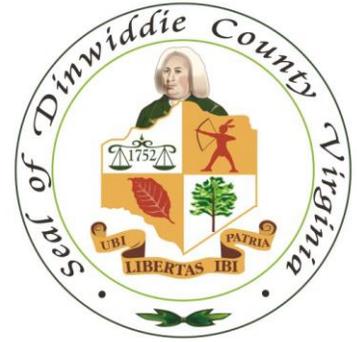


DINWIDDIE COUNTY, VA



ADOPTED CONSOLIDATED BUDGET FISCAL YEAR 2025

14010 Boydton Plank Road, Dinwiddie, VA 23841

804-469-4500

www.dinwiddieva.us

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READER'S 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 2023, appropriations and either estimated or unaudited actual data for FY 2024, and the adopted budget for FY 2025.

For Additional Information

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

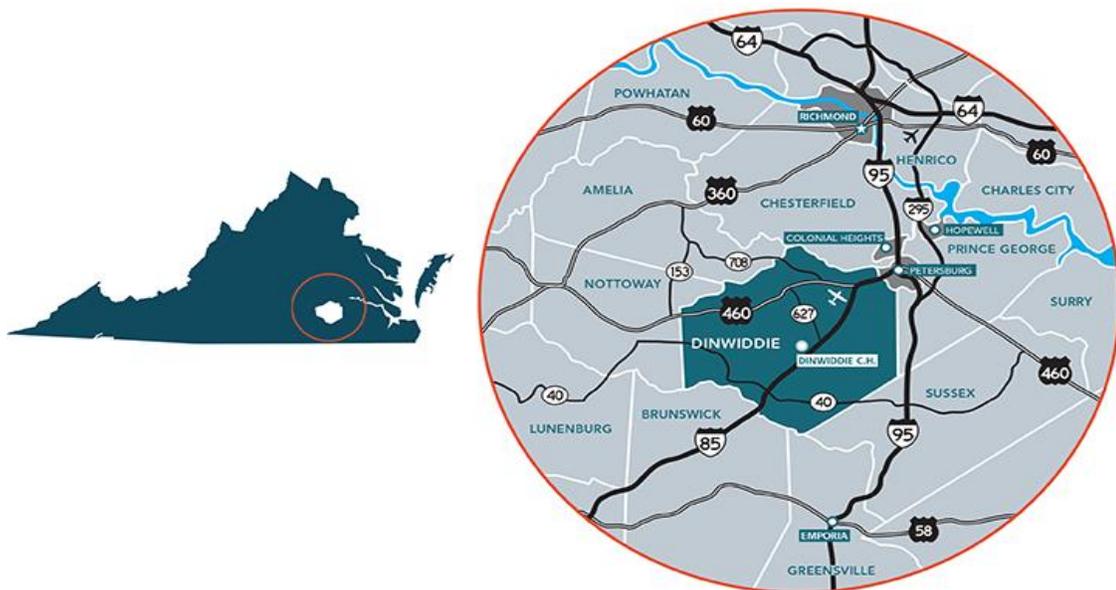
BRIEF HISTORY AND DESCRIPTION OF GOVERNMENT

Dinwiddie County has a long and rich history. Established May 1, 1752 from Prince George County, the County 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, Greenville, 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 28,117 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.



COUNTY LEADERSHIP

Board of Supervisors

William D. Chavis, Chair / Daniel D. Lee, Vice Chair
Casey M. Dooley
Brenda K. Ebron-Bonner
Dr. Mark E. Moore



Constitutional Officers

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

School Board

Barbara T. Pittman, Chair / Mary M. Benjamin, Vice Chair
Jason L. Brown II
Dr. Elaine J. Pearson
Dwayne G. Walker

Superintendent of Schools

Dr. Kari Weston

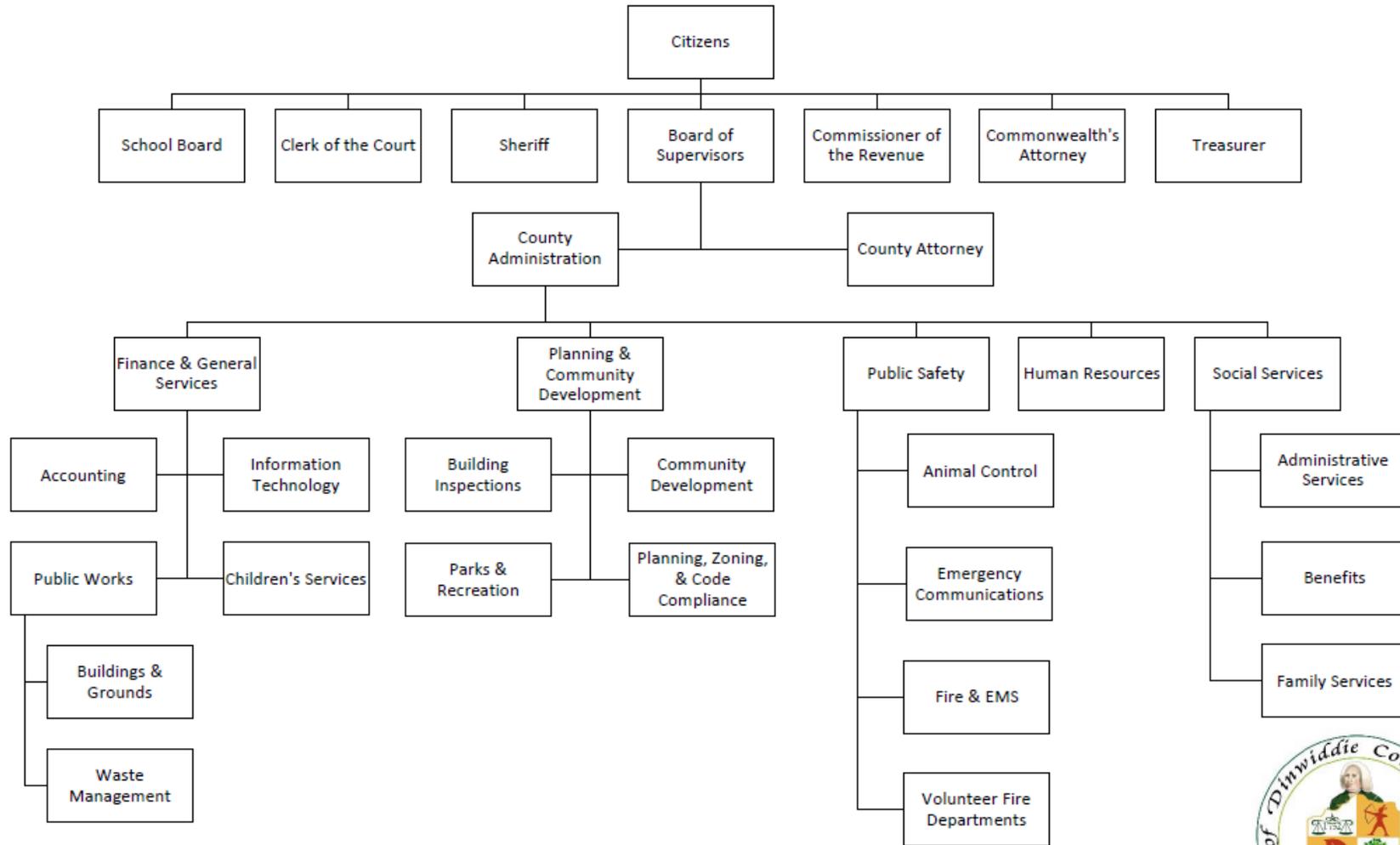
Industrial Development Authority

Sharon B. Yates, Chair / William E. Jones, Vice Chair
James Vanlandingham, Secretary/Treasurer
W. Alan Kissner / Michelle M. Olgers
Robert H. Spiers, Jr. / Susan Watkins

County Administration

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

County of Dinwiddie Organizational Chart



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. In addition, the Capital Improvement 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 the Board of Supervisors.

October 11 & 12	Board of Supervisors Advance
December 11	Department Manager Meeting: Overview of FY 2025 Budget Packets
January 2	Board of Supervisors Budget Calendar Approval
January 12	Departments and Outside Agencies Budget Requests Due to Administration
January-March	Administration Review of Expenditure Requests and Development of Revenue Projections
January-April	CIP Committee FY 2025-2034 Work Sessions
February 5-9	Department Request Reviews with Administration & Managers
February 20	Board of Supervisors Operating Budget Work Session
February 29	School Board Budget Request Submitted to Board of Supervisors
March 12	Joint Board of Supervisors/School Board Budget Work Session
March 13-15	Board of Supervisors Operating Budget Work Sessions
March 19	Board of Supervisors Regular Meeting: Tax Rates for Advertisement, Health Insurance Resolution
March 24 & 31	Run Tax Rates Advertisement
April 2	Board of Supervisors Budget Work Session: Operational Expenditures / CIP Tax Rates Public Hearing and Resolution Adoption
April 10	Planning Commission: CIP Review
April 16	Board of Supervisors Budget Work Session: Operational Expenditures/CIP
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 or a bulk cost of more than \$50,000 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.

BUDGET AND ACCOUNTING

OVERVIEW

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 County uses the following fund types:

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 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; 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. 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 stable and represent incremental changes in the cost of doing business, and the types and level of services 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.

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 repayment 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 influence 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. Generally, 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.

FINANCIAL MANAGEMENT

POLICIES

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.

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 because 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

FINANCIAL MANAGEMENT

POLICIES

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.

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 versus 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 that 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.

FINANCIAL MANAGEMENT

POLICIES

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 15% fund balance may be considered to supplement “pay as you go” capital outlay expenditures, other non-recurring expenditures or as additions to fund balance. The Board of Supervisors may, from time-to-time, appropriate unassigned fund balances that will reduce available fund balances below the 15% policy in the case of a declared fiscal emergency or other such global purpose as to protect the long-term fiscal security of the County. In such circumstances, the Board will adopt a plan to restore the fund balance to the policy level within 36 months of the appropriation.

Policy on the Order of Spending Resources

When expenditures are incurred for purposes for which committed, assigned or unassigned amounts are available, the County considers committed fund balance to be spent first, assigned fund balance second, and lastly unassigned fund balance.

MESSAGE FROM THE COUNTY ADMINISTRATOR



To: District 3 Supervisor, the Honorable William D. Chavis, Chairman
District 4 Supervisor, the Honorable Daniel D. Lee, Vice Chairman
District 5 Supervisor, the Honorable Brenda Ebron-Bonner
District 1 Supervisor, the Honorable Casey M. Dooley
District 2 Supervisor, the Honorable Mark E. Moore

From: W. Kevin Massengill
County Administrator

Subj: County Administrator's FY 2025 Budget Message

I am pleased to submit the official proposed budget for Fiscal Year 2025. 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.

FY25 Budget Goals

- Develop a conservative budget realistically aligned with the current local economy and present-day services needs within the available financial resources.
- Maintain current level of service for Dinwiddie citizens and enhance delivery of services where feasible.
- Maintain and attract a highly trained and professional workforce – continue to make investment into employee compensation.
- Make strategic staffing investments, particularly in public safety (Law Enforcement, Fire and EMS).
- Continue to support the Dinwiddie County Public Schools.

I am very pleased to report that our prudent and conservative budgeting practices, coupled with sound financial oversight of daily operations, created a favorable environment for the composition of the proposed FY25 budget before you.

Adopted Calendar 2023 Tax Rates per \$100 of Assessed Valuation:

Real Estate	.84
Mobile Homes	.84
Mineral Land	.84
Public Service	.84
Personal Property	4.60
Personal Property – Volunteers	.25
Machinery and Tools	3.30
Heavy Construction Equipment	3.30
Airplanes	.50

Revenues

Each year, the County conservatively forecasts General Fund revenue growth. I am pleased to report that the General Fund revenue for FY25 is anticipated to be \$60,180,469. This is \$4,050,166 more than previously budgeted for FY24. County Administration used these positive baseline projections and assumptions to develop the FY25 expenditure budget.

The following is a breakdown of revenue sources that total \$60,180,469 for FY25:

- Local: \$51,971,087 - Increase of \$3,863,092
- Commonwealth of Virginia: \$ 8,116,452 - Increase of \$186,752
- Federal: \$ 92,930 - Increase of \$322

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.

As you are aware, 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. Countywide revenues are also conservatively estimated, with total resources for FY25 budgeted at \$157,138,925.

Real Estate Tax - The Board elected to increase the real estate tax rate from \$.79 to \$.84. It is important to note that the real estate rate had been untouched for eleven straight years. The FY25 budget assumes a 96% collection rate for real estate taxes. This budget also provides resources to complete the general reassessment that began in FY24 and will become effective in FY25.

Personal Property Tax – The Board elected to keep the same personal property rate for calendar year 2024. As you may recall, for calendar year 2022, the Board elected to reduce the personal property tax rate from \$4.75/100 to \$4.60/100, and they are maintaining that rate for calendar year 2024. Since 2019, the Board has lowered the personal property tax by thirty cents. The FY25 budget assumes a 96% collection rate for personal property taxes.

Expenditures

The proposed FY25 expenditure budget accomplishes the budget goals as outlined above. The budget before you is balanced, and the County is using on-going revenue to pay for on-going expenditures, with only the transfer to the County Capital Fund coming from the unassigned General Fund balance. The following is a breakdown of General Fund operations and transfers.

Description	Amount	Percentage of Total
County Operations	\$36,193,173	58%
DCPS Operations/Capital Transfer	\$16,340,100	26.2%
Debt Transfer	\$6,331,950	10.1%
County Capital Transfer	\$2,289,000	3.7%
Social Services/ Children’s Services Transfer	\$1,290,246	2%
Community Development Transfer	\$25,000	0%
Total:	\$62,469,469	100%

Dinwiddie County Public Schools

The Dinwiddie County School Board requested level funding for FY25. This is primarily due to the anticipated significant increase in state revenue by the Virginia General Assembly.

The following is a breakdown of local funding to support K-12 education:

School Operating Fund – General Fund Transfer	\$ 16,190,100
School Debt Service – General Fund Transfer	\$ 2,494,705
School Debt Service – Meals Tax Fund Transfer	\$ 1,350,000
School Capital – County Capital Fund Transfer	\$ 2,356,547
School Capital – General Fund Transfer	\$ 150,000
Total	\$ 22,541,352

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 FY25 top budget priority established by the Board of Supervisors was to maintain and attract a highly trained and professional workforce by making investments into employees’ compensation. As such, I am very pleased to report the following investments are included in the FY25 expenditure budget:

- A compression step of 2.376% provided to all full-time County and Constitutional employees.
- A .624% COLA Pay Scale Adjustment also provided.
- These two increases ensure that each full-time employee receives a minimum increase of 3% to achieve equity with State supported positions.
- Adjustment of compensation to individuals serving on County boards and commission.

Additional County Workforce Investments

The proposed FY25 budget both maintains and enhances the present level of service that our citizens have come to expect from our Constitutional Offices, County departments, and numerous outside organizations with whom we partner and collaborate to provide additional services. The proposed FY25 budget also provides additional funding to further invest into our workforce through additional compensation and additional staffing in targeted key areas.

The FY25 proposed budget includes funding to make strategic investments in the following County operations:

Department	Position	Personnel Action
Fire & EMS	<i>Nine Fire/Medics</i>	<i>New Hire</i>
Fire & EMS	<i>6 Medics to Lieutenants</i>	<i>Regrade</i>
Sheriff's Office	<i>All Sworn Positions \$5,000 Adjustment</i>	<i>Internal Adjustment</i>
Sheriff's Office	<i>Two Law Enforcement Deputies</i>	<i>New Hire</i>
Commonwealth's Attorney	<i>Assistant Commonwealth Attorney</i>	<i>New Hire</i>
Commissioner of the Revenue	<i>Deputy Commissioner the Revenue III</i>	<i>New Hire</i>
Treasurer	<i>Deputy Treasurer II – New Part Time Position</i>	<i>New Hire</i>
Finance	<i>Accountant</i>	<i>New Hire</i>
Planning	<i>VCU Wilder Fellow Part Time</i>	<i>New Hire</i>
Community Development	<i>Data and Development Analyst</i>	<i>New Hire</i>
Parks and Recreation	<i>Recreation Manager – Dinwiddie Sports Complex</i>	<i>New Hire</i>

Constitutional Officers

The proposed FY25 County budget also provides additional funding to the five 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. Constitutional Officers and their staff are included in the compression step and COLA pay scale adjustment for FY25.

Debt Service

No additional debt is proposed in the FY25 budget. The County has maintained a Standard & Poor's bond rating of AA for general obligation bonds and AA- for lease revenue bonds since 2014; and was upgraded by Moody's in 2023 from Aa3 to Aa2.

Capital Improvement Plan

The FY25 CIP will utilize a combination of federal funds and a transfer from the unassigned General Fund balance to fund public safety, public works, recreation, and school projects.

General Fund Balance

Per County financial policy, the unassigned general fund balance is not to be used to balance the FY25 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 FY25 at \$18,515,710 and the General Fund balance at June 30, 2025 is budgeted at \$21,034,661.

Conclusion

The status of the overall Dinwiddie economy appears to be improving when comparing key economic indicators to prior years. I believe that our budget approach for FY25 is not only conservative, but also prudent for positioning our local government to remain financially sound while making key strategic investments.

With this in mind, I am confident that each stakeholder in the FY25 budget is determined to deliver high quality services and is dedicated to working collectively to implement the budget before you in these uncertain and unpredictable times.

I would like to express my sincere appreciation to all individuals that were involved in developing this proposed budget. 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.

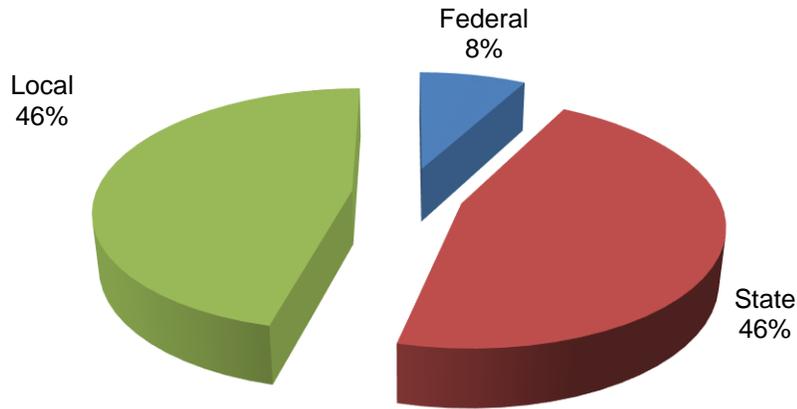
Thank you for your time and consideration of this document and for allowing me to be of service to you, the staff and the citizens of Dinwiddie County.

