245	915	0
Training - 2% State	4,473	3,000	3,564	3,000	0
Office Supplies	1,012	1,000	907	1,000	0
Repair & Maintenance Supplies	244	0	61	0	0
Vehicle/Equipment Fuel	3,215	4,000	2,751	4,000	0
Uniforms/Apparel	191	300	129	300	0
Books And Subscriptions	0	2,700	2,185	1,200	(1,500)
Other Operating Expenditures	15,461	21,951	16,001	20,679	(1,272)
Motor Vehicles	0	0	0	0	0
Capital Expenditures	0	0	0	0	0
Total Expenditures	263,062	293,566	280,426	293,072	(494)

ANIMAL CONTROL / POUND

Animal Control responds to emergency calls involving injured animals, attacks of livestock/poultry, and any type of domestic or wild animal bites. Investigations are conducted based on citizen complaints involving cruelty, property damage, and issues involving nuisance. The County also operates a pound which secures and cares for stray animals and offers them for adoption to the public. The department employs an animal control manager; three full time animal control officers; and one full time and several part time pound attendants. Community volunteers also play an important role in the care and adoption of pound animals.

	Actual Expend FY/2018	Amended Budget FY/2019	Projected Expend FY/2019	Adopted Budget FY/2020	Budget Change
Animal Control Officers	104,898	104,898	90,304	108,045	3,147
Animal Control Manager	54,535	54,535	54,535	56,171	1,636
Pound Attendant	27,998	27,998	27,998	28,838	840
Overtime	5,733	2,500	4,867	2,500	0
Part Time Animal Pound Attendant	3,455	10,400	6,103	10,400	0
FICA	13,955	15,325	13,090	15,755	430
Retirement	16,644	17,581	16,488	18,108	527
Health Insurance	40,084	41,448	36,600	40,608	(840)
Group Life Insurance	2,455	2,455	2,303	2,529	74
Disability Insurance	413	413	344	425	12
Salaries & Benefits	270,170	277,553	252,632	283,380	5,827
Professional Services - Medical	8,685	9,600	7,824	9,600	0
Professional Services - Other	0	250	221	250	0
Repair And Maintenance	3,147	3,000	5,708	3,000	0
Maintenance Service Contracts	1,874	3,500	3,414	3,500	0
Advertising	0	500	219	500	0
Electrical Service	5,975	7,000	8,150	7,000	0
Heating Service	2,303	1,600	3,028	1,600	0
Postal Service	10	25	19	25	0
Telecommunications	5,365	5,500	5,838	5,500	0
Meals & Lodging	685	1,800	944	1,086	(714)
Convention & Education	1,488	2,300	2,140	1,140	(1,160)
Dues/Memberships	140	165	165	165	0
Livestock & Fowl Claims	1,250	0	0	0	0
Commission on Sale of Dog Licenses	484	700	457	700	0
Office Supplies	722	500	874	750	250
Food Supplies	294	250	0	250	0
Grounds Maintenance Supplies	(471)	500	90	500	0
Medical Supplies	(2,058)	1,000	0	1,000	0
Janitorial Supplies	2,620	3,500	1,490	3,500	0
Repair & Maintenance Supplies	318	1,300	2,635	1,300	0
Vehicle/Equipment Fuel	11,769	13,000	8,720	13,000	0
Police Supplies	600	1,500	3,081	1,500	0
Uniforms/Apparel	1,257	1,500	1,679	2,000	500
Books And Subscriptions	80	100	90	100	0
Other Operating Expenditures	46,538	59,090	56,786	57,966	(1,124)
Machinery & Equipment	3,960	0	1,056	0	0
Capital Expenditures	3,960	0	1,056	0	0
Total Expenditures	320,668	336,643	310,474	341,346	4,703

MEDICAL EXAMINER

In Virginia, the Office of the Chief Medical Examiner, operating under the Department of Health, conducts autopsies, as required, in one of four district offices and consequently charges the locality for that service. Indigent burial costs are also part of this department's expenditures as required under the Code of Virginia.

	Actual Expend FY/2018	Amended Budget FY/2019	Projected Expend FY/2019	Adopted Budget FY/2020	Budget Change
Professional Services - Medical	1,625	1,500	700	1,500	0
Other Operating Expenditures	1,625	1,500	700	1,500	0
Total Expenditures	1,625	1,500	700	1,500	0

EMERGENCY COMMUNICATIONS

This department, comprised of a director, four shift supervisors and fourteen full time and several part time emergency communications officers, is responsible for oversight and operation of the County's E911 system, as well as the non-emergency public safety phone lines. Staff also maintains and operates the public safety radio system and provides dispatch services for all County public safety agencies, maintaining and auditing the VCIN/NCIN and Computer-Aided Dispatch (CAD) systems. In 2017 the department in conjunction with the Sheriff's Office launched the Citizen Check Program which enhances the safety and security of the County's most vulnerable citizens. The County also has an emergency notification system which can contact all landline phones and other registered communications devices in the County in a matter of minutes as needed. The 911 phone system was upgraded with the move to the new Public Safety building in June 2018 in anticipation of the Next Generation 911 system coming in FY 2020.

	Actual Expend FY/2018	Amended Budget FY/2019	Projected Expend FY/2019	Adopted Budget FY/2020	Budget Change
Director of Emergency Communications	66,445	66,445	66,445	68,438	1,993
Communications Officers	440,721	458,514	448,447	476,007	17,493
Communications Supervisors	170,057	168,381	173,674	176,780	8,399
Overtime	90,912	72,720	79,114	72,720	0
Part Time Communications Officers	17,562	16,810	16,552	17,829	1,019
On Call Pay	8,583	8,760	7,888	8,760	0
FICA	56,139	60,560	55,639	62,771	2,211
Retirement	58,735	65,035	63,236	67,651	2,616
Health Insurance	139,684	171,168	148,785	142,908	(28,260)
Group Life Insurance	8,746	9,083	8,831	9,448	365
Disability Insurance	1,160	1,073	1,388	1,563	490
Salaries & Benefits	1,058,745	1,098,549	1,070,000	1,104,876	6,327
Professional Services - Medical	213	200	132	200	0
Professional Services - Other	956	1,000	552	1,000	0
Repair And Maintenance	12,645	13,000	17,584	13,000	0
Maintenance Service Contracts	161,072	195,948	195,948	203,770	7,822
Advertising	128	1,000	300	1,000	0
Electrical Service	20,408	11,000	13,484	11,000	0
Heating Service	665	1,000	472	1,000	0
Postal Service	245	300	87	300	0
Telecommunications	24,681	18,120	19,097	18,120	0
Lease/Rental of Equipment	31,210	31,210	33,083	33,083	1,873
Meals & Lodging	1,192	2,000	1,640	3,000	1,000
Convention & Education	2,401	1,290	1,747	1,550	260
Dues/Memberships	331	350	331	350	0
Office Supplies	3,128	2,500	2,013	3,500	1,000
Janitorial Supplies	303	400	768	400	0
Repair & Maintenance Supplies	0	0	0	24,847	24,847
Uniforms/Apparel	486	500	0	500	0
Other Operating Expenditures	260,064	279,818	287,237	316,620	36,802
Furniture & Fixtures	3,228	0	0	0	0
Communication Equipment	14,198	26,645	26,645	0	(26,645)
Capital Expenditures	17,425	26,645	26,645	0	(26,645)
Total Expenditures	1,336,234	1,405,012	1,383,881	1,421,496	16,484

PUBLIC WORKS

WASTE MANAGEMENT

The Waste Management department shares a Director with General Properties and consists of a Public Works Coordinator; three full time equipment operators/drivers; and a number of part time equipment operators and manned site attendants. This department is open 365 days each year and is responsible for the County's manned convenience centers, monitoring waste water runoff control and closed landfill maintenance, and recycling processing. The Wilsons Manned Site opened in September 2018 as the eighth manned convenience center. Much of the routine maintenance of the department's equipment is handled by County staff as well. Waste disposal services are handled by an outside vendor.

	Actual Expend FY/2018	Amended Budget FY/2019	Projected Expend FY/2019	Adopted Budget FY/2020	Budget Change
Public Works Coordinator	33,281	33,281	33,281	38,788	5,507
CDL Driver	36,947	38,595	77,178	79,506	40,911
Equipment Operators	29,415	29,415	29,415	30,297	882
Overtime	1,463	0	3,339	1,000	1,000
Part Time Clean Up Crew	72	0	0	0	0
Part Time Equipment Operators	43,296	41,288	40,956	42,527	1,239
Part Time Manned Site Attendants	278,008	304,720	282,830	304,720	0
Part Time CDL Drivers	28,072	36,675	18,807	17,893	(18,782)
FICA	34,153	37,024	36,782	39,377	2,353
Retirement	8,709	9,501	13,121	13,938	4,437
Health Insurance	20,042	20,724	26,904	26,364	5,640
Group Life Insurance	1,285	1,327	1,832	1,947	620
Disability Insurance	209	228	456	469	241
Salaries & Benefits	514,952	552,778	564,902	596,826	44,048
Professional Services – Medical	649	200	621	500	300
Professional Services – Other	575,755	590,000	565,203	625,000	35,000
Repair And Maintenance	74,917	55,000	80,000	60,500	5,500
Maintenance Service Contracts	1,220	1,500	1,214	1,500	0
Advertising	1,535	1,000	1,071	1,000	0
Electrical Service	8,465	7,500	9,028	7,500	0
Postal Service	5	50	0	50	0
Telecommunications	1,852	1,800	1,464	1,800	0
Office Supplies	644	600	806	600	0
Repair & Maintenance Supplies	24,954	30,000	24,392	30,000	0
Vehicle/Equipment Fuel	34,121	40,000	71,015	67,000	27,000
Uniforms/Apparel	379	0	192	2,800	2,800
Other Operating Expenditures	724,496	727,650	755,004	798,250	70,600
Machinery & Equipment	1,675	0	0	0	0
Capital Expenditures	1,675	0	0	0	0
Rohoic Manned Site					
Repair and Maintenance-Rohoic	0	3,000	2,620	500	(2,500)
Electrical Service-Rohoic	1,172	1,200	1,285	1,200	0
Water & Sewer-Rohoic	1,025	1,025	1,054	1,025	0
McKenney Manned Site					
Repair and Maintenance-McKenney	0	500	981	500	0
Electrical Service-McKenney	806	900	921	900	0
Water & Sewer-McKenney	1,210	1,200	1,305	1,025	(175)

