

# DINWIDDIE COUNTY, VA



FISCAL  
YEAR

2020 - 2021

# ADOPTED CONSOLIDATED BUDGET

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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 2019; appropriations and either estimated or unaudited actual data for FY 2020 and the adopted budget for FY 2021.

## For Additional Information

Dinwiddie County Administration  
14010 Boydton Plank Road  
P O Drawer 70  
Dinwiddie VA 23841  
804-469-4500  
[www.dinwiddieva.us](http://www.dinwiddieva.us)

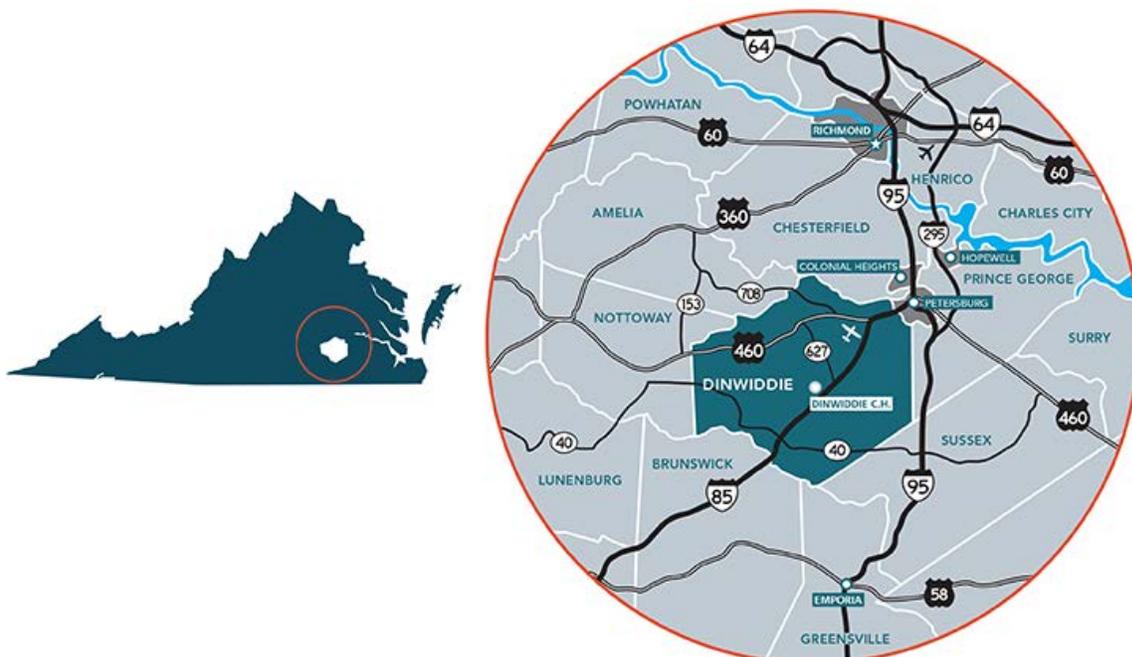
# BRIEF HISTORY AND DESCRIPTION OF GOVERNMENT

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

Part of Virginia’s Appomattox Basin, Dinwiddie County occupies 507 square miles in the southeastern section of Virginia, located within several hours of Washington, D.C., the Atlantic Ocean beaches, or the Blue Ridge mountains. It is bordered by the Nottoway and Appomattox Rivers and the counties of Chesterfield, Amelia, Nottoway, Brunswick, 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 28,667 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 VISION

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

## COUNTY MISSION

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

## COUNTY CORE VALUES - S.T.R.I.V.E.

**Stewardship:** Careful and responsible management of the organization's time, talent, and resources

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

**Respect:** The display of dignity to employees and community

**Integrity:** Consistently providing responsible, ethical service on personal and professional levels

**Value-Added Customer Service:** The practice of providing solutions to problems and questions, not just responses

**Excellence:** Continually seeking to improve one's self and the organization

## COUNTY GOALS

Planned community development

Quality of life

A safe secure community

Good stewards of the public trust

A connected community



# COUNTY LEADERSHIP

## Board of Supervisors

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



## Constitutional Officers

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

## School Board

Barbara T. Pittman, Chairman  
Mary M. Benjamin, Vice Chairman  
Betty T. Haney  
Sherilyn H. Merritt  
Jerry W. Schnepf, Jr.

## Superintendent of Schools

Dr. Kari Weston

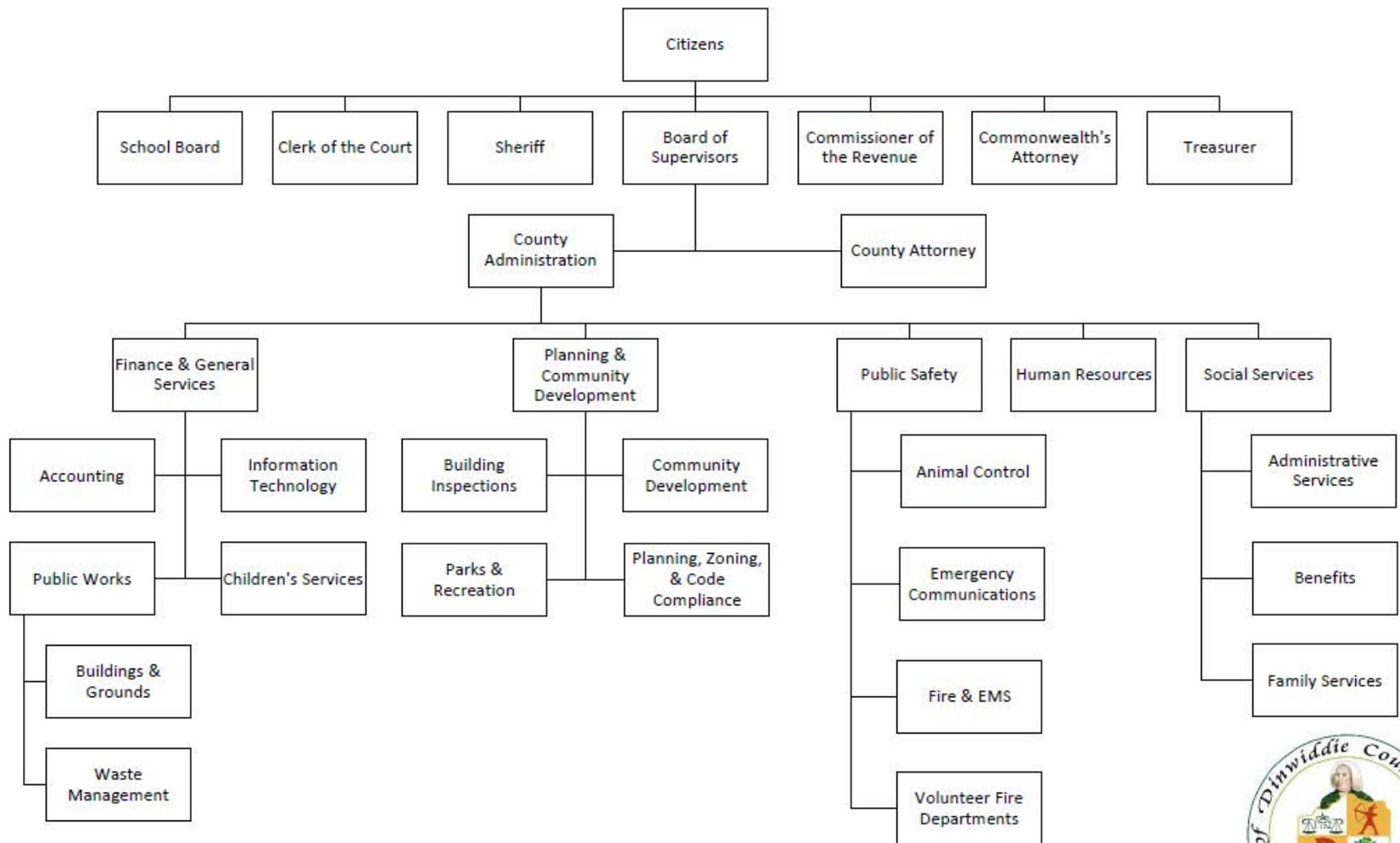
## Industrial Development Authority

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

## County Administration

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

## County of Dinwiddie Organizational Chart



# 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 Improvements Plan (CIP) committee meets several times during the budget process to prioritize the capital needs of the County and Schools for the ten-year CIP which is approved by the Planning Commission and Board of Supervisors.

September-April	CIP Committee FY 2021-2030 Work Sessions
December 9	Department Manager Meeting: Overview of FY 2021 Budget Packets
December 9-10	County Administration Review of Department Strategic Plans
January 7	Board of Supervisors Budget Calendar Approval
January 10	Departments and Outside Agencies Budget Requests Due to Administration
January-March	Administration Review of Expenditure Requests and Development of Revenue Projections
January 24	Board of Supervisors Advance
January 27-31	Department Request Reviews with Administration & Managers
March 10	Joint Board of Supervisors/School Board Work Session
March 11-12	Board of Supervisors Operating Budget Work Sessions
March 17	Board of Supervisors Regular Meeting: Tax Rates for Advertisement, Health Insurance Resolution
March 19	Complete Tax Rates Advertisement
March 22 & 29	Run Tax Rates Advertisement
March 31	Tax Rates Public Hearing and Resolution Adoption
April 7	Board of Supervisors Budget Work Session: Operational Expenditures/CIP – Cancelled due to COVID19
April 8	Planning Commission: CIP Review – Cancelled due to COVID19
April 9	Complete Budget/CIP Advertisement
April 12 & 19	Run Advertisements for Budget/CIP Public Hearing
April 21	Public Hearing for Budget/CIP
May 5	Adoption of Budget/CIP Resolutions

# BUDGET AND ACCOUNTING

## OVERVIEW

### Reporting Entity

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

### Basis of Accounting

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

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

### Fixed Assets and Depreciation

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

### Basis of Budget

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

# 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 following fund types are used by the County:

General Fund – The general fund is the primary operating fund of the County. This fund is used to account for all financial transactions and resources except those required to be accounted for in another fund. Revenues are derived primarily from property and other local taxes, state and federal distributions, licenses, permits, charges for service and 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, leases and general obligations. The County's debt service fund is exclusive of the School's debt service fund for budgeting purposes, but is consolidated in the County's annual financial statements.

### Relationship between Operating and Capital Budgets

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

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

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

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

# FINANCIAL MANAGEMENT

## POLICIES

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

### Objectives of Financial Policies

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

### Financial Planning Policies

#### Balanced Budget

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

#### Long Range Planning

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

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

#### Asset Inventory

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

#### Investments

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

# 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 as a result of unusual or infrequent events shall be appropriated to the applicable functional area.

### **Expenditures Policies**

#### **Debt Capacity, Issuance, and Management**

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

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

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

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

# FINANCIAL MANAGEMENT

## POLICIES

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

### **Appropriation Amendments and Transfers**

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

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

All appropriations lapse on June 30 of each fiscal year for all budgets, unless otherwise approved by the Board Of Supervisors.