Sincerely,

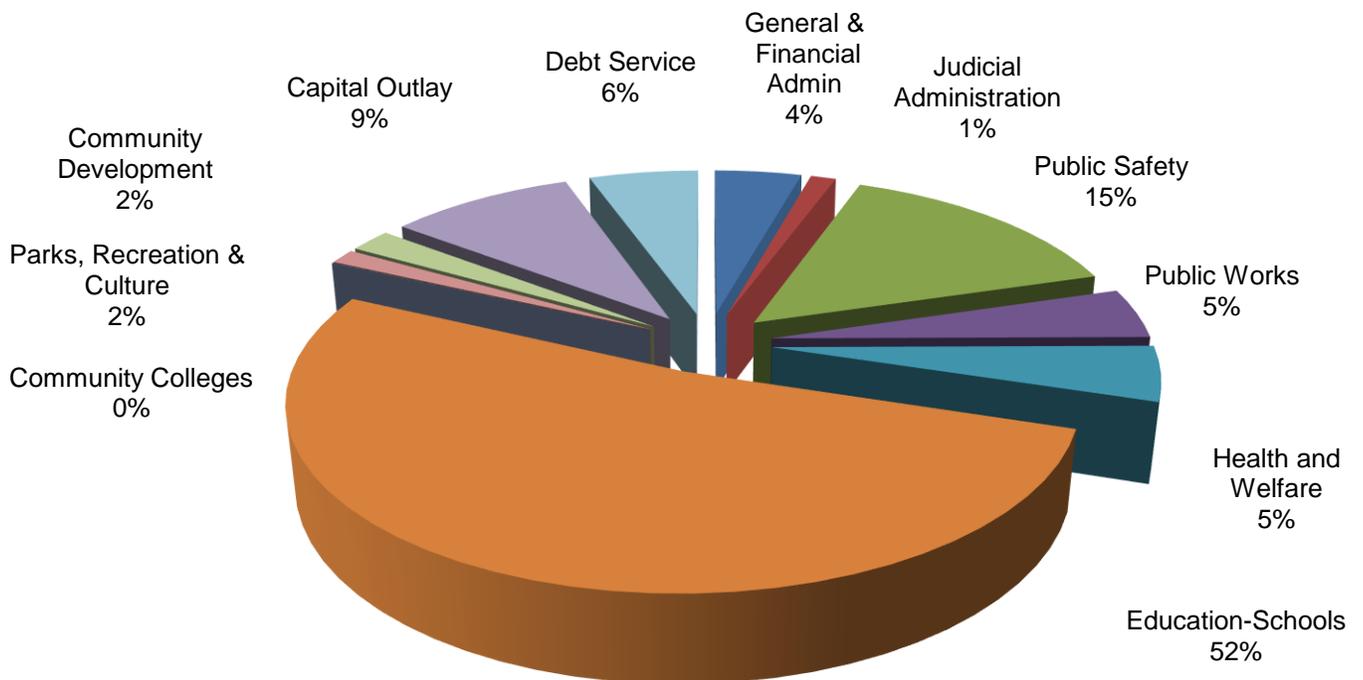


W. Kevin Massengill
County Administrator

FY 2025 CONSOLIDATED REVENUES



FY 2025 CONSOLIDATED EXPENDITURES



COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET	Year Ended June 30, 2023 Budgeted Revenue	Year Ended June 30, 2023 Actual Revenue	Year Ended June 30, 2024 Budgeted Revenue	Year Ended June 30, 2024 Projected Revenue	Year Ended June 30, 2025 Budgeted Revenue	Budgeted Increase/ Decrease
GENERAL FUND						
Revenue From Local Sources:						
Real Estate -- Current Taxes	18,440,737	18,595,834	18,647,332	18,889,816	20,033,796	1,386,464
Real Estate -- Delinquent Taxes	669,000	825,210	683,000	750,000	690,000	7,000
Mineral Lands	100,400	71,012	40,000	38,865	41,500	1,500
Public Service Corporations	1,610,000	1,663,774	1,808,536	1,568,256	1,755,311	(53,225)
Personal Property -- Current Taxes	10,716,453	9,960,831	11,071,375	11,071,375	11,337,218	265,843
Personal Property -- Delinquent Taxes	1,210,500	2,045,222	1,510,000	1,800,000	1,800,000	290,000
Business Tangible Property	3,648,406	4,211,478	3,600,371	4,358,114	4,450,344	849,973
Non Filing Fee	21,675	66,431	35,000	50,000	30,000	(5,000)
Penalties	375,000	546,604	375,000	414,031	400,000	25,000
Interest on Taxes	285,000	343,323	282,000	270,073	280,000	(2,000)
Total General Property Taxes	37,077,171	38,329,719	38,052,614	39,210,530	40,818,169	2,765,555
Local Sales and Use Tax	2,810,000	3,050,271	3,000,000	2,986,392	3,000,000	0
Consumer Utility	535,000	567,720	500,000	574,505	550,000	50,000
Local Consumption Tax	305,000	271,112	305,000	160,009	150,000	(155,000)
Business Licenses	925,000	1,334,173	1,000,000	1,280,000	1,200,000	200,000
Motor Vehicle Licenses	570,000	601,466	555,000	600,000	600,000	45,000
Bank Stock Tax	221,028	240,027	240,027	376,128	377,000	136,973
Recordation Tax	300,000	239,081	275,000	243,999	250,000	(25,000)
Admissions Tax	50,000	63,188	75,000	65,000	65,000	(10,000)
Transient Occupancy Tax	160,000	218,943	200,000	228,645	230,000	30,000
Total Other Local Taxes	5,876,028	6,585,982	6,150,027	6,514,679	6,422,000	271,973

<i>COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET</i>	<i>Year Ended June 30, 2023 Budgeted Revenue</i>	<i>Year Ended June 30, 2023 Actual Revenue</i>	<i>Year Ended June 30, 2024 Budgeted Revenue</i>	<i>Year Ended June 30, 2024 Projected Revenue</i>	<i>Year Ended June 30, 2025 Budgeted Revenue</i>	<i>Budgeted Increase/ Decrease</i>
<i>Animal Licenses</i>	10,200	9,131	8,500	8,500	8,500	0
<i>Weapons Permits</i>	25,000	23,508	25,000	22,255	25,000	0
<i>Building and Related Permits</i>	287,500	257,890	276,000	421,201	346,000	70,000
<i>Zoning and Related Permits</i>	50,900	51,197	43,900	54,450	53,400	9,500
<i>Total Permits, Fees, & Licenses</i>	<i>373,600</i>	<i>341,726</i>	<i>353,400</i>	<i>506,405</i>	<i>432,900</i>	<i>79,500</i>
<i>Court Fines and Forfeitures</i>	600,700	520,515	700,600	660,147	660,200	(40,400)
<i>Total Fines & Forfeitures</i>	<i>600,700</i>	<i>520,515</i>	<i>700,600</i>	<i>660,147</i>	<i>660,200</i>	<i>(40,400)</i>
<i>Interest on Bank Deposits</i>	50,000	729,385	300,000	965,549	950,000	650,000
<i>Rental of General Property</i>	132,657	117,617	116,657	116,657	119,819	3,162
<i>Total Use of Money & Property</i>	<i>182,657</i>	<i>847,002</i>	<i>416,657</i>	<i>1,082,206</i>	<i>1,069,819</i>	<i>653,162</i>
<i>Sheriff/Courthouse Charges</i>	181,811	171,428	166,886	192,087	190,886	24,000
<i>Commonwealth's Attorney Charges</i>	3,000	2,833	2,550	2,619	2,600	50
<i>Ambulance Charges</i>	863,000	927,129	926,600	762,650	897,000	(29,600)
<i>Correction/Detention Charges</i>	2,500	3,521	3,200	3,289	3,200	0
<i>Animal Control/Pound Charges</i>	14,900	10,241	10,716	10,189	10,475	(241)
<i>Waste Collection & Disposal Charges</i>	95,000	118,769	106,000	120,000	120,000	14,000
<i>Recreation Charges</i>	141,500	232,360	193,250	207,379	227,900	34,650
<i>Total Charges for Services</i>	<i>1,301,711</i>	<i>1,466,282</i>	<i>1,409,202</i>	<i>1,298,214</i>	<i>1,452,061</i>	<i>42,859</i>
<i>Misc. Revenue</i>	171,700	212,342	181,600	305,922	276,000	94,400
<i>Total Misc. Revenue</i>	<i>171,700</i>	<i>212,342</i>	<i>181,600</i>	<i>305,922</i>	<i>276,000</i>	<i>94,400</i>
<i>Security Reimbursement</i>	85,000	112,725	125,000	116,959	120,000	(5,000)
<i>Water Charges</i>	608,000	594,494	600,000	620,000	620,000	20,000
<i>Misc. Recovered Costs</i>	98,387	257,925	118,895	92,013	99,938	(18,957)
<i>Total Recovered Costs</i>	<i>791,387</i>	<i>965,143</i>	<i>843,895</i>	<i>828,972</i>	<i>839,938</i>	<i>(3,957)</i>
<i>Revenue from Local Sources</i>	<i>46,374,954</i>	<i>49,268,711</i>	<i>48,107,995</i>	<i>50,407,075</i>	<i>51,971,087</i>	<i>3,863,092</i>

COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET	Year Ended June 30, 2023 Budgeted Revenue	Year Ended June 30, 2023 Actual Revenue	Year Ended June 30, 2024 Budgeted Revenue	Year Ended June 30, 2024 Projected Revenue	Year Ended June 30, 2025 Budgeted Revenue	Budgeted Increase/ Decrease
Revenue from the Commonwealth:						
<i>Non-Categorical Aid</i>	4,568,992	4,566,777	4,542,692	4,553,749	4,540,692	(2,000)
<i>Commonwealth's Attorney</i>	396,745	376,428	431,874	377,692	471,478	39,604
<i>Sheriff</i>	1,718,070	1,665,009	1,761,218	1,759,125	1,910,055	148,837
<i>Commissioner of the Revenue</i>	145,871	146,213	155,234	156,089	178,716	23,482
<i>Treasurer</i>	120,480	114,002	120,713	124,811	155,370	34,657
<i>Registrar</i>	46,125	74,787	88,383	79,531	81,917	(6,466)
<i>Clerk of Circuit Court</i>	331,866	376,282	360,193	360,740	382,315	22,122
<i>Misc. Categorical Aid/Grants</i>	322,122	382,527	469,393	421,112	395,909	(73,484)
Revenue from the Commonwealth	7,650,271	7,702,025	7,929,700	7,832,847	8,116,452	186,752
Revenue from the Federal Government:						
<i>Payments in Lieu of Taxes</i>	1,000	1,722	1,639	1,725	1,725	86
<i>Misc. Grants</i>	83,569	75,359	90,969	75,745	91,205	236
Revenue from the Federal Government	84,569	77,081	92,608	77,470	92,930	322
Other Financing Sources:						
<i>Transfer from School Fund</i>	0	0	127,640	127,640	0	(127,640)
<i>Other Financing Sources</i>	0	0	127,640	127,640	0	(127,640)
GENERAL FUND	54,109,794	57,047,818	56,257,943	58,445,033	60,180,469	3,922,526
MEALS TAX FUND						
Revenue From Local Sources:						
<i>Meals Tax</i>	1,000,000	1,223,339	1,100,000	1,251,153	1,250,000	150,000
MEALS TAX FUND	1,000,000	1,223,339	1,100,000	1,251,153	1,250,000	150,000
SOCIAL SERVICES FUND						
Revenue from Local Sources:						
<i>Recovered Costs</i>	0	941	0	0	0	0
Revenue from the Commonwealth:						
<i>Public Assistance and Welfare Admin</i>	1,294,812	997,159	1,230,759	1,049,508	1,184,233	(46,526)
Revenue from the Federal Government:						
<i>Public Assistance and Welfare Admin</i>	1,600,200	1,844,416	1,628,593	1,737,222	1,897,316	268,723
Other Financing Sources:						
<i>Transfer from General Fund</i>	423,579	423,579	531,212	531,212	618,083	86,871
SOCIAL SERVICES FUND	3,318,591	3,266,095	3,390,564	3,317,942	3,699,632	309,068

COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET	Year Ended June 30, 2023 Budgeted Revenue	Year Ended June 30, 2023 Actual Revenue	Year Ended June 30, 2024 Budgeted Revenue	Year Ended June 30, 2024 Projected Revenue	Year Ended June 30, 2025 Budgeted Revenue	Budgeted Increase/ Decrease
SCHOOL FUND						
<i>Revenue from Local Sources:</i>						
<i>Misc. Revenues</i>	319,976	243,627	371,625	256,434	274,382	(97,243)
<i>Revenue from the Commonwealth:</i>						
<i>Misc. Revenues</i>	37,420,761	36,891,650	39,608,889	39,328,124	41,382,663	1,773,774
<i>Revenue from the Federal Government:</i>						
<i>JR ROTC and Misc. Grants</i>	65,000	512,936	65,000	342,840	339,650	274,650
<i>Other Financing Sources:</i>						
<i>Transfer from General Fund</i>	15,990,100	15,990,100	16,190,100	16,190,100	16,190,100	0
SCHOOL FUND	53,795,837	53,638,312	56,235,614	56,117,498	58,186,795	1,951,181
SCHOOL TEXTBOOK FUND						
<i>Revenue From the Commonwealth:</i>						
<i>Transfer from State SOQ Funds</i>	384,706	385,256	384,707	384,707	461,046	76,339
<i>Other Financing Sources:</i>						
<i>Transfer from School Fund</i>	158,051	158,223	158,051	158,051	195,528	37,477
SCHOOL TEXTBOOK FUND	542,757	543,479	542,758	542,758	656,574	113,816
SCHOOL NUTRITION FUND						
<i>Revenue From Local Sources:</i>						
<i>Cafeteria Sales & Misc. Revenues</i>	49,600	104,833	260,608	153,996	137,650	(122,958)
<i>Revenue from the Commonwealth:</i>						
<i>School Breakfast/Lunch Program</i>	18,500	73,260	87,852	125,300	75,923	(11,929)
<i>Revenue from the Federal Government:</i>						
<i>School Breakfast/Lunch Program</i>	2,550,000	2,515,000	2,346,000	2,587,761	2,415,000	69,000
<i>Other Financing Sources:</i>						
<i>Transfer from Other School Funds</i>	0	0	0	0	0	0
SCHOOL NUTRITION FUND	2,618,100	2,693,092	2,694,460	2,867,057	2,628,573	(65,887)
SCHOOL COVID19 FUND						
<i>Revenue from the Federal Government:</i>						
<i>Federal COVID19 Funds</i>	7,059,838	3,435,314	5,764,800	4,264,800	1,625,000	(4,139,800)
SCHOOL COVID19 FUND	7,059,838	3,435,314	5,764,800	4,264,800	1,625,000	(4,139,800)

COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET	Year Ended June 30, 2023 Budgeted Revenue	Year Ended June 30, 2023 Actual Revenue	Year Ended June 30, 2024 Budgeted Revenue	Year Ended June 30, 2024 Projected Revenue	Year Ended June 30, 2025 Budgeted Revenue	Budgeted Increase/ Decrease
COMMUNITY DEVELOPMENT FUND						
<i>Revenue From Local Sources:</i>						
<i>Misc. Grants/Donations</i>	40,000	41,363	26,560	50,243	25,240	(1,320)
<i>Revenue from the Federal Government:</i>						
<i>Misc. Grants</i>	0	15,000	30,000	30,000	30,000	0
<i>Other Financing Sources:</i>						
<i>Transfer from General Fund</i>	25,000	25,000	25,000	25,000	25,000	0
COMMUNITY DEVELOPMENT FUND	66,560	89,984	80,240	81,250	80,000	(240)
COMMUNITY SERVICE FUND						
<i>Revenue From Local Sources:</i>						
<i>Misc. Donations</i>	0	1,986	0	7,650	0	0
COMMUNITY SERVICE FUND	0	1,986	0	7,650	0	0
CHILDREN'S SERVICES ACT FUND						
<i>Revenue from the Commonwealth:</i>						
<i>Children's Services Act Programs</i>	1,400,000	1,199,439	1,400,000	1,457,935	1,493,443	93,443
<i>Other Financing Sources:</i>						
<i>Transfer from General Fund</i>	906,557	906,557	706,557	706,557	672,163	(34,394)
CHILDREN'S SERVICES ACT FUND	2,306,557	2,105,996	2,106,557	2,164,492	2,165,606	59,049
LAW LIBRARY FUND						
<i>Revenue from Local Sources:</i>						
<i>Law Library Fees</i>	3,500	3,427	3,500	3,455	3,500	0
LAW LIBRARY FUND	3,500	3,427	3,500	3,455	3,500	0

COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET	Year Ended June 30, 2023 Budgeted Revenue	Year Ended June 30, 2023 Actual Revenue	Year Ended June 30, 2024 Budgeted Revenue	Year Ended June 30, 2024 Projected Revenue	Year Ended June 30, 2025 Budgeted Revenue	Budgeted Increase/ Decrease
FIRE & EMS GRANTS FUND						
Revenue from Local Sources:						
<i>Misc. Donations</i>	0	20,712	0	18,000	0	0
<i>Opioid Settlement</i>	0	58,425	25,000	73,642	13,000	(12,000)
Revenue from the Commonwealth:						
<i>EMS Funds</i>	31,000	0	32,106	32,106	31,553	(553)
<i>Fire Programs Funds</i>	110,293	110,293	123,773	123,773	123,773	0
Revenue from the Federal Government:						
<i>Federal COVID19 Funds</i>	5,222,265	3,592,352	1,629,914	1,629,914	0	(1,629,914)
<i>Misc. Grants</i>	7,500	11,000	7,500	7,500	7,500	0
FIRE & EMS GRANTS FUND	5,371,058	3,792,781	1,818,293	1,884,935	175,826	(1,642,467)
FORFEITED ASSET SHARING FUND						
Revenue from Local Sources:						
<i>Drug Enforcement Funds</i>	0	994	0	0	0	0
Revenue from the Commonwealth:						
<i>Drug Enforcement Funds</i>	0	845	0	42,889	0	0
Revenue from the Federal Government:						
<i>Drug Enforcement Funds</i>	0	0	0	0	0	0
FORFEITED ASSET SHARING FUND	0	1,839	0	42,889	0	0
SCHOOL CAPITAL PROJECTS FUND						
Revenue from Local Sources:						
<i>Misc. Local Revenue</i>	0	298,965	0	67,848	0	0
Revenue from the Commonwealth:						
<i>Misc. Grants</i>	2,191,870	2,162,478	0	0	0	0
Other Financing Sources:						
<i>Transfer from School Fund</i>	934,442	934,442	0	0	350,000	350,000
<i>Transfer from County Capital Fund</i>	1,081,536	1,081,536	1,567,796	1,567,796	2,356,547	788,751
<i>Transfer from General Fund</i>	150,000	150,000	325,416	325,416	150,000	(175,416)
SCHOOL CAPITAL PROJECTS FUND	4,357,848	4,627,421	1,893,212	1,961,060	2,856,547	963,335

COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET	Year Ended June 30, 2023 Budgeted Revenue	Year Ended June 30, 2023 Actual Revenue	Year Ended June 30, 2024 Budgeted Revenue	Year Ended June 30, 2024 Projected Revenue	Year Ended June 30, 2025 Budgeted Revenue	Budgeted Increase/ Decrease
SCHOOL GRANTS FUND						
<i>Revenue from Local Sources:</i>						
<i>Misc. Local Grants</i>	32,500	282,017	75,000	72,198	84,909	9,909
<i>Revenue from the Commonwealth:</i>						
<i>Misc. State Grants</i>	1,056,323	1,012,414	2,793,997	2,834,149	764,148	(2,029,849)
<i>Revenue from the Federal Government:</i>						
<i>Misc. Federal Grants</i>	2,363,763	2,381,175	2,739,732	2,473,397	2,862,015	122,283
<i>Other Financing Sources:</i>						
<i>Transfer from School Fund</i>	208,604	137,053	138,141	138,141	140,009	1,868
SCHOOL GRANTS FUND	3,661,190	3,812,659	5,746,870	5,517,885	3,851,081	(1,895,789)
COUNTY GRANTS FUND						
<i>Revenue from Local Sources:</i>						
<i>Recycling Revenue</i>	80,000	56,655	58,000	110,000	75,000	17,000
<i>Revenue from the Commonwealth:</i>						
<i>Litter Control Grant</i>	11,329	13,584	17,762	17,762	18,000	238
COUNTY GRANTS FUND	91,329	70,239	75,762	127,762	93,000	17,238

COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET	Year Ended June 30, 2023 Budgeted Revenue	Year Ended June 30, 2023 Actual Revenue	Year Ended June 30, 2024 Budgeted Revenue	Year Ended June 30, 2024 Projected Revenue	Year Ended June 30, 2025 Budgeted Revenue	Budgeted Increase/ Decrease
COUNTY CAPITAL PROJECTS FUND						
Revenue From Local Sources:						
<i>Gifts/Donations Private Sources</i>	0	148	0	0	0	0
<i>Cash Proffers</i>	0	3,906	0	10,242	0	0
<i>Interest on Investment</i>	0	159,504	0	110,000	0	0
Revenue from the Commonwealth:						
<i>Misc. Grants</i>	0	87,722	0	0	0	0
Revenue from the Federal Government:						
<i>Misc. Grants</i>	0	0	318,000	318,000	0	(318,000)
Other Financing Sources:						
<i>Transfer from COVID Fund</i>	5,123,635	3,592,351	1,531,284	1,531,284	98,630	(1,432,654)
<i>Transfer from General Fund</i>	1,838,043	1,838,043	3,119,487	3,119,487	2,289,000	(830,487)
COUNTY CAPITAL PROJECTS FUND	6,961,678	5,681,675	4,968,771	5,093,971	2,387,630	(2,581,141)
COUNTY DEBT SERVICE FUND						
Other Financing Sources:						
<i>Transfer from General Fund</i>	3,645,512	3,645,512	3,771,380	3,771,380	3,837,245	65,865
COUNTY DEBT SERVICE FUND	3,645,512	3,645,512	3,771,380	3,771,380	3,837,245	65,865
SCHOOL DEBT SERVICE FUND						
Other Financing Sources:						
<i>Transfer from General Fund</i>	2,844,705	2,844,705	2,494,705	2,494,705	2,494,705	0
<i>Transfer from Meals Tax Fund</i>	1,000,000	1,000,000	1,350,000	1,350,000	1,350,000	0
SCHOOL DEBT SERVICE FUND	3,844,705	3,844,705	3,844,705	3,844,705	3,844,705	0
TOTAL ALL FUNDS	152,754,854	149,525,672	150,295,429	151,307,676	147,522,182	(2,773,247)
LESS INTERFUND TRANSFERS	34,329,764	32,727,101	32,036,769	32,036,769	30,767,010	(1,269,759)
TOTAL REVENUE	118,425,090	116,798,571	118,258,660	119,270,907	116,755,172	(1,503,488)

COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET	Year Ended June 30, 2023 Budgeted Revenue	Year Ended June 30, 2023 Actual Revenue	Year Ended June 30, 2024 Budgeted Revenue	Year Ended June 30, 2024 Projected Revenue	Year Ended June 30, 2025 Budgeted Revenue	Budgeted Increase/ Decrease
BEGINNING FUND BALANCES - JULY 1						
<i>General Fund</i>	21,590,373	21,590,373	23,605,602	23,605,602	23,323,662	(281,940)
<i>Meals Tax Fund</i>	260,701	260,701	484,040	484,040	385,193	(98,847)
<i>Social Services Fund</i>	279,497	279,497	187,540	187,540	289,684	102,143
<i>School Fund</i>	934,442	934,442	120,140	120,140	350,000	229,860
<i>School Textbook Fund</i>	737,185	737,185	1,012,538	1,012,538	1,305,296	292,758
<i>School Nutrition Fund</i>	661,386	661,386	595,909	595,909	500,202	(95,707)
<i>School COVID19 Fund</i>	0	0	117,356	117,356	0	(117,356)
<i>Community Development Fund</i>	838,059	838,059	670,853	670,853	580,783	(90,070)
<i>Community Service Fund</i>	11,580	11,580	12,313	12,313	17,663	5,350
<i>Children's Services Act Fund</i>	135,190	135,190	34,394	34,394	34,394	0
<i>Law Library Fund</i>	14,569	14,569	13,862	13,862	12,928	(934)
<i>Fire & EMS Grants Fund</i>	333,171	333,171	286,035	286,035	363,858	77,822
<i>Forfeited Asset Sharing Fund</i>	48,524	48,524	47,607	47,607	62,139	14,532
<i>School Capital Projects Fund</i>	2,201,794	2,201,794	3,409,509	3,409,509	3,987,892	578,384
<i>School Grants Fund</i>	283,948	283,948	423,436	423,436	1,111,683	688,247
<i>County Grants Fund</i>	97,849	97,849	87,952	87,952	193,344	105,392
<i>County Capital Projects Fund</i>	7,439,401	7,439,401	5,537,223	5,537,223	5,622,335	85,112
<i>County Debt Service Fund</i>	900,962	900,962	416,268	416,268	58,735	(357,533)
<i>School Debt Service Fund</i>	1,192,808	1,192,808	1,684,013	1,684,013	2,183,962	499,949
TOTAL FUND BALANCES - JULY 1	37,961,438	37,961,438	38,746,590	38,746,590	40,383,753	1,637,163
TOTAL RESOURCES	156,386,528	154,760,009	157,005,250	158,017,496	157,138,925	133,675