	Actual Expend FY/2018	Amended Budget FY/2019	Projected Expend FY/2019	Adopted Budget FY/2020	Budget Change
Hart Rd Manned Site					
Repair and Maintenance-Hart Rd	1,399	3,000	0	3,000	0
Electrical Service-Hart Rd	1,429	1,425	1,541	1,425	0
Water & Sewer-Hart Rd	900	900	900	900	0
Old Hickory Manned Site					
Repair and Maintenance-Old Hickory	1,556	500	0	500	0
Electrical Service-Old Hickory	812	875	747	875	0
Water & Sewer-Old Hickory	975	900	900	900	0
Dinwiddie Manned Site					
Repair and Maintenance-Dinwiddie	0	500	0	500	0
Electrical Service-Dinwiddie	996	1,200	1,238	1,200	0
Water & Sewer-Dinwiddie	825	900	900	900	0
Old Stage Manned Site					
Repair and Maintenance-Old Stage	1,588	3,000	0	500	(2,500)
Electrical Service-Old Stage	751	900	899	900	0
Water & Sewer-Old Stage	900	900	900	900	0
Ford Manned Site					
Repair and Maintenance-Ford	0	500	0	500	0
Electrical Service-Ford	687	1,000	864	1,000	0
Water & Sewer-Ford	900	900	900	900	0
Wilson's Manned Site					
Repair and Maintenance-Wilsons	0	500	0	500	0
Electrical Service-Wilsons	0	900	591	900	0
Water & Sewer-Wilsons	0	900	867	900	0
Total Manned Sites	17,932	27,525	19,414	22,350	(5,175)
Total Expenditures	1,259,056	1,307,953	1,339,321	1,417,426	109,473

GENERAL PROPERTIES

This department strives to maintain a clean and safe environment in which to serve the County citizens and employees. General Properties shares a director with Waste Management and consists of an assistant director, a supervisor, three maintenance workers and grounds maintenance staff. The staff maintains all County buildings and grounds and performs routine maintenance inspections of facilities and mechanical systems. Janitorial services are performed by in-house custodians, with three additional custodians included in the FY 2020 budget. This department is also responsible for managing construction and other capital improvement projects. The capital expenditure in FY 2019 was for the purchase of AED's for County buildings. The Appomattox River Water Authority (ARWA) expenditure is a pass-through cost that is reimbursed by the Dinwiddie County Water Authority and Central State Hospital. Public water and sewer services are provided to some areas of the County through the Dinwiddie County Water Authority. Streetlight service is also provided to several areas of the County.

	Actual Expend FY/2018	Amended Budget FY/2019	Projected Expend FY/2019	Adopted Budget FY/2020	Budget Change
Director of Public Works	87,182	87,182	87,182	89,797	2,615
Maintenance Workers	83,432	104,898	92,163	105,477	579
Public Works Assistant Director	0	60,195	60,195	62,001	1,806
Custodians	76,958	118,276	102,026	204,967	86,691
Grounds Maintenance Specialist	0	36,736	36,736	37,838	1,102
Public Works Supervisor	49,406	49,406	49,406	50,888	1,482
Overtime	3,194	0	10,056	5,000	5,000
Part Time Custodian	2,445	0	0	11,835	11,835
Part Time Grounds Maintenance	6,566	87,000	84,629	87,861	861
FICA	22,478	41,593	38,862	50,158	8,565
Retirement	26,186	42,837	39,904	51,681	8,844
Health Insurance	50,376	75,540	57,267	80,112	4,572
Group Life Insurance	3,863	5,983	5,573	7,218	1,235
Disability Insurance	541	910	1,091	1,837	927
Salaries & Benefits	412,627	710,556	665,089	846,670	136,114
Professional Services - Medical	44	0	44	0	0
Professional Services - Other	2,609	0	140	0	0
Repair and Maintenance	90,388	63,500	50,000	63,500	0
Maintenance Service Contracts	265,899	424,803	462,970	500,000	75,197
Advertising	1,041	500	854	500	0
Purchased Gov't Services-ARWA	632,606	677,622	599,252	612,784	(64,838)
Purchased Gov't Services-SCWWA	32,761	29,000	29,000	24,675	(4,325)
Electrical Service	173,701	418,275	325,637	325,000	(93,275)
Heating Service	31,916	35,000	36,398	35,000	0
Water & Sewer	270,174	276,394	276,936	257,494	(18,900)
Telecommunications	6,084	8,613	9,619	10,600	1,987
Boiler Insurance	2,368	2,368	0	0	(2,368)
Property Insurance	22,119	22,119	35,712	41,395	19,276
Inland Marine Insurance	8,720	8,720	12,820	13,393	4,673
Motor Vehicle Insurance	60,010	60,010	59,506	61,663	1,653
Office Supplies	120	100	447	200	100
Grounds Maintenance Supplies	0	24,725	28,201	33,220	8,495
Janitorial Supplies	26,291	49,000	39,776	51,000	2,000
Repair & Maintenance Supplies	20,234	21,000	31,990	23,000	2,000
Vehicle/Equipment Fuel	8,989	13,700	15,826	17,000	3,300
Uniforms/Apparel	880	500	500	500	0
Other Operating Expenditures	1,656,954	2,135,949	2,015,629	2,070,924	(65,025)

	Actual Expend FY/2018	Amended Budget FY/2019	Projected Expend FY/2019	Adopted Budget FY/2020	Budget Change
General Properties					
Machinery & Equipment	9,213	12,200	12,798	0	(12,200)
Capital Expenditures	9,213	12,200	12,798	0	(12,200)
Total Expenditures	2,078,794	2,858,705	2,693,515	2,917,594	58,889
Streetlights					
Electrical Service	44,200	44,000	45,520	45,500	1,500
Other Operating Expenditures	44,200	44,000	45,520	45,500	1,500
Total Expenditures	44,200	44,000	45,520	45,500	1,500

HEALTH AND WELFARE

Dinwiddie County supports and contributes to the following agencies:

HEALTH

Local Health Department

The mission of the Dinwiddie Health Department, as a part of the Crater Health District, is to work together to foster a healthy community through disease prevention and control, health promotion, environmental protection and emergency preparedness and response. The Health Department offers immunizations, family planning and obstetrics, health screenings and prevention programs, as well as a range of environmental health services including food and lodging permitting and inspections. During FY 2012, the office was moved to a leased modular building placed behind the original Health Department, until that building was demolished in FY 2016. The department was then moved to the Historic Southside High School Education Center Annex in FY 2016, where it remained until the new County Government building was complete in January 2019.

	Actual Expend FY/2018	Amended Budget FY/2019	Projected Expend FY/2019	Adopted Budget FY/2020	Budget Change
Contribution-Dinwiddie Health	255,299	300,299	300,299	303,275	2,976
Other Operating Expenditures	255,299	300,299	300,299	303,275	2,976
Total Expenditures	255,299	300,299	300,299	303,275	2,976

MENTAL HEALTH/RETARDATION

District 19 Community Services Board

District 19 CSB is an operating community services board established in accordance with the Code of Virginia, Section 37.2-500, and as such, it provides behavioral health services to citizens of the District.

	Actual Expend FY/2018	Amended Budget FY/2019	Projected Expend FY/2019	Adopted Budget FY/2020	Budget Change
Contribution-District 19 CSB	78,226	78,226	78,226	80,573	2,347
Other Operating Expenditures	78,226	78,226	78,226	80,573	2,347
Total Expenditures	78,226	78,226	78,226	80,573	2,347

AREA AGENCY ON AGING

Crater District Area Agency on Aging

The mission of this organization is to provide support services to senior citizens, their families, and caregivers, and to serve as an advocate for people 60 years and older. Funds donated to this organization are used to supplement programs which help keep senior citizens at home instead of in a facility. Senior center meals, transportation, homemaker service, and home delivered meals allow senior residents to remain healthy and comfortable in their homes for as long as possible.

	Actual Expend FY/2018	Amended Budget FY/2019	Projected Expend FY/2019	Adopted Budget FY/2020	Budget Change
Contribution-Crater AAA	10,767	10,767	10,767	10,767	0
Other Operating Expenditures	10,767	10,767	10,767	10,767	0
Total Expenditures	10,767	10,767	10,767	10,767	0

OTHER SOCIAL SERVICES

Southside Center for Violence Prevention Madeline's House

The mission of this organization is to respond to victims of domestic violence and sexual assault living in SCVP's twelve county service area by providing help and safety, and temporary housing away from the abusers. A goal is to empower victims to become survivors and to assist them in regaining control of their lives. Services include a 24-hour staffed hotline and staff availability, emergency transportation to the shelter, information and referrals, parenting and life skills classes, court advocacy, and follow-up care.

The James House

This organization provides support, advocacy, and education to people in the Tri-Cities/Tri-Counties area of Virginia affected by sexual violence, domestic violence, and stalking to empower them to become healthy, safe, and self-sufficient. Services include 24-hour crisis line, safety planning, emergency shelter, counseling and support groups, transportation, financial assistance, legal advocacy, hospital and court accompaniment, and transitional services.

CARES, Inc.

The organization's mission is to serve the community by helping to alleviate homelessness. Funds are used to provide emergency shelter for women and children. Social workers provide post-shelter home visits to families achieving permanent housing. PSCM increases the family's support system and stability during their first year out of the shelter.

Legal Aid Justice Center

The organization's mission is to provide free legal representation to low-income, elderly and disabled people in select civil cases. Eighty percent of the funding is used for attorney salaries and benefits and twenty percent is used for supplies, administration and other office expenses.

Senior Navigator

This organization's mission is to provide centralized, free health and community support information and guidance to seniors and caregivers and to promote independence, dignity and quality of life through website pages that have been customized for Dinwiddie residents.

CCHASM

The Chesterfield-Colonial Heights Alliance for Social Ministry strives to provide food, financial assistance and career clothing to area residents who have experienced and emergency situation which threatens their survival needs.

Feed More, Inc.

Feed More, Inc. focuses on feeding a growing number of children, families, and seniors in Dinwiddie County a balanced diet of healthy foods.

	Actual Expend FY/2018	Amended Budget FY/2019	Projected Expend FY/2019	Adopted Budget FY/2020	Budget Change
Contribution-Domestic Violence Programs	14,000	14,000	14,000	14,000	0
Contribution-CARES	1,742	1,742	1,742	1,742	0
Contribution-Legal Aid	8,471	8,471	8,471	8,471	0
Contribution-Misc. Social Services	7,000	7,000	7,000	7,000	0
Other Operating Expenditures	31,213	31,213	31,213	31,213	0
Total Expenditures	31,213	31,213	31,213	31,213	0

EDUCATION – CONTRIBUTIONS TO COLLEGES

Dinwiddie County supports and contributes to the following colleges:

Virginia State University

Virginia State University, America’s first fully state supported four-year institution of higher learning for African-Americans is a comprehensive university, and one of two land-grant institutions in the Commonwealth of Virginia. Its mission is to promote and sustain academic programs that integrate instruction, research, and extension/public service in a design most responsive to the needs and endeavors of individuals and groups within its scope of influence. Funds are used to provide scholarship assistance for Virginia State students from the County of Dinwiddie.