### **Fund Balance Policy**

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

#### **Non-Spendable Fund Balance**

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

#### **Restricted Fund Balance**

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

#### **Committed Fund Balance**

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

#### **Assigned Fund Balance**

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

# FINANCIAL MANAGEMENT

## POLICIES

### **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.

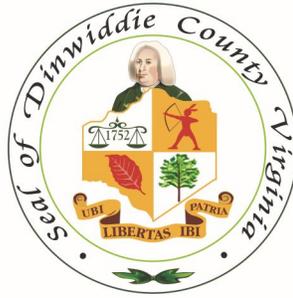
The County has established an unassigned general fund balance target rate of at least 15% of total budgeted expenditures less annual debt service payments and bonds proceeds expenditures. Funds in excess of the targeted 15% fund balance may be considered to supplement "pay as you go" capital outlay expenditures, 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 4 Supervisor/Chairman Daniel D. Lee  
District 5 Supervisor/Vice Chairwoman Brenda Ebron-Bonner  
District 1 Supervisor Harrison A. Moody  
District 2 Supervisor Mark E. Moore  
District 3 Supervisor William D. Chavis

From: W. Kevin Massengill  
County Administrator

Subj: County Administrator's FY 2021 Budget Message

I am pleased to submit the official proposed budget for Fiscal Year 2021. 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 carryout 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.

### **FY21 Budget Goal**

As each of you are aware, with the COVID19 health crisis, local governments throughout our nation have developed budgets in a much different manner this year in comparison to past years. The overarching goal of the FY21 budget is to develop a conservative budget aligned realistically with the current COVID19 global health pandemic, subsequent impact on the local economy, and the continuation of essential services that protect the public health, safety, and welfare.

## **General Fund Expenditures**

Due to the current COVID19 health crisis and the uncertainty that remains regarding the impending economic crisis, County Administration recommends that the FY21 expenditure budget remains the same as FY20 as much as possible. We believe this financially conservative approach is prudent and necessary for the unprecedented times that our nation, our commonwealth, and our local government are experiencing.

The FY21 expenditure budget does take into account the following:

- Increases in certain contractual services that are unavoidable at this time
- Increases in mandated operations and regional outside organizations
- Decrease in employee health insurance.

FY21: Total Operating Budget: \$25,625,570

FY20: Total Operating Budget: \$25,529,913

Total Increase: \$ 95,657

Presently all County employees have been directed to focus their work on areas that only support the overall health, safety, and welfare of the community. This necessary focus will remain throughout the duration of the public health crisis and will align with the Governor's phased reopening guidance. All spending has been frozen to essential purchases only and approval must be attained by me before they are made.

## **Adopted Calendar 2020 Tax Rates per \$100 of Assessed Valuation (NO CHANGE)**

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

## **Overall Revenues**

Before the COVID19 health pandemic, the County was conservatively forecasting approximately \$2 million in revenue growth. In these uncertain financial times, County Administration decided to remove all forecasted revenue growth. As such the proposed FY21 revenue budget is \$76,737 less than FY20. The following is a breakdown of revenue sources that total \$48,754,090:

- Local: \$42,066,033 (Decrease of \$169,201)
- Commonwealth of Virginia: \$ 6,679,802 (Increase of \$86,832)
- Federal: \$ 8,255 (Increase of \$5,632)

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, especially during this COVID19 health pandemic.

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. Revenues are also conservatively estimated, with total resources for FY21 budgeted at \$123,818,692. As you are aware, the Board elected

to maintain the real estate tax rate at \$.79 for the ninth straight year. The FY21 budget assumes a 96% collection rate on both real estate taxes and personal property taxes.

**Overall Expenditures**

In order to maintain the same budget for FY21 as FY20 the following budget adjustments are proposed:

<u>Budget Item</u>	<u>Requested</u>	<u>Included</u>	<u>Reduction</u>
New Positions	\$ 391,807	\$ 0	\$ 391,807
PS/Sheriff's OT/PT	\$ 1,190,380	\$ 1,050,350	\$ 140,030
Salary Survey Implementation	\$ 985,342	\$ 0	\$ 985,342
Operating Capital	\$ 276,382	\$ 197,576	\$ 78,806
Outside Agencies	\$ 1,321,848	\$ 1,283,656	\$ 38,192
Other Operating Expenditures	\$ 8,980,036	\$ 8,825,576	\$ 154,460
Transfer to other Funds	\$24,362,786	\$23,222,520	\$1,140,266

A total of \$2,928,903 in requested budget increases have been eliminated in the proposed FY21 expenditure budget.

**Dinwiddie County Public Schools**

The proposed FY21 County budget also provides level funding to the Dinwiddie County Public Schools. The following is a breakdown of local funding to support K-12 education:

School Operating Fund	\$ 15,182,488
School Debt Service	\$ 3,819,704
Southside Elem. HVAC Replacement	\$ 1,505,590
School Capital	\$ 150,000
Total	\$ 20,657,782

**Constitutional Officers**

The proposed FY21 County budget also provides level 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 were included in the classification and compensation plan study conducted for FY21

**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 top budget priority established by the Board of Supervisors was to implement the Class and Compensation Plan Study. However, due to the uncertainty of the impacts of COVID19 on the local economy, County Administration is recommending that this budget priority be placed on hold until the County has a better understanding of the financial impact of COVID19 on both citizens and businesses.

**Debt Service and Capital Improvement Plan**

The County issued additional debt in FY17 to construct a new municipal building, a new public safety building, and the renovation of two other buildings. The goal was to layer this additional debt into the overall debt schedule beginning in FY18 and continuing in FY19, when a considerable amount of prior debt was retired. This strategic approach to financing resulted in an overall decrease in debt liability. However, the County has elected to continue funding the debt service funds at FY19 levels to insure monies are available for future borrowings. In FY19, the County borrowed \$3.9 million for various CIP projects, and in FY20 the County borrowed \$10 million for a new Public Safety radio system and refinanced 2012 debt for savings of almost \$2 million over the remaining life of the bonds.

Like the proposed FY21 operating expenditure budget, County Administration recommends suspending all capital projects during the COVID19 health crisis; except for several projects that County Administration recommends funding, as they are directly related to public safety, critical replacement needs, or regional commitments.

Public Safety:

- Ambulance Replacement - \$120,000 (seeking grant) if not successful \$120,000 in alternative funding.
- Ladder Truck Replacement - \$820,000 (seeking grant) if not successful \$820,000 in alternative funding and \$343,656 in prior CIP Project Balances

Critical Replacement Needs

- Southside Elementary School HVAC Replacement - \$1,500,000 alternative funding

Regional Commitments:

- ARWA Proposed Plant improvements – \$126,007 alternative funding
- SCWWA Proposed Plant Improvements - \$87,520 alternative funding

The County has maintained a Standard & Poor's rating of AA for general obligation bonds and AA- for lease revenue bonds since 2014.

**General Fund Balance**

Per County financial policy, the unassigned general fund balance is not to be used to balance the FY21 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 FY21 at \$13,507,441, and the general fund balance at June 30, 2021 is budgeted at \$15,070,433.

**Conclusion**

Before the COVID19 health crisis, the status of the overall Dinwiddie economy appeared to be improving when evaluating key economic indicators to prior years. While it remains unclear what the impact of COVID19 will have on the local, state, and federal economy, I believe that our budget approach for FY21 is, not only conservative, but also prudent for positioning our local government to outlast this global health crisis and emerge financially sound.

With the above noted, I am confident that each stakeholder in the FY21 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 the budget before you. I am extremely impressed and proud of the true commitment and dedication of the Dinwiddie County workforce for consistently demonstrating their ability to address our financial challenges by embracing change and improving the services and programs that we provide. Together through their hard work and the vision of the Board of Supervisors, we have made significant strides towards making the local government more accountable, more representative of the times, and more strategic in our approach to making Dinwiddie a better community.

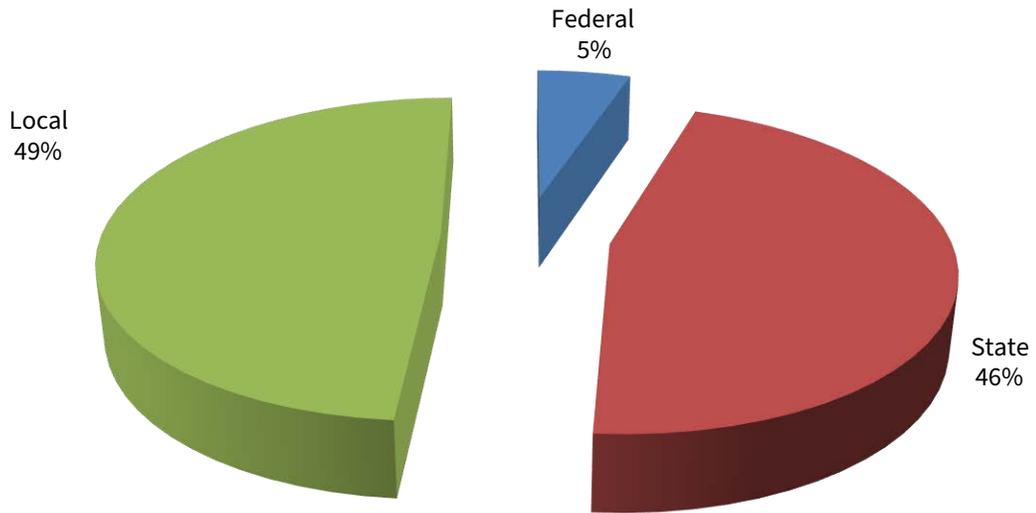
Thank you for your time and consideration of this document and for allowing me to be of service to you, the staff and the citizens of Dinwiddie County.