COUNTY OF DINWIDDIE, VIRGINIA EXPENDITURE BUDGET	Year Ended June 30, 2023 Budgeted Expenditures	Year Ended June 30, 2023 Actual Expenditures	Year Ended June 30, 2024 Budgeted Expenditures	Year Ended June 30, 2024 Projected Expenditures	Year Ended June 30, 2025 Budgeted Expenditures	Budgeted Increase/ Decrease
GENERAL FUND						
Board of Supervisors	127,788	123,067	125,599	125,278	128,926	3,327
County Administration	489,149	484,111	490,497	496,879	508,485	17,988
County Attorney	419,657	399,221	458,650	382,938	435,356	(23,294)
Human Resources	571,088	568,752	584,307	542,003	591,560	7,253
Independent Auditor	70,000	61,330	72,480	72,480	66,900	(5,580)
Commissioner of the Revenue	581,969	552,914	606,916	566,416	708,710	101,794
General Reassessment	0	0	400,000	300,000	350,000	(50,000)
Treasurer	682,247	647,698	691,382	699,118	791,644	100,262
Accounting	414,970	410,710	435,450	435,748	537,252	101,802
Information Technology	1,105,950	1,039,500	1,027,519	1,026,510	1,273,734	246,215
Registrar/Board of Elections	293,051	281,751	297,694	412,277	299,766	2,072
Circuit Court	22,100	21,976	17,100	23,268	18,600	1,500
General District Court	22,708	20,704	26,392	53,844	39,775	13,383
Magistrates	550	530	200	200	200	0
Clerk of the Circuit Court	551,226	547,959	599,188	616,976	576,346	(22,842)
Victim Witness	167,206	113,646	139,256	119,277	143,187	3,931
Commonwealth's Attorney	688,092	544,888	698,998	629,555	847,313	148,315
Sheriff	6,102,272	6,029,305	6,599,654	6,581,127	7,374,050	774,396
Volunteer Fire Departments	788,442	788,140	790,922	722,357	977,665	186,743
Fire & Emergency Medical Services	3,406,608	3,317,828	4,252,700	3,887,201	5,195,473	942,773
Confinement & Care of Prisoners	1,680,940	1,680,940	1,786,457	1,786,457	1,973,768	187,311
Court Services	295,035	274,377	298,183	303,183	298,225	42
Other Corrections & Detention	255,202	243,485	264,635	262,807	272,343	7,708
Building Inspections	365,185	363,243	360,239	341,610	394,276	34,037
Animal Control/Pound	434,858	421,226	464,474	387,057	542,900	78,426
Medical Examiner	800	340	800	360	500	(300)
Emergency Communications	1,850,840	1,812,240	1,862,708	1,845,555	1,860,783	(1,925)
Street Lights	47,600	47,579	48,500	48,790	49,400	900

COUNTY OF DINWIDDIE, VIRGINIA EXPENDITURE BUDGET	Year Ended June 30, 2023 Budgeted Expenditures	Year Ended June 30, 2023 Actual Expenditures	Year Ended June 30, 2024 Budgeted Expenditures	Year Ended June 30, 2024 Projected Expenditures	Year Ended June 30, 2025 Budgeted Expenditures	Budgeted Increase/ Decrease
<i>Waste Management</i>	1,736,972	1,653,198	1,734,456	1,729,516	1,785,534	51,078
<i>Public Nuisance Control</i>	56,200	56,177	40,000	29,518	50,000	10,000
<i>General Properties</i>	3,352,531	3,228,813	3,565,014	3,451,512	3,747,203	182,189
<i>Local Health Department</i>	342,023	325,649	325,649	325,649	325,649	0
<i>Mental Health</i>	96,828	96,828	108,134	108,134	123,258	15,124
<i>Area Agency on Aging</i>	10,000	10,000	10,000	10,000	10,000	0
<i>Other Social Services</i>	26,713	26,713	26,971	26,971	26,971	0
<i>Community College</i>	16,025	16,025	16,026	16,026	15,959	(67)
<i>Parks and Recreation</i>	1,130,148	1,130,117	1,206,554	1,162,935	1,394,262	187,708
<i>Regional Library</i>	323,072	323,072	335,995	335,995	353,235	17,240
<i>Planning, Zoning & GIS</i>	576,870	576,799	628,071	598,522	781,711	153,640
<i>Community Development</i>	584,397	534,722	689,575	610,022	814,891	125,316
<i>Other Planning & Community Development</i>	253,013	250,949	312,371	307,930	312,371	0
<i>Soil and Water Conservation District</i>	12,500	12,500	12,500	12,500	12,500	0
<i>Virginia Cooperative Extension</i>	178,130	170,071	176,318	168,615	182,493	6,175
Total Expenditures	30,130,955	29,209,093	32,588,534	31,563,116	36,193,173	3,604,639
<i>Transfer to County Capital Projects Funds</i>	1,838,043	1,838,043	3,119,487	3,119,487	2,289,000	(830,487)
<i>Transfer to School Fund</i>	15,990,100	15,990,100	16,190,100	16,190,100	16,190,100	0
<i>Transfer to School Capital Projects Fund</i>	150,000	150,000	325,416	325,416	150,000	(175,416)
<i>Transfer to Social Services Fund</i>	423,579	423,579	531,212	531,212	618,083	86,871
<i>Transfer to Community Development Fund</i>	25,000	25,000	25,000	25,000	25,000	0
<i>Transfer to Children's Services Act Fund</i>	906,557	906,557	706,557	706,557	672,163	(34,394)
<i>Transfer to County Debt Service Fund</i>	3,645,512	3,645,512	3,771,380	3,771,380	3,837,245	65,865
<i>Transfer to School Debt Service Fund</i>	2,844,705	2,844,705	2,494,705	2,494,705	2,494,705	0
Total Transfers to Other Funds	25,823,496	25,823,496	27,163,857	27,163,857	26,276,296	(887,561)
GENERAL FUND	55,954,451	55,032,589	59,752,391	58,726,973	62,469,469	2,717,078

COUNTY OF DINWIDDIE, VIRGINIA EXPENDITURE BUDGET	Year Ended June 30, 2023 Budgeted Expenditures	Year Ended June 30, 2023 Actual Expenditures	Year Ended June 30, 2024 Budgeted Expenditures	Year Ended June 30, 2024 Projected Expenditures	Year Ended June 30, 2025 Budgeted Expenditures	Budgeted Increase/ Decrease
MEALS TAX FUND						
Transfer to School Debt Service Fund	1,000,000	1,000,000	1,350,000	1,350,000	1,350,000	0
MEALS TAX FUND	1,000,000	1,000,000	1,350,000	1,350,000	1,350,000	0
SOCIAL SERVICES FUND	3,568,404	3,358,052	3,578,104	3,215,799	3,759,632	181,528
SCHOOL FUND						
Instruction	36,471,492	36,327,434	38,930,872	39,043,555	40,674,197	1,743,325
Administration, Attendance & Health Services	3,097,986	3,095,824	3,438,416	3,238,183	3,492,372	53,956
Pupil Transportation Services	3,621,610	3,605,308	3,716,713	3,716,713	3,815,351	98,638
Operation and Maintenance of Services	7,526,088	7,487,364	7,249,242	7,153,912	7,393,808	144,566
Technology	2,712,006	2,706,966	2,604,179	2,318,943	2,475,530	(128,649)
Transfer to School Capital Projects Fund	934,442	934,442	0	0	350,000	350,000
Transfer to County General Fund	0	0	120,140	120,140	0	(120,140)
Transfer to School Grants Fund	208,604	137,053	138,141	138,141	140,009	1,868
Transfer to School Nutrition Fund	0	0	0	0	0	0
Transfer to School Textbook Fund	158,051	158,223	158,051	158,051	195,528	37,477
SCHOOL FUND	54,730,279	54,452,614	56,355,754	55,887,638	58,536,795	2,181,041
SCHOOL TEXTBOOK FUND	650,000	268,126	1,555,296	250,000	980,000	(575,296)
SCHOOL NUTRITION FUND	3,279,486	2,758,569	3,290,369	2,962,764	3,100,000	(190,369)
SCHOOL COVID19 FUND	7,059,838	3,317,958	5,882,156	4,382,156	1,625,000	(4,257,156)
COMMUNITY DEVELOPMENT FUND						
Tourism/Recreation	16,363	9,680	36,424	35,320	31,234	(5,190)
Workforce Development	269,440	88,095	230,267	86,000	195,148	(35,119)
Economic Development	618,816	159,415	484,401	50,000	434,401	(50,000)
COMMUNITY DEVELOPMENT FUND	904,619	257,190	751,092	171,320	660,783	(90,309)

COUNTY OF DINWIDDIE, VIRGINIA EXPENDITURE BUDGET	Year Ended June 30, 2023 Budgeted Expenditures	Year Ended June 30, 2023 Actual Expenditures	Year Ended June 30, 2024 Budgeted Expenditures	Year Ended June 30, 2024 Projected Expenditures	Year Ended June 30, 2025 Budgeted Expenditures	Budgeted Increase/ Decrease
COMMUNITY SERVICE FUND						
<i>Operation Lifesaver</i>	5,799	755	5,044	700	9,344	4,300
<i>Triad</i>	2,749	497	3,827	600	5,277	1,450
<i>K-9</i>	3,032	0	3,442	1,000	3,042	(400)
COMMUNITY SERVICE FUND	11,580	1,252	12,313	2,300	17,663	5,350
CHILDREN'S SERVICES ACT FUND	2,441,747	2,206,792	2,140,951	2,164,492	2,200,000	59,049
LAW LIBRARY FUND	18,069	4,134	17,361	4,389	16,428	(933)
FIRE & EMS GRANTS FUND						
<i>Fire Programs</i>	305,654	173,116	257,762	160,698	220,837	(36,925)
<i>EMS Programs</i>	131,206	53,610	80,899	40,131	75,320	(5,579)
<i>Misc. Federal Grants</i>	15,000	11,000	7,500	7,500	7,500	0
<i>Covid19 Expenditures</i>	98,630	0	98,630	0	0	(98,630)
<i>Animal Control Donation Expenditures</i>	30,103	7,291	39,878	10,000	44,878	5,000
<i>Opioid Settlement Expenditures</i>	0	2,549	80,876	50,000	92,518	11,642
<i>Transfer to General Fund</i>	0	0	7,500	7,500	0	(7,500)
<i>Transfer to County Capital Projects Fund</i>	5,123,635	3,592,351	1,531,284	1,531,284	98,630	(1,432,654)
FIRE & EMS GRANTS FUND	5,704,228	3,839,917	2,104,329	1,807,113	539,683	(1,564,646)
FORFEITED ASSET SHARING FUND						
<i>Commonwealth's Attorney</i>	13,466	2,756	11,079	1,197	15,098	4,019
<i>Sheriff</i>	35,059	0	36,531	27,160	47,041	10,510
FORFEITED ASSET SHARING FUND	48,525	2,756	47,610	28,357	62,139	14,529
SCHOOL CAPITAL PROJECTS FUND	6,559,642	3,419,706	5,302,721	1,382,676	6,445,734	1,143,013
SCHOOL GRANTS FUND	3,945,138	3,673,171	6,170,306	4,829,638	4,868,940	(1,301,366)
COUNTY GRANTS FUND	189,178	80,136	163,714	22,370	286,344	122,630

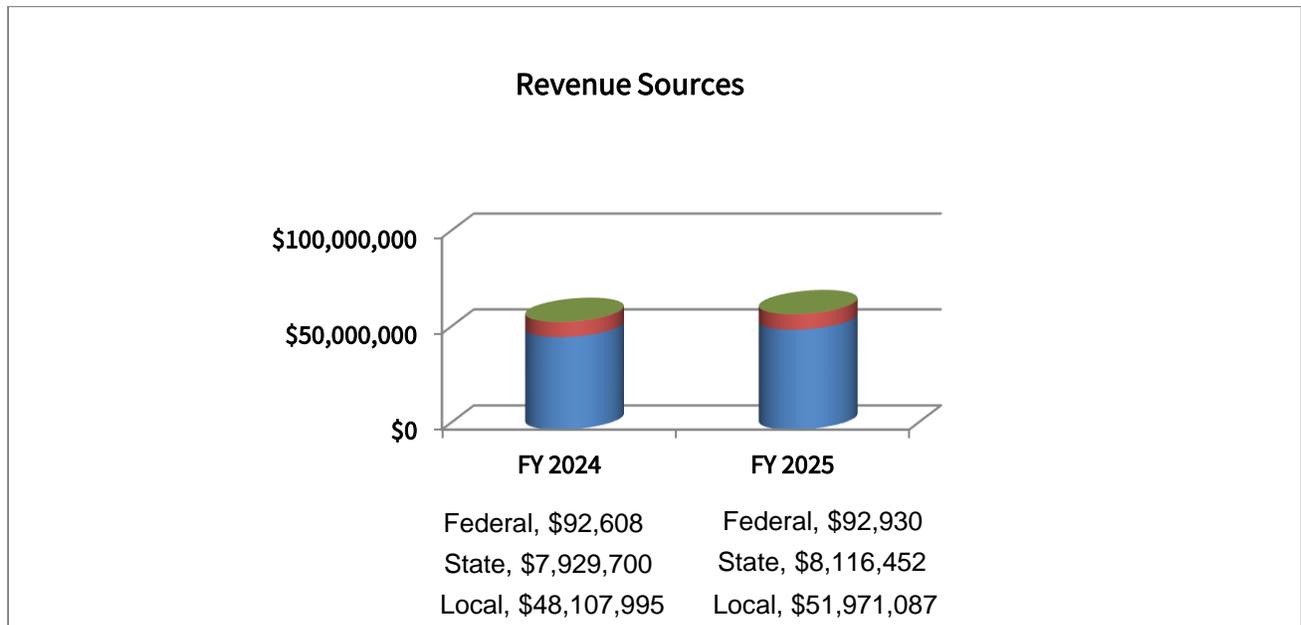
COUNTY OF DINWIDDIE, VIRGINIA EXPENDITURE BUDGET	Year Ended June 30, 2023 Budgeted Expenditures	Year Ended June 30, 2023 Actual Expenditures	Year Ended June 30, 2024 Budgeted Expenditures	Year Ended June 30, 2024 Projected Expenditures	Year Ended June 30, 2025 Budgeted Expenditures	Budgeted Increase/ Decrease
COUNTY CAPITAL PROJECTS FUND						
<i>Capital Projects</i>	13,319,543	6,502,316	8,938,197	3,441,063	5,653,418	(3,284,779)
<i>Transfer to School Capital Projects Fund</i>	1,081,536	1,081,536	1,567,796	1,567,796	2,356,547	788,751
COUNTY CAPITAL PROJECTS FUND	14,401,079	7,583,852	10,505,993	5,008,859	8,009,965	(2,496,028)
COUNTY DEBT SERVICE						
<i>Principal/Interest Payments on Debt</i>	4,075,237	4,075,147	4,074,236	4,073,853	3,782,184	(292,052)
<i>Contributions to Airport Authority</i>	55,060	55,060	55,060	55,060	55,060	0
COUNTY DEBT SERVICE	4,130,297	4,130,207	4,129,296	4,128,913	3,837,244	(292,052)
SCHOOL DEBT SERVICE						
<i>Principal/Interest Payments on Debt</i>	3,353,500	3,353,500	3,344,756	3,344,756	3,322,760	(21,996)
SCHOOL DEBT SERVICE	3,353,500	3,353,500	3,344,756	3,344,756	3,322,760	(21,996)
TOTAL ALL FUNDS	167,950,060	148,740,521	166,454,512	149,670,512	162,088,579	(4,365,933)
LESS INTERFUND TRANSFERS	34,329,764	32,727,101	32,036,769	32,036,769	30,767,010	(1,269,759)
TOTAL EXPENDITURES	133,620,296	116,013,419	134,417,743	117,633,743	131,321,569	(3,096,174)

COUNTY OF DINWIDDIE, VIRGINIA EXPENDITURE BUDGET	Year Ended June 30, 2023 Budgeted Expenditures	Year Ended June 30, 2023 Actual Expenditures	Year Ended June 30, 2024 Budgeted Expenditures	Year Ended June 30, 2024 Projected Expenditures	Year Ended June 30, 2025 Budgeted Expenditures	Budgeted Increase/ Decrease
ENDING FUND BALANCES - JUNE 30						
<i>General Fund</i>	19,745,716	23,605,602	20,111,154	23,323,662	21,034,661	923,507
<i>Meals Tax Fund</i>	260,701	484,040	234,040	385,193	285,193	51,153
<i>Social Services Fund</i>	29,684	187,540	0	289,684	229,684	229,683
<i>School Fund</i>	(0)	120,140	0	350,000	0	0
<i>School Textbook Fund</i>	629,942	1,012,538	(0)	1,305,296	981,870	981,870
<i>School Nutrition Fund</i>	(0)	595,909	(0)	500,202	28,775	28,775
<i>School COVID19 Fund</i>	0	117,356	0	0	0	0
<i>Community Development Fund</i>	(0)	670,853	0	580,783	0	0
<i>Community Service Fund</i>	(0)	12,313	0	17,663	0	(0)
<i>Children's Services Act Fund</i>	0	34,394	0	34,394	0	0
<i>Law Library Fund</i>	(0)	13,862	(0)	12,928	(0)	(0)
<i>Fire & EMS Grants Fund</i>	(0)	286,035	(0)	363,858	0	1
<i>Forfeited Asset Sharing Fund</i>	(0)	47,607	(0)	62,139	(0)	0
<i>School Capital Projects Fund</i>	(0)	3,409,509	(0)	3,987,892	398,705	398,706
<i>School Grants Fund</i>	(0)	423,436	(0)	1,111,683	93,824	93,824
<i>County Grants Fund</i>	(0)	87,952	0	193,344	0	0
<i>County Capital Projects Fund</i>	0	5,537,223	(0)	5,622,335	0	0
<i>County Debt Service Fund</i>	416,177	416,268	58,352	58,735	58,736	385
<i>School Debt Service Fund</i>	1,684,013	1,684,013	2,183,962	2,183,962	2,705,907	521,945
TOTAL FUND BALANCE - JUNE 30	22,766,232	38,746,590	22,587,507	40,383,753	25,817,356	3,229,849
TOTAL REQUIREMENTS	156,386,528	154,760,009	157,005,250	158,017,496	157,138,925	133,675

GENERAL FUND

REVENUES BY SOURCE

County revenues come 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 reimbursements during natural disasters. (NOTE: Federal COVID19 funds are recorded in a special revenue fund, not the General Fund)

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.

	Actual Expend FY/2023	Amended Budget FY/2024	Projected Expend FY/2024	Adopted Budget FY/2025	Budget Change
<i>Board Member Salaries</i>	53,612	55,555	55,555	57,497	1,942
<i>FICA</i>	3,422	4,250	3,511	4,399	149
<i>Medical Insurance</i>	24,468	24,468	25,193	25,104	636
<i>Salaries & Benefits</i>	81,502	84,273	84,259	87,000	2,727
<i>Advertising</i>	14,375	14,000	14,014	14,000	0
<i>Public Official Insurance</i>	8,759	8,500	8,247	8,500	0
<i>Mileage</i>	1,447	700	977	1,300	600
<i>Meals & Lodging</i>	5,206	5,500	5,771	5,500	0
<i>Convention & Education</i>	3,758	3,200	3,010	3,200	0
<i>Dues/Memberships</i>	6,438	8,080	8,056	8,080	0
<i>Office Supplies</i>	1,000	1,000	199	1,000	0
<i>Food Supplies</i>	582	300	746	300	0
<i>Books and Subscriptions</i>	0	46	0	46	0
<i>Other Operating Expenditures</i>	41,565	41,326	41,020	41,926	600
<i>Total Expenditures</i>	123,067	125,599	125,278	128,926	3,327

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, a bi-annual newsletter, and other social media. In FY 2024 the Citizens Academy initiative was launched to offer up to 25 citizens per session the opportunity to learn more about County government, and it will be offered twice more during FY 2025. The County government has maintained an A+ for Transparency in Local Government from BallotPedia since 2015.