Richard Bland College

Richard Bland College of the College of William and Mary in Virginia was founded in 1960. The College offers a traditional curriculum in the liberal arts and sciences leading to the associate degree, and other programs appropriate to a junior college. Funds are used for international travel student scholarships and faculty/student development programs.

John Tyler Community College

The College’s mission is to provide higher education and workforce opportunities to citizens in John Tyler Community College’s service region. Local fund contributions support College functions and activities not supported by General and Non-General Funds. Requested amounts are based on population, property tax, and enrollment.

	Actual Expend FY/2018	Amended Budget FY/2019	Projected Expend FY/2019	Adopted Budget FY/2020	Budget Change
Contribution-Virginia State University	2,500	2,500	2,500	2,500	0
Contribution-Richard Bland College	5,000	5,000	5,000	5,000	0
Contribution-John Tyler Community College	3,686	3,591	3,591	3,483	(108)
Other Operating Expenditures	11,186	11,091	11,091	10,983	(108)
Total Expenditures	11,186	11,091	11,091	10,983	(108)

PARKS, RECREATION, AND CULTURE

PARKS AND RECREATION

Parks and Recreation is committed to providing and enhancing the quality of recreation and leisure services to the entire community. Youth athletic programs, adult health programs, and various other recreation programs are offered throughout the County from the Eastside Community Enhancement Center and the Sports Complex to the Historic Courthouse to the Ragsdale Community Center and McKenney Gym, with additional programs and activities held in various County schools and facilities. The department has six full time employees and a number of part time employees and volunteer coaches. Tourism was moved from this department to Community Development in FY 2019. Funding is provided in FY 2020 for a Parks and Recreation facilities study, to include the School athletic facilities. See www.playdinwiddie.com for more information on recreation programs.

	Actual Expend FY/2018	Amended Budget FY/2019	Projected Expend FY/2019	Adopted Budget FY/2020	Budget Change
Director of Parks & Recreation	65,591	71,554	71,554	73,701	2,147
Recreation Specialist	39,797	3,062	3,061	0	(3,062)
Assistant Director	63,743	58,727	35,114	62,001	3,274
Office Manager	43,667	43,667	43,667	44,977	1,310
Recreation Managers	87,253	130,344	109,737	137,407	7,063
Overtime	540	0	182	0	0
Part Time Facilities	82,487	80,630	75,706	103,806	23,176
Part Time Athletics	47,389	57,000	47,195	54,500	(2,500)
Part Time Concessions	27,424	27,400	13,515	33,507	6,107
Part Time Programs	14,569	22,448	15,165	23,121	673
Part Time Recreation Specialists	23,278	22,958	23,020	23,647	689
FICA	36,599	39,162	31,622	42,585	3,423
Retirement	26,645	28,279	23,993	29,836	1,557
Health Insurance	50,983	57,588	45,228	50,364	(7,224)
Group Life Insurance	3,931	3,949	3,351	4,167	218
Disability Insurance	0	0	0	259	259
Salaries & Benefits	613,895	646,768	542,110	683,878	37,110
Professional Services – Medical	440	500	363	300	(200)
Professional Services – Other	23,168	27,000	20,915	87,000	60,000
Temporary Help – Instructors	9,599	12,000	9,944	12,000	0
Repair and Maintenance	13,693	5,000	11,944	5,000	0
Maintenance Service Contracts	19,166	27,364	15,263	24,363	(3,001)
Advertising	3,556	0	132	0	0
Marketing	6,744	0	0	0	0
Electrical Service	58,450	60,000	62,130	56,500	(3,500)
Heating Service	9,112	10,950	12,253	10,950	0
Water & Sewer	14,894	17,500	15,481	17,500	0
Postal Service	62	0	3	0	0
Telecommunications	14,875	18,700	15,711	18,170	(530)
Meals & Lodging	498	0	0	1,200	1,200
Convention & Education	75	405	1,324	2,098	1,693
Sales & Meals Tax	5,246	4,800	2,467	4,800	0
Dues/Memberships	420	595	1,035	550	(45)

	Actual Expend FY/2018	Amended Budget FY/2019	Projected Expend FY/2019	Adopted Budget FY/2020	Budget Change
Parks and Recreation					
Office Supplies	4,108	4,500	2,314	4,500	0
Food Supplies	241	500	313	500	0
Janitorial Supplies	3,069	500	0	500	0
Repair & Maintenance Supplies	6,210	4,500	3,856	4,500	0
Vehicle/Equipment Fuel	3,425	1,600	1,313	5,600	4,000
Uniforms/Apparel	0	1,000	1,652	1,000	0
Education/Recreation Supplies	83,580	78,000	80,000	76,040	(1,960)
Concessions	32,222	30,000	31,000	30,000	0
Special Events	66,962	0	0	0	0
Other Operating Expenditures	379,816	305,414	289,413	363,071	57,657
Machinery & Equipment	9,710	0	0	0	0
Furniture & Fixtures	7,766	0	0	0	0
Computer Equipment	6,651	0	2,386	0	0
Capital Expenditures	24,126	0	2,386	0	0
Total Expenditures	1,017,838	952,182	833,909	1,046,949	94,767

LIBRARY

Appomattox Regional Library

Dinwiddie County supports and contributes to the Appomattox Regional Library, offering three branch locations in the County. The mission of this organization is to provide services and programs to the communities it serves through support of lifelong learning, general information, and the exchange of ideas with effective use of traditional library resources, and emerging technology.

	Actual Expend FY/2018	Amended Budget FY/2019	Projected Expend FY/2019	Adopted Budget FY/2020	Budget Change
Contribution-Regional Library	273,595	276,330	276,330	287,395	11,065
Other Operating Expenditures	273,595	276,330	276,330	287,395	11,065
Total Expenditures	273,595	276,330	276,330	287,395	11,065

BOATLANDING

The County is responsible for maintaining public restroom facilities at the public boat landing on Lake Chesdin.

	Actual Expend FY/2018	Amended Budget FY/2019	Projected Expend FY/2019	Adopted Budget FY/2020	Budget Change
Water & Sewer	1,200	1,200	1,200	1,200	0
Other Operating Expenditures	1,200	1,200	1,200	1,200	0
Total Expenditures	1,200	1,200	1,200	1,200	0

COMMUNITY DEVELOPMENT

PLANNING / ZONING / GIS / CODE COMPLIANCE

This department promotes the county's progressive vision through planned growth in Dinwiddie County by maintaining a comprehensive planning program which minimizes land use conflicts, coordinates the provision of community facilities and public services, and optimizes the quality of life for all county residents. Staff manages the county's Comprehensive Planning Program and coordinates the county's development review process. Staff also administers the County's Zoning and Subdivision Ordinances, the Erosion and Sediment Control Ordinance, Storm-water Management Ordinance, Flood Protection Ordinance, Street Naming and Addressing Code, Vegetation Code, and the Land Application of Bio-solids Code. Transportation planning is conducted through the Tri-Cities Area Metropolitan Planning Organization (Tri-Cities Area MPO) and the planning director serves on the Tri-Cities Area MPO Technical Committee and a Dinwiddie County Board of Supervisors member is appointed to represent the County on the Tri-Cities Area MPO Policy Committee. Staff provides technical support to the Board of Supervisors, the Planning Commission, the Board of Zoning Appeals, and related subcommittees of each. Staff is responsible for processing and reviewing re-zonings, conditional use permits, special exceptions, variances, site plans, and subdivisions. This department moved to the new County Government building from the Pamplin Administration building in January, 2019.

The Dinwiddie County Planning Commission has seven members and was established under the authority of the Code of Virginia to make recommendations to the Board of Supervisors of Dinwiddie County and to assist in the administration of the Zoning and Subdivision Ordinances, the Comprehensive Plan, and with other policies and matters affecting the general welfare, development and growth of the County. They meet monthly on the 2nd Wednesday. The Board of Zoning Appeals consists of five members appointed by the Circuit Court of the county. The Board of Zoning Appeals may authorize variances from the terms of the zoning ordinance, hear appeals to decisions made in an administrative capacity, and resolve zoning district boundary line discrepancies. They meet on every other month on the 3rd Wednesday as needed.

	Actual Expend FY/2018	Amended Budget FY/2019	Projected Expend FY/2019	Adopted Budget FY/2020	Budget Change
Director of Planning	89,362	89,362	89,362	92,043	2,681
Principal Planner/Zoning Administrator	71,554	71,554	71,554	73,701	2,147
Program Support Specialist	35,840	35,840	35,840	36,915	1,075
Code Enforcement Officer	44,759	44,759	44,759	46,102	1,343
Environmental Inspector	61,700	61,700	61,700	63,551	1,851
Overtime	34	0	0	0	0
Intern	1,250	0	6,680	7,800	7,800
Planning Commission Salaries	8,608	9,100	4,909	9,100	0
Board of Zoning Appeals Salaries	1,299	1,000	577	1,000	0
FICA	23,157	23,969	23,184	25,261	1,292
Retirement	26,925	28,442	28,441	29,295	853
Health Insurance	29,650	30,684	30,684	30,060	(624)
Group Life Insurance	3,972	3,972	3,972	4,091	119
Salaries & Benefits	398,111	400,382	401,662	418,919	18,537
Professional Services - Other	39,192	35,000	32,516	35,000	0
Repair and Maintenance	246	0	81	0	0
Maintenance Service Contracts	7,968	8,425	16,370	8,425	0
Advertising	7,268	8,100	3,908	8,100	0
Postal Service	3,934	2,000	2,786	2,000	0
Telecommunications	1,867	1,325	1,159	1,325	0
Mileage	558	700	709	550	(150)
Meals & Lodging	1,478	2,000	2,622	1,750	(250)
Convention & Education	2,805	3,675	2,516	2,700	(975)

	Actual Expend FY/2018	Amended Budget FY/2019	Projected Expend FY/2019	Adopted Budget FY/2020	Budget Change
Planning / Zoning / GIS					
Dues/Memberships	1,586	1,600	1,600	1,600	0
Office Supplies	3,674	4,000	3,823	3,000	(1,000)
Repair & Maintenance Supplies	14,786	18,000	7,045	8,000	(10,000)
Vehicle/Equipment Fuel	1,975	2,100	1,572	2,100	0
Uniforms/Apparel	0	500	500	500	0
Other Operating Expenditures	87,337	87,425	77,206	75,050	(12,375)
Computer Equipment	619	0	584	0	0
Capital Expenditures	619	0	584	0	0
Total Expenditures	486,067	487,807	479,453	493,969	6,162
Public Nuisance Control					
Professional Services – Other	35,629	45,000	35,000	45,000	0
Other Operating Expenditures	35,629	45,000	35,000	45,000	0
Total Expenditures	35,629	45,000	35,000	45,000	0

COMMUNITY DEVELOPMENT

Community Development has reorganized its focus over the past several years, with Park Services moving to General Properties and Economic Development and Tourism moving into this department. Its current staff of four works with state, regional, and local groups, including the Dinwiddie County Industrial Development Authority, the Dinwiddie Airport and Industrial Authority, and the Dinwiddie County Water Authority, to market the County and generate economic opportunities through new job creation and existing business expansion. Staff also works with the Schools and local businesses to promote youth workforce development; receiving the National Association of Counties Achievement Award for its Youth Workforce Development Initiative in 2017. Staff, along with the Department of Social Services, the Dinwiddie County Resource Council, and the faith-based community strives to improve the daily lives of County citizens. See www.accessdinwiddie.com for additional economic development details and for information on the County's natural resources, Civil War history, sports tourism and the annual Fair. This department moved to the new County Government building from the Pamplin Administration building in January, 2019.