Sincerely,

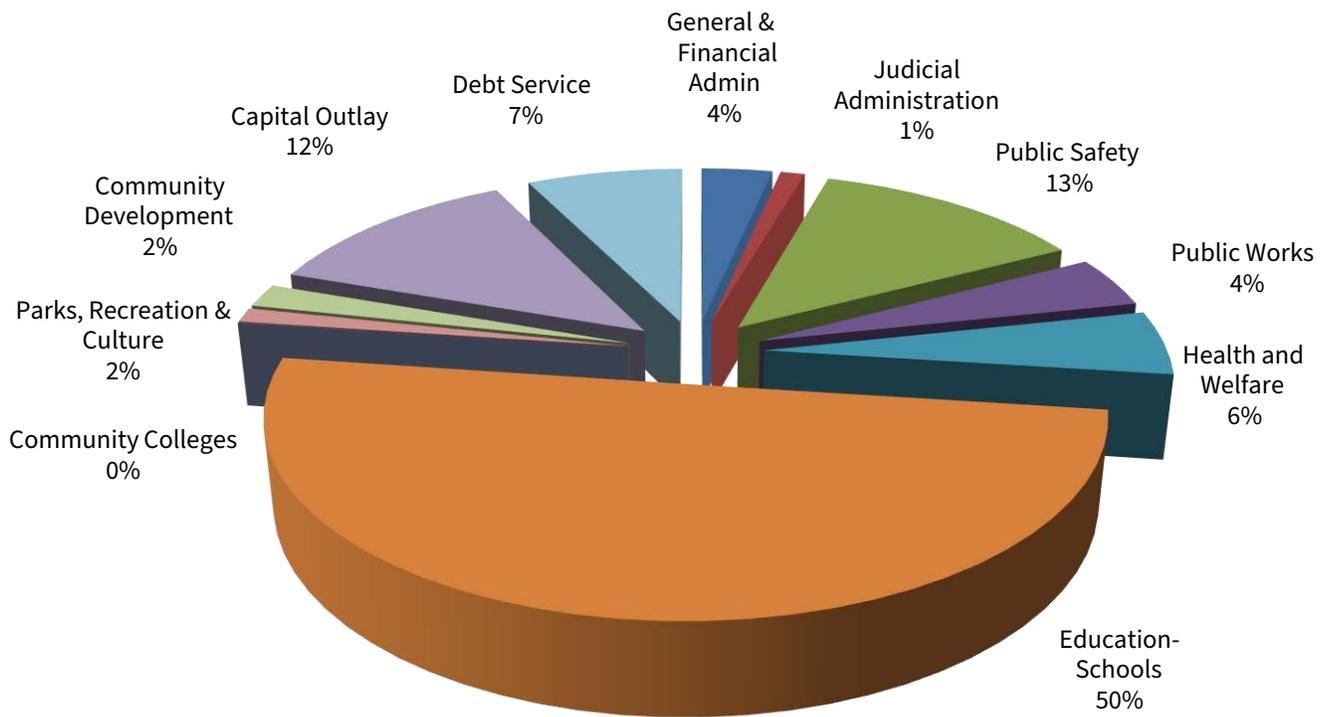


W. Kevin Massengill  
County Administrator

## FY 2021 CONSOLIDATED REVENUES



## FY 2021 CONSOLIDATED EXPENDITURES



<b>COUNTY OF DINWIDDIE, VIRGINIA</b>	<b>Year Ended</b>	<b>Budgeted</b>				
<b>REVENUE BUDGET</b>	<b>June 30, 2019</b>	<b>June 30, 2019</b>	<b>June 30, 2020</b>	<b>June 30, 2020</b>	<b>June 30, 2021</b>	<b>Increase/</b>
	<b>Budgeted</b>	<b>Actual</b>	<b>Budgeted</b>	<b>Projected</b>	<b>Budgeted</b>	<b>Decrease</b>
	<b>Revenue</b>	<b>Revenue</b>	<b>Revenue</b>	<b>Revenue</b>	<b>Revenue</b>	
<b>GENERAL FUND</b>						
<b>Revenue From Local Sources:</b>						
Real Estate -- Current Taxes	16,342,591	17,291,379	17,941,859	17,500,838	17,457,432	(484,427)
Real Estate -- Delinquent Taxes	668,000	662,277	668,000	577,000	638,000	(30,000)
Mineral Lands	103,192	119,495	127,580	115,009	96,963	(30,617)
Public Service Corporations	1,744,164	1,810,710	1,783,224	2,092,710	2,031,548	248,324
Personal Property -- Current Taxes	7,555,428	7,399,004	7,752,932	7,426,315	7,536,230	(216,702)
Personal Property -- Delinquent Taxes	908,500	1,304,070	908,500	1,074,000	1,079,000	170,500
Mobile Homes	62,461	69,319	60,903	62,081	58,081	(2,822)
Heavy Equipment	413,340	547,433	592,372	560,789	646,717	54,345
Volunteer Exemptions	2,234	2,628	2,054	2,648	2,191	137
Airplanes	37,294	34,350	33,247	32,663	31,613	(1,634)
Non Filing Fee	11,800	29,813	15,000	23,770	23,545	8,545
Machinery and Tools	2,853,206	2,857,369	2,879,466	2,881,405	2,940,272	60,806
Certified Pollution/Recycling	292,000	341,020	300,000	300,000	325,000	25,000
Penalties	213,000	293,873	215,000	215,000	220,000	5,000
Interest on Taxes	31,207,210	32,762,738	33,280,137	32,864,228	33,086,592	(193,545)
<b>Total General Property Taxes</b>	<b>16,342,591</b>	<b>17,291,379</b>	<b>17,941,859</b>	<b>17,500,838</b>	<b>17,457,432</b>	<b>(484,427)</b>
Local Sales and Use Tax	1,850,000	1,888,552	1,965,000	1,947,000	1,947,000	(18,000)
Consumer Utility	560,000	525,290	540,000	622,436	600,000	60,000
Local Consumption Tax	220,000	250,902	246,000	169,429	170,000	(76,000)
Business Licenses	825,000	1,058,339	825,000	989,147	900,000	75,000
Motor Vehicle Licenses	538,000	560,780	542,000	542,000	550,000	8,000
Bank Stock Tax	199,150	199,495	234,852	206,920	206,920	(27,932)
Recordation Tax	197,000	284,935	200,000	240,000	225,000	25,000
Admissions Tax	22,000	82,398	50,000	16,525	25,000	(25,000)
Transient Occupancy Tax	88,000	105,601	100,000	65,000	85,000	(15,000)
Communications Sales & Use Tax	836,000	782,052	750,000	750,000	700,000	(50,000)
<b>Total Other Local Taxes</b>	<b>5,335,150</b>	<b>5,738,344</b>	<b>5,452,852</b>	<b>5,548,457</b>	<b>5,408,920</b>	<b>(43,932)</b>

<b>COUNTY OF DINWIDDIE, VIRGINIA</b>	<b>Year Ended</b>	<b>Budgeted</b>				
<b>REVENUE BUDGET</b>	<b>June 30, 2019</b>	<b>June 30, 2019</b>	<b>June 30, 2020</b>	<b>June 30, 2020</b>	<b>June 30, 2021</b>	<b>Increase/</b>
	<b>Budgeted</b>	<b>Actual</b>	<b>Budgeted</b>	<b>Projected</b>	<b>Budgeted</b>	<b>Decrease</b>
	<b>Revenue</b>	<b>Revenue</b>	<b>Revenue</b>	<b>Revenue</b>	<b>Revenue</b>	
<i>Animal Licenses</i>	13,270	13,818	14,670	9,206	10,200	(4,470)
<i>Weapons Permits</i>	21,500	19,751	21,500	21,500	25,000	3,500
<i>Building and Related Permits</i>	170,500	254,002	251,500	231,182	232,000	(19,500)
<i>Zoning and Related Permits</i>	45,000	48,864	44,700	32,924	37,500	(7,200)
<b>Total Permits, Fees, &amp; Licenses</b>	<b>250,270</b>	<b>336,434</b>	<b>332,370</b>	<b>294,812</b>	<b>304,700</b>	<b>(27,670)</b>
<i>Court Fines and Forfeitures</i>	628,700	750,777	638,225	633,583	673,400	35,175
<b>Total Fines &amp; Forfeitures</b>	<b>628,700</b>	<b>750,777</b>	<b>638,225</b>	<b>633,583</b>	<b>673,400</b>	<b>35,175</b>
<i>Interest on Bank Deposits</i>	108,500	316,772	228,500	304,183	278,500	50,000
<i>Rental of General Property</i>	74,850	67,248	115,157	110,267	112,657	(2,500)
<b>Total Use of Money &amp; Property</b>	<b>183,350</b>	<b>384,020</b>	<b>343,657</b>	<b>414,450</b>	<b>391,157</b>	<b>47,500</b>
<i>Sheriff/Courthouse Charges</i>	160,761	161,348	160,761	142,705	142,761	(18,000)
<i>Commonwealth's Attorney Charges</i>	3,000	2,953	3,000	3,000	3,000	0
<i>Ambulance Charges</i>	729,500	790,291	767,000	789,864	787,000	20,000
<i>Correction/Detention Charges</i>	3,000	3,432	3,500	2,499	2,500	(1,000)
<i>Animal Control/Pound Charges</i>	13,720	11,502	12,882	13,141	12,840	(42)
<i>Waste Collection &amp; Disposal Charges</i>	80,000	80,669	90,000	90,000	90,000	0
<i>Recreation Charges</i>	176,850	174,641	171,200	124,730	171,200	0
<i>Sale of Maps</i>	50	17	50	11	0	(50)
<i>Water Charges</i>	680,000	571,912	620,000	609,223	609,223	(10,777)
<i>Misc. Charges</i>	160,175	181,710	159,000	176,807	181,200	22,200
<b>Total Charges for Services</b>	<b>2,007,056</b>	<b>1,978,477</b>	<b>1,987,393</b>	<b>1,951,979</b>	<b>1,999,724</b>	<b>12,331</b>
<i>Misc. Revenue</i>	4,875	24,136	15,000	14,351	10,000	(5,000)
<b>Total Misc. Revenue</b>	<b>4,875</b>	<b>24,136</b>	<b>15,000</b>	<b>14,351</b>	<b>10,000</b>	<b>(5,000)</b>
<i>Security Reimbursement</i>	71,000	66,747	75,000	90,000	90,000	15,000
<i>Misc. Recovered Costs</i>	87,892	169,497	110,600	106,762	101,540	(9,060)
<b>Total Recovered Costs</b>	<b>158,892</b>	<b>236,244</b>	<b>185,600</b>	<b>196,762</b>	<b>191,540</b>	<b>5,940</b>
<b>Revenue from Local Sources</b>	<b>39,775,503</b>	<b>42,211,170</b>	<b>42,235,234</b>	<b>41,918,622</b>	<b>42,066,033</b>	<b>(169,201)</b>

<b>COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET</b>	<b>Year Ended June 30, 2019 Budgeted Revenue</b>	<b>Year Ended June 30, 2019 Actual Revenue</b>	<b>Year Ended June 30, 2020 Budgeted Revenue</b>	<b>Year Ended June 30, 2020 Projected Revenue</b>	<b>Year Ended June 30, 2021 Budgeted Revenue</b>	<b>Budgeted Increase/ Decrease</b>
<b>Revenue from the Commonwealth:</b>						
<i>Non-Categorical Aid</i>	3,848,692	3,892,740	3,858,342	3,865,110	3,866,467	8,125
<i>Commonwealth's Attorney</i>	335,000	346,249	374,518	319,570	379,327	4,809
<i>Sheriff</i>	1,375,000	1,419,893	1,462,732	1,422,994	1,486,178	23,446
<i>Commissioner of the Revenue</i>	126,000	126,240	130,555	130,110	133,315	2,760
<i>Treasurer</i>	92,700	96,083	99,631	98,426	108,956	9,325
<i>Registrar</i>	41,900	42,436	42,320	42,320	42,320	0
<i>Clerk of Circuit Court</i>	267,000	297,059	283,266	294,468	324,633	41,367
<i>Misc. Categorical Aid/Grants</i>	332,064	283,607	341,606	261,689	338,606	(3,000)
<b>Revenue from the Commonwealth</b>	<b>6,418,356</b>	<b>6,504,306</b>	<b>6,592,970</b>	<b>6,434,686</b>	<b>6,679,802</b>	<b>86,832</b>
<b>Revenue from the Federal Government:</b>						
<i>Payments in Lieu of Taxes</i>	905	955	923	955	955	32
<i>Misc. Grants</i>	15,000	2,142	1,700	7,460	7,300	5,600
<b>Revenue from the Federal Government</b>	<b>15,905</b>	<b>3,097</b>	<b>2,623</b>	<b>8,415</b>	<b>8,255</b>	<b>5,632</b>
<b>Total Revenue</b>	<b>46,209,764</b>	<b>48,718,573</b>	<b>48,830,827</b>	<b>48,361,723</b>	<b>48,754,090</b>	<b>(76,737)</b>
<b>Other Financing Sources:</b>						
<i>Transfers from Other Funds</i>	79,240	79,240	0	0	0	0
<b>Other Financing Sources</b>	<b>79,240</b>	<b>79,240</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>GENERAL FUND</b>	<b>46,289,004</b>	<b>48,797,813</b>	<b>48,830,827</b>	<b>48,361,723</b>	<b>48,754,090</b>	<b>(76,737)</b>
<b>MEALS TAX FUND</b>						
<b>Revenue From Local Sources:</b>						
<i>Meals Tax</i>	825,000	902,125	850,000	890,000	890,000	40,000
<b>MEALS TAX FUND</b>	<b>825,000</b>	<b>902,125</b>	<b>850,000</b>	<b>890,000</b>	<b>890,000</b>	<b>40,000</b>