	Actual Expend FY/2023	Amended Budget FY/2024	Projected Expend FY/2024	Adopted Budget FY/2025	Budget Change
<i>County Administrator</i>	153,250	160,746	160,746	165,592	4,846
<i>Grants/Community Info Coordinator</i>	72,041	75,688	75,688	77,970	2,282
<i>Clerk to the Board/Executive Assistant</i>	59,485	62,496	62,496	64,380	1,884
<i>Overtime</i>	129	0	479	0	0
<i>Intern</i>	630	0	627	0	0
<i>FICA</i>	21,642	22,868	22,692	23,558	690
<i>Retirement</i>	33,969	35,385	35,385	35,374	(11)
<i>Medical Insurance</i>	43,428	43,428	43,428	44,568	1,140
<i>Group Life Insurance</i>	3,813	4,006	4,006	3,634	(372)
<i>Disability Insurance</i>	314	330	330	340	10
<i>Salaries & Benefits</i>	388,701	404,947	405,877	415,415	10,468
<i>Professional Services – Other</i>	5,067	5,000	0	0	(5,000)
<i>Maintenance Service Contracts</i>	5,054	4,825	9,869	8,875	4,050
<i>Printing & Binding</i>	13,138	8,400	9,554	9,550	1,150
<i>Postal Service</i>	20,316	10,000	10,000	10,000	0
<i>Telecommunications</i>	2,915	3,000	2,751	3,000	0
<i>General Liability Insurance</i>	27,155	27,416	27,381	28,000	584
<i>Lease/Rental of Equipment</i>	1,908	6,769	6,865	6,865	96
<i>Mileage</i>	6,085	6,000	6,355	6,925	925
<i>Meals & Lodging</i>	1,281	2,700	2,000	3,300	600
<i>Convention & Education</i>	1,539	2,900	3,023	2,995	95
<i>Dues/Memberships</i>	1,977	1,290	1,290	1,360	70
<i>Office Supplies</i>	6,303	5,000	7,500	6,500	1,500
<i>Food Supplies</i>	780	700	2,000	3,300	2,600
<i>Books And Subscriptions</i>	1,892	1,550	2,414	2,400	850
<i>Other Operating Expenditures</i>	95,410	85,550	91,002	93,070	7,520
<i>Total Expenditures</i>	484,111	490,497	496,879	508,485	17,988

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, 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, a part-time assistant county attorney, and a full-time program support specialist. Additional assistance is provided through contracted attorneys for specific legal matters as needed.

	Actual Expend FY/2023	Amended Budget FY/2024	Projected Expend FY/2024	Adopted Budget FY/2025	Budget Change
<i>County Attorney</i>	142,000	149,189	149,189	153,687	4,498
<i>Program Support Specialist II</i>	40,291	42,300	42,319	43,575	1,275
<i>Part Time Assistant County Attorney</i>	68,040	92,160	47,495	92,160	0
<i>FICA</i>	18,669	21,699	17,804	22,141	442
<i>Retirement</i>	17,916	18,823	18,823	18,854	31
<i>Medical Insurance</i>	43,428	43,428	43,428	44,568	1,140
<i>Group Life Insurance</i>	2,442	2,566	2,566	2,328	(238)
<i>Disability Insurance</i>	213	223	223	230	7
<i>Salaries & Benefits</i>	332,999	370,388	321,848	377,543	7,155
<i>Professional Services – Legal</i>	52,666	76,000	50,324	46,000	(30,000)
<i>Professional Services – Other</i>	4,722	4,628	4,628	4,628	0
<i>Postal Service</i>	66	300	77	300	0
<i>Meals & Lodging</i>	0	992	669	818	(174)
<i>Convention & Education</i>	995	1,950	1,000	1,675	(275)
<i>Dues/Memberships</i>	1,185	760	760	760	0
<i>Office Supplies</i>	410	300	300	300	0
<i>Books And Subscriptions</i>	6,178	3,332	3,332	3,332	0
<i>Other Operating Expenditures</i>	66,222	88,262	61,090	57,813	(30,449)
<i>Total Expenditures</i>	399,221	458,650	382,938	435,356	(23,294)

HUMAN RESOURCES

This department administers human resources policies, programs and practices and consists of a human resources director, a human resources coordinator, and a program support technician. Activities include recruitment and retention; discipline and grievance; employee benefits and appreciation; and general employee training. Expenditures also include workers' compensation, unemployment, and Line of Duty Act insurance premiums.

Additional general information on employees' salaries and benefits can be found in Appendix D.

	Actual Expend FY/2023	Amended Budget FY/2024	Projected Expend FY/2024	Adopted Budget FY/2025	Budget Change
<i>Director of Human Resources</i>	92,922	106,500	106,501	109,712	3,212
<i>Human Resources Coordinator</i>	58,793	57,927	57,927	59,673	1,746
<i>Program Support Technician</i>	41,968	44,093	44,093	45,422	1,329
<i>Overtime</i>	106	0	594	0	0
<i>FICA</i>	14,280	15,952	15,465	16,433	481
<i>Retirement</i>	18,679	20,498	20,498	20,729	231
<i>Medical Insurance</i>	19,154	19,092	20,727	20,891	1,799
<i>Group Life Insurance</i>	2,546	2,794	2,794	2,535	(259)
<i>Disability Insurance</i>	291	306	306	315	9
<i>Salaries & Benefits</i>	248,739	267,162	268,904	275,710	8,548
<i>Unemployment Insurance</i>	12,858	4,000	3,402	5,000	1,000
<i>Line of Duty Act Insurance</i>	49,873	49,000	52,175	53,000	4,000
<i>Workers Compensation Insurance</i>	241,495	242,000	198,613	212,290	(29,710)
<i>Professional Services – Medical</i>	528	1,188	639	1,500	312
<i>Professional Services – Other</i>	154	0	65	20,000	20,000
<i>Maintenance Service Contract</i>	66	0	0	0	0
<i>Advertising</i>	0	0	0	0	0
<i>Postal Service</i>	9	20	0	20	0
<i>Telecommunications</i>	718	704	653	705	1
<i>Meals & Lodging</i>	0	1,500	0	1,500	0
<i>Convention & Education</i>	12,158	14,875	11,483	14,875	0
<i>Dues/Memberships</i>	354	458	369	460	2
<i>Office Supplies</i>	542	2,000	4,700	4,500	2,500
<i>Food Supplies</i>	1,258	1,400	1,000	2,000	600
<i>Other Operating Expenditures</i>	320,013	317,145	273,099	315,850	(1,295)
<i>Total Expenditures</i>	568,752	584,307	542,003	591,560	7,253

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 Robinson Farmer Cox and Associates.

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—the next OPEB report will be completed in FY 2025. 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/2023	Amended Budget FY/2024	Projected Expend FY/2024	Adopted Budget FY/2025	Budget Change
<i>Professional Services - Accounting/Auditing</i>	61,330	72,480	72,480	66,900	(5,580)
<i>Other Operating Expenditures</i>	<i>61,330</i>	<i>72,480</i>	<i>72,480</i>	<i>66,900</i>	<i>(5,580)</i>
Total Expenditures	<i>61,330</i>	<i>72,480</i>	<i>72,480</i>	<i>66,900</i>	<i>(5,580)</i>

THE 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; Land Use programs; and business licenses. Proration of personal property taxes began in FY 2010.

The Code of Virginia requires localities to conduct general reassessments at least every six years, and the last countywide assessment was completed on December 31, 2018. Funds were budgeted in FY 2024 to begin a general reassessment, which will be completed in FY 2025.

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 two of her deputies have received the Master Commissioner / Deputy Commissioner certification. New property and revenue management software was installed in FY 2023, as well as the opening of a DMV Select office within the Commissioner’s office, with a new position approved in FY 2025 for DMV services.

	Actual Expend FY/2023	Amended Budget FY/2024	Projected Expend FY/2024	Adopted Budget FY/2025	Budget Change
<i>Commissioner of the Revenue</i>	122,768	128,983	128,983	132,872	3,889
<i>Deputy COTR I</i>	14,178	0	0	0	0
<i>Deputy COTR II</i>	0	0	0	0	0
<i>Deputy COTR III</i>	247,312	278,025	245,958	341,425	63,400
<i>Part Time Help</i>	5,870	10,252	12,124	10,252	0
<i>FICA</i>	28,397	31,920	28,236	37,068	5,148
<i>Retirement</i>	35,014	40,009	36,074	47,537	7,528
<i>Medical Insurance</i>	64,232	65,844	63,825	79,536	13,692
<i>Group Life Insurance</i>	10,605	5,454	4,918	5,597	143
<i>Disability Insurance</i>	1,001	971	758	1,272	301
<i>Salaries & Benefits</i>	529,376	561,458	520,875	655,558	94,100
<i>Professional Services – Other</i>	3,703	12,000	2,400	1,000	(11,000)
<i>Repair and Maintenance</i>	1,010	100	32	2,500	2,400
<i>Maintenance Service Contracts</i>	1,851	11,266	22,000	25,500	14,234
<i>Printing & Binding</i>	122	1,000	586	1,000	0
<i>Advertising</i>	176	400	183	300	(100)
<i>Postal Service</i>	6,925	6,000	7,000	7,000	1,000
<i>Telecommunications</i>	838	600	960	960	360
<i>Lease/Rental of Equipment</i>	564	3,192	3,192	3,192	0
<i>Meals & Lodging</i>	1,110	2,450	1,166	2,450	0
<i>Convention & Education</i>	1,048	2,000	1,501	2,000	0
<i>Dues/Memberships</i>	595	1,200	1,100	1,200	0
<i>Office Supplies</i>	2,161	2,200	2,200	2,200	0
<i>Vehicle/Equipment Fuel</i>	296	350	350	200	(150)
<i>Books And Subscriptions</i>	1,231	2,000	1,500	2,000	0
<i>DMV Select Expenditures</i>	1,906	700	1,371	1,650	950
<i>Other Operating Expenditures</i>	23,537	45,458	45,541	53,152	7,694
<i>Total Expenditures</i>	552,914	606,916	566,416	708,710	101,794

THE COMMISSIONER OF THE REVENUE

	Actual Expend FY/2023	Amended Budget FY/2024	Projected Expend FY/2024	Adopted Budget FY/2025	Budget Change
GENERAL REASSESSMENT					
<i>Professional Services – Other</i>	0	400,000	300,000	350,000	(50,000)
<i>Other Operating Expenditures</i>	0	400,000	300,000	350,000	(50,000)
<i>Total Expenditures</i>	0	400,000	300,000	350,000	(50,000)

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, five full time deputies, and part-time hours. The Treasurer has received her Master Treasurer certification, and one of her deputies has also received Master Deputy Treasurer certification. The Treasurer is also responsible for managing endowment funds donated to the County for scholarships and care of the needy. New revenue management software was implemented in this office during FY 2023. Additional part-time hours and contractual services are provided in the FY 2025 budget to assist with continuing implementation of that software.

	Actual Expend FY/2023	Amended Budget FY/2024	Projected Expend FY/2024	Adopted Budget FY/2025	Budget Change
<i>Treasurer</i>	114,416	120,208	120,208	123,832	3,624
<i>Deputy Treasurer I</i>	82,159	86,318	86,319	88,921	2,603
<i>Deputy Treasurer II</i>	93,692	98,435	98,435	101,403	2,968
<i>Deputy Treasurer III</i>	40,548	46,466	46,466	47,867	1,401
<i>Deputy Treasurer IV</i>	0	0	0	0	0
<i>Overtime</i>	3,304	0	447	0	0
<i>Part Time Help</i>	33,766	33,103	32,475	75,000	41,897
<i>FICA</i>	26,576	29,279	27,979	30,089	810
<i>Retirement</i>	32,553	34,545	34,546	34,082	(463)
<i>Medical Insurance</i>	56,644	55,224	54,555	56,676	1,452
<i>Group Life Insurance</i>	4,437	4,709	4,709	4,272	(437)
<i>Disability Insurance</i>	216	245	245	253	8
<i>Salaries & Benefits</i>	488,312	508,532	506,385	562,395	53,863
<i>Professional Services - Other</i>	93,589	100,000	161,890	114,400	14,400
<i>Maintenance Service Contracts</i>	2,969	4,000	4,199	30,000	26,000
<i>Advertising</i>	2,086	2,000	1,600	2,000	0
<i>Postal Service</i>	53,211	65,000	12,336	70,000	5,000
<i>Lease/Rental of Equipment</i>	160	3,350	3,599	3,599	249
<i>Mileage</i>	87	0	0	0	0
<i>Meals & Lodging</i>	0	0	0	0	0
<i>Convention & Education</i>	720	2,000	1,313	2,000	0
<i>Dues/Memberships</i>	1,148	1,500	1,250	1,250	(250)
<i>Office Supplies</i>	5,415	5,000	6,546	6,000	1,000
<i>Other Operating Expenditures</i>	159,386	182,850	192,732	229,249	46,399
<i>Total Expenditures</i>	647,698	691,382	699,118	791,644	100,262

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 for Finance and General Services, a procurement officer, and two accounting specialists. An accountant position was added in FY 2025. The department also received the Government Finance Officers Association’s Award of Financial Reporting Achievement for the County’s last nine Annual Comprehensive Financial Reports. New financial management software was implemented during FY 2023.

	Actual Expend FY/2023	Amended Budget FY/2024	Projected Expend FY/2024	Adopted Budget FY/2025	Budget Change
<i>Deputy County Admin-Finance & General Services</i>	138,569	145,584	145,584	149,973	4,389
<i>Accountant</i>	0	0	0	65,910	65,910
<i>Procurement Officer</i>	60,677	63,749	63,749	65,671	1,922
<i>Accounting Specialists</i>	92,326	101,269	101,269	104,322	3,053
<i>Overtime</i>	1,631	0	1,212	0	0
<i>FICA</i>	20,783	23,761	22,212	29,520	5,759
<i>Retirement</i>	28,662	30,532	30,533	38,258	7,726
<i>Medical Insurance</i>	55,988	57,408	57,408	66,540	9,132
<i>Group Life Insurance</i>	3,907	4,162	4,162	4,553	391
<i>Disability Insurance</i>	488	535	535	899	364
<i>Salaries & Benefits</i>	403,030	427,000	426,663	525,647	98,647
<i>Maintenance Service Contracts</i>	3,600	3,600	3,600	3,600	0
<i>Meals & Lodging</i>	661	1,000	1,000	2,200	1,200
<i>Convention & Education</i>	1,322	1,500	2,340	1,725	225
<i>Dues/Memberships</i>	895	1,250	1,080	1,080	(170)
<i>Office Supplies</i>	1,201	800	1,015	3,000	2,200
<i>Books and Subscriptions</i>	0	300	50	0	(300)
<i>Other Operating Expenditures</i>	7,680	8,450	9,085	11,605	3,155
<i>Total Expenditures</i>	410,710	435,450	435,748	537,252	101,802

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, a systems analyst, and an IT technician. FY 2025 capital expenditures provide for routine upgrades and replacement of equipment.

	Actual Expend FY/2023	Amended Budget FY/2024	Projected Expend FY/2024	Adopted Budget FY/2025	Budget Change
<i>Director of Information Technology</i>	108,769	114,275	114,276	117,721	3,446
<i>Network/Systems Administrators</i>	147,280	154,736	154,736	159,401	4,665
<i>IT Systems Analyst</i>	53,953	56,684	56,685	58,394	1,710
<i>IT Technician</i>	40,262	42,300	42,300	43,575	1,275
<i>Overtime</i>	0	0	758	0	0
<i>FICA</i>	25,278	28,152	26,709	29,001	849
<i>Retirement</i>	34,431	36,174	36,174	36,528	354
<i>Medical Insurance</i>	53,172	53,172	53,172	54,564	1,392
<i>Group Life Insurance</i>	4,693	4,931	4,931	4,473	(458)
<i>Disability Insurance</i>	498	523	523	538	15
<i>Salaries & Benefits</i>	468,336	490,947	490,264	504,196	13,249
<i>Professional Services – Other</i>	0	0	0	0	0
<i>Repair and Maintenance</i>	0	0	180	0	0
<i>Maintenance Service Contracts</i>	458,303	413,697	422,000	445,684	31,987
<i>Postal Service</i>	54	0	96	0	0
<i>Telecommunications</i>	48,493	45,650	50,683	129,453	83,803
<i>Lease/Rental of Equipment</i>	6,891	10,275	2,000	1,151	(9,124)
<i>Mileage</i>	0	500	0	500	0
<i>Meals & Lodging</i>	2,480	2,500	561	3,000	500
<i>Convention & Education</i>	2,640	3,000	275	3,000	0
<i>Dues/Memberships</i>	0	250	0	500	250
<i>Office Supplies</i>	230	200	450	250	50
<i>Uniforms/Apparel</i>	0	500	0	1,000	500
<i>Other Operating Expenditures</i>	519,091	476,572	476,245	584,538	107,966
<i>Computer Equipment</i>	52,073	60,000	60,000	185,000	125,000
<i>Capital Expenditures</i>	52,073	60,000	60,000	185,000	125,000
<i>Total Expenditures</i>	1,039,500	1,027,519	1,026,510	1,273,734	246,215

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, deputy registrar, numerous poll workers and is governed by a three-person locally appointed Board of Elections. The most recent federally mandated redistricting of the County took place during FY 2022 based on the 2020 US census results. Replacement ballot scanners were purchased in FY 2024.

	Actual Expend FY/2023	Amended Budget FY/2024	Projected Expend FY/2024	Adopted Budget FY/2025	Budget Change
<i>Registrar</i>	87,658	92,041	92,913	96,698	4,657
<i>Deputy Registrar</i>	36,451	38,295	38,297	42,641	4,346
<i>Overtime</i>	635	1,000	326	1,000	0
<i>Electoral Board</i>	9,718	10,245	10,228	10,552	307
<i>Part Time Help</i>	9,025	9,000	10,071	11,110	2,110
<i>Poll Workers</i>	29,478	35,000	28,703	25,000	(10,000)
<i>FICA</i>	11,041	14,197	10,017	14,306	109
<i>Retirement</i>	12,200	12,812	12,898	13,510	698
<i>Medical Insurance</i>	24,468	24,468	24,468	25,104	636
<i>Group Life Insurance</i>	1,663	1,747	1,758	1,644	(103)
<i>Disability Insurance</i>	192	202	202	225	23
<i>Salaries & Benefits</i>	222,528	239,007	229,881	241,791	2,784
<i>Maintenance Service Contracts</i>	36,277	30,000	30,000	25,000	(5,000)
<i>Printing & Binding</i>	3,904	10,000	10,000	7,500	(2,500)
<i>Advertising</i>	1,109	500	600	600	100
<i>Postal Service</i>	6,002	5,000	5,600	6,000	1,000
<i>Lease/Rental of Equipment</i>	0	3,012	2,849	6,000	2,988
<i>Lease/Rental of Buildings-Polls</i>	3,000	3,000	3,000	2,000	(1,000)
<i>Mileage</i>	1,548	1,100	1,200	1,200	100
<i>Meals & Lodging</i>	1,041	2,000	1,257	2,400	400
<i>Convention & Education</i>	1,845	600	1,800	1,800	1,200
<i>Dues/Memberships</i>	490	475	490	475	0
<i>Office Supplies</i>	3,012	3,000	4,000	5,000	2,000
<i>Other Operating Expenditures</i>	58,228	58,687	60,796	57,975	(712)
<i>Furniture & Fixtures</i>	995	0	0	0	0
<i>Computer Equipment</i>	0	0	121,600	0	0
<i>Capital Expenditures</i>	995	0	121,600	0	0
<i>Total Expenditures</i>	281,751	297,694	412,277	299,766	2,072

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. 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 citizens elect the Clerk for an eight-year term. A new copier was purchased in FY 2024.

	Actual Expend FY/2023	Amended Budget FY/2024	Projected Expend FY/2024	Adopted Budget FY/2025	Budget Change
<i>Clerk of the Circuit Court</i>	145,815	158,001	156,919	161,819	3,818
<i>Chief Deputy Clerk I</i>	63,365	66,573	67,322	70,210	3,637
<i>Deputy Clerk I</i>	39,184	41,168	42,106	44,449	3,281
<i>Deputy Clerk II</i>	41,143	43,226	43,712	45,587	2,361
<i>Deputy Clerk IV</i>	47,542	49,949	50,511	52,678	2,729
<i>FICA</i>	24,494	27,457	26,303	28,668	1,211
<i>Retirement</i>	33,132	35,281	35,444	35,196	(85)
<i>Medical Insurance</i>	53,172	53,172	53,172	54,564	1,392
<i>Group Life Insurance</i>	4,516	4,809	4,832	4,422	(387)
<i>Disability Insurance</i>	207	217	222	235	18
<i>Salaries & Benefits</i>	452,570	479,853	480,543	497,828	17,975
<i>Professional Services – Accounting/Auditing</i>	5,000	5,500	5,000	5,500	0
<i>Professional Services – Other</i>	27,461	68,375	70,152	25,000	(43,375)
<i>Maintenance Service Contracts</i>	34,967	33,000	35,000	37,000	4,000
<i>Postal Service</i>	3,041	3,100	3,500	3,100	0
<i>Telecommunications</i>	182	230	221	350	120
<i>Lease/Rental of Equipment</i>	0	0	0	0	0
<i>Mileage</i>	206	450	200	268	(182)
<i>Meals & Lodging</i>	222	1,835	848	600	(1,235)
<i>Convention & Education</i>	325	1,200	325	600	(600)
<i>Dues/Memberships</i>	760	395	395	600	205
<i>Office Supplies</i>	3,920	4,000	5,000	4,500	500
<i>Books & Subscriptions</i>	403	1,250	1,250	1,000	(250)
<i>Other Operating Expenditures</i>	76,487	119,335	121,891	78,518	(40,817)
<i>Furniture & Fixtures</i>	0	0	3,381	0	0
<i>Computer Equipment</i>	18,902	0	11,161	0	0
<i>Capital Expenditures</i>	18,902	0	14,542	0	0
<i>Total Expenditures</i>	547,959	599,188	616,976	576,346	(22,842)

CIRCUIT COURT

The Circuit Court is the trial court with the broadest powers in Virginia, handling civil cases with claims greater than \$25,000, 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/2023	Amended Budget FY/2024	Projected Expend FY/2024	Adopted Budget FY/2025	Budget Change
<i>Temporary Help - Jurors/Commissioners</i>	11,953	7,000	13,000	8,000	1,000
<i>Purchased Gov't Services-Petersburg Office</i>	9,083	9,300	9,170	9,300	0
<i>Telecommunications</i>	264	300	301	300	0
<i>Office Supplies</i>	109	300	497	500	200
<i>Food Supplies</i>	567	200	300	500	300
<i>Other Operating Expenditures</i>	21,976	17,100	23,268	18,600	1,500
<i>Total Expenditures</i>	21,976	17,100	23,268	18,600	1,500

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. New AV equipment was purchased in FY 2024 for the two courts.