	Actual Expend FY/2018	Amended Budget FY/2019	Projected Expend FY/2019	Adopted Budget FY/2020	Budget Change
Deputy County Administrator-Planning & Community Development	98,639	98,639	98,639	101,598	2,959
Director of Economic Development	66,445	66,445	66,445	68,438	1,993
Youth Workforce Program Manager	42,880	43,667	43,667	44,977	1,310
Park Services Manager	51,907	0	0	0	0
Park Services Specialist	36,736	0	0	0	0
Marketing/Tourism Manager	75,691	58,727	58,727	60,489	1,762
Overtime	248	0	0	0	0
Part Time Park Services Workers	76,290	0	0	0	0
FICA	33,495	20,462	19,658	21,076	614
Retirement	33,422	25,090	25,089	25,842	752
Medical Insurance	37,605	41,448	41,448	40,608	(840)
Group Life Insurance	4,930	3,503	3,504	3,609	106
Disability Insurance	217	0	0	0	0
Salaries & Benefits	558,505	357,981	357,177	366,637	8,656
Professional Services – Engineer/Architect	518	10,000	0	10,000	0
Professional Services – Other	2,225	2,010	2,064	26,920	24,910
Repair And Maintenance	3,804	0	0	0	0
Maintenance Service Contract	66,689	0	1,771	1,771	1,771
Advertising	664	7,000	6,262	5,990	(1,010)
Marketing	0	7,100	4,293	6,500	(600)
Telecommunications	3,659	3,740	2,821	5,025	1,285
Meals & Lodging	915	1,314	646	1,801	487
Convention & Education	1,758	1,593	128	1,930	337
Dues/Memberships	750	670	657	750	80
Office Supplies	90	700	395	600	(100)
Janitorial Supplies	4,535	0	0	0	0
Repair and Maintenance Supplies	22,952	0	0	0	0
Vehicle/Equipment Fuel	2,700	300	872	800	500
Special Events	0	69,000	69,000	78,500	9,500
Other Operating Expenditures	110,740	103,427	88,909	140,587	37,160
Total Expenditures	669,245	461,408	446,087	507,224	45,816

OTHER PLANNING AND COMMUNITY DEVELOPMENT

The County also supports and contributes to the following community development organizations:

Dinwiddie Industrial Development Authority

The Authority (IDA) is a seven-member board that promotes and develops trade by seeking to locate businesses in the County and also promotes the best use of the County's agricultural and natural resources.

Blackstone Area Bus System (BABS)

This grant-supported bus system began service in the County in 2009 and offers public transportation to citizens along the major corridors and also connects to the Petersburg Area Transit System.

Dinwiddie Airport and Industrial Authority

This full service airport offers two runways and corporate access to the County, as well as economic development opportunities in its adjacent industrial park.

Petersburg Area Regional Tourism

The Petersburg Area Regional Tourism Corporation (PART) was founded in 2006 in order to help visitors discover one of Virginia's most historic and entertaining regions. PART is sponsored by six local government participants and focuses on attracting tourism to the Southside Virginia area and functions as a marketing tool for the region.

Crater Planning District Commission

The Crater Planning District Commission is comprised of eleven local governments in south central Virginia. The major focus of the Commission's work program is economic, industrial and small business development, reflecting the priorities which have been established by the member localities. Another important work area involves environmental issues, in response to local needs. These include: Chesapeake Bay Preservation Act – local ramifications, air quality standards and solid waste management. The Commission also addresses regional transportation issues and assists localities in their transportation planning efforts.

Virginia's Gateway Region

Virginia's Gateway Region (VGR) markets the physical and human assets available within its eight member localities in order to stimulate and facilitate quality economic growth, which will result in the creation of jobs, expansion of the tax base and an enhanced quality of life throughout the southern Richmond-Petersburg metropolitan region. VGR provides marketing services for the County, including business attraction and retention services, as well as specialized economic development support services.

Friends of the Lower Appomattox River

FOLAR's mission is to conserve and enhance the Lower Appomattox River from the Brasfield Dam to the river's confluence with the James River. The Board of Directors has representatives from each of the six participating localities, the cities of Colonial Heights, Hopewell and Petersburg and the counties of Chesterfield, Dinwiddie and Prince George.

Virginia's Retreat

The organization's mission is to increase tourism, economic activity, preservation, enhancement and education about the region's natural, recreational and historic resources. Over 88% of funding is used towards the marketing of trails, parks and historical landmarks of the region.

Longwood University, Crater Small Business Development Center

The Crater Small Business Development Center of Longwood University's objective is to help the small businesses in our communities prosper, resulting in job creation and job retention thereby increasing the tax base. This objective is accomplished through one-on-one business counseling, entrepreneurial business training, workshops & seminars, ecommerce initiatives and business research.

Dinwiddie County Chamber of Commerce

The Dinwiddie County Chamber of Commerce is organized for the purpose of promoting business and community growth and development by promoting economic programs designed to strengthen and expand the income potential of all businesses within the trade area; promoting programs of civic, social and cultural nature which are designed to

OTHER PLANNING AND COMMUNITY DEVELOPMENT

Dinwiddie County Chamber of Commerce

increase the functional and aesthetic values of the community, as well as promoting public awareness of those businesses within the county; enhancing the competitive enterprise system of business by creating a better understanding and appreciation of the importance of business, business people and a concern for their associated challenges; educating the business community and representing them in local, state and national affairs; presenting or addressing issues which are detrimental to the expansion and growth of business in the community as a liaison between county and membership; and discovering and assisting in the correction of abuses which prevent the promotion of business expansion and community growth.

	Actual Expend FY/2018	Amended Budget FY/2019	Projected Expend FY/2019	Adopted Budget FY/2020	Budget Change
Industrial Development Authority Member Salaries	2,274	5,000	5,017	5,000	0
FICA	174	383	384	383	(1)
Salaries & Benefits	2,448	5,383	5,401	5,383	(1)
Purchased Gov't Services-BABS	18,000	18,000	18,000	20,000	2,000
Contribution-Airport Authority	45,675	45,675	45,675	45,675	0
Contribution-Petersburg Area Tourism	21,000	21,000	21,000	21,000	0
Contribution-Crater Planning District Commission	18,201	18,201	18,201	18,201	0
Contribution-Virginia's Gateway Region	39,456	44,456	44,456	44,456	0
Contribution-Dinwiddie County IDA	25,000	25,000	25,000	25,000	0
Contribution-Misc.	16,300	16,300	16,300	17,300	1,000
Other Operating Expenditures	183,632	188,632	188,632	191,632	3,000
Total Expenditures	186,080	194,015	194,033	197,015	3,000

SOIL & WATER CONSERVATION DISTRICT

Appomattox River Soil & Water Conservation District

This organization's mission is to facilitate and coordinate USDA and Commonwealth of Virginia conservation programs in Dinwiddie County. The funds are used to provide educational programs, conservation programs and activities to students and landowners. The Enviro-thon team, comprised of five Dinwiddie County High School students, has performed very well over that past several years at both the Area and the State levels. Many programs are offered to agricultural producers which promote an awareness of the need to conserve natural resources and water sources for now and the future. Scholarships are provided to youth for Conservation Camp, Forestry Camp support, and to high school graduates to promote interest and knowledge of conservation for future jobs in these fields.

	Actual Expend FY/2018	Amended Budget FY/2019	Projected Expend FY/2019	Adopted Budget FY/2020	Budget Change
Contribution-Appomattox Soil & Water District	12,500	12,500	12,500	12,500	0
Other Operating Expenditures	12,500	12,500	12,500	12,500	0
Total Expenditures	12,500	12,500	12,500	12,500	0

VIRGINIA COOPERATIVE EXTENSION PROGRAM

Virginia Cooperative Extension brings the resources of Virginia's land-grant universities, Virginia Tech and Virginia State University, to the citizens of the Commonwealth. This organization provides education through programs in agriculture and natural resources, family and consumer sciences, 4-H youth development, and community viability. The department uses science based programs to promote effective soil testing, fertilizer application, insect management, and pesticide use, with the goals of reducing costs to the producer and protect the environment. The Dinwiddie office is staffed by four full time employees paid by the State and a part time 4-H program technician paid by the County. Participation in the 4-H programs and summer camp has increased to the point that 2018 marked the first year that the Southeast Virginia 4-H Educational Center held a summer camp for just Dinwiddie County youth, and the County will make a contribution towards that camp in FY 2020.

	Actual Expend FY/2018	Amended Budget FY/2019	Projected Expend FY/2019	Adopted Budget FY/2020	Budget Change
4-H Program Technician	14,373	15,600	13,948	16,511	911
Summer Intern	0	4,000	0	4,000	0
FICA	1,100	1,499	1,067	1,569	70
Salaries & Benefits	15,473	21,099	15,015	22,080	981
Professional Services - Other	4,000	4,000	2,000	4,000	0
Purchased Gov't Services-Cooperative Extension	71,319	77,258	72,463	80,194	2,936
Telecommunications	372	1,100	469	1,100	0
Lease/Rental Of Buildings	21,492	22,092	22,092	20,892	(1,200)
Convention & Education	0	1,000	0	1,470	470
Contribution-Southeast VA 4-H Education Center	0	0	0	1,000	1,000
Dues/Memberships	0	100	130	130	30
Plastic Pest Containers Program	0	1,800	1,711	1,800	0
Other Operating Expenditures	97,182	107,350	98,865	110,586	3,236
Total Expenditures	112,655	128,449	113,880	132,666	4,217

TRANSFERS TO OTHER FUNDS

Each year funds are transferred from the General Fund to various other County and School funds to supplement the monies available for carrying out the intended purposes of those special revenue funds.

- The County is required by the State to provide a specified percentage of local funding to both the Social Services and the Children’s Services Act funds.
- The County contributes to the Schools’ operating, capital, and debt service funds in an amount agreed upon by the Board of Supervisors during the budget process.
- The County Debt Service Fund is funded from a transfer from the general fund for debt service payments.
- The County Capital Projects Fund is funded by a general fund transfer for pay-as-you-go projects.