<b>COUNTY OF DINWIDDIE, VIRGINIA</b>	<b>Year Ended</b>	<b>Budgeted</b>				
<b>REVENUE BUDGET</b>	<b>June 30, 2019</b>	<b>June 30, 2019</b>	<b>June 30, 2020</b>	<b>June 30, 2020</b>	<b>June 30, 2021</b>	<b>Increase/</b>
	<b>Budgeted</b>	<b>Actual</b>	<b>Budgeted</b>	<b>Projected</b>	<b>Budgeted</b>	<b>Decrease</b>
	<b>Revenue</b>	<b>Revenue</b>	<b>Revenue</b>	<b>Revenue</b>	<b>Revenue</b>	
<b>SOCIAL SERVICES FUND</b>						
<b>Revenue from the Commonwealth:</b>						
Public Assistance and Welfare Admin	800,500	807,437	850,000	804,726	825,000	(25,000)
<b>Revenue from the Federal Government:</b>						
Public Assistance and Welfare Admin	1,434,123	1,445,245	1,395,000	1,342,862	1,370,000	(25,000)
<b>Other Financing Sources:</b>						
Transfer from General Fund	366,900	366,900	575,980	575,980	449,389	(126,591)
<b>SOCIAL SERVICES FUND</b>	<b>2,601,523</b>	<b>2,619,581</b>	<b>2,820,980</b>	<b>2,723,567</b>	<b>2,644,389</b>	<b>(176,591)</b>
<b>SCHOOL FUND</b>						
<b>Revenue From Local Sources:</b>						
Tuition/Drivers Education Fees	20,000	13,833	15,000	6,511	15,000	0
Rent of General Property	178,148	179,024	139,976	139,976	139,976	0
Misc. Local Revenues	0	365	0	255	0	0
Recovered Costs	150,000	196,608	150,000	236,503	275,000	125,000
<b>Revenue from Local Sources</b>	<b>348,148</b>	<b>389,829</b>	<b>304,976</b>	<b>383,245</b>	<b>429,976</b>	<b>125,000</b>
<b>Revenue from the Commonwealth:</b>						
Share of State Sales Tax	4,560,867	4,585,285	4,790,711	4,160,758	4,916,756	126,045
Basic School Aid	15,514,687	15,467,224	15,389,292	15,169,897	16,588,187	1,198,895
GED Funding	8,355	8,355	8,355	8,386	8,386	31
Remedial Summer Education	108,108	108,108	74,046	87,745	77,619	3,573
Regular Foster Care	30,963	20,956	33,602	37,529	37,770	4,168
Gifted and Talented	155,707	155,314	155,707	154,444	157,374	1,667
Remedial Education	629,056	627,468	629,055	623,953	632,523	3,468
Special Education	1,862,253	1,878,082	1,862,253	1,847,148	2,124,550	262,297
Vocational Education	363,504	369,560	363,504	343,756	289,983	(73,521)
School Fringe Benefits	2,967,771	2,960,281	2,974,000	2,949,877	3,208,011	234,011

<b>COUNTY OF DINWIDDIE, VIRGINIA</b>	<b>Year Ended</b>	<b>Budgeted</b>				
<b>REVENUE BUDGET</b>	<b>June 30, 2019</b>	<b>June 30, 2019</b>	<b>June 30, 2020</b>	<b>June 30, 2020</b>	<b>June 30, 2021</b>	<b>Increase/</b>
	<b>Budgeted</b>	<b>Actual</b>	<b>Budgeted</b>	<b>Projected</b>	<b>Budgeted</b>	<b>Decrease</b>
	<b>Revenue</b>	<b>Revenue</b>	<b>Revenue</b>	<b>Revenue</b>	<b>Revenue</b>	
<b>SCHOOL FUND</b>						
<b>Revenue from the Commonwealth:</b>						
Homebound Education	62,843	62,842	63,156	69,753	69,514	6,358
Compensation Supplement	0	0	916,849	912,961	417,391	(499,458)
At Risk Payments	692,723	690,148	761,436	755,117	1,272,463	511,027
Primary Class Size Payments	794,517	794,517	788,715	805,563	814,641	25,926
At Risk Four Year Olds	164,357	164,357	246,536	164,357	396,440	149,904
Mentor Teacher Program	3,302	3,302	3,302	5,688	5,688	2,386
Small School Enrollment Loss	119,359	119,359	0	0	0	0
Supplemental Lottery per Pupil	1,142,054	1,131,150	1,139,392	1,123,203	1,121,596	(17,796)
English as a Second Language	54,379	54,379	60,206	67,003	93,511	33,305
Instructional Specialist	47,764	0	0	0	0	0
Algebra Readiness	73,289	73,289	70,877	74,514	79,330	8,453
Technology	232,000	207,930	232,000	232,000	232,000	0
Other Categorical	6,161	13,495	131,161	50,518	50,518	(80,643)
<b>Revenue from the Commonwealth</b>	<b>29,594,019</b>	<b>29,495,401</b>	<b>30,694,155</b>	<b>29,644,170</b>	<b>32,594,251</b>	<b>1,900,096</b>
<b>Revenue from the Federal Government:</b>						
JR ROTC and Misc. Grants	65,000	62,000	65,000	65,000	65,000	0
<b>Total Revenue from the Federal Government</b>	<b>65,000</b>	<b>62,000</b>	<b>65,000</b>	<b>65,000</b>	<b>65,000</b>	<b>0</b>
<b>Other Financing Sources:</b>						
Transfer from General Fund	14,682,488	14,682,488	15,182,488	15,182,488	15,182,488	0
<b>Total Other Financing Sources</b>	<b>14,682,488</b>	<b>14,682,488</b>	<b>15,182,488</b>	<b>15,182,488</b>	<b>15,182,488</b>	<b>0</b>
<b>SCHOOL FUND</b>	<b>44,689,655</b>	<b>44,629,718</b>	<b>46,246,619</b>	<b>45,274,903</b>	<b>48,271,715</b>	<b>2,025,096</b>

<b>COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET</b>	<b>Year Ended June 30, 2019 Budgeted Revenue</b>	<b>Year Ended June 30, 2019 Actual Revenue</b>	<b>Year Ended June 30, 2020 Budgeted Revenue</b>	<b>Year Ended June 30, 2020 Projected Revenue</b>	<b>Year Ended June 30, 2021 Budgeted Revenue</b>	<b>Budgeted Increase/ Decrease</b>
<b>SCHOOL TEXTBOOK FUND</b>						
<b>Revenue From Local Sources:</b>						
<i>Sale/Rental of Textbooks</i>	0	144	0	0	0	0
<b>Revenue From Commonwealth:</b>						
<i>Transfer from State SOQ Funds</i>	308,112	312,771	313,562	308,995	325,250	11,688
<b>Other Financing Sources:</b>						
<i>Transfer from School Fund</i>	118,813	120,610	120,915	119,154	131,498	10,583
<b>SCHOOL TEXTBOOK FUND</b>	<b>426,925</b>	<b>433,525</b>	<b>434,477</b>	<b>428,149</b>	<b>456,748</b>	<b>22,271</b>
<b>SCHOOL NUTRITION FUND</b>						
<b>Revenue From Local Sources:</b>						
<i>Interest from Bank Deposits</i>	100	113	100	100	100	0
<i>Misc. Rebates/Refunds</i>	3,500	1,049	3,000	3,572	1,000	(2,000)
<i>Cafeteria Sales</i>	420,000	415,411	425,000	400,000	400,000	(25,000)
<b>Revenue from the Commonwealth:</b>						
<i>School Breakfast/Lunch Program</i>	30,000	46,252	30,000	36,428	45,000	15,000
<b>Revenue from the Federal Government:</b>						
<i>School Breakfast/Lunch Program</i>	1,155,000	1,326,250	1,260,000	1,379,900	1,300,000	40,000
<b>Other Financing Sources</b>						
<i>Transfer from School Fund</i>	32,470	32,470	0	0	0	0
<b>SCHOOL NUTRITION FUND</b>	<b>1,641,070</b>	<b>1,821,545</b>	<b>1,718,100</b>	<b>1,820,000</b>	<b>1,746,100</b>	<b>28,000</b>

<b>COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET</b>	<b>Year Ended June 30, 2019 Budgeted Revenue</b>	<b>Year Ended June 30, 2019 Actual Revenue</b>	<b>Year Ended June 30, 2020 Budgeted Revenue</b>	<b>Year Ended June 30, 2020 Projected Revenue</b>	<b>Year Ended June 30, 2021 Budgeted Revenue</b>	<b>Budgeted Increase/ Decrease</b>
<b>COMMUNITY DEVELOPMENT FUND</b>						
<b>Revenue From Local Sources:</b>						
<i>Misc. Grants/Donations</i>	81,550	82,300	31,550	32,050	31,550	0
<b>Revenue from the Commonwealth:</b>						
<i>Misc. Grants</i>	0	0	0	0	0	0
<b>Revenue from the Federal Government</b>						
<i>Misc. Grants</i>	0	0	0	0	0	0
<b>Other Financing Sources:</b>						
<i>Transfer from General Fund</i>	25,000	25,000	25,000	25,000	25,000	0
<b>COMMUNITY DEVELOPMENT FUND</b>	<b>106,550</b>	<b>107,300</b>	<b>56,550</b>	<b>57,050</b>	<b>56,550</b>	<b>0</b>
<b>COMMUNITY SERVICE FUND</b>						
<b>Revenue From Local Sources:</b>						
<i>Misc. Donations</i>	0	7,225	0	875	0	0
<b>COMMUNITY SERVICE FUND</b>	<b>0</b>	<b>7,225</b>	<b>0</b>	<b>875</b>	<b>0</b>	<b>0</b>
<b>CHILDREN'S SERVICES ACT FUND</b>						
<b>Revenue From Local Sources</b>						
<i>Misc. Donations/Grants</i>	0	1,800	0	0	3,000	3,000
<b>Revenue from the Commonwealth</b>						
<i>Children's Services Act Programs</i>	1,337,357	1,326,380	1,384,921	1,384,921	1,568,974	184,053
<b>Other Financing Sources</b>						
<i>Transfer from General Fund</i>	346,997	346,997	885,442	885,442	925,425	39,983
<b>CHILDREN'S SERVICES ACT FUND</b>	<b>1,684,354</b>	<b>1,675,177</b>	<b>2,270,363</b>	<b>2,270,363</b>	<b>2,497,399</b>	<b>227,036</b>
<b>LAW LIBRARY FUND</b>						
<b>Revenue from Local Sources:</b>						
<i>Law Library Fees</i>	3,350	3,849	3,475	4,520	4,600	1,125
<b>LAW LIBRARY FUND</b>	<b>3,350</b>	<b>3,849</b>	<b>3,475</b>	<b>4,520</b>	<b>4,600</b>	<b>1,125</b>