	Actual Expend FY/2023	Amended Budget FY/2024	Projected Expend FY/2024	Adopted Budget FY/2025	Budget Change
<i>Professional Services – Legal</i>	10,693	15,000	14,085	25,000	10,000
<i>Maintenance Service Contracts</i>	2,169	2,500	2,448	2,500	0
<i>Postal Service</i>	3,431	5,000	2,800	2,000	(3,000)
<i>Telecommunications</i>	816	825	939	900	75
<i>Lease/Rental of Equipment</i>	1,908	2,292	2,121	2,100	(192)
<i>Convention & Education</i>	0	0	0	2,000	2,000
<i>Dues/Memberships</i>	175	175	175	175	0
<i>Office Supplies</i>	1,512	600	177	1,500	900
<i>Uniforms/Apparel</i>	0	0	0	0	0
<i>Other Operating Expenditures</i>	20,704	26,392	22,745	36,175	9,783
<i>Furniture & Fixtures</i>	0	0	0	3,600	3,600
<i>Computer Equipment</i>	0	0	31,099	0	0
<i>Capital Expenditures</i>	0	0	31,099	3,600	3,600
<i>Total Expenditures</i>	20,704	26,392	53,844	39,775	13,383

MAGISTRATES

The County has several part time magistrates and one Chief Magistrate, who is in charge of Region 3 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 in the Public Safety Building.

	Actual Expend FY/2023	Amended Budget FY/2024	Projected Expend FY/2024	Adopted Budget FY/2025	Budget Change
<i>Office Supplies</i>	530	200	200	200	0
Other Operating Expenditures	<i>530</i>	<i>200</i>	<i>200</i>	<i>200</i>	<i>0</i>
Total Expenditures	<i>530</i>	<i>200</i>	<i>200</i>	<i>200</i>	<i>0</i>

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.

	Actual Expend FY/2023	Amended Budget FY/2024	Projected Expend FY/2024	Adopted Budget FY/2025	Budget Change
<i>Victim Witness Coordinator</i>	82,643	86,827	86,827	89,445	2,618
<i>Victim Witness Technician</i>	0	18,010	1,021	18,590	580
<i>FICA</i>	6,226	8,020	6,646	8,265	245
<i>Retirement</i>	8,124	8,535	8,535	8,229	(306)
<i>Health Insurance</i>	7,428	7,428	7,428	7,620	192
<i>Group Life Insurance</i>	1,107	1,163	1,164	1,055	(108)
<i>Disability Insurance</i>	0	0	0	0	0
<i>Salaries & Benefits</i>	105,528	129,983	111,621	133,204	3,221
<i>Maintenance Service Contracts</i>	1,273	1,200	1,313	1,309	109
<i>Telecommunications</i>	216	300	247	300	0
<i>Mileage</i>	1,121	1,997	996	1,997	0
<i>Meals & Lodging</i>	2,326	2,426	1,737	2,860	434
<i>Convention & Education</i>	558	1,000	1,014	1,167	167
<i>Dues/Memberships</i>	150	150	150	150	0
<i>Office Supplies</i>	2,475	2,200	2,200	2,200	0
<i>Other Operating Expenditures</i>	8,118	9,273	7,657	9,983	710
<i>Total Expenditures</i>	113,646	139,256	119,277	143,187	3,931

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, an investigator, and three support staff. An additional assistant Commonwealth's Attorney is approved for FY 2025. 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. Law enforcement officers bring the majority of the cases handled, although they also prosecute cases initiated by citizen's complaint.

	Actual Expend FY/2023	Amended Budget FY/2024	Projected Expend FY/2024	Adopted Budget FY/2025	Budget Change
<i>Commonwealth's Attorney</i>	143,660	153,698	146,732	154,657	959
<i>Assistant Commonwealth's Attorneys</i>	85,090	146,411	130,881	250,047	103,636
<i>Investigator</i>	29,307	67,180	67,180	69,205	2,025
<i>Office Manager</i>	52,357	54,968	59,012	57,143	2,175
<i>Secretaries</i>	81,081	85,186	62,814	80,868	(4,318)
<i>Overtime</i>	0	0	3,903	0	0
<i>Part Time Help</i>	3,234	0	0	0	0
<i>FICA</i>	28,666	38,819	34,563	46,812	7,993
<i>Retirement</i>	35,230	49,882	44,311	62,082	12,200
<i>Medical Insurance</i>	57,028	75,456	55,070	90,552	15,096
<i>Group Life Insurance</i>	5,293	6,800	6,002	7,221	421
<i>Disability Insurance</i>	1,243	1,802	1,540	1,885	83
<i>Salaries & Benefits</i>	522,188	680,202	612,007	820,472	140,270
<i>Professional Services - Other</i>	6,418	0	525	150	150
<i>Maintenance Service Contracts</i>	7,339	6,725	7,310	7,310	585
<i>Advertising</i>	427	125	114	425	300
<i>Postal Service</i>	1,019	650	684	1,500	850
<i>Telecommunications</i>	559	920	485	500	(420)
<i>Lease/Rental of Equipment</i>	0	1,126	1,126	1,126	0
<i>Mileage</i>	0	500	0	1,000	500
<i>Meals & Lodging</i>	0	1,000	0	1,500	500
<i>Education & Convention</i>	500	750	500	4,500	3,750
<i>Dues/Memberships</i>	2,391	2,500	2,500	2,500	0
<i>Office Supplies</i>	3,264	3,500	3,500	5,130	1,630
<i>Books And Subscriptions</i>	782	1,000	804	1,200	200
<i>Other Operating Expenditures</i>	22,699	18,796	17,548	26,841	8,045
<i>Total Expenditures</i>	544,888	698,998	629,555	847,313	148,315

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 emergencies. This Constitutional Office consists of an elected four-year term Sheriff, approximately sixty-five deputies, and support staff. In FY 2025, two additional deputies are approved, along with a \$5,000 increase for all sworn law enforcement officers. The FY 2025 capital expenditures support the E-summons program and equipment for those new deputies.

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.

	Actual Expend FY/2023	Amended Budget FY/2024	Projected Expend FY/2024	Adopted Budget FY/2025	Budget Change
<i>Sheriff</i>	126,142	132,528	132,529	136,525	3,997
<i>Administration</i>	420,866	448,847	617,062	737,889	289,042
<i>Investigations</i>	461,645	486,782	490,088	520,522	33,740
<i>Law Enforcement</i>	1,265,771	1,477,897	1,167,636	1,511,797	33,900
<i>School Resource</i>	209,282	223,340	264,383	314,342	91,002
<i>Civil Process</i>	117,129	123,310	122,518	139,541	16,231
<i>Courthouse Security</i>	368,811	392,112	390,894	424,822	32,710
<i>Transport</i>	338,017	395,700	325,975	360,125	(35,575)
<i>Overtime</i>	351,300	300,000	344,898	325,000	25,000
<i>Security Work</i>	124,397	100,000	113,074	100,000	0
<i>Selective Enforcement</i>	123,653	160,000	143,960	160,000	0
<i>Part Time Security</i>	55,108	70,000	104,758	100,000	30,000
<i>On Call</i>	0	0	9,199	7,200	7,200
<i>FICA</i>	285,216	337,793	306,562	378,556	40,763
<i>Retirement</i>	322,005	372,124	341,420	393,009	20,885
<i>Medical Insurance</i>	641,879	700,284	619,955	667,104	(33,180)
<i>Group Life Insurance</i>	44,013	50,727	48,003	50,224	(503)
<i>Disability Insurance</i>	584	667	454	468	(199)
<i>Salaries & Benefits</i>	5,255,818	5,772,111	5,543,366	6,327,123	555,012
<i>Professional Services – Medical</i>	18,161	12,000	12,000	12,000	0
<i>Professional Services – Other</i>	121	500	128	500	0
<i>Repair And Maintenance</i>	52,232	60,000	175,000	150,000	90,000
<i>Maintenance Service Contracts</i>	133,311	131,470	132,000	150,000	18,530
<i>Advertising</i>	298	500	186	500	0
<i>Purchased Gov’t Services-Crater Criminal Justice Academy</i>	50,278	67,825	68,804	76,577	8,752
<i>Electrical Service</i>	17,045	15,000	12,107	15,000	0
<i>Heating Service</i>	644	0	0	0	0

SHERIFF

	Actual Expend FY/2023	Amended Budget FY/2024	Projected Expend FY/2024	Adopted Budget FY/2025	Budget Change
<i>Postal Service</i>	2,904	2,500	2,791	2,500	0
<i>Telecommunications</i>	42,876	42,000	46,948	42,000	0
<i>Lease/Rental of Equipment</i>	0	4,071	3,797	4,100	29
<i>Mileage</i>	157	0	78	0	0
<i>Meals & Lodging</i>	7,015	5,000	4,104	5,000	0
<i>Convention & Education</i>	2,153	5,000	3,037	5,000	0
<i>Extradition of Prisoners Travel</i>	744	1,000	53	1,000	0
<i>Contribution Strike Force</i>	0	750	238	750	0
<i>Dues/Memberships</i>	9,576	12,000	9,470	12,000	0
<i>Office Supplies</i>	5,832	5,000	5,537	5,000	0
<i>Food Supplies</i>	2,309	1,000	2,686	1,000	0
<i>Repair & Maintenance Supplies</i>	23,209	18,000	9,944	18,000	0
<i>Vehicle/Equipment Fuel</i>	182,495	185,000	205,989	200,000	15,000
<i>Police Supplies</i>	56,909	55,000	80,000	215,000	160,000
<i>Uniforms/Apparel</i>	24,559	25,000	25,000	30,000	5,000
<i>Books And Subscriptions</i>	1,235	1,000	1,053	1,000	0
<i>K-9 Expenditures</i>	4,135	5,000	8,231	5,000	0
<i>Investigative Supplies</i>	20,481	20,000	18,329	20,000	0
<i>Other Operating Expenditures</i>	658,679	674,616	827,512	971,927	297,311
<i>Machinery & Equipment</i>	30,366	73,927	49,010	75,000	1,073
<i>Motor Vehicles</i>	78,141	79,000	160,427	0	(79,000)
<i>Computer Equipment</i>	6,301	0	812	0	0
<i>Capital Expenditures</i>	114,808	152,927	210,249	75,000	(77,927)
<i>Total Expenditures</i>	6,029,305	6,599,654	6,581,127	7,374,050	774,396

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. Fluctuations in inmate bed days results in annual changes to Dinwiddie County's share of the annual cost of running the regional jail.

	Actual Expend FY/2023	Amended Budget FY/2024	Projected Expend FY/2024	Adopted Budget FY/2025	Budget Change
<i>Purchased Gov't Services-Jail Beds</i>	1,680,940	1,786,457	1,786,457	1,973,768	187,311
<i>Other Operating Expenditures</i>	1,680,940	1,786,457	1,786,457	1,973,768	187,311
<i>Total Expenditures</i>	1,680,940	1,786,457	1,786,457	1,973,768	187,311

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 for FY 2025 include turnout gear for the volunteers and a replacement vehicle for the Fire Marshall.

	Actual Expend FY/2023	Amended Budget FY/2024	Projected Expend FY/2024	Adopted Budget FY/2025	Budget Change
<i>Professional Services - Medical</i>	16,081	22,000	14,664	22,000	0
<i>Professional Services - Other</i>	23,788	19,688	13,973	19,688	0
<i>Repair And Maintenance</i>	158,357	130,200	160,000	160,000	29,800
<i>Maintenance Service Contracts</i>	77,318	52,500	52,662	52,500	0
<i>Printing & Binding</i>	0	1,000	0	1,000	0
<i>Advertising</i>	2,461	5,700	3,639	5,700	0
<i>Electrical Service-Reimburse Dinwiddie</i>	18,077	18,000	18,000	20,160	2,160
<i>Electrical Service-Reimburse Ford</i>	14,999	13,500	13,500	15,525	2,025
<i>Electrical Service-Reimburse McKenney</i>	13,831	13,500	13,500	15,525	2,025
<i>Electrical Service-Reimburse Namozine</i>	14,000	14,000	14,000	14,000	0
<i>Electrical Service-Reimburse Old Hickory</i>	6,108	7,000	7,000	7,000	0
<i>Telecommunications</i>	7,943	8,000	10,889	10,500	2,500
<i>Auto & Multi-Peril Insurance</i>	102,973	118,500	111,499	131,535	13,035
<i>Health & Accident Insurance</i>	48,644	52,378	55,173	55,969	3,591
<i>Convention & Education</i>	15,606	28,991	15,748	28,991	0
<i>Contribution-Chiefs Association</i>	4,000	2,000	5,602	5,000	3,000
<i>Contribution-Dinwiddie</i>	22,658	25,000	10,316	25,000	0
<i>Contribution-Ford</i>	24,894	25,000	8,564	25,000	0
<i>Contribution-McKenney</i>	8,069	22,500	4,975	22,500	0
<i>Contribution-Namozine</i>	25,000	27,500	24,115	27,500	0
<i>Contribution-Old Hickory</i>	20,020	22,500	8,391	22,500	0
<i>Contribution-Carson</i>	15,887	27,640	27,640	28,497	857
<i>Office Supplies</i>	67	450	351	450	0
<i>Repair & Maintenance Supplies</i>	3,999	3,500	1,646	4,025	525
<i>Vehicle/Equipment Fuel</i>	98,034	80,500	71,511	80,500	0
<i>Other Operating Expenditures</i>	742,813	741,547	667,357	801,065	59,518
<i>Machinery & Equipment</i>	34,242	49,375	55,000	100,000	50,625
<i>Motor Vehicles</i>	0	0	0	76,600	76,600
<i>Computer Equipment</i>	11,085	0	0	0	0
<i>Capital Expenditures</i>	45,327	49,375	55,000	176,600	127,225
<i>Total Expenditures</i>	788,140	790,922	722,357	977,665	186,743

FIRE AND EMERGENCY MEDICAL SERVICES

This 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 four of the County’s volunteer fire stations. The County utilizes 21 full time firefighter/medics, eight EMT’s and numerous part time and volunteer providers to deliver both advanced and basic life support, first response, and transport services. Nine additional firefighter/medics and six lieutenant promotions are approved for FY 2025, and capital expenditures include equipment for those new positions.

In addition to the firefighter/medics and EMT providers, this department also has an administrative staff consisting of the Chief, two assistant chiefs, three captains, a training officer and a program support specialist. The annual Ambulance Aid program and third party ambulance service billings help defray some of this department’s expenditures. 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 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/2023	Amended Budget FY/2024	Projected Expend FY/2024	Adopted Budget FY/2025	Budget Change
<i>Chief, Fire & EMS</i>	135,352	142,204	142,205	146,492	4,288
<i>Assistant Chiefs, Fire & EMS</i>	153,994	171,713	166,933	181,048	9,335
<i>Captains, Fire & EMS</i>	228,284	236,788	243,060	247,596	10,808
<i>Lieutenants</i>	0	0	0	450,000	450,000
<i>Training/Recruitment Officer</i>	70,496	74,065	35,617	71,108	(2,957)
<i>Emergency Medical Technicians</i>	412,284	443,835	386,140	443,782	(53)
<i>Firefighter/EMTs</i>	851,639	1,284,104	1,206,930	1,462,317	178,213
<i>Program Support Specialist II</i>	40,262	42,300	25,851	41,476	(824)
<i>Overtime</i>	315,739	377,310	353,351	453,462	76,152
<i>Part Time EMT</i>	81,790	116,000	105,368	116,000	0
<i>FICA</i>	169,442	220,956	196,811	276,416	55,460
<i>Retirement</i>	185,009	235,429	213,218	280,703	45,274
<i>Medical Insurance</i>	241,463	332,022	270,567	412,020	79,998
<i>Group Life Insurance</i>	25,220	32,093	29,066	35,917	3,824
<i>Disability Insurance</i>	213	223	118	219	(4)
<i>Salaries & Benefits</i>	2,911,186	3,709,042	3,375,233	4,618,557	909,515

FIRE AND EMERGENCY MEDICAL SERVICES

	Actual Expend FY/2023	Amended Budget FY/2024	Projected Expend FY/2024	Adopted Budget FY/2025	Budget Change
<i>Professional Services - Medical</i>	31,119	30,500	28,000	41,180	10,680
<i>Professional Services - Accounting/Auditing</i>	40,549	43,000	44,266	46,440	3,440
<i>Professional Services - Other</i>	1,025	1,000	2,800	1,000	0
<i>Repair And Maintenance</i>	62,265	75,000	81,505	75,000	0
<i>Maintenance Service Contract</i>	109,294	155,000	145,000	159,000	4,000
<i>Printing & Binding</i>	1,079	1,200	994	1,200	0
<i>Advertising</i>	59	600	0	600	0
<i>Postal Service</i>	266	200	125	200	0
<i>Telecommunications</i>	17,627	17,600	17,786	17,600	0
<i>Lease/Rental of Equipment</i>	1,170	3,425	3,863	4,000	575
<i>Mileage</i>	1,503	500	0	500	0
<i>Meals & Lodging</i>	7,554	9,916	6,500	17,585	7,669
<i>Convention & Education</i>	5,437	8,750	4,672	8,750	0
<i>Contribution-Forestry Services</i>	21,147	21,147	21,147	21,153	6
<i>Contribution-Med Flight</i>	1,900	3,100	0	0	(3,100)
<i>Contribution-Red Cross</i>	6,500	6,500	6,500	6,500	0
<i>Dues/Memberships</i>	1,869	4,600	1,951	2,000	(2,600)
<i>Misc. Charges</i>	7,155	7,900	7,200	7,900	0
<i>Office Supplies</i>	1,652	2,000	2,223	2,000	0
<i>Food Supplies</i>	58	100	0	100	0
<i>Medical Supplies</i>	45,017	45,000	52,000	52,000	7,000
<i>Janitorial Supplies</i>	3,915	4,000	4,074	4,000	0
<i>Repair & Maintenance Supplies</i>	3,225	2,700	1,092	2,700	0
<i>Vehicle/Equipment Fuel</i>	8,385	6,000	13,064	12,600	6,600
<i>Uniforms/Apparel</i>	20,196	20,000	47,000	25,000	5,000
<i>Books And Subscriptions</i>	3,315	4,500	4,259	4,500	0
<i>Education/Recreation Supplies</i>	1,417	2,500	300	2,500	0
<i>Other Operating Supplies - Disaster</i>	1,943	5,000	648	5,000	0
<i>Other Operating Expenditures</i>	406,642	481,738	496,967	521,008	39,270
<i>Machinery & Equipment</i>	0	61,920	15,000	55,908	(6,012)
<i>Communications Equipment</i>	0	0	0	0	0
<i>Capital Expenditures</i>	0	61,920	15,000	55,908	(6,012)
<i>Total Expenditures</i>	3,317,828	4,252,700	3,887,201	5,195,473	942,773

COURT SERVICES

The mission of probation programs is to enhance public safety by positively affecting 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.

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/2023	Amended Budget FY/2024	Projected Expend FY/2024	Adopted Budget FY/2025	Budget Change
<i>Professional Services – Other</i>	23,862	20,000	25,000	25,000	5,000
<i>Purchased Gov't Services-Crater Youth Care</i>	249,948	277,733	277,733	272,075	(5,658)
<i>Office Supplies</i>	567	450	450	1,150	700
<i>Other Operating Expenditures</i>	274,377	298,183	303,183	298,225	42
<i>Total Expenditures</i>	274,377	298,183	303,183	298,225	42

OTHER CORRECTIONS AND DETENTION

The Children’s Services department 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 CSA management specialist, a part time VJCCCA community counselor, and a part time Community Service coordinator. 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.