	Actual Expend FY/2018	Amended Budget FY/2019	Projected Expend FY/2019	Adopted Budget FY/2020	Budget Change
Transfer to Social Services Fund	128,934	366,900	366,900	575,980	209,080
Transfer to School Fund	14,532,488	14,682,488	14,682,488	15,182,488	500,000
Transfer to Community Development Fund	25,265	25,000	25,000	25,000	0
Transfer to Children’s Services Act Fund	791,423	193,497	193,497	885,442	691,945
Transfer to School Capital Projects Fund	150,000	150,000	150,000	150,000	0
Transfer to County Capital Projects Fund	1,321,982	450,669	450,669	2,267,619	1,816,950
Transfer to County Debt Service Fund	2,631,135	3,645,512	3,645,512	3,645,512	0
Transfer to School Debt Service Fund	3,799,115	2,844,704	2,844,704	2,844,704	0
Total Transfers to Other Funds	23,380,342	22,358,770	22,358,770	25,576,745	3,217,975



SPECIAL REVENUE FUNDS

Local Meals Tax

County meals tax revenues have been designated by the Board of Supervisors for school debt service expenditures and the current rate is 4%.

Jail Phone Commission

Commissions from the payphone in the County jail have been designated to be spent on items that directly benefit the jail inmates. Since the County uses Meherrin River Regional Jail Authority to house its inmates, there is no new revenue being generated for this fund. The fund balance was used for lunches for inmates that are brought to court from the regional jail until it was depleted in FY 2018.

Social Services

Social Services is a locally administered/state supported agency which offers a variety of programs: adoption and foster care services; day care services; emergency financial assistance; adult protective and companion services; and child protective services. Programs primarily sponsored by state and federal funds are SNAP, TANF, energy assistance, VIEW, VHDA, and USDA Commodities. Social Services employs thirty full time employees.

County Grants

County Grant Fund revenues include a Litter Control Grant from DEQ and monies received from the County's recycling program. Expenditures include equipment and vehicles for Waste Management, along with Earth Day and recycling awareness items.

Community Development

These funds are generated from and used for economic and workforce development and tourism activities.

Community Service

These funds are generated primarily from donations and used for Sheriff's office community activities, such as Operation Lifesaver, Triad, and for K-9 expenditures.

Children's Services Act (formerly Comprehensive Services Act)

In 1993, this state law was enacted to provide for the pooling of eight specific funding streams from Social Services, Department of Juvenile Justice, Department of Education, and Department of Mental Health, Mental Retardation and Substance Abuse Services used to purchase services for high-risk youth. These funds are returned to the localities with a required state/local match and are managed by local interagency teams. The purpose of the act is to provide high quality, child centered, family focused, cost effective, community-based services to high-risk youth and their families.

Law Library

The Code of Virginia allocates a portion of filing fees in civil cases for the maintenance of a County law library. Funds are used to purchase legal resources for use by the general public at the Courthouse during normal office hours.

Fire & EMS Grants

The Virginia Department of Fire Programs provides funds for training, firefighting equipment and protective clothing for the County's volunteer fire companies. Additionally, the Virginia Office of EMS receives funding allocated from the Four-for-Life program annually and passes it through to localities. This funding is legislated by the Code of Virginia §46.2-694 which stipulates that an additional \$4.25 per year is charged and collected at the time of vehicle registration and set aside as a special fund to be used only for EMS purposes, part of which is distributed to localities for EMS expenditures.

Asset Forfeiture Sharing Program

The Sheriff's office and the Commonwealth's Attorney office participate in federal, state, and local asset forfeiture sharing programs that allow local law enforcement agencies to benefit from the seizure of monies, property, and goods connected with the illegal distribution of narcotics. These funds can only be used for law enforcement expenditures.

For details on revenues, expenditures and fund balances for these funds, see the Consolidated Revenue and Expenditure Summary section of this report.

SCHOOL FUNDS



The mission of Dinwiddie County Public Schools is to provide each student the opportunity to become a productive citizen, engaging the entire community in the educational needs of our children. It is the responsibility of the Superintendent and the School Board to develop an annual budget reflecting the needs of the school division. The budget is then presented to the County for the Board of Supervisors to approve categorical appropriation of funds for the operation of the School system. The Schools' FY 2020 budget goals include the following:

- Student Success
- Safe & Secure Schools
- Employee Excellence
- Resource Management

School Funds Revenue Analysis

Revenue assumptions for FY 2020 include the County local fund transfer of \$15,182,488, which is an increase of \$500,000 over the FY 2019 transfer to be used for teacher salaries and benefits. FY 2020 State revenues show an increase of \$965,044, which is primarily an increase in the average daily membership (ADM) -- ADM drives the State funding formula for school districts. Fund balances in the various school funds will be used along with current revenues to balance the FY 2020 School budgets.

Local Aid

Local funding of the School budget is determined by the availability of County general fund resources, primarily from real estate tax revenues. These funds aid in the regular operation of schools, including the local share of the Standards of Quality (SOQ). Dinwiddie routinely provides more than the required state match for SOQ funding. Additional local funds are appropriated for debt service and capital projects through General Fund transfers.

State Aid

State Aid includes these primary categories: 1) sales tax distribution – 1% of all sales tax is returned to localities for education based on the locality's school age population; 2) Standards of Quality – funds are distributed to a locality based on the locality's ability to pay (composite index). This index is applied to various revenue accounts to insure an equitable distribution of state funds to all school districts and 3) State Categorical Funds – these funds offset specific services provided by the locality. The primary sources in addition to the share of the state sales tax include basic school aid, technology funds and fringe benefit reimbursement.

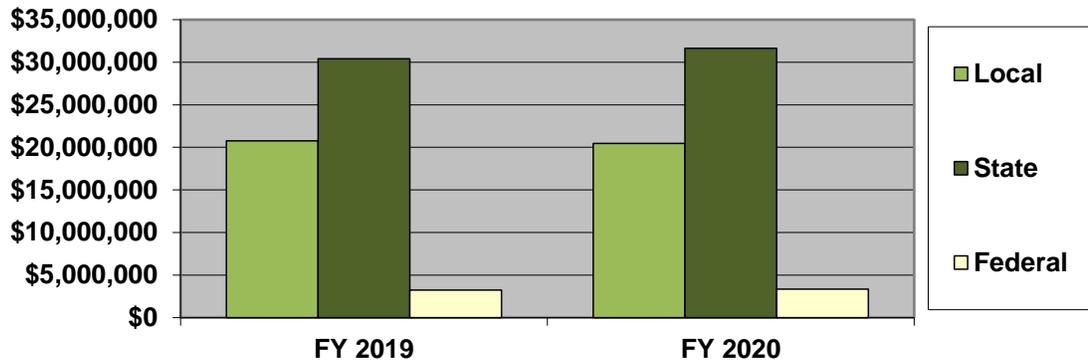
Federal Aid

Primary sources of revenue from the Federal government for school programs include the Consolidated Federal Grant "No Child Left Behind", Title VIB Special Education Funds and School Food Programs. Collectively these sources account for most of the total federal revenue for the School Fund. Other miscellaneous federal programs and grants make up the remaining funding.

Charges for Services & Local Miscellaneous Receipts

Charges for services and Medicaid reimbursement account for the remaining revenue for the School Fund. Leasing of space at the Historic Southside High School Education Center to the Rivermont School is expected to generate \$139,976 in local revenue in FY 2020. The sales of textbooks and cafeteria meals are accounted for in separate Textbook and School Nutrition Funds.

Total School Revenues



School Funds Expenditure Analysis

The School Funds expenditures budget is presented to the Board of Supervisors in the following categories: Instruction & Technology; Administration, Attendance and Health; Pupil Transportation; Operation and Maintenance; School Nutrition Services; Capital Projects; and Debt Service. Shown below is the Schools' FY 2020 budget as approved by the Board of Supervisors on May 7, 2019.

FUND	CATEGORY	FY 2019	FY 2020	CHANGE
Fund 205	Instruction & Technology	32,517,202	34,410,019	1,892,817
Fund 303	Grants	2,605,580	2,960,040	354,460
Fund 206	Textbooks	1,219,873	822,462	-397,411
	Total Instruction	36,342,655	38,192,521	1,849,866
Fund 205	Total Administration Attendance & Health	2,386,164	2,428,945	42,781
Fund 205	Pupil Transportation	3,182,189	3,179,931	-2,258
Fund 205	Operation and Maintenance	5,962,649	6,036,227	73,578
Fund 207	School Nutrition Services	1,868,995	1,842,789	-26,206
Fund 302	Capital Projects	1,943,029	1,200,000	-743,029
Fund 402	Debt Service	3,694,704	3,677,964	-16,740
	Inter-Fund Transfers	1,019,167	191,497	-827,670
	Total Funds	56,399,552	56,749,874	350,322

Further details of the FY 2020 School budget are available in a separate document that may be obtained from the School Board Office or www.dinwiddie.k12.va.us.

CAPITAL PROJECTS FUNDS

In previous years, a five-year Capital Improvements Plan (CIP) was developed for the County's capital needs. However, in FY 2019 the Board of Supervisors decided to extend the CIP to ten years to better plan for project financing. Although the Board of Supervisors approves the whole ten-year plan, only the first year of the plan is actually appropriated. The following table lists CIP projects that were appropriated and/or expended over the past five years and also the projects that are still in process. Some of the projects may have started prior to FY 2015 & have additional expenditures in those prior years. Appendix B shows anticipated capital needs in the FY 2020-2029 CIP resolution.