<b>COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET</b>	<b>Year Ended June 30, 2019 Budgeted Revenue</b>	<b>Year Ended June 30, 2019 Actual Revenue</b>	<b>Year Ended June 30, 2020 Budgeted Revenue</b>	<b>Year Ended June 30, 2020 Projected Revenue</b>	<b>Year Ended June 30, 2021 Budgeted Revenue</b>	<b>Budgeted Increase/ Decrease</b>
<b>FIRE &amp; EMS GRANTS FUND</b>						
<b>Revenue from Local Sources:</b>						
<i>Misc. Donations</i>	0	7,854	0	5,231	0	0
<b>Revenue from the Commonwealth:</b>						
<i>Fire Programs Fund</i>	95,248	95,248	100,225	100,225	101,000	775
<i>EMS Funds</i>	29,000	31,091	30,100	30,100	31,000	900
<b>Revenue from the Federal Government:</b>						
<i>Misc. Grants</i>	7,500	7,500	7,500	7,500	7,500	0
<b>FIRE &amp; EMS GRANTS FUND</b>	<b>131,748</b>	<b>141,693</b>	<b>137,825</b>	<b>143,056</b>	<b>139,500</b>	<b>1,675</b>
<b>FORFEITED ASSET SHARING FUND</b>						
<b>Revenue from Local Sources:</b>						
<i>Drug Enforcement Funds</i>	0	2,330	0	400	0	0
<b>Revenue from the Commonwealth:</b>						
<i>Drug Enforcement Funds</i>	0	5,137	0	653	0	0
<b>Revenue from the Federal Government:</b>						
<i>Drug Enforcement Funds</i>			0	4,265	0	0
<b>FORFEITED ASSET SHARING FUND</b>	<b>0</b>	<b>7,466</b>	<b>0</b>	<b>5,318</b>	<b>0</b>	<b>0</b>
<b>SCHOOL CAPITAL PROJECTS FUND</b>						
<b>Revenue from Local Sources:</b>						
<i>Sale of Surplus Property</i>	0	2,230	0	0	0	0
<i>Recovered Costs-Insurance Proceeds</i>	0	0	0	0	0	0
<b>Other Financing Sources:</b>						
<i>Transfer from School Fund</i>	875,354	751,961	350,471	350,471	750,000	399,529
<i>Transfer from County Capital Fund</i>	574,000	574,000	463,380	463,380	1,505,590	1,042,210
<i>Transfer from General Fund</i>	150,000	150,000	150,000	150,000	150,000	0
<b>SCHOOL CAPITAL PROJECTS FUND</b>	<b>1,599,354</b>	<b>1,478,191</b>	<b>963,851</b>	<b>963,851</b>	<b>2,405,590</b>	<b>1,441,739</b>

<b>COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET</b>	<b>Year Ended June 30, 2019 Budgeted Revenue</b>	<b>Year Ended June 30, 2019 Actual Revenue</b>	<b>Year Ended June 30, 2020 Budgeted Revenue</b>	<b>Year Ended June 30, 2020 Projected Revenue</b>	<b>Year Ended June 30, 2021 Budgeted Revenue</b>	<b>Budgeted Increase/ Decrease</b>
<b>SCHOOL GRANTS FUND</b>						
<b>Revenue from Local Sources:</b>						
<i>Misc. Local Grants</i>	32,952	38,846	32,952	32,755	143,719	110,767
<b>Revenue from the Commonwealth:</b>						
<i>Misc. State Grants</i>	489,854	530,258	584,707	472,220	561,565	(23,142)
<b>Revenue from the Federal Government:</b>						
<i>Title I</i>	839,476	733,686	905,000	799,985	833,979	(71,021)
<i>Title VI-B</i>	942,969	797,493	893,894	709,554	897,539	3,645
<i>Vocational Education</i>	62,066	72,164	71,243	71,487	71,487	244
<i>Preschool Grant</i>	27,016	28,918	28,918	26,663	29,457	539
<i>Title II</i>	123,540	150,860	132,940	86,300	127,309	(5,631)
<i>Title III</i>	6,188	4,386	5,640	3,224	10,725	5,085
<i>Other Federal Funds</i>	0	26,056	55,662	47,812	59,835	4,173
<b>Other Financing Sources:</b>						
<i>Transfer from School Fund</i>	25,000	72,375	70,582	65,554	111,409	40,827
<b>SCHOOL GRANTS FUND</b>	<b>2,549,061</b>	<b>2,455,043</b>	<b>2,781,538</b>	<b>2,315,554</b>	<b>2,847,024</b>	<b>65,486</b>
<b>COUNTY GRANTS FUND</b>						
<b>Revenue from Local Sources:</b>						
<i>Recycling Revenue</i>	55,000	58,235	55,000	43,939	40,000	(15,000)
<b>Revenue from the Commonwealth:</b>						
<i>Litter Control Grant</i>	8,200	8,759	6,930	6,930	7,000	70
<b>COUNTY GRANTS FUND</b>	<b>63,200</b>	<b>66,994</b>	<b>61,930</b>	<b>50,869</b>	<b>47,000</b>	<b>(14,930)</b>
<b>COUNTY CONSTRUCTION FUND</b>						
<b>Other Financing Sources</b>						
<i>Interest on Investment</i>	75,000	49,351	0	0	0	0
<i>Proceeds from Bonds</i>	0	0	0	0	0	0
<i>Premium on Bonds</i>	0	0	0	0	0	0
<b>COUNTY CONSTRUCTION FUND</b>	<b>75,000</b>	<b>49,351</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET</b>	<b>Year Ended June 30, 2019 Budgeted Revenue</b>	<b>Year Ended June 30, 2019 Actual Revenue</b>	<b>Year Ended June 30, 2020 Budgeted Revenue</b>	<b>Year Ended June 30, 2020 Projected Revenue</b>	<b>Year Ended June 30, 2021 Budgeted Revenue</b>	<b>Budgeted Increase/ Decrease</b>
<b>COUNTY CAPITAL PROJECTS FUND</b>						
<b>Revenue From Local Sources:</b>						
<i>Gifts/Donations Private Sources</i>	200	200	0	11,800	0	0
<i>Cash Proffers</i>	0	0	0	7,812	0	0
<i>Recovered Costs</i>	2,388	2,388	0	50,000	0	0
<i>Interest on Investment</i>	51,514	51,514	0	75,000	0	0
<b>Revenue from the Commonwealth</b>						
<i>Misc. Grants</i>	61,000	21,390	988,500	155,000	940,000	(48,500)
<b>Other Financing Sources</b>						
<i>Proceeds from Bonds</i>	3,910,000	3,910,000	10,234,462	10,234,462	1,833,527	(8,400,935)
<i>Transfer from School Fund</i>	92,325	92,325	0	0	0	0
<i>Transfer from General Fund</i>	675,669	675,669	2,267,619	2,267,619	0	(2,267,619)
<b>COUNTY CAPITAL PROJECTS FUND</b>	<b>4,793,096</b>	<b>4,753,487</b>	<b>13,490,581</b>	<b>12,801,693</b>	<b>2,773,527</b>	<b>(10,717,054)</b>
<b>COUNTY DEBT SERVICE FUND</b>						
<b>Other Financing Sources:</b>						
<i>Transfer from General Fund</i>	3,645,512	3,645,512	3,645,512	3,645,512	3,645,513	1
<b>COUNTY DEBT SERVICE FUND</b>	<b>3,645,512</b>	<b>3,645,512</b>	<b>3,645,512</b>	<b>3,645,512</b>	<b>3,645,513</b>	<b>1</b>
<b>SCHOOL DEBT SERVICE FUND</b>						
<b>Other Financing Sources:</b>						
<i>Transfer from General Fund</i>	2,844,704	2,844,704	2,844,704	2,844,704	2,844,705	1
<i>Transfer from Meals Tax Fund</i>	850,000	850,000	975,000	975,000	975,000	0
<b>SCHOOL DEBT SERVICE</b>	<b>3,694,704</b>	<b>3,694,704</b>	<b>3,819,704</b>	<b>3,819,704</b>	<b>3,819,705</b>	<b>1</b>
<b>TOTAL ALL FUNDS</b>	<b>114,819,106</b>	<b>117,290,299</b>	<b>128,132,332</b>	<b>125,576,708</b>	<b>120,999,450</b>	<b>(7,132,882)</b>
<b>LESS INTERFUND TRANSFERS</b>	<b>25,384,472</b>	<b>25,310,251</b>	<b>27,557,093</b>	<b>27,550,304</b>	<b>26,696,017</b>	<b>(861,076)</b>
<b>TOTAL REVENUE</b>	<b>89,434,634</b>	<b>91,980,047</b>	<b>100,575,239</b>	<b>98,026,404</b>	<b>94,303,433</b>	<b>(6,271,806)</b>

<b>COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET</b>	<b>Year Ended June 30, 2019 Budgeted Revenue</b>	<b>Year Ended June 30, 2019 Actual Revenue</b>	<b>Year Ended June 30, 2020 Budgeted Revenue</b>	<b>Year Ended June 30, 2020 Projected Revenue</b>	<b>Year Ended June 30, 2021 Budgeted Revenue</b>	<b>Budgeted Increase/ Decrease</b>
<b>BEGINNING FUND BALANCES - JULY 1</b>						
<i>General Fund</i>	14,607,901	14,607,901	17,000,168	17,000,168	15,164,433	(1,835,735)
<i>Meals Tax Fund</i>	118,539	118,539	170,664	170,664	85,664	(85,000)
<i>Social Services Fund</i>	236,866	236,866	148,855	148,855	167,882	19,027
<i>School Fund</i>	242,625	242,625	350,471	350,471	750,000	399,529
<i>School Textbook Fund</i>	792,948	792,948	255,068	255,068	150,000	(105,068)
<i>School Nutrition Fund</i>	260,395	260,395	178,243	178,243	167,848	(10,395)
<i>Community Development Fund</i>	732,262	732,262	718,519	718,519	675,569	(42,950)
<i>Community Service Fund</i>	5,745	5,745	12,153	12,153	12,628	475
<i>Children's Services Act Fund</i>	469,042	469,042	191	191	0	(191)
<i>Law Library Fund</i>	8,910	8,910	11,492	11,492	14,876	3,385
<i>Fire &amp; EMS Grants Fund</i>	216,630	216,630	218,731	218,731	202,226	(16,505)
<i>Forfeited Asset Sharing Fund</i>	37,000	37,000	12,957	12,957	17,948	4,991
<i>School Capital Projects Fund</i>	343,675	343,675	679,558	679,558	300,000	(379,558)
<i>School Grants Fund</i>	191,611	191,611	298,441	298,441	244,850	(53,591)
<i>County Grants Fund</i>	110,343	110,343	127,930	127,930	78,799	(49,131)
<i>County Capital Projects Fund</i>	736,496	736,496	1,150,674	1,150,674	9,124,507	7,973,834
<i>County Construction Fund</i>	6,055,904	6,055,904	0	0	0	0
<i>County Debt Service Fund</i>	498,880	498,880	1,606,726	1,606,726	1,970,886	364,160
<i>School Debt Service Fund</i>	1	1	1	1	387,142	387,141
<b>TOTAL FUND BALANCES - JULY 1</b>	<b>25,665,770</b>	<b>25,665,770</b>	<b>22,940,844</b>	<b>22,940,844</b>	<b>29,515,261</b>	<b>6,574,417</b>
<b>TOTAL RESOURCES</b>	<b>115,100,404</b>	<b>117,645,818</b>	<b>123,516,083</b>	<b>120,967,247</b>	<b>123,818,694</b>	<b>302,611</b>