	Actual Expend FY/2023	Amended Budget FY/2024	Projected Expend FY/2024	Adopted Budget FY/2025	Budget Change
<i>Director of Children’s Services</i>	98,657	103,651	103,652	106,777	3,126
<i>CSA Management Specialist</i>	40,170	48,877	48,875	50,353	1,476
<i>Part Time Parent Rep</i>	227	720	158	720	0
<i>Part Time Community Services Worker Coord</i>	28,910	26,645	29,814	27,456	811
<i>Part Time VJCCCA Community Counselor</i>	23,234	27,980	23,747	28,829	849
<i>FICA</i>	14,446	15,902	15,602	16,381	479
<i>Retirement</i>	12,747	14,994	14,994	14,456	(538)
<i>Medical Insurance</i>	14,856	14,856	14,856	15,240	384
<i>Group Life Insurance</i>	1,945	2,044	2,044	1,854	(190)
<i>Salaries & Benefits</i>	235,192	255,669	253,741	262,066	6,397
<i>Professional Services - Other</i>	250	1,000	250	250	(750)
<i>Repair & Maintenance</i>	150	0	288	250	250
<i>Maintenance Service Contract</i>	2,491	1,507	2,000	2,500	993
<i>Postal Service</i>	705	650	700	650	0
<i>Telecommunications</i>	206	200	290	200	0
<i>Insurance</i>	435	435	435	435	0
<i>Lease/Rental of Equipment</i>	0	1,623	1,542	1,542	(81)
<i>Meals & Lodging</i>	842	996	1,023	1,000	4
<i>Convention & Education</i>	1,140	555	0	1,250	695
<i>Office Supplies</i>	1,174	1,000	1,200	1,200	200
<i>Vehicle/Equipment Fuel</i>	900	750	1,339	1,000	250
<i>Education/Recreation Supplies</i>	0	250	0	0	(250)
<i>Other Operating Expenditures</i>	8,293	8,966	9,066	10,277	1,311
<i>Total Expenditures</i>	243,485	264,635	262,807	272,343	7,708

BUILDING INSPECTIONS

The Building Inspections department ensures that Dinwiddie County has safe buildings in which to live and work through the enforcement of all applicable codes. Staff 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. A replacement vehicle for an inspector is approved in the FY 2025 capital expenditures.

	Actual Expend FY/2023	Amended Budget FY/2024	Projected Expend FY/2024	Adopted Budget FY/2025	Budget Change
<i>Building Official</i>	91,945	96,600	96,600	99,512	2,912
<i>Building Inspectors</i>	115,393	121,235	112,409	114,706	(6,529)
<i>Program Support Specialist II</i>	42,197	44,333	45,078	45,671	1,338
<i>FICA</i>	18,511	20,056	18,903	19,882	(174)
<i>Retirement</i>	24,529	25,771	24,197	25,448	(323)
<i>Medical Insurance</i>	25,185	23,328	25,674	31,572	8,244
<i>Group Life Insurance</i>	3,344	3,513	3,298	3,067	(446)
<i>Disability Insurance</i>	223	234	294	501	267
<i>Salaries & Benefits</i>	321,327	335,070	326,453	340,358	5,288
<i>Professional Services - Other</i>	0	3,000	100	3,000	0
<i>Repair and Maintenance</i>	375	0	100	0	0
<i>Advertising</i>	0	350	100	350	0
<i>Postal Service</i>	233	400	331	400	0
<i>Telecommunications</i>	3,752	3,700	3,242	3,700	0
<i>Meals & Lodging</i>	398	1,500	170	500	(1,000)
<i>Convention & Education</i>	825	3,154	375	1,000	(2,154)
<i>Dues/Memberships</i>	660	915	660	660	(255)
<i>Training - 2% State</i>	6,630	6,200	6,233	6,200	0
<i>Office Supplies</i>	939	1,000	200	1,000	0
<i>Repair & Maintenance Supplies</i>	536	0	0	0	0
<i>Vehicle/Equipment Fuel</i>	3,700	3,500	3,146	3,500	0
<i>Uniforms/Apparel</i>	493	250	500	500	250
<i>Books And Subscriptions</i>	175	1,200	0	3,800	2,600
<i>Other Operating Expenditures</i>	18,716	25,169	15,157	24,610	(559)
<i>Motor Vehicles</i>	23,200	0	0	29,308	29,308
<i>Capital Expenditures</i>	23,200	0	0	29,308	29,308
<i>Total Expenditures</i>	363,243	360,239	341,610	394,276	34,037

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 a chief animal control officer, four full time animal control officers, and one full time animal care attendant. On Call Pay for the officers was approved for FY 2024. A replacement vehicle is approved for FY 2025. Community volunteers also play an important role in the care and adoption of pound animals.

	Actual Expend FY/2023	Amended Budget FY/2024	Projected Expend FY/2024	Adopted Budget FY/2025	Budget Change
<i>Chief Animal Control Officer</i>	77,441	81,361	81,460	83,814	2,453
<i>Animal Control Officers</i>	134,810	166,254	114,342	165,408	(846)
<i>Animal Care Attendant</i>	37,928	39,848	39,849	41,050	1,202
<i>Overtime</i>	10,813	3,000	13,831	10,000	7,000
<i>On Call Pay</i>	0	5,044	5,161	5,044	0
<i>FICA</i>	19,372	22,606	19,005	23,357	751
<i>Retirement</i>	23,675	28,258	22,964	29,385	1,127
<i>Medical Insurance</i>	41,550	53,040	28,945	45,720	(7,320)
<i>Group Life Insurance</i>	3,228	3,852	3,130	3,425	(427)
<i>Disability Insurance</i>	662	878	594	873	(5)
<i>Salaries & Benefits</i>	349,478	404,141	329,282	408,077	3,936
<i>Professional Services - Medical</i>	8,827	9,600	7,625	10,560	960
<i>Professional Services - Other</i>	1,342	1,000	885	1,100	100
<i>Repair And Maintenance</i>	5,658	3,000	4,989	3,300	300
<i>Maintenance Service Contract</i>	3,260	5,088	4,528	5,597	509
<i>Advertising</i>	0	400	0	440	40
<i>Electrical Service</i>	6,881	6,000	5,168	6,600	600
<i>Heating Service</i>	2,937	2,200	3,116	2,420	220
<i>Postal Service</i>	14	25	18	28	3
<i>Telecommunications</i>	5,580	4,800	5,045	5,280	480
<i>Lease/Rental of Equipment</i>	151	720	737	737	17
<i>Meals & Lodging</i>	0	960	432	1,056	96
<i>Convention & Education</i>	235	1,825	250	1,825	0
<i>Dues/Memberships</i>	120	165	120	182	17
<i>Commission on Sale of Dog Tags</i>	206	400	211	400	0
<i>Recovered Costs</i>	0	0	0	0	0
<i>Office Supplies</i>	467	500	277	500	0
<i>Food Supplies</i>	24	100	0	100	0
<i>Grounds Maintenance Supplies</i>	663	1,000	669	1,000	0
<i>Medical Supplies</i>	1,381	1,200	0	1,000	(200)
<i>Janitorial Supplies</i>	3,439	2,200	2,280	2,420	220
<i>Repair & Maintenance Supplies</i>	2,936	1,000	2,198	2,000	1,000
<i>Vehicle/Equipment Fuel</i>	12,665	12,500	13,165	13,750	1,250
<i>Police Supplies</i>	2,215	2,500	4,903	2,500	0
<i>Uniforms/Apparel</i>	4,336	3,000	1,016	3,000	0
<i>Books And Subscriptions</i>	120	150	144	165	15
<i>Other Operating Expenditures</i>	63,457	60,333	57,775	65,959	5,626

ANIMAL CONTROL / POUND

	Actual Expend FY/2023	Amended Budget FY/2024	Projected Expend FY/2024	Adopted Budget FY/2025	Budget Change
<i>Machinery & Equipment</i>	1,199	0	0	0	0
<i>Motor Vehicles</i>	0	0	0	68,864	68,864
<i>Computer Equipment</i>	7,092	0	0	0	0
<i>Capital Expenditures</i>	8,291	0	0	68,864	68,864
<i>Total Expenditures</i>	421,226	464,474	387,057	542,900	78,426

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/2023	Amended Budget FY/2024	Projected Expend FY/2024	Adopted Budget FY/2025	Budget Change
<i>Professional Services - Medical</i>	340	800	360	500	(300)
<i>Other Operating Expenditures</i>	340	800	360	500	(300)
<i>Total Expenditures</i>	340	800	360	500	(300)

EMERGENCY COMMUNICATIONS

This department, comprised of a director, a manager, 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 that enhances the safety and security of the County's most vulnerable citizens.

The replacement radio project, initiated in 2020 through bond proceeds in the CIP fund, was completed in FY 2024. 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. FY 2025 capital expenditures include replacement chairs in the E911 center.

	Actual Expend FY/2023	Amended Budget FY/2024	Projected Expend FY/2024	Adopted Budget FY/2025	Budget Change
<i>Director of Emergency Communications</i>	96,367	103,746	96,508	104,297	551
<i>Communications Manager</i>	63,321	76,030	73,530	75,747	(283)
<i>Communications Shift Supervisors</i>	193,995	239,908	232,555	235,819	(4,089)
<i>Communications Officers</i>	445,613	602,407	483,108	572,261	(30,146)
<i>Overtime</i>	178,405	83,284	167,499	83,284	0
<i>Part Time Communications Officers</i>	47,021	19,850	68,179	19,850	0
<i>On Call Pay</i>	9,396	8,760	8,216	8,760	0
<i>FICA</i>	74,312	82,734	84,267	84,151	1,417
<i>Retirement</i>	75,570	95,311	85,266	100,320	5,009
<i>Medical Insurance</i>	140,210	159,384	136,984	173,292	13,908
<i>Group Life Insurance</i>	10,642	12,993	11,623	11,660	(1,333)
<i>Disability Insurance</i>	2,081	2,819	2,493	3,068	249
<i>Salaries & Benefits</i>	1,336,934	1,487,226	1,450,227	1,472,510	(14,716)
<i>Professional Services - Medical</i>	264	200	205	200	0
<i>Professional Services - Other</i>	3,969	1,000	1,056	2,000	1,000
<i>Repair And Maintenance</i>	6,576	10,000	11,000	10,000	0
<i>Maintenance Service Contract</i>	229,008	122,537	135,000	75,555	(46,982)
<i>Advertising</i>	0	375	0	375	0
<i>Electrical Service</i>	24,185	11,000	32,812	33,000	22,000
<i>Heating Service</i>	802	1,100	1,455	1,100	0
<i>Postal Service</i>	0	100	0	100	0
<i>Telecommunications</i>	17,115	20,000	16,791	67,380	47,380
<i>Lease/Rental of Equipment</i>	176,782	182,394	187,438	157,000	(25,394)
<i>Mileage</i>	0	0	1,165	1,132	1,132
<i>Meals & Lodging</i>	6,412	1,500	923	7,825	6,325
<i>Convention & Education</i>	3,670	2,500	(1,580)	12,459	9,959
<i>Dues/Memberships</i>	1,061	1,176	1,150	1,150	(26)
<i>Office Supplies</i>	3,877	2,500	1,706	2,500	0
<i>Janitorial Supplies</i>	346	300	503	500	200
<i>Uniforms/Apparel</i>	480	1,000	500	1,000	0
<i>Other Operating Expenditures</i>	474,547	357,682	390,125	373,277	15,595
<i>Furniture & Fixtures</i>	0	0	0	14,997	14,997
<i>Communication Equipment</i>	760	17,800	5,202	0	(17,800)
<i>Capital Expenditures</i>	760	17,800	5,202	14,997	(2,803)
<i>Total Expenditures</i>	1,812,240	1,862,708	1,845,555	1,860,783	(1,925)

PUBLIC WORKS

WASTE MANAGEMENT

The Waste Management department shares a director with General Properties and consists of a public works coordinator; four full time equipment operators/drivers; and a number of part time equipment operators and manned site attendants. This department is open daily (except Christmas day) and is responsible for the County's eight manned waste disposal convenience centers, monitoring wastewater runoff control and closed landfill maintenance, and recycling processing. County staff handle much of the routine maintenance of the department's equipment as well. An outside vendor handles waste disposal services. FY 2024 capital expenditures included upgrading the waste disposal scales.

	Actual Expend FY/2023	Amended Budget FY/2024	Projected Expend FY/2024	Adopted Budget FY/2025	Budget Change
<i>Public Works Coordinator</i>	48,760	51,228	51,229	52,774	1,546
<i>Equipment Operators</i>	120,893	127,013	127,015	130,844	3,831
<i>Overtime</i>	3,695	3,000	3,366	3,500	500
<i>Part Time Equipment Operators</i>	63,629	71,758	45,243	72,214	456
<i>Part Time Convenience Site Attendants</i>	402,440	399,360	395,251	401,920	2,560
<i>FICA</i>	48,073	49,906	46,769	50,586	680
<i>Retirement</i>	16,677	17,521	17,521	18,277	756
<i>Medical Insurance</i>	38,184	38,184	38,184	39,192	1,008
<i>Group Life Insurance</i>	2,273	2,388	2,388	2,167	(221)
<i>Disability Insurance</i>	417	438	438	451	13
<i>Salaries & Benefits</i>	745,041	760,796	727,406	771,924	11,128
<i>Professional Services – Medical</i>	605	500	226	500	0
<i>Professional Services – Other</i>	762,950	750,000	817,262	803,000	53,000
<i>Repair And Maintenance</i>	28,745	75,000	51,047	75,000	0
<i>Maintenance Service Contract</i>	2,045	2,600	2,600	2,600	0
<i>Advertising</i>	0	500	0	500	0
<i>Electrical Service</i>	16,949	15,000	18,046	18,000	3,000
<i>Water & Sewer Service</i>	10,657	11,550	12,626	12,600	1,050
<i>Postal Service</i>	5	10	0	10	0
<i>Telecommunications</i>	1,749	1,500	3,897	3,900	2,400
<i>Lease/Rental of Equipment</i>	0	3,000	4,235	3,000	0
<i>Office Supplies</i>	566	500	225	500	0
<i>Repair & Maintenance Supplies</i>	34,275	30,000	33,012	33,000	3,000
<i>Vehicle/Equipment Fuel</i>	43,290	60,000	39,146	60,000	0
<i>Uniforms/Apparel</i>	1,222	1,000	67	1,000	0
<i>Other Operating Expenditures</i>	903,058	951,160	982,388	1,013,610	62,450
<i>Machinery & Equipment</i>	5,100	22,500	19,723	0	(22,500)
<i>Capital Expenditures</i>	5,100	22,500	19,723	0	(22,500)
<i>Total Expenditures</i>	1,653,198	1,734,456	1,729,516	1,785,534	51,078

GENERAL PROPERTIES

This department maintains 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 technicians and grounds maintenance staff. The staff maintains all County buildings and grounds and performs routine maintenance inspections of facilities and mechanical systems. Seven full time custodians perform janitorial services.

This department is also responsible for managing construction and other capital improvement projects. 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. FY 2025 capital expenditures include maintenance equipment/improvements at the Dinwiddie Sports Complex. Streetlight service is also provided to several areas of the County.

	Actual Expend FY/2023	Amended Budget FY/2024	Projected Expend FY/2024	Adopted Budget FY/2025	Budget Change
<i>Director of Public Works</i>	111,354	116,991	116,991	120,518	3,527
<i>Assistant Director</i>	68,860	72,346	72,698	74,527	2,181
<i>Public Works Supervisor</i>	53,540	58,137	58,139	59,892	1,755
<i>Park Services Crew Leader</i>	44,307	46,550	46,551	46,841	291
<i>Maintenance Technicians</i>	117,852	194,392	117,797	189,135	(5,257)
<i>Custodians</i>	186,486	174,251	173,885	179,500	5,249
<i>Overtime</i>	5,238	5,000	5,788	5,000	0
<i>Part Time Grounds Maintenance Workers</i>	87,545	114,820	90,653	103,005	(11,815)
<i>FICA</i>	49,565	59,860	50,307	59,549	(311)
<i>Retirement</i>	56,630	65,140	57,392	68,595	3,455
<i>Medical Insurance</i>	102,002	114,648	95,101	117,636	2,988
<i>Group Life Insurance</i>	7,720	8,880	7,824	7,911	(969)
<i>Disability Insurance</i>	1,951	2,486	1,835	2,255	(231)
<i>Salaries & Benefits</i>	893,050	1,033,501	894,961	1,034,365	864
<i>Professional Services - Medical</i>	-55	0	0	0	0
<i>Professional Services - Other</i>	834	0	4,200	12,051	12,051
<i>Repair and Maintenance</i>	22,492	258,000	290,400	172,978	(85,022)
<i>Maintenance Service Contract</i>	535,165	550,000	550,000	550,000	0
<i>Advertising</i>	0	150	0	150	0
<i>Purchased Gov't Services-ARWA</i>	591,894	643,051	644,785	650,000	6,949
<i>Electrical Service</i>	348,436	360,000	370,603	360,000	0
<i>Heating Service</i>	38,568	35,000	38,221	35,000	0
<i>Water & Sewer</i>	255,992	255,072	259,986	235,000	(20,072)
<i>Telecommunications</i>	11,701	11,000	12,905	13,000	2,000
<i>Property Insurance</i>	41,846	43,465	45,369	45,753	2,288
<i>Equipment Insurance</i>	13,270	13,401	14,065	14,701	1,300
<i>Motor Vehicle Insurance</i>	64,887	68,681	66,929	63,208	(5,473)
<i>Lease/Rental of Equipment</i>	1,464	1,089	0	0	(1,089)
<i>Office Supplies</i>	60	0	2	0	0
<i>Grounds Maintenance Supplies</i>	96	150	333	150	0
<i>Janitorial Supplies</i>	33,686	50,000	27,081	45,000	(5,000)

GENERAL PROPERTIES

	Actual Expend FY/2023	Amended Budget FY/2024	Projected Expend FY/2024	Adopted Budget FY/2025	Budget Change
<i>Repair & Maintenance Supplies</i>	38,052	35,000	36,164	38,500	3,500
<i>Vehicle/Equipment Fuel</i>	26,612	30,000	21,257	25,000	(5,000)
<i>Uniforms/Apparel</i>	600	550	0	550	0
<i>Payment to Dinwiddie Co Water Authority</i>	270,285	141,904	141,904	272,297	130,393
<i>Other Operating Expenditures</i>	2,335,762	2,531,513	2,556,551	2,568,338	36,825
<i>Machinery & Equipment</i>	0	0	0	144,500	144,500
<i>Capital Expenditures</i>	0	0	0	144,500	144,500
<i>Total Expenditures</i>	3,228,813	3,565,014	3,451,512	3,747,203	182,189

STREETLIGHTS

	Actual Expend FY/2023	Amended Budget FY/2024	Projected Expend FY/2024	Adopted Budget FY/2025	Budget Change
<i>Electrical Service</i>	47,579	48,500	48,790	49,400	900
<i>Other Operating Expenditures</i>	47,579	48,500	48,790	49,400	900
<i>Total Expenditures</i>	47,579	48,500	48,790	49,400	900

HEALTH AND WELFARE

Dinwiddie County supports and contributes to the following organizations:

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.

	Actual Expend FY/2023	Amended Budget FY/2024	Projected Expend FY/2024	Adopted Budget FY/2025	Budget Change
<i>Contribution-Dinwiddie Health Department</i>	325,649	325,649	325,649	325,649	0
<i>Other Operating Expenditures</i>	325,649	325,649	325,649	325,649	0
<i>Total Expenditures</i>	325,649	325,649	325,649	325,649	0

BEHAVIORAL HEALTH

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/2023	Amended Budget FY/2024	Projected Expend FY/2024	Adopted Budget FY/2025	Budget Change
<i>Contribution-District 19 CSB</i>	96,828	108,134	108,134	123,258	15,124
<i>Other Operating Expenditures</i>	96,828	108,134	108,134	123,258	15,124
<i>Total Expenditures</i>	96,828	108,134	108,134	123,258	15,124

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 that 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/2023	Amended Budget FY/2024	Projected Expend FY/2024	Adopted Budget FY/2025	Budget Change
<i>Contribution-Crater AAA</i>	10,000	10,000	10,000	10,000	0
<i>Other Operating Expenditures</i>	10,000	10,000	10,000	10,000	0
<i>Total Expenditures</i>	10,000	10,000	10,000	10,000	0

OTHER SOCIAL SERVICES

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 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.

Central Virginia Legal Aid Society

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 an emergency that 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/2023	Amended Budget FY/2024	Projected Expend FY/2024	Adopted Budget FY/2025	Budget Change
<i>Contribution-Domestic Violence Programs</i>	7,500	7,500	7,500	7,500	0
<i>Contribution-CARES</i>	1,742	2,000	2,000	2,000	0
<i>Contribution-Legal Aid</i>	8,471	8,471	8,471	8,471	0
<i>Contribution-Misc. Social Services</i>	9,000	9,000	9,000	9,000	0
<i>Other Operating Expenditures</i>	26,713	26,971	26,971	26,971	0
<i>Total Expenditures</i>	26,713	26,971	26,971	26,971	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 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 student scholarships and faculty/student development programs.

Brightpoint Community College

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

	Actual Expend FY/2023	Amended Budget FY/2024	Projected Expend FY/2024	Adopted Budget FY/2025	Budget Change
<i>Contribution-Brightpoint Community College</i>	3,525	3,526	3,526	3,459	(67)
<i>Contribution-Virginia State University</i>	2,500	2,500	2,500	2,500	0
<i>Contribution-Richard Bland College</i>	10,000	10,000	10,000	10,000	0
<i>Other Operating Expenditures</i>	<i>16,025</i>	<i>16,026</i>	<i>16,026</i>	<i>15,959</i>	<i>(67)</i>
<i>Total Expenditures</i>	<i>16,025</i>	<i>16,026</i>	<i>16,026</i>	<i>15,959</i>	<i>(67)</i>

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 seven full time employees and a number of part time employees and volunteer coaches. An additional recreation manager for the Sports Complex and additional part-time recreation techs are approved for FY 2025. Capital expenditures include replacement tables and chairs at the Eastside Center. See www.playdinwiddie.com for more information on recreation programs.