CAPITAL IMPROVEMENTS PLAN FUND PROJECTS	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Remaining Budget
County Government Complex Project	0	287,661	123,993	405,357	1,696,322	155,530
Water Infrastructure Improvements	0	16,571	44,990	0	0	0
County Museum	0	0	0	0		100,000
Pamplin Corridor Enhancement	0	0	0	0	4,368	68,421
Courthouse Security Upgrades	38,737	16,857	0	0	0	0
HVAC Upgrades	0	0	0	138,000	125,600	17,650
Sheriff Training Center Renovation	31,792	0	0	0	0	0
SCWWA/ARWA/DCWA Plant Improvements	34,599	125,116	510,332	134,026	273,854	4,231
Manned Convenience Sites & Rohoic Site Road Improvement	28,502	169,470	154,707	96,406	8,414	0
McKenney Gym	203,670	8,080	3,840	3,944	515	4,951
McKenney Recreation Center	178,981	1,317,257	1,851,643	38,812	0	200
Eastside Parking Lot Lights & Paving	13,560	315,559	0	0	0	0
Sports Complex	0	35,842	0	0	0	0
Information Technology Projects	33,143	5,250	0	3,315	1,596	6,695
Broadband Study/Project	0	14,089	21,000	27,119	19,363	507,129
School Buses	550,000	550,000	550,000	550,000	574,000	0
School Facilities Study	0	100,000	0	0	0	0
Replace Three Engines	2,474	0	0	0	0	0
Replace Engine #3	0	0	2,756	573,821	0	0
Replace Responder #4	0	0	49,630	0	0	0
Replace Squad #5	0	0	177,551	0	0	0
Replace Ambulance #41	57,450	146,173	0	0	0	0
Replace Ambulance #83	0	0	239,082	0	0	0
Replace Tanker 3	0	0	0	124,868	242,895	4,396
Extrication Tools Replacement	157,915	0	0	0	0	0
E911 Phone System Upgrade	0	0	0	143,966	2,100	5,350
Radio System Upgrade Study	0	0	52,147	0	14,000	33,853
Carson Volunteer Fire Dept.	0	0	250,000	0	0	0
Law Enforcement Vehicles	0	0	0	0	192,169	-10,044
Planning Department Vehicle	0	0	0	0	25,275	225
Namozine Vol Fire Dept Roof	0	0	0	0	35,286	-5,286
Volunteer Fire Dept Turnout Gear	0	0	0	0	6,480	31,520
2 Video Laryngoscopy Units	0	0	0	0	43,000	-1,000
EMD Program Upgrade for E911	0	0	0	0	12,913	21,326
Replace Squad #2	0	0	0	0	200,896	-5,896
Replace Self Contained Breathing Apparatus	0	0	0	0	735,384	34,616
Bond Issuance Costs	0	0	0	0	100,538	0

CAPITAL PROJECTS FUNDS

The County Construction Fund was set up in FY 2017 to track the County Government Complex project which was funded through a bond financing, as well as through Capital Improvements Plan Fund appropriation.

COUNTY CONSTRUCTION FUND				
County Government Complex Project	FY 2017	FY 2018	FY 2019	Total
Proceeds from Bonds	21,615,000	0	0	21,615,000
Premium on Bonds	3,780,640	0	0	3,780,640
Interest Revenue	152,012	237,029	49,351	438,392
Total Revenues	25,547,652	237,029	49,351	25,834,032
Bond Issuance Costs	395,009	0	0	395,009
Professional & Legal Costs	418,436	688,458	1,013,193	2,120,087
Site Work	670,613	2,172,547	830,241	3,673,401
Administration Building	1,293,889	7,628,493	3,496,356	12,418,738
Public Safety Building	570,251	5,207,224	321,679	6,099,154
Pamplin and IT Renovations	1,170	37,433	344,706	383,309
Pump House	0	385,029	98,817	483,846
Reimburse Fund 305 Expenditures	260,224	0	263	260,487
Total Expenditures	3,609,594	16,119,184	6,105,255	25,834,032



DEBT SERVICE FUNDS

The Constitution of Virginia and the Virginia Public Finance Act provides Dinwiddie County with the authority to issue general obligation debt secured solely by the pledge of its faith and credit, as well as debt secured first by the fee revenues generated by the system for which the bonds are issued and, if necessary, by general obligation tax revenues. There is no limitation imposed by state law or local ordinance on the amount of general obligation debt a county may issue. Debt secured solely by the revenues generated by the system for which the bonds were issued may be issued in any amount without a public referendum. Funding for County & School debt service obligations comes from meals tax revenues, transfers from current general fund revenues, school funds, and from the debt service fund balance itself. The County underwent a bond rating review by Standard & Poors in FY 2014 and was upgraded to AA for General Obligation debt and AA- for Lease Revenue debt. Moody's rates our general obligation bonds as AA3 and lease revenue bonds as A1. Lease revenue bonds are issued through the Dinwiddie County Industrial Development Authority.

The chart below shows the current debt service funding sources and uses for the County and the Schools over the next several years. In June 2012, several outstanding bond issues were refinanced through the Virginia Resources Authority Spring Pooled Financing Program for a savings of over \$6 million in interest through FY 2034. Approximately \$25 million of debt was issued in summer 2016 to fund two new buildings and renovate two existing buildings in the government complex. In September 2018 \$3,910,000 of debt was issued to fund certain projects in the FY 2019 CIP.

Funding Sources	2019	2020	2021	2022	2023	2024
County						
Beginning Fund Balance	498,880	1,606,723	2,195,213	2,721,341	3,735,325	4,824,676
Transfer From County General Fund	3,645,512	3,645,512	3,645,512	3,645,512	3,645,512	3,645,512
Total	4,144,392	5,252,235	5,840,725	6,366,853	7,380,837	8,470,188
Schools						
Beginning Fund Balance	0	0	0	0	0	0
Transfer From County Meals Tax Fund	850,000	975,000	850,000	850,000	850,000	850,000
Transfer From County General Fund	2,844,704	2,844,704	2,844,704	2,844,704	2,844,704	2,844,704
Total	3,694,704	3,819,704	3,694,704	3,694,704	3,694,704	3,694,704
Total Funding Sources For Debt Service	7,839,096	9,071,939	9,535,429	10,061,557	11,075,541	12,164,892
Expenditures						
County						
Lease Revenue Bonds	2,282,018	2,856,972	2,861,452	2,860,882	2,857,793	2,856,949
Airport Authority VRA Loan Transfer	55,140	55,140	55,140	55,140	0	0
Dinwiddie Water Authority Loans Transfer	200,510	286,650	286,650	89,650	89,650	89,650
Total	2,537,668	3,198,762	3,203,242	3,005,672	2,947,443	2,946,599
Schools						
General Obligation Bonds	1,181,250	1,160,751	1,140,249	847,499	832,499	817,500
Lease Revenue Bonds	2,512,050	2,515,659	2,469,044	2,471,506	2,469,369	2,472,772
Admin Fees	1,400	1,550	1,550	1,550	1,550	1,550
Total	3,694,704	3,677,964	3,610,847	3,320,559	3,303,422	3,291,826
Total Expenditures For Debt Service	6,232,372	6,876,726	6,814,089	6,326,231	6,250,865	6,238,425
Annual Change	-896,756	644,354	-62,637	-487,857	-75,366	-12,440
Ending Fund Balance	1,606,723	2,195,213	2,721,341	3,735,325	4,824,676	5,926,467

APPENDIX A REVENUE CLASSIFICATIONS

General Property Taxes

Real Estate Tax – The real estate tax is \$.79 per \$100 of assessed value of real property, which is defined as land and improvements including buildings and other structures. Real property taxes are levied in May with payments due on June 5 and December 5.

Public Service Corporation Tax – The public service corporation tax is the real estate and personal property tax rate for companies that provide utilities for the public. The County receives an annual report from the State Corporation Commission dictating property values of such companies.

Personal Property Tax – The personal property tax is \$4.75 per \$100 of assessed value of personal property, which includes motor vehicles, boats and trailers.

Mobile Home Titling Tax – The mobile home tax is a tax on mobile homes in the County that are not on permanent foundations. If the mobile home is on a permanent foundation on land of the owner, then it is classified as real estate.

Machinery & Tools Tax – The machinery and tools tax is tax on machinery and tools used in manufacturing, mining, processing, and radio/television broadcasting. The cost of the machinery and tools tax is \$3.30 per \$100 of assessed value.

Delinquent Taxes – The County considers taxes to be delinquent as of June 6 of the next fiscal year after the assessment of the property.

Penalties and Interest – Penalties and interest are charges assessed for paying taxes after the due date. Penalties are 10% of the tax and interest is accumulated at a 10% annual rate.

Other Local Taxes

Local Sales & Use Tax – The County receives 1% of the Commonwealth's 5.3% sales tax on all local sales which is collected by merchants and remitted through the State to the County. This sales tax is also remitted to the Town of McKenney.

Consumer Utility Tax – The consumer utility tax is applied to all telephone, gas, and electric service recipients residing within the County. The statewide tax is collected by the state and distributed to the County on a monthly basis.

Business License Fees – These fees are based upon gross receipts and the tax rate imposed varies according to category. Anyone conducting a business with gross receipts over \$1,000 may be required to obtain a business license. Out-of-county contractors with a total of over \$25,000 gross receipts in Dinwiddie County may be required to obtain a business license. Payment is due on or before March 1 of the license tax year.

Motor Vehicle License Tax – The motor vehicle license tax is a tax on all vehicles housed in the County. The cost of a County license for vehicles is \$20.

Recordation Tax – The Clerk of the Circuit Court's Office collects local recordation taxes authorized by the Code of Virginia. Amounts collected are based on the amount of consideration or amount of obligation.

Permits, Fees, and Licenses

Animal Licenses – Fees are collected for animal licenses in the amount of five dollars for individual dog license fees.

Planning Permits & Fees – Fees are collected to defray the costs of conducting plan reviews and advertising for zoning related public hearings. These costs also include the associated administrative costs.

Building Permits – Fees are collected to defray the costs of conducting code compliance plan reviews and field inspections of the construction of buildings and structures. These costs also include the associated administrative costs.

APPENDIX A REVENUE CLASSIFICATIONS

Mechanical Permits – Fees are collected to defray the cost of conducting code compliance plan reviews and field inspections of mechanical installations such as HVAC systems, gas installations and fire protections systems. These costs also include the associated administrative costs.

Electrical Permits – Fees are collected to defray the costs of conducting code compliance plan reviews and field inspections of electrical installations and alarm systems. These costs also include the associated administrative costs.

Plumbing Permits – Fees are collected to defray the costs of conducting code compliance plan reviews and field inspections of plumbing installations. These costs also include the associated administrative costs.

Fines and Forfeitures

Court Fines & Forfeitures – Fines are assessed for violations of County criminal ordinances and are paid to the County. The Circuit Court transmits money collected in the General District Courts in addition to money collected in the Circuit Courts.

Use of Property and Money

Interest on Investments – Interest is collected on monies that the County has deposited in financial institutions.

Rental Income – Rental Income is received from the Appomattox Regional Library System, the Health Department and the Department of Social Services for the County office space that those agencies occupy. Eastside Enhancement Center, the Ragsdale Community Center and the Sports Complex rental revenues are deposited in this category as well.

Charges for Services

Circuit Court Excess Fees – The Clerk of the Circuit Court's Office collects clerk's fees for every transaction. Monthly, the expenditures authorized by the State Compensation Board are subtracted from the Clerk's fees collected. One-third of the clerk's fees collected in excess of authorized expenditures are remitted to the County. The remaining two-thirds are paid to the state.

Circuit Court Law Library Fees – Localities are authorized by Virginia Code to impose an assessment in civil actions in an amount not to exceed \$4.00. These revenues are used to update the law library of the County.

Courthouse Maintenance Fees – The locality is authorized by the Virginia Code to assess a fee for maintenance of the court.

Electronic Summons Fees – This fee began in FY 2016 and allows cities and counties to assess a fee not to exceed \$3 as part of the costs in each criminal or traffic case to be used solely for an electronic summons system.