<b>COUNTY OF DINWIDDIE, VIRGINIA</b>	<b>Year Ended</b>	<b>Budgeted</b>				
<b>EXPENDITURE BUDGET</b>	<b>June 30, 2019</b>	<b>June 30, 2019</b>	<b>June 30, 2020</b>	<b>June 30, 2020</b>	<b>June 30, 2021</b>	<b>Increase/</b>
	<b>Budgeted</b>	<b>Actual</b>	<b>Budgeted</b>	<b>Projected</b>	<b>Budgeted</b>	<b>Decrease</b>
	<b>Expenditures</b>	<b>Expenditures</b>	<b>Expenditures</b>	<b>Expenditures</b>	<b>Expenditures</b>	
<b>GENERAL FUND</b>						
Board of Supervisors	126,047	123,253	123,511	110,580	116,103	(7,407)
County Administration	379,084	379,079	400,674	386,345	396,531	(4,143)
County Attorney	236,229	231,278	294,760	293,015	388,770	94,010
Human Resources	407,446	406,462	476,088	473,301	431,311	(44,777)
Independent Auditor	71,590	70,200	73,010	73,010	75,000	1,990
Commissioner of the Revenue	432,724	424,241	439,642	431,880	446,360	6,718
General Reassessment	98,938	98,913	0	0	0	0
Business License	30,104	30,080	30,343	30,103	30,755	412
Land Use	27,984	27,977	28,643	28,616	28,655	12
Treasurer	536,945	536,941	522,815	554,239	541,596	18,782
Accounting	274,724	270,701	275,497	271,556	271,010	(4,487)
Information Technology	588,614	584,554	620,927	627,344	617,467	(3,459)
Registrar/Board of Elections	179,817	179,798	198,024	202,091	212,768	14,744
Circuit Court	17,125	17,061	17,200	18,609	17,200	0
General District Court	37,675	37,665	31,375	19,077	31,258	(117)
Magistrates	200	123	150	100	100	(50)
Clerk of the Circuit Court	499,914	493,120	541,371	506,597	507,879	(33,491)
Victim Witness	122,639	120,958	127,196	77,045	126,602	(595)
Commonwealth's Attorney	486,493	472,502	498,346	469,424	520,995	22,649
Sheriff	4,669,579	4,635,243	4,933,337	4,874,453	4,964,048	30,711
Volunteer Fire Departments	620,893	620,381	636,411	650,156	639,695	3,284
Fire & EMS Services	2,686,446	2,685,607	3,133,885	2,908,144	3,099,886	(33,998)
Confinement & Care of Prisoners	1,875,777	1,875,777	2,061,905	2,061,905	2,024,403	(37,502)
Court Services	247,871	247,840	246,340	260,237	265,318	18,978
Other Corrections & Detention	208,744	208,300	219,803	200,184	219,809	7
Building Inspection	287,366	284,277	293,072	285,796	295,333	2,262
Animal Control/Pound	319,518	313,620	341,346	310,240	347,720	6,374
Medical Examiner	1,500	260	1,500	160	1,500	0

<b>COUNTY OF DINWIDDIE, VIRGINIA</b>	<b>Year Ended</b>	<b>Budgeted</b>				
<b>EXPENDITURE BUDGET</b>	<b>June 30, 2019</b>	<b>June 30, 2019</b>	<b>June 30, 2020</b>	<b>June 30, 2020</b>	<b>June 30, 2021</b>	<b>Increase/</b>
	<b>Budgeted</b>	<b>Actual</b>	<b>Budgeted</b>	<b>Projected</b>	<b>Budgeted</b>	<b>Decrease</b>
	<b>Expenditures</b>	<b>Expenditures</b>	<b>Expenditures</b>	<b>Expenditures</b>	<b>Expenditures</b>	
<i>Emergency Communications</i>	1,345,012	1,343,130	1,421,496	1,370,084	1,400,654	(20,842)
<i>Street Lights</i>	45,400	45,388	45,500	45,438	45,500	0
<i>Waste Management</i>	1,419,303	1,419,303	1,417,426	1,391,578	1,542,114	124,688
<i>Public Nuisance Control</i>	22,000	21,144	45,000	45,000	45,000	0
<i>General Properties</i>	2,613,705	2,613,615	2,917,595	2,794,505	2,888,233	(29,362)
<i>Local Health Department</i>	300,299	300,299	303,275	303,275	342,023	38,748
<i>Mental Health</i>	78,226	78,226	80,573	80,573	85,537	4,964
<i>Area Agency on Aging</i>	10,767	10,767	10,767	10,767	10,767	0
<i>Other Social Services</i>	31,213	31,213	31,213	31,213	24,213	(7,000)
<i>Community College</i>	11,091	11,091	10,983	10,983	10,968	(15)
<i>Parks and Recreation</i>	890,181	882,452	1,046,949	939,358	987,848	(59,101)
<i>Public Boat landing</i>	1,200	1,200	1,200	1,200	1,200	0
<i>Regional Library</i>	276,330	276,330	287,395	287,395	298,890	11,495
<i>Planning, Zoning &amp; GIS</i>	477,157	477,127	493,969	401,451	492,482	(1,487)
<i>Community Development</i>	458,038	455,864	507,224	456,532	468,631	(38,594)
<i>Other Planning &amp; Community Development</i>	194,140	194,140	197,015	195,789	196,015	(1,001)
<i>Soil and Water Conservation District</i>	12,500	12,500	12,500	12,500	12,500	0
<i>Virginia Cooperative Extension</i>	128,449	118,277	132,666	118,865	154,924	22,258
<b>Total Expenditures</b>	<b>23,786,997</b>	<b>23,668,275</b>	<b>25,529,913</b>	<b>24,620,714</b>	<b>25,625,570</b>	<b>95,657</b>
<i>Transfer to County Capital Projects Funds</i>	675,669	675,669	2,267,619	2,267,619	0	(2,267,619)
<i>Transfer to School Fund</i>	14,682,488	14,682,488	15,182,488	15,182,488	15,182,488	0
<i>Transfer to School Capital Projects Fund</i>	150,000	150,000	150,000	150,000	150,000	0
<i>Transfer to Social Services Fund</i>	366,900	366,900	575,980	575,980	449,389	(126,591)
<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>	346,997	346,997	885,442	885,442	925,425	39,983
<i>Transfer to County Debt Service Fund</i>	3,645,512	3,645,512	3,645,512	3,645,512	3,645,513	1
<i>Transfer to School Debt Service Fund</i>	2,844,704	2,844,704	2,844,704	2,844,704	2,844,705	1
<b>Total Transfers to Other Funds</b>	<b>22,737,270</b>	<b>22,737,270</b>	<b>25,576,745</b>	<b>25,576,745</b>	<b>23,222,520</b>	<b>(2,354,225)</b>
<b>GENERAL FUND</b>	<b>46,524,267</b>	<b>46,405,545</b>	<b>51,106,658</b>	<b>50,197,459</b>	<b>48,848,090</b>	<b>(2,258,568)</b>

<b>COUNTY OF DINWIDDIE, VIRGINIA EXPENDITURE BUDGET</b>	<b>Year Ended June 30, 2019 Budgeted Expenditures</b>	<b>Year Ended June 30, 2019 Actual Expenditures</b>	<b>Year Ended June 30, 2020 Budgeted Expenditures</b>	<b>Year Ended June 30, 2020 Projected Expenditures</b>	<b>Year Ended June 30, 2021 Budgeted Expenditures</b>	<b>Budgeted Increase/ Decrease</b>
<b>MEALS TAX FUND</b>						
<i>Transfer to School Debt Service Fund</i>	850,000	850,000	975,000	975,000	975,000	0
<b>MEALS TAX FUND</b>	<b>850,000</b>	<b>850,000</b>	<b>975,000</b>	<b>975,000</b>	<b>975,000</b>	<b>0</b>
<b>SOCIAL SERVICES FUND</b>	<b>2,711,111</b>	<b>2,707,592</b>	<b>2,820,980</b>	<b>2,704,540</b>	<b>2,800,000</b>	<b>(20,980)</b>
<b>SCHOOL FUND</b>						
<i>Instruction &amp; Technology</i>	32,392,407	32,238,364	34,249,751	33,280,179	35,666,456	1,416,705
<i>Administration, Attendance &amp; Health Services</i>	2,386,164	2,355,110	2,513,146	2,379,371	2,714,651	201,505
<i>Pupil Transportation Services</i>	3,182,189	2,998,926	3,234,583	2,900,481	3,409,072	174,489
<i>Operation and Maintenance of Services</i>	5,962,649	5,859,730	6,057,642	5,780,164	6,238,629	180,987
<i>Transfer to School Capital Projects Fund</i>	875,354	751,961	350,471	350,471	750,000	399,529
<i>Transfer to County Capital Projects Fund</i>	92,325	92,325	0	0	0	0
<i>Transfer to School Grants Fund</i>	25,000	72,375	70,582	65,554	111,409	40,827
<i>Transfer to School Nutrition Fund</i>	32,470	32,470	0	0	0	0
<i>Transfer to School Textbook Fund</i>	118,813	120,610	120,915	119,154	131,498	10,583
<b>SCHOOL FUND</b>	<b>45,067,371</b>	<b>44,521,871</b>	<b>46,597,090</b>	<b>44,875,374</b>	<b>49,021,715</b>	<b>2,424,625</b>
<b>SCHOOL TEXTBOOK FUND</b>	<b>1,219,873</b>	<b>971,404</b>	<b>689,546</b>	<b>533,217</b>	<b>570,428</b>	<b>(119,118)</b>
<b>SCHOOL NUTRITION FUND</b>	<b>1,901,465</b>	<b>1,903,698</b>	<b>1,896,343</b>	<b>1,830,395</b>	<b>1,797,384</b>	<b>(98,959)</b>
<b>COMMUNITY DEVELOPMENT FUND</b>						
<i>Tourism/Recreation</i>	2,186	2,186	0	0	500	500
<i>Workforce Development</i>	157,583	38,636	176,247	50,000	182,797	6,550
<i>Economic Development</i>	599,803	981	598,822	50,000	548,822	(50,000)
<i>Transfer to General Fund</i>	79,240	79,240	0	0	0	0
<b>COMMUNITY DEVELOPMENT FUND</b>	<b>838,812</b>	<b>121,043</b>	<b>775,069</b>	<b>100,000</b>	<b>732,119</b>	<b>(42,950)</b>