	Actual Expend FY/2023	Amended Budget FY/2024	Projected Expend FY/2024	Adopted Budget FY/2025	Budget Change
<i>Director of Parks & Recreation</i>	87,725	92,166	92,615	104,678	12,512
<i>Assistant Director</i>	68,860	72,346	72,698	74,527	2,181
<i>Recreation Managers</i>	129,816	153,051	105,495	202,194	49,143
<i>Office Manager</i>	49,919	52,446	52,446	54,027	1,581
<i>Recreation Specialist</i>	34,844	43,384	32,337	42,640	(744)
<i>Overtime</i>	6,195	0	16,916	0	0
<i>Part Time Athletics</i>	46,052	60,825	38,252	15,000	(45,825)
<i>Part Time Concessions</i>	27,950	32,505	9,597	39,798	7,293
<i>Part Time Facilities</i>	101,620	97,100	90,304	93,496	(3,604)
<i>Part Time Programs Instructors</i>	11,098	17,825	39,335	17,925	100
<i>Part Time Recreation Technicians</i>	657	0	39,473	96,392	96,392
<i>FICA</i>	42,036	47,556	43,826	56,662	9,106
<i>Retirement</i>	36,120	40,637	34,323	47,948	7,311
<i>Medical Insurance</i>	51,170	50,988	49,608	67,560	16,572
<i>Group Life Insurance</i>	4,924	5,539	4,679	5,641	102
<i>Disability Insurance</i>	567	766	669	1,293	527
<i>Salaries & Benefits</i>	699,552	767,134	722,572	919,782	152,648
<i>Professional Services – Medical</i>	594	500	792	1,000	500
<i>Professional Services – Other</i>	33,404	43,450	12,617	77,539	34,089
<i>Temporary Help – Instructors</i>	12,380	10,000	10,043	10,000	0
<i>Repair and Maintenance</i>	18,769	10,000	37,594	15,000	5,000
<i>Maintenance Service Contract</i>	12,629	20,200	17,507	18,000	(2,200)
<i>Advertising</i>	120	1,000	0	500	(500)
<i>Marketing</i>	434	2,000	0	0	(2,000)
<i>Electrical Service</i>	69,767	70,000	71,991	70,000	0
<i>Heating Service</i>	6,109	11,500	9,960	6,000	(5,500)
<i>Water & Sewer</i>	23,525	23,000	26,651	27,500	4,500
<i>Telecommunications</i>	26,362	23,000	28,349	28,000	5,000
<i>Lease/Rental of Equipment</i>	1,380	3,000	3,516	3,516	516
<i>Meals & Lodging</i>	0	982	451	500	(482)
<i>Convention & Education</i>	471	2,925	1,692	1,500	(1,425)
<i>Dues/Memberships</i>	550	625	550	625	0
<i>Sales & Meals Tax</i>	5,835	6,000	4,832	6,000	0

PARKS AND RECREATION

	Actual Expend FY/2023	Amended Budget FY/2024	Projected Expend FY/2024	Adopted Budget FY/2025	Budget Change
<i>Office Supplies</i>	3,159	4,000	4,135	4,000	0
<i>Food Supplies</i>	1,079	500	408	500	0
<i>Medical Supplies</i>	1,982	2,500	2,223	2,500	0
<i>Janitorial Supplies</i>	711	500	177	500	0
<i>Repair & Maintenance Supplies</i>	6,891	7,500	3,483	7,500	0
<i>Vehicle/Equipment Fuel</i>	3,192	3,500	3,976	3,800	300
<i>Uniforms/Apparel</i>	1,042	3,000	2,779	2,700	(300)
<i>Education/Recreation Supplies</i>	132,486	139,738	137,004	128,600	(11,138)
<i>Concessions</i>	41,473	50,000	50,779	50,000	0
<i>Other Operating Expenditures</i>	404,344	439,420	431,508	465,780	26,360
<i>Machinery & Equipment</i>	15,520	0	8,790	0	0
<i>Furniture & Fixtures</i>	10,701	0	65	8,700	8,700
<i>Capital Expenditures</i>	26,221	0	8,855	8,700	8,700
<i>Total Expenditures</i>	1,130,117	1,206,554	1,162,935	1,394,262	187,708

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/2023	Amended Budget FY/2024	Projected Expend FY/2024	Adopted Budget FY/2025	Budget Change
<i>Contribution-Regional Library</i>	323,072	335,995	335,995	353,235	17,240
<i>Other Operating Expenditures</i>	323,072	335,995	335,995	353,235	17,240
<i>Total Expenditures</i>	323,072	335,995	335,995	353,235	17,240

COMMUNITY DEVELOPMENT

PLANNING / ZONING / CODE COMPLIANCE

This department promotes the county’s progressive vision through planned growth in Dinwiddie County by maintaining a comprehensive planning program that 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). 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. The FY 2025 budget includes a planning intern position.

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 every other month on the 3rd Wednesday as needed.

	Actual Expend FY/2023	Amended Budget FY/2024	Projected Expend FY/2024	Adopted Budget FY/2025	Budget Change
<i>Director of Planning</i>	116,710	122,618	122,618	126,315	3,697
<i>Environmental Administrator</i>	19,027	52,606	76,243	80,981	28,375
<i>Planner I</i>	0	51,508	0	51,829	321
<i>Assistant Director of Planning</i>	77,441	81,361	81,361	90,425	9,064
<i>Code Compliance Officer</i>	51,319	53,888	53,888	55,513	1,625
<i>Program Support Specialist II</i>	49,738	52,256	53,276	53,831	1,575
<i>Board of Zoning Appeals Members</i>	1,083	2,000	821	3,000	1,000
<i>Planning Commissioners</i>	5,955	9,100	11,646	13,200	4,100
<i>Intern</i>	0	0	0	30,000	30,000
<i>FICA</i>	24,047	32,538	30,019	38,640	6,102
<i>Retirement</i>	30,740	40,720	37,563	43,058	2,338
<i>Medical Insurance</i>	28,996	41,376	34,031	42,456	1,080
<i>Group Life Insurance</i>	4,190	5,551	5,121	5,415	(136)
<i>Disability Insurance</i>	93	550	0	274	(276)
<i>Salaries & Benefits</i>	409,340	546,072	506,586	634,936	88,864
<i>Professional Services - Other</i>	108,105	37,000	51,759	104,000	67,000
<i>Repair and Maintenance</i>	116	0	94	0	0
<i>Maintenance Service Contract</i>	3,934	5,000	4,338	2,500	(2,500)
<i>Advertising</i>	4,087	8,100	9,374	8,100	0
<i>Postal Service</i>	2,692	3,000	2,196	3,000	0
<i>Telecommunications</i>	2,426	2,400	2,014	2,400	0
<i>Lease/Rental of Equipment</i>	1,252	6,296	7,018	7,018	722
<i>Mileage</i>	321	500	0	807	307

PLANNING / ZONING / CODE COMPLIANCE

	Actual Expend FY/2023	Amended Budget FY/2024	Projected Expend FY/2024	Adopted Budget FY/2025	Budget Change
<i>Meals & Lodging</i>	632	2,210	754	750	(1,460)
<i>Convention & Education</i>	2,040	4,323	1,755	2,900	(1,423)
<i>Dues/Memberships</i>	972	1,170	993	1,000	(170)
<i>Office Supplies</i>	2,341	2,500	1,880	2,500	0
<i>Repair & Maintenance Supplies</i>	13,317	7,000	8,281	9,300	2,300
<i>Vehicle/Equipment Fuel</i>	1,921	2,000	1,480	2,000	0
<i>Uniforms/Apparel</i>	103	500	0	500	0
<i>Other Operating Expenditures</i>	144,259	81,999	91,936	146,775	64,776
<i>Motor Vehicles</i>	23,200	0	0	0	0
<i>Computer Equipment</i>	0	0	0	0	0
<i>Capital Expenditures</i>	23,200	0	0	0	0
<i>Total Expenditures</i>	576,799	628,071	598,522	781,711	153,640

PUBLIC NUISANCE CONTROL

	Actual Expend FY/2023	Amended Budget FY/2024	Projected Expend FY/2024	Adopted Budget FY/2025	Budget Change
<i>Professional Services – Other</i>	56,177	40,000	29,518	50,000	10,000
<i>Other Operating Expenditures</i>	56,177	40,000	29,518	50,000	10,000
<i>Total Expenditures</i>	56,177	40,000	29,518	50,000	10,000

COMMUNITY DEVELOPMENT

The Community Development department 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 closely with Dinwiddie County Public Schools to develop Dinwiddie Youth Workforce Development Initiatives, which aim to provide youth with skills and experiences that lead to sustainable, fulfilling careers and build a healthy, prosperous community. This department, 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 County Fair. A new data analyst position is approved for FY 2025.

	Actual Expend FY/2023	Amended Budget FY/2024	Projected Expend FY/2024	Adopted Budget FY/2025	Budget Change
<i>Deputy County Administrator-Planning & Community Development</i>	129,140	135,678	135,679	139,770	4,092
<i>Director of Economic Development</i>	95,481	104,029	104,534	107,165	3,136
<i>Managers</i>	97,734	119,606	80,214	119,428	(178)
<i>GIS & Data Analysts</i>	13,589	65,225	66,936	136,554	71,329
<i>Part Time</i>	6,660	5,000	0	5,000	0
<i>FICA</i>	24,959	32,860	28,288	38,856	5,996
<i>Retirement</i>	32,368	41,732	37,470	50,415	8,683
<i>Medical Insurance</i>	41,084	50,988	42,714	56,676	5,688
<i>Group Life Insurance</i>	4,482	5,689	5,293	5,934	245
<i>Disability Insurance</i>	552	976	747	1,352	376
Salaries & Benefits	446,047	561,783	501,875	661,151	99,368
<i>Professional Services – Engineer/Architect</i>	0	5,000	0	5,000	0
<i>Professional Services – Other</i>	524	150	27	0	(150)
<i>Maintenance Service Contract</i>	553	1,170	1,144	6,974	5,804
<i>Advertising</i>	3,259	9,250	9,187	12,500	3,250
<i>Marketing</i>	888	8,180	493	8,180	0
<i>Special Events</i>	78,676	92,750	90,400	102,823	10,073
<i>Telecommunications</i>	2,242	1,650	1,858	2,475	825
<i>Lease/Rental of Equipment</i>	0	3,216	2,902	2,902	(314)
<i>Mileage</i>	40	0	41	0	0
<i>Meals & Lodging</i>	694	0	31	2,865	2,865
<i>Convention & Education</i>	670	3,521	1,214	2,200	(1,321)
<i>Dues/Memberships</i>	1,083	1,955	700	1,130	(825)
<i>Office Supplies</i>	45	250	149	6,691	6,441
<i>Vehicle/Equipment Fuel</i>	0	700	0	0	(700)
Other Operating Expenditures	88,674	127,792	108,147	147,299	25,948
Total Expenditures	534,722	689,575	610,022	814,891	125,316

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, offers public transportation to citizens along the major corridors, and 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 established by the member localities. Another important work area involves environmental issues in response to local needs. These include the 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 Crossroads

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.

OTHER PLANNING AND COMMUNITY DEVELOPMENT

Dinwiddie County Chamber of Commerce

The Dinwiddie County Chamber of Commerce organized to promote business and community growth and development through economic programs designed to strengthen and expand the income potential of all businesses within the trade area. The Chamber promotes programs of civic, social and cultural nature, which are designed to increase the functional and aesthetic values of the community, as well as promoting public awareness of those businesses within the county. The Chamber also strives to enhance 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. It focuses on 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/2023	Amended Budget FY/2024	Projected Expend FY/2024	Adopted Budget FY/2025	Budget Change
<i>Industrial Development Authority Member</i>	3,058	5,000	855	5,000	0
<i>FICA</i>	234	383	65	383	0
<i>Salaries & Benefits</i>	<i>3,292</i>	<i>5,383</i>	<i>920</i>	<i>5,383</i>	<i>0</i>
<i>Professional Services - Other</i>	27	0	22	0	0
<i>Purchased Gov't Services-BABS</i>	21,200	21,200	21,200	21,200	0
<i>Contribution-Crater Planning District Commission</i>	18,166	28,166	28,166	28,166	0
<i>Contribution-Petersburg Area Tourism</i>	40,500	65,000	65,000	65,000	0
<i>Contribution-Virginia's Gateway Region</i>	50,589	72,947	72,947	72,947	0
<i>Contribution-Misc.</i>	46,500	49,000	49,000	49,000	0
<i>Payment to Dinwiddie County Airport</i>	25,000	25,000	25,000	25,000	0
<i>Payment to Dinwiddie County IDA</i>	45,675	45,675	45,675	45,675	0
<i>Other Operating Expenditures</i>	<i>247,657</i>	<i>306,988</i>	<i>307,010</i>	<i>306,988</i>	<i>0</i>
<i>Total Expenditures</i>	<i>250,949</i>	<i>312,371</i>	<i>307,930</i>	<i>312,371</i>	<i>0</i>

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 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 that 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/2023	Amended Budget FY/2024	Projected Expend FY/2024	Adopted Budget FY/2025	Budget Change
<i>Contribution-Appomattox Soil & Water District</i>	12,500	12,500	12,500	12,500	0
<i>Other Operating Expenditures</i>	<i>12,500</i>	<i>12,500</i>	<i>12,500</i>	<i>12,500</i>	<i>0</i>
<i>Total Expenditures</i>	<i>12,500</i>	<i>12,500</i>	<i>12,500</i>	<i>12,500</i>	<i>0</i>

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.

Four full time employees who are paid by the State and a part time 4-H program technician who is paid by the County staff the Dinwiddie office. 2018 marked the first year the Southeast Virginia 4-H Educational Center held a summer camp for just Dinwiddie County youth, and the County started making a contribution towards that camp in FY 2020.

	Actual Expend FY/2023	Amended Budget FY/2024	Projected Expend FY/2024	Adopted Budget FY/2025	Budget Change
<i>Cooperative Extension Technician</i>	18,036	19,444	10,815	19,571	127
<i>Overtime</i>	585	0	0	0	0
<i>Summer Intern</i>	1,737	4,000	0	4,000	0
<i>FICA</i>	1,557	1,793	827	1,803	10
<i>Salaries & Benefits</i>	21,916	25,237	11,642	25,374	137
<i>Professional Services - Other</i>	22	5,200	0	5,500	300
<i>Purchased Gov't Services-Cooperative Extension</i>	110,680	105,016	117,672	109,594	4,578
<i>Electrical Service</i>	2,424	2,600	2,786	2,600	0
<i>Telecommunications</i>	482	450	528	450	0
<i>Lease/Rental Of Buildings</i>	22,534	23,015	22,985	23,475	460
<i>Convention & Education</i>	0	0	134	0	0
<i>Contribution-Southeast VA 4-H Education Center</i>	10,000	10,000	10,000	10,000	0
<i>Dues/Memberships</i>	220	1,500	420	1,500	0
<i>Education/Recreation Supplies</i>	0	1,500	140	1,500	0
<i>Plastic Pest Containers Program</i>	1,793	1,800	2,309	2,500	700
<i>Other Operating Expenditures</i>	148,155	151,081	156,973	157,119	6,038
<i>Total Expenditures</i>	170,071	176,318	168,615	182,493	6,175

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 the 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 Debt Service Funds are funded from a transfer from the General Fund for county and school debt service payments and from the Meals Tax Fund for school debt only.
- The County Capital Projects Fund is funded by various grants and a General Fund transfer for pay-as-you-go projects.

	Actual Expend FY/2023	Amended Budget FY/2024	Projected Expend FY/2024	Adopted Budget FY/2025	Budget Change
<i>Transfer to Community Development Fund</i>	25,000	25,000	25,000	25,000	0
<i>Transfer to School Fund</i>	15,990,100	16,190,100	16,190,100	16,190,100	0
<i>Transfer to Children’s Services Act Fund</i>	906,557	706,557	706,557	672,163	(34,394)
<i>Transfer to Social Services Fund</i>	423,579	531,212	531,212	618,083	86,871
<i>Transfer to School Capital Projects Fund</i>	150,000	325,416	325,416	150,000	(175,416)
<i>Transfer to County Capital Projects Fund</i>	1,838,043	3,119,487	3,119,487	2,289,000	(830,487)
<i>Transfer to County Debt Service Fund</i>	3,645,512	3,771,380	3,771,380	3,837,245	65,865
<i>Transfer to School Debt Service Fund</i>	2,844,705	2,494,705	2,494,705	2,494,705	0
<i>Transfer to Other Funds</i>	0	0	3,539	0	0
<i>Total Transfers to Other Funds</i>	25,823,496	27,163,857	27,167,396	26,276,296	(887,561)

SPECIAL REVENUE FUNDS

BY PURPOSE

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%.

Social Services

Social Services is a locally administered/state supported agency that 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 two full time equivalents.

County Grants

County Grant Fund revenues include a Litter Control Grant from VDEQ 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 are used for Sheriff's office community activities, such as Operation Lifesaver, Triad, and for K-9 expenditures.

Children's Services Act

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 through the pooling of eight specific funding streams from Social Services, Department of Juvenile Justice, Department of Education, and Department of Behavioral Health and Developmental Services. These funds are returned to the localities with a required state/local match and are managed by local interagency teams.

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 public at the County branches of the Appomattox Regional Library System 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. The Opioid Settlement monies and Animal Control donations are managed in this fund, along with COVID 19 funding.

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.

SCHOOL FUNDS



The mission of Dinwiddie County Public Schools is to provide each student the opportunity to become a productive citizen, while 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 Board of Supervisors to approve categorical appropriation of funds for the operation of the School system. The Schools' FY 2025 budget priorities include the following:

- Investing in staff
- Investing in services to address a culturally diverse school system
- Addressing mandates and rising costs

School Funds Revenue Analysis

Revenue assumptions for FY 2025 include the County local fund transfer of \$16,190,100, which is the same as the FY 2024 transfer. FY 2025 State revenues show a decrease of \$191,665, which can be attributed to spend down of certain State grants. Fund balances in the various school funds will be used along with current revenues to balance the FY 2025 School budget.

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 state-required local match. 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.

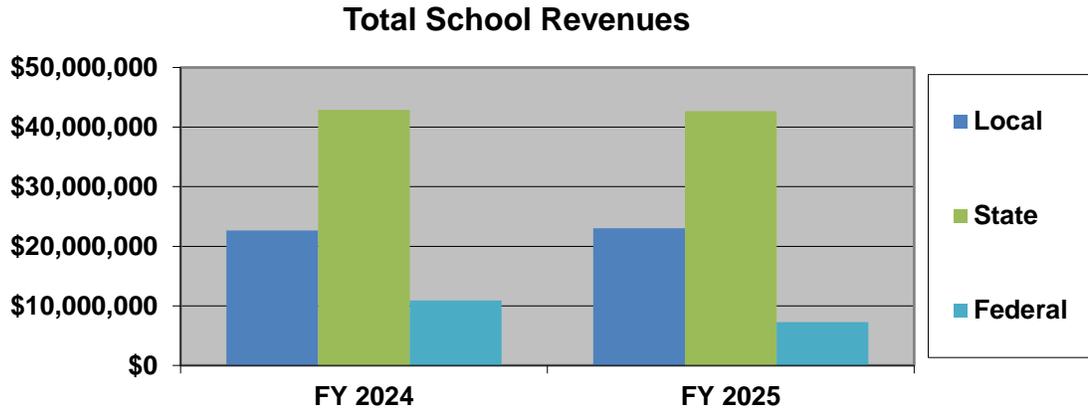
Federal Aid

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. COVID19 and other miscellaneous federal programs and grants make up the remaining funding.

SCHOOL FUNDS

Charges for Services & Local Miscellaneous Receipts

Charges for services and Medicaid reimbursement account for local revenue for the School Fund. Leasing of space at the Historic Southside High School Education Center to the Rivermont School also generates local revenue in the School Fund. Cafeteria meals are recorded in the School Nutrition Fund.



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 School FY 2025 budget as approved by the Board of Supervisors on May 7, 2024.

FUND	CATEGORY	FY 2024	FY 2025	CHANGE
Fund 205	Instruction & Technology	41,535,051	43,149,727	1,614,676
Fund 208	Schools COVID19	5,882,156	1,625,000	-4,257,156
Fund 303	Grants	6,170,306	4,868,940	-1,301,366
Fund 206	Textbooks	1,555,296	980,000	-575,296
	Total Instruction	55,142,809	50,623,667	-4,519,142
Fund 205	Administration, Attendance & Health	3,438,416	3,492,372	53,956
Fund 205	Pupil Transportation	3,716,713	3,815,351	98,638
Fund 205	Operation and Maintenance	7,249,242	7,393,808	144,566
Fund 207	School Nutrition Services	3,290,369	3,100,000	-190,369
Fund 302	Capital Projects	5,302,721	6,445,734	1,143,013
Fund 402	Debt Service	3,344,756	3,322,760	-21,996
	Inter-Fund Transfers	416,332	685,537	269,205
	Total Funds	81,901,358	78,879,229	-3,022,129

Further details of the FY 2025 School budget are available in a separate document from the School Board Office or www.dinwiddie.k12.va.us

CAPITAL PROJECTS FUNDS

In FY 2019, the Board of Supervisors decided to extend the Capital Improvement Plan to ten years to better plan for project financing. Only the first year of the plan is actually appropriated, and only the first five years of the plan are considered for cash proffer purposes. The following table lists CIP projects that were appropriated and/or expended over the past five years, and the projects that are still in progress. Some of the projects may have started prior to FY 2020 & have additional expenditures in those prior years. Appendix B shows anticipated capital needs in the FY 2025-2034 CIP resolution.