Recovered Costs

Security Reimbursement – The Sheriff's Office charges county entities to whom it provides deputies for security services.

Misc. Recovered Costs – These items include purchasing card rebates, court ordered restitution payments, social services department insurance reimbursement, and prisoner extradition reimbursement.

Non-Categorical State Aid

Motor Vehicle Carrier's Tax – This tax is collected on large vehicles and is dependent on the number of miles traveled through the area and the amount of fuel consumed.

Personal Property (PPTRA) – State Share – As part of the State's tax relief program, localities are required to classify the reimbursement from the State as non-categorical state aid.

APPENDIX A REVENUE CLASSIFICATIONS

State Share of Local Offices – The State Compensation Board provides funding for the various departments with Constitutional Officers to provide for the cost of salaries and benefits. The County also supplements these funds.

Categorical State Aid

Social Services: Public Assistance – The Social Services Department receives state funding for a variety of purposes, including assistance for families in need.

Juvenile Court Services: Youth & Family Services – The County receives revenues as a result of the Virginia Juvenile Community Crime Control Act (VJCCCA). These grants increase funding for community based juvenile justice programs.

Victim Witness – State funding in the form of a victim witness program grant is provided through the Virginia Department of Criminal Justice Services. They receive much of their funding from federal grants, and the funding is based on victim caseload data.

Emergency Communications State Cellular Tax (E911 Wireless Funds) – The emergency communications state cellular tax is collected by the State and is applied for annually through the State Wireless 911 Board.

Emergency Medical Services: Four for Life – The Four for Life revenues consist of \$4.00 of each automobile registration that is earmarked for Emergency Medical Services. A percentage established by the State is sent back to the locality each year.

Fire Program Funds – Fire programs revenue are funds provided by the State for the training of volunteers and firefighters. These funds are distributed based on a percentage established by the State from funds received for fire insurance.

Categorical Federal Aid

Bulletproof Vest Grant – The Sheriff's Office participates in this is a formula-based grant that awards funds based on factors such as population and crime rate.

Miscellaneous

Miscellaneous Refunds – Miscellaneous refunds represent revenues received by departments for administrative charges such as documents sold or copying charges.

Sale of Assets – Revenue from sale proceeds of County-owned assets.

**APPENDIX B
TAX & BUDGET RESOLUTIONS**

**RESOLUTION
ADOPTION OF CALENDAR YEAR 2019 PROPERTY TAX RATES AND
PERSONAL PROPERTY TAX RELIEF RATE**

WHEREAS, Section 58.1-3001 of the Code of Virginia requires that the governing body of each county fix the amount of the county taxes for the current year as soon as practicable between January and June of said year; and

WHEREAS, this imposition of taxes shall not constitute an appropriation nor an obligation to appropriate any funds for any purpose or expenditure until the Board of Supervisors of Dinwiddie County appropriates funds for that purpose or expenditure; and

WHEREAS, the Code of Virginia Section 58.1-3008 permits governing bodies to impose different rates of levy on real estate, merchants' capital, tangible personal property or any separate class thereof, and machinery and tools; and

WHEREAS, in accordance with Section 58.1-3321 of the Code of Virginia, notice of the proposed 2019 property tax rates for Dinwiddie County, Virginia has been published in a local newspaper and a public hearing held on such proposed rates;

NOW THEREFORE BE IT RESOLVED by the Board of Supervisors of Dinwiddie County, Virginia:

PROPERTY TAX RATES:

The property tax rates for calendar year 2019 shall be set in the amounts shown below:

<u>TAX RATES</u>	<u>Rate per \$100 of Assessed Valuation</u>
Real Estate	.79
Mobile Homes	.79
Mineral Land	.79
Public Services	.79
Personal Property	4.75
Personal Property – volunteer vehicles	.25
Machinery & Tools	3.30
Heavy Construction Machinery	3.30
Airplanes	.50

TAX RELIEF FOR QUALIFYING MOTOR VEHICLES: In accordance with the Personal Property Tax Relief Act of 1998 (Section 58.1-3523 *et seq.* of the Code of Virginia) and Section 19-10(c) of the Dinwiddie County Code, the personal property tax relief rate for calendar year 2019 shall be set at 37%.

**RESOLUTION
ADOPTION OF FISCAL YEAR 2020 BUDGET
AND APPROPRIATION OF FUNDS**

WHEREAS, the County Administrator has prepared a Proposed Budget for the fiscal year beginning July 1, 2019 and ending June 30, 2020 (FY 2020); and

WHEREAS, a public hearing on the FY 2020 budget was advertised and public hearing held on April 30, 2019 by the Board of Supervisors; and

WHEREAS, it is now necessary to adopt said budget and appropriate funds to carry out the activities proposed therein for the fiscal year beginning July 1, 2019 and ending June 30, 2020, and;

WHEREAS, the tax rates on real estate, tangible personal property, and machinery and tools were set on April 16, 2019 to provide certain revenue in support of those appropriations.

NOW THEREFORE BE IT RESOLVED by the Board of Supervisors of Dinwiddie County, Virginia, that:

1. The budget for Dinwiddie County in the sum of \$122,420,281 for FY 2020 is hereby approved as proposed on this date and hereby appropriated in the FY 2020 General and Other Funds for the offices and activities in the amounts as shown below:

Fund	Revenues	Expenditures
General	\$ 48,830,827	\$ 51,098,446
Meals Tax	\$ 850,000	\$ 975,000
Social Services	\$ 2,820,980	\$ 2,820,980
School Operations	\$ 46,246,619	\$ 46,246,619
School Textbooks	\$ 434,477	\$ 822,462
School Nutrition	\$ 1,718,100	\$ 1,842,789
Children's Services	\$ 2,270,363	\$ 2,270,363
Community Development	\$ 56,550	\$ 623,936
Community Service	\$ 0	\$ 10,670
Law Library	\$ 3,475	\$ 15,204
Fire & EMS Grants	\$ 134,600	\$ 302,698
Forfeited Asset Sharing	\$ 0	\$ 11,292
School Capital	\$ 613,380	\$ 1,200,000
School Grants	\$ 2,781,538	\$ 2,960,040
County Grants	\$ 63,700	\$ 182,102
County Capital	\$ 13,256,119	\$ 13,878,792
County Debt	\$ 3,645,512	\$ 3,198,762
School Debt	\$ 3,819,704	\$ 3,677,964
Total	\$127,545,944	\$132,138,119
Fund Balance	\$ 22,080,959	\$ 17,488,784
<u>Less: Inter-fund Transfers</u>	<u>-\$ 27,206,622</u>	<u>-\$ 27,206,622</u>
Total Resources & Requirements	\$122,420,281	\$122,420,281

2. The County Administrator is authorized to transfer funds and personnel from time to time within and between the offices and activities delineated in this Resolution as he may deem in the best interests of the County in order to carry out the work of the County as approved by the Board of Supervisors during the coming fiscal year.

**RESOLUTION
ADOPTION OF FISCAL YEAR 2020 BUDGET
AND APPROPRIATION OF FUNDS**

3. The County Administrator is authorized to administer the County's Personnel Policy and Pay Plan.
4. GRANT FUNDS That upon receiving notice of grant or program opportunities offered by various federal, state, local and other outside organizations the County Administrator or his designee is hereby designated as the agent to execute the necessary grant or program application and other documentation unless the terms of the grant or program require specific actions by the Board; to give such assurances as may be required by the Agreement, subject to approval as to form by the county attorney, and to provide such additional information as may be required by the awarding organization. In addition, funding awarded and any interest earned on the funds awarded shall be and is hereby appropriated to the applicable functional area.
5. DONATIONS That additional funds received for various County programs, including contributions and donations, be and are hereby appropriated for the purpose established by each program.
6. INSURANCE That funds received through insurance claims for damages incurred to County property as a result of unusual or infrequent events be and are hereby appropriated under this program to the appropriate functional area.
7. That upon receipt of written notification from the State Compensation Board of additional funds for the Constitutional Officers (Commonwealth's Attorney, Sheriff, Clerk of Circuit Court, Treasurer, and Commissioner of the Revenue) be and are hereby appropriated in the General Fund to be expended in accordance with guidelines as established by the state government.

**RESOLUTION
ADOPTION OF FISCAL YEARS 2020-2029
CAPITAL IMPROVEMENTS PROGRAM**

WHEREAS, in consideration of information received from the departments and agencies of the County, and direction from the Board of Supervisors, the County Administrator has developed a proposed Fiscal Years 2020-2029 Capital Improvements Program (“CIP”); and

WHEREAS, the CIP serves as a long-range planning document subject each year to review and approval of funding by the Board of Supervisors and is planned to be funded by future revenue and/or future debt; and

WHEREAS, such review has been completed for the Fiscal Years 2020-2029 CIP and funding for the Fiscal Year 2020 CIP is included in the Fiscal Year 2020 County budget; and

WHEREAS, as required by Virginia Code Section 15.2-2303.2(B), Dinwiddie County reports that it received \$0 in FY 2018 from cash proffers and plans to spend \$0 of money received from cash proffers in FY 2020; and

NOW THEREFORE BE IT RESOLVED by the Board of Supervisors of Dinwiddie County, Virginia that the proposed Fiscal Years 2020-2029 Capital Improvements Program is hereby adopted.

**APPENDIX C
PAID FULL TIME EQUIVALENTS**

County Employees by Function	FY 2018 Actual	FY 2019 Budget	FY 2019 Actual	FY 2020 Budget
General Government				
County Administration	3.00	3.00	3.00	3.00
Legal Services	1.57	1.60	1.56	1.60
Human Resources	3.00	3.00	3.01	3.00
Commissioner of Revenue	6.14	6.14	6.08	6.14
Business License/Land Use	1.00	1.00	1.00	1.00
Treasurer	5.68	6.24	6.01	6.00
Accounting	3.01	3.00	3.04	3.00
Information Technology	4.00	4.00	4.00	4.00
Registrar	1.65	2.00	2.11	2.00
Judicial Administration				
Clerk of the Circuit Court	5.02	5.00	5.34	5.00
Victim Witness Program	1.77	2.00	1.94	2.00
Commonwealth's Attorney	5.52	6.00	6.13	6.00
Public Safety				
Sheriff	58.79	61.25	60.45	63.25
Fire & EMS Services	36.35	36.00	36.18	39.00
Children's Services	3.23	3.35	3.27	3.35
Building Inspections	3.65	4.00	4.04	4.00
Animal Control/Pound	5.27	5.50	4.95	5.50
Emergency Communications	19.15	19.00	18.82	19.00
Public Works				
Waste Management	18.55	20.00	20.97	20.00
General Properties	7.44	14.80	15.26	19.30
Culture and Recreation				
Parks, Recreation, & Tourism	15.05	14.33	14.39	15.00
Community Development				
Planning/Zoning/GIS	5.02	5.00	5.36	5.37
Community Development	9.75	4.00	4.00	4.00
Cooperative Extension-4-H Tech only	0.55	0.79	0.62	0.79
Totals	224.17	231.00	231.50	241.30

APPENDIX D OVERVIEW OF SALARIES & BENEFITS

- 1. Cost of Living Increase for County, DSS, and Constitutional Officers Employees' Salaries**
 - a. 2% given in FY 2017; no COLA in FY 2018 or 2019; .5% COLA and a step increase implemented for FY 2020 which equates to a 3% increase.