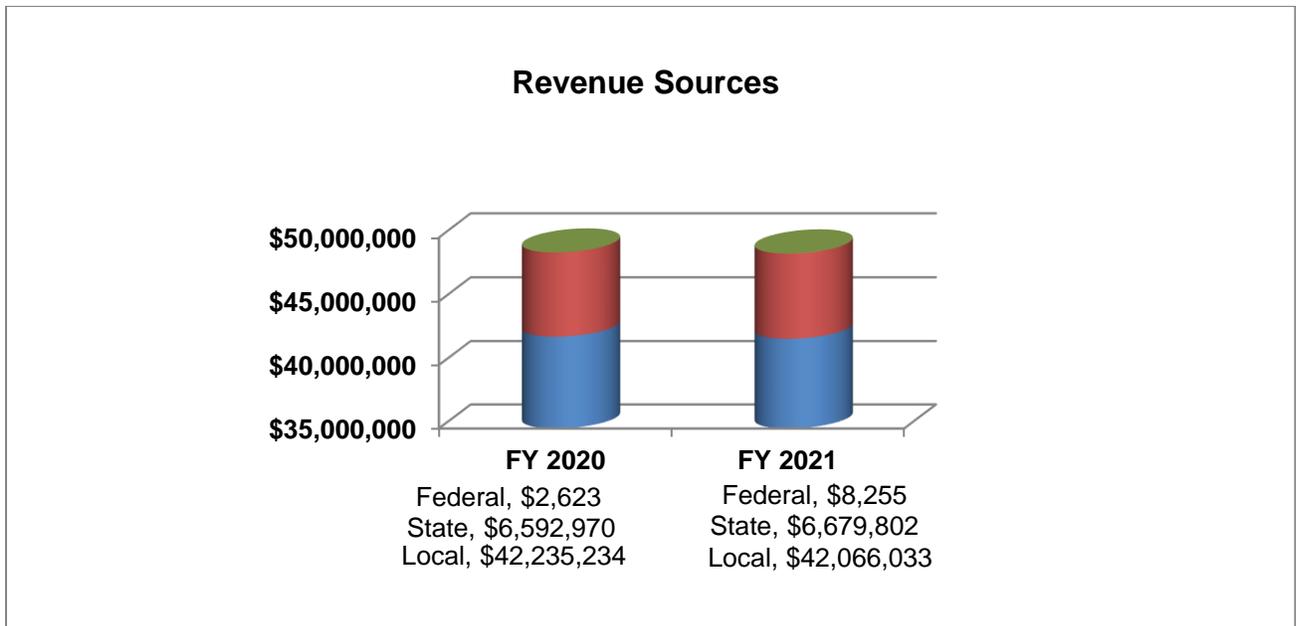
<b>COUNTY OF DINWIDDIE, VIRGINIA EXPENDITURE BUDGET</b>	<b>Year Ended June 30, 2019 Budgeted Expenditures</b>	<b>Year Ended June 30, 2019 Actual Expenditures</b>	<b>Year Ended June 30, 2020 Budgeted Expenditures</b>	<b>Year Ended June 30, 2020 Projected Expenditures</b>	<b>Year Ended June 30, 2021 Budgeted Expenditures</b>	<b>Budgeted Increase/ Decrease</b>
<b>COMMUNITY SERVICE FUND</b>						
Operation Lifesaver	3,785	0	3,784	0	3,784	0
Triad	1,310	817	2,869	400	2,839	(30)
K-9	650	0	5,500	0	6,005	505
<b>COMMUNITY SERVICE FUND</b>	<b>5,745</b>	<b>817</b>	<b>12,153</b>	<b>400</b>	<b>12,628</b>	<b>475</b>
<b>CHILDREN'S SERVICES ACT FUND</b>	<b>2,153,396</b>	<b>2,144,028</b>	<b>2,270,554</b>	<b>2,270,554</b>	<b>2,497,399</b>	<b>226,845</b>
<b>LAW LIBRARY FUND</b>	<b>12,259</b>	<b>1,266</b>	<b>14,967</b>	<b>1,136</b>	<b>19,476</b>	<b>4,509</b>
<b>FIRE &amp; EMS GRANTS FUND</b>						
Fire Programs	251,954	105,056	248,355	117,439	231,916	(16,439)
EMS Programs	88,923	27,036	97,701	31,622	102,310	4,609
Other Grants	7,500	7,500	10,500	10,500	7,500	(3,000)
<b>FIRE &amp; EMS GRANTS FUND</b>	<b>348,377</b>	<b>139,592</b>	<b>356,556</b>	<b>159,561</b>	<b>341,726</b>	<b>(14,830)</b>
<b>FORFEITED ASSET SHARING FUND</b>						
Commonwealth's Attorney	4,561	701	5,319	327	5,186	(133)
Sheriff	32,439	30,808	7,638	0	12,762	5,124
<b>FORFEITED ASSET SHARING FUND</b>	<b>37,000</b>	<b>31,509</b>	<b>12,957</b>	<b>327</b>	<b>17,948</b>	<b>4,991</b>
<b>SCHOOL CAPITAL PROJECTS FUND</b>	<b>1,943,029</b>	<b>1,142,307</b>	<b>1,643,409</b>	<b>1,343,409</b>	<b>2,705,590</b>	<b>1,062,181</b>
<b>SCHOOL GRANTS FUND</b>	<b>2,605,580</b>	<b>2,348,212</b>	<b>3,079,979</b>	<b>2,369,145</b>	<b>3,004,579</b>	<b>(75,400)</b>
<b>COUNTY GRANTS FUND</b>						
Litter Control Grant / Recycling	173,543	49,407	189,860	100,000	125,799	(64,061)
<b>COUNTY GRANTS FUND</b>	<b>173,543</b>	<b>49,407</b>	<b>189,860</b>	<b>100,000</b>	<b>125,799</b>	<b>(64,061)</b>

<b>COUNTY OF DINWIDDIE, VIRGINIA EXPENDITURE BUDGET</b>	<b>Year Ended June 30, 2019 Budgeted Expenditures</b>	<b>Year Ended June 30, 2019 Actual Expenditures</b>	<b>Year Ended June 30, 2020 Budgeted Expenditures</b>	<b>Year Ended June 30, 2020 Projected Expenditures</b>	<b>Year Ended June 30, 2021 Budgeted Expenditures</b>	<b>Budgeted Increase/ Decrease</b>
<b>COUNTY CAPITAL PROJECTS FUND</b>						
<i>Capital Projects</i>	4,955,593	3,765,309	14,177,875	4,364,479	10,392,443	(3,785,432)
<i>Transfer to School Capital Projects Fund</i>	574,000	574,000	463,380	463,380	1,505,590	1,042,210
<b>COUNTY CAPITAL PROJECTS FUND</b>	<b>5,529,593</b>	<b>4,339,309</b>	<b>14,641,255</b>	<b>4,827,859</b>	<b>11,898,033</b>	<b>(2,743,222)</b>
<b>COUNTY CONSTRUCTION FUND</b>						
<i>General Costs</i>	1,063,155	1,013,456	0	0	0	0
<i>Site Work</i>	621,406	830,241	0	0	0	0
<i>Administration/Human Services Building</i>	3,495,343	3,496,356	0	0	0	0
<i>Public Safety Building</i>	310,000	321,679	0	0	0	0
<i>Building Renovations</i>	611,000	344,706	0	0	0	0
<i>Pump House</i>	30,000	98,817	0	0	0	0
<b>COUNTY CONSTRUCTION FUND</b>	<b>6,130,904</b>	<b>6,105,255</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>COUNTY DEBT SERVICE</b>						
<i>Principal/Interest Payments on Debt</i>	3,064,430	2,282,018	3,029,213	3,029,212	3,958,930	929,717
<i>Contributions to Water Authority</i>	276,360	200,508	286,650	197,000	257,872	(28,778)
<i>Contributions to Airport Authority</i>	55,140	55,140	55,140	55,140	102,940	47,800
<b>COUNTY DEBT SERVICE</b>	<b>3,395,930</b>	<b>2,537,666</b>	<b>3,371,003</b>	<b>3,281,352</b>	<b>4,319,742</b>	<b>948,739</b>
<b>SCHOOL DEBT SERVICE</b>						
<i>Principal/Interest Payments on Debt</i>	3,694,704	3,694,704	3,677,964	3,432,563	3,491,314	(186,650)
<b>SCHOOL DEBT SERVICE</b>	<b>3,694,704</b>	<b>3,694,704</b>	<b>3,677,964</b>	<b>3,432,563</b>	<b>3,491,314</b>	<b>(186,650)</b>
<b>TOTAL ALL FUNDS</b>	<b>125,142,959</b>	<b>120,015,226</b>	<b>134,131,343</b>	<b>119,002,290</b>	<b>133,178,970</b>	<b>(952,373)</b>
<b>LESS INTERFUND TRANSFERS</b>	<b>25,384,472</b>	<b>25,310,251</b>	<b>27,557,093</b>	<b>27,550,304</b>	<b>26,696,017</b>	<b>(861,076)</b>
<b>TOTAL EXPENDITURES</b>	<b>99,758,487</b>	<b>94,704,974</b>	<b>106,574,250</b>	<b>91,451,986</b>	<b>106,482,953</b>	<b>(91,297)</b>

<b>COUNTY OF DINWIDDIE, VIRGINIA EXPENDITURE BUDGET</b>	<b>Year Ended June 30, 2019 Budgeted Expenditures</b>	<b>Year Ended June 30, 2019 Actual Expenditures</b>	<b>Year Ended June 30, 2020 Budgeted Expenditures</b>	<b>Year Ended June 30, 2020 Projected Expenditures</b>	<b>Year Ended June 30, 2021 Budgeted Expenditures</b>	<b>Budgeted Increase/ Decrease</b>
<b>ENDING FUND BALANCES - JUNE 30</b>						
General Fund	14,372,638	17,000,168	14,724,338	15,164,433	15,070,433	346,095
Meals Tax Fund	93,539	170,664	45,664	85,664	664	(45,000)
Social Services Fund	127,278	148,855	148,855	167,882	12,271	(136,584)
School Fund	(135,091)	350,471	0	750,000	0	0
School Textbook Fund	(0)	255,068	(1)	150,000	36,320	36,321
School Nutrition Fund	0	178,243	0	167,848	116,564	116,564
Community Development Fund	(0)	718,519	(0)	675,569	(0)	0
Community Service Fund	0	12,153	0	12,628	0	0
Children's Services Act Fund	0	191	0	0	0	0
Law Library Fund	1	11,492	(0)	14,876	0	1
Fire & EMS Grants Fund	1	218,731	0	202,226	0	0
Forfeited Asset Sharing Fund	(0)	12,957	0	17,948	0	0
School Capital Projects Fund	(0)	679,558	0	300,000	0	0
School Grants Fund	135,092	298,441	0	244,850	87,295	87,295
County Grants Fund	(0)	127,930	(0)	78,799	(0)	(0)
County Capital Projects Fund	(1)	1,150,674	(0)	9,124,507	1	2
County Construction Fund	0	0	0	0	0	0
County Debt Service Fund	748,462	1,606,726	1,881,235	1,970,886	1,296,657	(584,578)
School Debt Service Fund	1	1	141,741	387,142	715,533	573,792
<b>ENDING FUND BALANCE - JUNE 30</b>	<b>15,341,917</b>	<b>22,940,844</b>	<b>16,941,833</b>	<b>29,515,261</b>	<b>17,335,741</b>	<b>393,908</b>
<b>TOTAL REQUIREMENTS</b>	<b>115,100,404</b>	<b>117,645,818</b>	<b>123,516,083</b>	<b>120,967,247</b>	<b>123,818,694</b>	<b>302,611</b>

# GENERAL FUND REVENUES BY SOURCE

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



## Local Revenue

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

## State Revenue

State revenue provides 13.7% 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, VJCCA program and criminal justice services grants.

## Federal Revenue

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

# GENERAL FUND EXPENDITURES BY FUNCTION

## GENERAL GOVERNMENT

### BOARD OF SUPERVISORS

The Board of Supervisors is the governing body of Dinwiddie County. There are five members of the Board, each representing one of five Districts and serving a four-year term. Board members set policy to ensure the delivery of services and programs essential to the continued prosperity of Dinwiddie County. The Board adopts the annual budget, adopts ordinances, approves contracts, determines land use, appoints certain County officials (including the County Administrator and County Attorney), and appoints members to various boards and commissions.

The Board of Supervisors meets the third Tuesday of each month with a general business meeting beginning at 3:00 pm and public hearings starting at 7:00 pm. On the first Tuesday of each month at 4:00 pm, the Board generally conducts a workshop type meeting at which staff and the Board members have a more in-depth discussion of upcoming County issues. The new County Government building opened in January 2019, with all of the general government departments moving from the Pamplin Administration building to the new building, except for Information Technology and the Registrar.

	<i>Actual Expend FY/2019</i>	<i>Amended Budget FY/2020</i>	<i>Projected Expend FY/2020</i>	<i>Adopted Budget FY/2021</i>	<i>Budget Change</i>
<i>Board Member Salaries</i>	52,050	53,612	53,091	53,612	1
<i>FICA</i>	3,031	4,101	3,241	4,101	0
<i>Health Insurance</i>	29,038	28,488	24,997	22,380	(6,108)
<b><i>Salaries &amp; Benefits</i></b>	<b>84,119</b>	<b>86,201</b>	<b>81,330</b>	<b>80,093</b>	<b>(6,107)</b>
<i>Advertising</i>	9,840	12,000	7,000	10,000	(2,000)
<i>Public Official Insurance</i>	12,656	8,171	8,465	8,171	0
<i>Mileage</i>	1,033	1,300	821	1,300	0
<i>Meals &amp; Lodging</i>	5,325	5,200	2,740	5,200	0
<i>Convention &amp; Education</i>	1,430	1,645	1,390	1,645	0
<i>Dues/Memberships</i>	8,045	8,060	8,045	8,060	0
<i>Office Supplies</i>	805	600	453	1,300	700
<i>Food Supplies</i>	0	300	302	300	0
<i>Books and Subscriptions</i>	0	34	34	34	0
<b><i>Other Operating Expenditures</i></b>	<b>39,135</b>	<b>37,310</b>	<b>29,250</b>	<b>36,010</b>	<b>(1,300)</b>
<b><i>Total Expenditures</i></b>	<b>123,253</b>	<b>123,511</b>	<b>110,580</b>	<b>116,103</b>	<b>(7,407)</b>

## 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. The County government has maintained an A+ for Transparency in Local Government from BallotPedia since 2015.