CAPITAL IMPROVEMENT PLAN FUND PROJECTS	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Remaining Budget
<i>County Government Complex</i>	209,720					0
<i>County Museum</i>	23,719	554	14,673			61,074
<i>DCWA / SCWWA / ARWA</i>	120,797	213,527		136,476		0
<i>McKenney Gym</i>	72					2,268
<i>McKenney Recreation Center</i>	100					973
<i>Laserfiche Expansion</i>		3,096	4,100		21,245	8,254
<i>Broadband Study/Project</i>	16,352	1,124		100,000	40,373	713,988
<i>School Capital Transfer</i>	253,380	5,590	15,378	1,081,536	1,567,796	0
<i>Pamplin Corridor Enhancement</i>						35,352
<i>Radio System Upgrade</i>	2,007,729	2,065,880	2,080,429	1,600,304	2,278,868	455,765
<i>E911 Upgrade</i>	30,553	73,594	13,559			0
<i>Law Enforcement Vehicles</i>	187,125			232,441	234,222	0
<i>Replace Mobile Data Terminals</i>					352,697	0
<i>Sports Complex Basketball Court</i>					106,896	272,642
<i>13 AutoPulse Replacements</i>					169,424	5,576
<i>Volunteer Fire Dept Turnout Gear</i>	29,355					0
<i>Courthouse/Other Bldg. HVAC</i>				204,566		400,038
<i>Din Middle School Roof Recoat</i>	210,000					0
<i>Airport Authority Projects</i>	47,800					0
<i>Building Inspections Truck</i>	27,700					0
<i>EMS Captain Vehicle Replacement</i>	67,000					0
<i>McKenney VFD Renovations</i>	12,595	69,845		91,120		0
<i>Animal Shelter Projects</i>	2,275	10,031				0
<i>Ambulances</i>	84,389	297,068	422,279	709,090		629,325
<i>Ladder Truck & Engine Replace</i>		1,072,552		1,719,393		0
<i>Courthouse Renovations</i>			76,969	123,210	95,066	213,716
<i>Brush 2 Replacement – Ford</i>			48,901		37,460	13,639
<i>Pamplin Roof Replacement</i>			194,812	527,530		0
<i>ERP System</i>			778,296	393,187	175,158	18,962
<i>2 VFD's Mechanical Upgrade</i>					421,804	387,076
<i>Waste Management Vehicles</i>				165,000		0
<i>Spring Booster Facility & Renov</i>				500,000		0
Total Project Expenditures	3,330,662	3,812,861	3,649,395	7,583,852	5,501,010	3,218,648

DEBT SERVICE FUNDS

The Constitution of Virginia and the Virginia Public Finance Act provide 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 & Poor's in FY 2014 and was upgraded to AA for General Obligation debt and AA- for Lease Revenue debt. Moody's upgraded the County's issuer rating from Aa3 to Aa2 in 2023. 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. Recent debt issues include the following items. 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. In November 2019, some of the 2012 VRA bonds were advance refunded for savings of approximately \$1.6 million in interest, and \$10,234,462 in bonds were issued for the public safety radio replacement project approved in the FY 2020 CIP. In November 2021, \$2,710,000 in bonds were issued to finance the County's ladder truck replacement and the Schools' HVAC system replacement at Southside Elementary School. No new debt was issued in FY 2024, and none is anticipated in FY 2025.

<i>Funding Sources</i>	2024	2025	2026	2027	2028	2029
County						
<i>Beginning Fund Balance</i>	416,270	58,738	58,738	58,738	487,653	916,453
<i>Transfer From County General Fund</i>	3,771,380	3,837,245	3,839,007	3,645,512	3,645,512	3,645,512
Total	4,187,650	3,895,983	3,897,745	3,704,250	4,133,165	4,561,965
Schools						
<i>Beginning Fund Balance</i>	1,684,013	2,183,962	2,705,906	3,244,554	3,798,951	4,367,020
<i>Transfer From County Meals Tax Fund</i>	1,350,000	1,350,000	1,350,000	1,350,000	1,350,000	1,350,000
<i>Transfer From County General Fund</i>	2,494,705	2,494,704	2,494,704	2,494,704	2,494,704	2,494,704
Total	5,528,718	6,028,666	6,550,610	7,089,258	7,643,655	8,211,724
Total Funding Sources For Debt Service	9,716,368	9,924,649	10,448,355	10,793,508	11,776,820	12,773,690

DEBT SERVICE FUNDS

<i>Expenditures</i>	2024	2025	2026	2027	2028	2029
<i>County</i>						
<i>Lease Revenue Bonds</i>	4,073,852	3,782,184	3,783,947	3,161,537	3,161,652	3,166,765
<i>Airport Authority Loans Transfer</i>	55,060	55,060	55,060	55,060	55,060	55,060
<i>Total</i>	4,128,912	3,837,244	3,839,007	3,216,597	3,216,712	3,221,825
<i>Schools</i>						
<i>General Obligation Bonds</i>	817,500	802,501	787,500	772,500	757,500	0
<i>Lease Revenue Bonds</i>	2,525,556	2,518,559	2,516,855	2,516,107	2,517,435	2,515,414
<i>Admin Fees</i>	1,700	1,700	1,700	1,700	1,700	1,700
<i>Total</i>	3,344,756	3,322,760	3,306,055	3,290,307	3,276,635	2,517,114
<i>Total Expenditures For Debt Service</i>	7,473,669	7,160,004	7,145,063	6,506,904	6,493,347	5,738,939
<i>Annual Change</i>	-10,136	-313,664	-14,942	-638,159	-13,557	-754,408
<i>Ending Fund Balance</i>	2,242,700	2,764,644	3,303,292	4,286,604	5,283,474	7,034,751

APPENDIX A

REVENUE CLASSIFICATIONS

General Property Taxes

Real Estate Tax – The real estate tax is \$.84 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 \$4.60 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 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 that 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.

APPENDIX A

REVENUE CLASSIFICATIONS

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.

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 provide law library access in the regional library branches in 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.

APPENDIX A

REVENUE CLASSIFICATIONS

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.

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 because 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 2024 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 58.1-3007 of the Code of Virginia, notice of the proposed 2024 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:

1. Property Tax Rates The property tax rates for calendar year 2024 shall be set in the amounts shown below:

<u>TAX RATES</u>	<u>Rate per \$100 of Assessed Valuation</u>
Real Estate	.84
Mobile Homes	.84
Mineral Land	.84
Public Services	.84
Personal Property	4.60
Personal Property – volunteer vehicles	.25
Machinery & Tools	3.30
Heavy Construction Machinery	3.30
Airplanes	.50

2. 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 2024 shall be set at 34%

APPENDIX B

TAX & BUDGET RESOLUTIONS

RESOLUTION ADOPTION OF FISCAL YEAR 2025 BUDGET AND APPROPRIATION OF FUNDS

WHEREAS, the County Administrator has prepared a Proposed Budget for the fiscal year beginning July 1, 2024 and ending June 30, 2025 (FY 2025); and

WHEREAS, a public hearing on the FY 2025 budget was advertised and public hearing held on April 30, 2024 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, 2024 and ending June 30, 2025; and

WHEREAS, the tax rates on real estate, tangible personal property, and machinery and tools were set on April 2, 2024 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 \$157,138,925 for FY 2025 is hereby approved as proposed on this date and hereby appropriated in the FY 2025 General and Other Funds for the offices and activities in the amounts as shown below:

Fund	Revenues	Expenditures
General	\$ 60,180,469	\$ 62,469,469
Meals Tax	\$ 1,250,000	\$ 1,350,000
Social Services	\$ 3,699,632	\$ 3,759,632
School Operations	\$ 58,186,795	\$ 58,536,795
School Textbooks	\$ 656,574	\$ 980,000
School Nutrition	\$ 2,628,573	\$ 3,100,000
School Covid-19	\$ 1,625,000	\$ 1,625,000
Community Development	\$ 80,000	\$ 660,783
Community Service	\$ 0	\$ 17,663
Children's Services Act	\$ 2,165,606	\$ 2,200,000
Law Library	\$ 3,500	\$ 16,428
Fire & EMS Grants	\$ 175,826	\$ 539,683
Forfeited Asset Sharing	\$ 0	\$ 62,139
School Capital	\$ 2,856,547	\$ 6,445,734
School Grants	\$ 3,851,081	\$ 4,868,940
County Grants	\$ 93,000	\$ 286,344
County Capital	\$ 2,387,630	\$ 8,009,965
County Debt	\$ 3,837,245	\$ 3,837,244
School Debt	\$ 3,844,705	\$ 3,322,760
Total	\$147,522,182	\$162,088,579
Fund Balance	\$ 40,383,753	\$ 25,817,356
<u>Less: Inter-fund Transfers</u>	<u>-\$ 30,767,010</u>	<u>-\$ 30,767,010</u>
Total Resources & Requirements	\$157,138,925	\$157,138,925

APPENDIX B

TAX & BUDGET RESOLUTIONS

RESOLUTION ADOPTION OF FISCAL YEAR 2025 BUDGET AND APPROPRIATION OF FUNDS

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.
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) that such funds be and are hereby appropriated in the General Fund to be expended in accordance with guidelines as established by the state government.

APPENDIX B

TAX & BUDGET RESOLUTIONS

RESOLUTION ADOPTION OF FISCAL YEARS 2025-2034 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 2025-2034 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 2025-2034 CIP and funding for the Fiscal Year 2025 CIP is to be included in the Fiscal Year 2025 County budget; and

WHEREAS, the five year Capital Improvements Program pursuant to Virginia Code Section 15.2-2239 includes only fiscal years 2025 through 2029; and

WHEREAS, as required by Virginia Code Section 15.2-2303.2(B), Dinwiddie County reports that it received \$10,242 in FY 2024 from cash proffers and plans to spend \$10,242 of money received from cash proffers in FY 2025; and

NOW THEREFORE BE IT RESOLVED by the Board of Supervisors of Dinwiddie County, Virginia that the attached proposed Fiscal Years 2025-2034 Capital Improvements Program is hereby adopted and appropriated.

APPENDIX B

TAX & BUDGET RESOLUTIONS

COUNTY OF DINWIDDIE CAPITAL IMPROVEMENTS PLAN APPROVED FY 2025 - 2034		FY 2025 GEN FUND TRANSFER	FY 2025 OTHER FUNDING	ESTIMATED PROJECT COST	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034
REQUESTOR	PROJECTS													
Admin	Courthouse Renovation - to include generator			2,000,000		2,000,000								
Comm Dev	Dinwiddie Works/ARLS Branch/Coop EXF - other funding may be a vail			657,200						657,200				
Public Safety	YFD diesel Exhaust System Repairs	150,000		150,000	150,000									
Public Safety	Tanker Replacements	1,360,000		2,785,000	1,360,000			1,425,000						
Public Safety	Training Facility Master Plan / Live Fire Training Facility			1,080,470		125,000	955,470							
Public Safety	Rescue 1 - used unit			500,000	500,000									
Public Safety	CAD, RMS, MDT, EMD Systems Replacement			1,217,319	1,217,319									
Public Safety	Mobile Command Unit - other funding may be a vail			500,000		500,000								
Public Safety	Cardiac Monitors Replacement - may lease?			695,000		695,000								
Public Safety	Engine Replacements			3,200,000				950,000					1,100,000	1,150,000
Public Safety	Alipart Area Fire Station			7,719,800						7,719,800				
Public Works	HVAC Replacement - McKenney Gym	150,000		150,000	150,000									
Public Works	Generator Replacement - Pamplin Building			650,000			650,000							
Public Works	Heavy Vehicle Maintenance Facility - need committee			800,000						800,000				
Recreation	Eastside Walking Track with Lights-ARPA & prior yr CIP proj funding		130,000	130,000	130,000									
Recreation	Eastside Field Lighting - Back Fields			420,000		420,000								
Recreation	McKenney Park - Natural Walking Trail & Green Space Development			185,000		185,000								
Recreation	Playgrounds-Eastside & Sports Complex			490,000			490,000							
Recreation	Eastside Spia Shipad			165,000				165,000						
Recreation	Sports Complex Phase II & III			65,300,000						300,000				65,000,000
Recreation	River Road Property Walking Trail w/ Outdoor Fitness Apparatus			465,000						465,000				
Recreation	Eastside Soccer Field Improvement Project-Back Field			1,700,000							1,700,000			
Schools	Sunnyside security / Key Card Access	189,000		189,000	189,000									
Schools	DMS MES Boiler Upgrades-prior yr CIP proj funding	160,000	2,000,000	2,160,000	2,160,000									
Schools	Dinwiddie Elem Roof Replacement			204,120		204,120								
Schools	DHS Key Card Access			565,704		565,704								
Schools	SES Deferred Maintenance Completion			3,322,403		3,322,403								
Schools	HSHSEC Annex Caf� & Old Sheriff's Office Demolition			200,000		200,000								
Schools	MES Auditorium Renovation			377,913		377,913								
Schools	Sutherland Elem TPO Roof Replacement			396,718		396,718								
Schools	DHS EPDM Roof Replacement			1,190,155		1,190,155								
Schools	Sunnyside Reno / Addition / Stewwork*			32,336,430						32,336,430				
Schools	DMS Facility Upgrades**			67,081,327						67,081,327				
Schools	DHS Stadium Upgrade			38,202,533				3,820,253						
Schools	Southside Elem Roof Reroofing			198,359						198,359				
Schools	DHS Land Lab - other funding may be available			6,347,522						6,347,522				
Schools	DHS & Sutherland Chiller / Boiler Replacement			2,776,395								2,776,395		
Sheriff	Law Enforcement Vehicles-6 per year-fund 101	280,000		280,000	280,000									
	Total	2,289,000	2,130,000	218,320,888	4,419,000	8,354,546	2,913,383	2,726,873	6,360,253	121,820,438	1,700,000	2,776,395	1,100,000	66,150,000
	Projects Require Further Study and Review		4,419,000											

APPENDIX C

PAID FULL TIME EQUIVALENTS

County Employees by Function	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget
General Government				
County Administration	3.00	3.00	3.05	5.00
Legal Services	2.04	2.38	2.28	2.55
Human Resources	2.92	2.92	3.01	3.00
Commissioner of Revenue	6.59	6.98	6.51	8.25
Treasurer	6.40	6.56	6.67	6.75
Accounting	3.82	3.94	4.01	5.00
Information Technology	4.44	5.00	5.01	5.00
Registrar	2.26	2.28	2.24	2.25
Judicial Administration				
Clerk of the Circuit Court	5.00	5.00	5.00	5.00
Victim Witness Program	1.00	1.00	1.03	1.48
Commonwealth's Attorney	6.00	5.76	6.45	8.00
Public Safety				
Sheriff	65.18	68.91	71.40	75.00
Fire & EMS Services	37.11	37.39	51.50	67.00
Children's Services	3.07	3.21	3.27	3.20
Building Inspections	4.00	4.00	3.80	4.00
Animal Control/Pound	5.01	5.66	4.88	6.05
Emergency Communications	18.92	18.63	20.03	19.70
General Services				
Waste Management	22.02	21.62	21.21	21.79
General Properties	17.97	15.98	15.61	18.85
Culture and Recreation				
Parks & Recreation	12.71	13.63	15.39	16.00
Community Development				
Planning/Zoning/Code Compliance	4.42	4.33	4.89	5.00
Community Development	4.00	4.12	4.34	4.00
Cooperative Extension-4-H Tech only	0.70	0.70	0.44	0.76
Totals	238.58	243.02	262.05	294.63

APPENDIX D

OVERVIEW OF SALARIES & BENEFITS

1. Cost of Living Increase for County, DSS, and Constitutional Officers Employees' Salaries

FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
2%	0%	0%	3%	0%

- a. Implementation of FY 2020 Classification & Compensation Study recommendations in FY 2022 (Phase I) & in FY 2023 (Phase II and III).
- b. 2.624% COLA and a 2.376% step increase approved for FY 2023 and FY 2024
- c. .624% COLA and a 2.376% step increase is planned for FY 2025.

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. The Governor's budget provides for a 1 percent bonus payment for state employees and state-supported local employees on December 1, 2024. However the General Assembly is considering a 2.5%-3.0% salary increase for state supported local employees for FY 2025.

3. Other Requested Workforce Changes

- a. New Positions
 - i. Fire & EMS
 - ii. Treasurer
 - iii. Commissioner of the Revenue
 - iv. Accounting
 - v. Sheriff's Office
 - vi. Recreation
 - vii. Community Development
- b. Additional Part Time Hours
 - i. Treasurer's Office
 - ii. Registrar
- c. Other Salary Requests
 - i. Registrar
 - ii. Fire & EMS

4. FICA

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

5. VRS

FY 2017 & 2018	FY 2019 & 2020	FY 2021 & 2022	FY 2023 & 2024	FY 2025 & 2026
8.88%	9.38%	9.90%	9.83%	9.20% DB only

- a. 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.

- b. The FY 2025-2026 VRS board-certified employer contribution rates include only the defined benefit contribution rate. Previously, employer contribution rates included the defined benefit contribution rate and an estimate of the voluntary defined contributions for Hybrid Retirement Plan members. On July 1, 2024, VRS will separate the defined benefit and defined contribution rates for reporting purposes. The County’s defined benefit rate is 9.2% and the defined contribution rate is estimated to be an additional 1.62% for Hybrid plan members for FY 2025 and FY 2026.
- c. All employees in VRS covered positions pay a 5% employee contribution.
- d. The County also pays an additional .53% for the state mandated Local Disability Program for all Hybrid plan employees. This rate will be in effect through FY 2027. The County opted out of the VRS sponsored disability program several years ago and chose to use the VACorp Hybrid Disability Program. The VRS program rate will be .74% in FY 2025 and 2026.

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.

Fiscal Year	% Change in Premiums
FY 2015	+5.1%
FY 2016	+4.2%
FY 2017	+9.1%
FY 2018	+14.1%
FY 2019	+4%
FY 2020	-2%
FY 2021	-6.8%
FY 2022	+7.5%
FY 2023	+19.4%
FY 2024	0%
FY 2025	+2.6%

- b. The FY 2025 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 approximately \$60,000 based on current employee enrollment.

7. Group Life Insurance

- a. The FY 2025 rate for GLI may decrease from 1.34% to 1.18% if the VRS Board of Trustees recommendation is approved by the State.

8. Workers’ Compensation Insurance

- a. The workers’ compensation experience modification factor is showing a decrease from .88 to .86 for FY 2025. However, because of an increase in salaries, the overall FY 2025 premium will probably be higher than FY 2024.

APPENDIX E

MISCELLANEOUS COUNTY AND COMMUNITY STATISTICS

DEPARTMENT STATISTICS	FY 2022 TOTAL	FY 2023 TOTAL	FY 2024 TOTAL
Sheriff			
Physical arrests	1,020	1,360	1,349
Traffic violations	6,093	6,426	8,300
Civil papers	9,355	8,881	10,489
Fire & Rescue			
Fire calls answered	2,480	2,547	2,573
EMS calls answered	4,138	4,347	4,240,
Building Inspections			
Permits issued	1,472	1,218	1,143
Animal Control			
Calls answered	4,143	4,587	4,222
Animal Pound			
Adoptions	230	167	93
Waste Management			
Refuse collected in tons	19,090	19,514	19,636
Recycled waste collected in tons	604	563	614
Social Services			
Caseload-average monthly	7,833	8,427	8,345
Children's Services			
Caseload-average monthly	58	86	85
Parks, Recreation, & Tourism			
Program participants-average monthly	14,421	13,934	15,058
Annual Rentals	638	547	451
Planning & Zoning			
Addresses Assigned	117	90	89
Business License	258	203	157

APPENDIX E

MISCELLANEOUS COUNTY AND COMMUNITY STATISTICS

DEPARTMENT STATISTICS	FY 2022 TOTAL	FY 2023 TOTAL	FY 2024 TOTAL
Planning & Zoning			
Cell Tower Co-location	3	6	0
Conditional Use Permit	4	3	4
Agreement In Lieu Of (A&S)	38	27	27
Land Use Disturbance	3	0	3
Ordinance Amendment	3	1	0



Plat Review	112	128	108
Rezoning Request	5	3	10
Sign Permit	11	3	10
Site Plan Review	2	0	2
Storm Water Management	1	2	0
Zoning Permit	52	45	59
Amendment of Conditions	0	2	0
Cash Proffers	8	2	4

APPENDIX E

MISCELLANEOUS COUNTY AND COMMUNITY STATISTICS

Fiscal Year	Population	Personal Income	Per Capital		Unemployment Rate
			Personal Income	School Enrollment	
2024	28,177	\$ 3,660,655	\$ 45,542	4,083	3.10%
2023	28,552	\$ 3,661,655	\$ 45,870	4,104	3.30%
2022	27,989	\$ 3,662,655	\$ 45,870	4,082	3.20%
2021	27,947	\$ 3,663,650	\$ 46,035	4,134	4.10%
2020	28,667	\$ 3,418,621	\$ 43,022	4,269	6.60%
2019	28,502	\$ 3,100,757	\$ 39,064	4,304	3.20%
2018	28,500	\$ 2,973,876	\$ 37,508	4,258	3.50%
2017	28,363	\$ 2,927,613	\$ 36,914	4,277	4.40%
2016	28,753	\$ 2,849,558	\$ 35,969	4,362	4.80%
2015	28,971	\$ 2,858,693	\$ 36,101	4,380	5.30%

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 2023 & 2024.

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 that have monetary value.

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 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 that 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 that add value to a government's physical assets or significantly increase their useful life.

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

Capital Outlay: Fixed assets that 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.

APPENDIX F

GLOSSARY

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.

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 that 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 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 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).

APPENDIX F

GLOSSARY

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 period.

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.

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 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 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.