- 2. Compensation Board Funded Positions**
 - a. The County is required to pay the Constitutional Officers and their SCB funded employees at least what the Compensation Board salary scale requires.
 - b. State has approved a COLA of 3% for FY 2020.

- 3. New Positions/Regrades/Additional Hours**
 - a. Firefighter/EMS Initiative
 - i. Additional Firefighter/Medics
 - ii. Training/Recruitment Officer
 - b. Sheriff's Office Initiatives
 - i. Non-sworn officers
 - ii. Program Support Specialist Step Increase
 - iii. Regrade Transport position to Law Enforcement position
 - c. Public Works Initiatives
 - i. Full-time and Part-time Custodians
 - d. Additional Part time hours
 - i. Registrar's Office
 - e. Regraded Positions
 - i. Public Works
 - ii. Commissioner of the Revenue
 - f. Certification Step Increases
 - i. Clerk of Circuit Court Office

- 4. FICA**
 - a. The employer rate of 7.65% remains the same as prior years.

- 5. VRS**
 - a. For FY 2019 & FY 2020, the VRS employer rate will be 9.38%, an increase from the FY 2017 & FY 2018 employer rate of 8.88%.
 - b. Employees in VRS covered positions pay a 5% employee contribution in addition to the employer contribution paid by the County.
 - c. Employees in VRS covered positions are classified as Plan I, Plan II, or Hybrid depending on when they were hired, whether they are public safety or not, and whether they have ever participated in VRS before or not, and if they ever cashed out their previous VRS accounts.
 - d. The County also pays an additional .59% for the State mandated Local Disability Program for all Hybrid Plan employees. The County opted out of the VRS sponsored disability program and chose to use Anthem through VACorp for this program. The cost of this in FY 2020 is budgeted at approximately \$7,500.

APPENDIX D OVERVIEW OF SALARIES & BENEFITS

6. Health Insurance

- a. The County continues to offer two employee health insurance plans through The Local Choice program – Anthem Key Advantage 1000 PPO and Anthem High Deductible Health Plan. Each plan is also available with a comprehensive or preventive dental plan option.
- b. FY 2015 rates increased by 5.1%, FY 2016 rates increased by 4.2%, FY 2017 rates increased by 9.1%, FY 2018 rates increased by 14.1%, FY 2019 rates increased by 4%, and FY 2020 rates have decreased by 2%.
- c. The FY 2020 plan rates and EE/ER ratio will be presented for approval at the regular BOS meeting on March 19th. We are required by the terms of The Local Choice program to pay at least 80% of the single plan premium. Potential budget impact is decrease of approximately \$32,000.

7. Group Life Insurance

- a. The FY 2020 rate for GLI budgeted to remain the same at 1.31%.



**APPENDIX E
MISCELLANEOUS COUNTY AND COMMUNITY STATISTICS**

DEPARTMENT STATISTICS	FY 2017 TOTAL	FY 2018 TOTAL	FY 2019 TOTAL
Sheriff			
Physical arrests	1,572	1,556	1,322
Traffic violations	8,002	7,910	9,063
Civil papers	9,812	11,139	10,013
Fire & Rescue			
Fire calls answered	2,521	2,526	2,303
EMS calls answered	3,835	3,928	3,785
Building Inspections			
Permits issued	968	1,008	1,223
Animal Control			
Calls answered	4,210	4,317	4,294
Animal Pound			
Adoptions	201	119	138
Waste Management			
Refuse collected in tons	17,251	17,177	17,324
Recycled waste collected in tons	898	924	1,221
Social Services			
Caseload-average monthly	5,628	5,541	5,950
Children's Services			
Caseload-average monthly	67	76	65
Parks, Recreation, & Tourism			
Program participants-average monthly	7,972	10,363	9,749
Annual Rentals	425	483	414
Planning & Zoning			
Addresses Assigned	84	84	88
Business License	207	207	227
Cell Tower Co-location	3	3	11
Conditional Use Permit	0	0	5
Agreement In Lieu of (E&S)	76	76	101
Erosion and Sediment Control	3	3	1
Ordinance Amendment	5	5	2
Plan Review	5	5	0

**APPENDIX E
MISCELLANEOUS COUNTY AND COMMUNITY STATISTICS**

DEPARTMENT STATISTICS	FY 2017 TOTAL	FY 2018 TOTAL	FY 2019 TOTAL
Planning & Zoning			
Plat Review	82	79	85
Rezoning Request	1	2	4
Sign Permit	13	12	16
Special Exception	1	0	0
Storm Water Management	2	5	0
Variance Request	1	7	0
Zoning Permit	32	59	83

Fiscal Year	Population	Personal Income*	Per Capita	School Enrollment	Unemploy- ment Rate
			Personal Income*		
2019	28,502	3,376,718	43,409	4,304	3.40%
2018	28,500	3,226,678	41,480	4,258	3.60%
2017	28,363	3,083,304	39,637	4,277	4.60%
2016	28,753	2,946,213	38,007	4,362	4.80%
2015	28,971	2,946,554	38,080	4,380	5.30%
2014	28,864	2,862,445	36,838	4,389	6.40%
2013	28,314	2,849,513	36,593	4,439	7.30%
2012	28,018	2,840,233	36,619	4,435	7.60%
2011	28,001	2,792,887	36,047	4,545	7.90%
2010	28,087	2,662,267	34,180	4,679	8.80%

Source: Weldon Cooper Center, Annual School Report - prepared by Schools, Bureau of Economic Analysis
*personal income shown in thousands of dollars and includes Colonial Heights & Petersburg, estimates used for 2018 & 2019.



APPENDIX F GLOSSARY

Accrual Basis: A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

Appropriation: A legal authorization of the Board of Supervisors to incur obligations and to make expenditures for specific purposes.

Assessed Valuation: The valuation set upon real estate and certain personal property as a basis for levying property taxes.

Assessment Ratio: The ratio at which the tax rate is applied to the tax base.

Asset: Resources owned or held by a government which have monetary value.

Balance Sheet: The financial statement disclosing the assets, liabilities, and equity of an entity at a specified date.

Base Budget: Cost of continuing the existing levels of service in the current budget year.

Bond: A long-term promise to pay. It is a promise to repay a specified amount of money (the face value of the bond) on a particular date (the maturity date). Bonds are primarily used to finance capital projects.

General Obligation Bond: This type of bond is backed by the full faith, credit, and taxing power of the government.

Bond Refinancing: The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

Budget: A plan of financial activity for a specific period of time indicating all planned revenues and expenses for the budget period.

Budgetary Basis: This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash, or modified accrual. The County utilizes the GAAP basis.

Budget Calendar: The schedule of key dates which a government follows in the preparation and adoption of the budget.

Budgetary Control: The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

Capital Improvements: Major construction, acquisition, or renovation activities which add value to a government's physical assets or significantly increase their useful life.

Capital Improvements Plan (CIP): A ten-year plan for capital outlay to be incurred each year over five years to meet capital needs arising from the government's long-term needs.

Capital Outlay: Fixed assets which have a value of \$10,000 or more and have a useful economic lifetime of more than one year; or, assets of any value if the nature of the term is such that it must be controlled for custody purposes as a fixed asset.

Cash Basis: A basis of accounting in which transactions are recognized only when cash is increased or decreased.

Constitutional Officer: Refers to the officers or agencies directed by elected officials (Clerk of the Circuit Court, Commissioner of the Revenue, Commonwealth's Attorney, Sheriff, and Treasurer) whose positions are established by the Constitution of the Commonwealth of Virginia or its statutes.

Contractual Services: Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.

APPENDIX F GLOSSARY

Debt Service: The cost of paying principal and interest on borrowed money according to a Pre-determined payment schedule.

Deficit: The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

Department: The based organizational unit of government which is functionally unique in its delivery of service.

Depreciation: Expiration in the service life of capital assets, attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

Disbursement: The expenditure of monies from an account.

Expenditure: The payment of cash on the transfer of property or services for the purpose of acquiring an asset, service, or settling a loss.

Fiscal Year: A twelve-month period (July 1-June 30) designated as the operating fund for accounting and budgeting purposes in an organization.

Fixed Assets: Assets of a long-term character that are continued to be held, or used: such as land, buildings, machinery, furniture, and other equipment.

Fringe Benefits: Contributions made for the government's share of costs for Social Security and the various medical and life insurance plans.

FTE: Full time equivalent staff, considering all staff members, including full time and part time employees, (generally 2,080 worked hours equals one FTE).

Function: A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible (public safety for example).

Fund: A fiscal entity with revenues and expenses, which are segregated for the purpose of carrying out a specific purpose or activity.

Fund Balance: The excess of the assets of a fund over its liabilities, reserves, and carryover.

GAAP: Generally accepted accounting principles. Uniform minimum standards for financial accounting and recording.

General Fund: The general operating fund of the County.

Grants: A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending upon the grantee.

Infrastructure: The physical assets of a government (streets, water, sewer, parks, buildings).

Levy: To impose taxes for the support of government activities.

Line-Item Budget: A budget prepared along departmental lines that focuses on what is to be expended.

Materials and Supplies: Expendable materials and operating supplies necessary to conduct departmental operations.

Objective: Something to be accomplished in specific, well-defined, and measurable terms and that is achievable within a specific time frame.

APPENDIX F GLOSSARY

Obligation: Amounts to which a government may legally be required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

Operating Revenue: Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

Operating Expenditures: The cost for personnel, materials, and equipment required for a department to function.

P&I: Principal and Interest

Personal Services: Expenditures for salaries, wages, and fringe benefits of employees.

Program: A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the government is responsible.

Resolution: A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

Resources: Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

Revenue: Sources of income financing the operations of government, classified according to their source or point of origin.

Tax Levy: the result product when the tax rate per one hundred dollars is multiplied by the tax base.

Taxes: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of all people, or in the public interest.

Transfers In/Out: Amounts transferred from one fund to another to assist in financing the services for the recipient government.

Unassigned Fund Balance: The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

User Charges: The payment of a fee for direct receipt of a public service by the party who benefits from the service.

VPSA: Virginia Public School Authority, which was created by the General Assembly in 1962 for the purpose of supplementing the existing method of capital programs for public schools.