	<b>Actual Expend FY/2019</b>	<b>Amended Budget FY/2020</b>	<b>Projected Expend FY/2020</b>	<b>Adopted Budget FY/2021</b>	<b>Budget Change</b>
County Administrator	130,512	134,427	134,960	134,427	0
Executive Assistant/Clerk to Board	47,025	48,436	48,442	48,442	6
Grants/Community Info Coordinator	60,195	62,001	62,009	62,009	8
Overtime	591	0	652	0	0
FICA	17,554	18,732	18,217	18,733	1
Retirement	22,299	22,968	22,970	24,243	1,275
Health Insurance	41,494	40,656	40,656	38,004	(2,652)
Group Life Insurance	3,114	3,208	3,208	3,281	74
<b>Salaries &amp; Benefits</b>	<b>322,784</b>	<b>330,428</b>	<b>331,114</b>	<b>329,140</b>	<b>(1,288)</b>
Maintenance Service Contracts	8,200	9,800	5,054	5,100	(4,700)
Printing & Binding	2,994	0	0	4,000	4,000
Postal Service	9,762	18,128	5,000	5,208	(12,920)
Telecommunications	2,923	2,400	2,800	2,800	400
General Liability Insurance	16,990	21,689	21,756	22,723	1,034
Lease/Rental of Equipment	0	0	6,775	6,775	6,775
Mileage	4,983	5,160	4,852	5,160	0
Meals & Lodging	982	2,700	1,336	2,700	0
Convention & Education	725	2,005	1,327	2,005	0
Dues/Memberships	2,054	1,744	1,750	2,000	256
Office Supplies	6,553	6,500	4,323	6,500	0
Food Supplies	0	0	139	300	300
Books And Subscriptions	129	120	120	2,120	2,000
<b>Other Operating Expenditures</b>	<b>56,295</b>	<b>70,246</b>	<b>55,232</b>	<b>67,391</b>	<b>(2,855)</b>
<b>Total Expenditures</b>	<b>379,079</b>	<b>400,674</b>	<b>386,345</b>	<b>396,531</b>	<b>(4,143)</b>

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

	<i>Actual Expend FY/2019</i>	<i>Amended Budget FY/2020</i>	<i>Projected Expend FY/2020</i>	<i>Adopted Budget FY/2021</i>	<i>Budget Change</i>
County Attorney	111,839	120,344	120,344	120,344	0
Part Time Program Support Specialist	18,807	20,567	18,611	20,567	0
Intern	2,321	0	0	0	0
FICA	10,185	10,780	10,645	10,780	0
Retirement	10,491	11,288	11,288	11,914	626
Health Insurance	20,805	20,352	20,352	18,972	(1,380)
Group Life Insurance	1,465	1,577	1,577	1,613	36
<b>Salaries &amp; Benefits</b>	<b>175,912</b>	<b>184,908</b>	<b>182,817</b>	<b>184,190</b>	<b>(718)</b>
Professional Services – Legal	45,672	100,000	100,000	193,760	93,760
Professional Services – Other	4,023	4,000	4,628	4,628	628
Postal Service	111	0	51	300	300
Meals & Lodging	460	500	616	500	0
Convention & Education	850	1,000	640	1,000	0
Dues/Memberships	685	720	712	760	40
Office Supplies	317	300	219	300	0
Books And Subscriptions	3,248	3,332	3,332	3,332	0
<b>Other Operating Expenditures</b>	<b>55,366</b>	<b>109,852</b>	<b>110,198</b>	<b>204,580</b>	<b>94,728</b>
<b>Total Expenditures</b>	<b>231,278</b>	<b>294,760</b>	<b>293,015</b>	<b>388,770</b>	<b>94,010</b>

## HUMAN RESOURCES

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

The last classification and compensation study was conducted in FY 2016, so funds were allocated in the FY 2020 budget for another study. Implementation was planned for FY 2021, but has been delayed due to the COVID19 health crisis. Additional information on salaries and benefits can be found in Appendix D.

	<i>Actual Expend FY/2019</i>	<i>Amended Budget FY/2020</i>	<i>Projected Expend FY/2020</i>	<i>Adopted Budget FY/2021</i>	<i>Budget Change</i>
Director of Human Resources	75,177	77,432	77,441	77,441	9
Program Support Technician	36,736	37,838	37,842	37,842	4
Human Resources Technician	41,563	42,810	42,815	42,815	5
Overtime	746	0	1,115	0	0
FICA	10,710	12,093	11,110	12,094	1
Retirement	14,396	14,828	14,830	15,652	824
Health Insurance	31,654	30,060	30,060	28,128	(1,932)
Group Life Insurance	2,010	2,071	2,071	2,119	48
Disability Insurance	245	253	226	226	(27)
<b>Salaries &amp; Benefits</b>	<b>213,237</b>	<b>217,385</b>	<b>217,509</b>	<b>216,317</b>	<b>(1,068)</b>
Unemployment Insurance	9,828	4,000	4,000	4,000	0
Line of Duty Act Insurance	41,372	46,635	46,635	48,078	1,443
Workers Compensation Insurance	134,333	146,971	149,542	155,000	8,029
Professional Services – Medical	423	1,188	907	1,188	0
Professional Services – Other	0	51,500	45,000	0	(51,500)
Maintenance Service Contract	78	0	0	0	0
Advertising	0	0	55	0	0
Postal Service	0	0	30	30	30
Telecommunications	0	720	669	609	(111)
Meals & Lodging	585	600	285	600	0
Convention & Education	830	1,000	3,213	1,000	0
Dues/Memberships	289	309	314	314	5
Office Supplies	4,300	4,630	3,992	3,000	(1,630)
Food Supplies	1,188	1,150	1,150	1,175	25
<b>Other Operating Expenditures</b>	<b>193,225</b>	<b>258,703</b>	<b>255,792</b>	<b>214,994</b>	<b>(43,709)</b>
<b>Total Expenditures</b>	<b>406,462</b>	<b>476,088</b>	<b>473,301</b>	<b>431,311</b>	<b>(44,777)</b>

## INDEPENDENT AUDITOR

*Per the Code of Virginia, localities shall have all their accounts and records, including all accounts and records of their Constitutional Officers, audited annually as of June 30 by an independent certified public accountant in accordance with the specifications furnished by the Auditor of Public Accounts. Additionally, the certified public accountant shall present a detailed written report to the local governing body at a public session by the following December 31. The current audit firm for the County and the Schools is Brown Edwards, and prior to that firm Dixon Hughes Goodman was the County's auditor from 2012 to 2018.*

*In addition, every two years the Government Accounting Standards Board (GASB) requires that an actuarial report be generated to determine the County's other post-employment benefits liability to be reported in the annual comprehensive financial report (CAFR) – the next OPEB report will be completed in FY 2022. 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.*

	<i>Actual Expend FY/2019</i>	<i>Amended Budget FY/2020</i>	<i>Projected Expend FY/2020</i>	<i>Adopted Budget FY/2021</i>	<i>Budget Change</i>
<i>Professional Services - Accounting/Auditing</i>	70,200	73,010	73,010	75,000	1,990
<b><i>Other Operating Expenditures</i></b>	<b>70,200</b>	<b>73,010</b>	<b>73,010</b>	<b>75,000</b>	<b>1,990</b>
<b><i>Total Expenditures</i></b>	<b>70,200</b>	<b>73,010</b>	<b>73,010</b>	<b>75,000</b>	<b>1,990</b>

## COMMISSIONER OF THE REVENUE

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

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

	<i>Actual Expend FY/2019</i>	<i>Amended Budget FY/2020</i>	<i>Projected Expend FY/2020</i>	<i>Adopted Budget FY/2021</i>	<i>Budget Change</i>
	<i>Actual</i>	<i>Amended</i>	<i>Projected</i>	<i>Adopted</i>	
Commissioner of the Revenue	89,963	92,662	92,662	94,515	1,853
Deputy COTR I	41,563	38,546	42,815	42,815	4,269
Deputy COTR II	68,581	71,151	69,948	71,159	8
Deputy COTR III	80,318	82,563	82,573	82,573	10
Part Time Hours	4,804	9,020	3,863	9,020	0
FICA	19,840	22,487	17,373	22,956	470
Retirement	26,289	26,726	30,142	28,815	2,089
Health Insurance	65,840	64,608	64,608	60,444	(4,164)
Group Life Insurance	3,671	3,732	3,789	3,900	168
Disability Insurance	632	654	586	586	(69)
<b>Salaries &amp; Benefits</b>	<b>401,502</b>	<b>412,149</b>	<b>408,359</b>	<b>416,783</b>	<b>4,634</b>
Professional Services – Other	6,106	9,700	8,423	9,700	0
Repair and Maintenance	0	0	0	100	100
Maintenance Service Contracts	4,874	4,748	1,331	2,000	(2,748)
Printing & Binding	747	800	0	1,540	740
Advertising	149	225	150	225	0
Postal Service	3,843	3,100	3,349	3,200	100
Telecommunications	8	0	0	600	600
Lease/Rental of Equipment	0	0	3,192	3,192	3,192
Meals & Lodging	1,050	1,700	473	1,700	0
Convention & Education	1,750	2,500	1,206	2,500	0
Dues/Memberships	905	1,000	905	1,000	0
Office Supplies	2,061	2,200	2,884	2,200	0
Vehicle/Equipment Fuel	67	320	129	320	0
Books And Subscriptions	1,180	1,200	1,478	1,300	100
<b>Other Operating Expenditures</b>	<b>22,739</b>	<b>27,493</b>	<b>23,521</b>	<b>29,577</b>	<b>2,084</b>
<b>Total Expenditures</b>	<b>424,241</b>	<b>439,642</b>	<b>431,880</b>	<b>446,360</b>	<b>6,718</b>

COMMISSIONER OF THE REVENUE

	<b>Actual Expend FY/2019</b>	<b>Amended Budget FY/2020</b>	<b>Projected Expend FY/2020</b>	<b>Adopted Budget FY/2021</b>	<b>Budget Change</b>
<b>Business License</b>					
Deputy COTR III	20,274	20,883	20,912	20,886	3
FICA	1,503	1,598	1,554	1,598	0
Retirement	1,902	1,959	1,959	2,068	109
Health Insurance	3,085	3,030	3,030	2,874	(156)
Group Life Insurance	266	274	274	280	6
<b>Salaries &amp; Benefits</b>	<b>27,030</b>	<b>27,743</b>	<b>27,729</b>	<b>27,705</b>	<b>(38)</b>
Printing & Binding	0	0	0	50	50
Postal Service	3,051	2,600	2,374	3,000	400
<b>Other Operating Expenditures</b>	<b>3,051</b>	<b>2,600</b>	<b>2,374</b>	<b>3,050</b>	<b>450</b>
<b>Total Expenditures</b>	<b>30,080</b>	<b>30,343</b>	<b>30,103</b>	<b>30,755</b>	<b>412</b>
<b>Land Use</b>					
Deputy COTR III	20,274	20,883	20,912	20,886	3
FICA	1,503	1,598	1,552	1,598	0
Retirement	1,902	1,959	1,959	2,068	109
Health Insurance	3,085	3,030	3,030	2,874	(156)
Group Life Insurance	266	274	274	280	6
<b>Salaries &amp; Benefits</b>	<b>27,030</b>	<b>27,743</b>	<b>27,727</b>	<b>27,705</b>	<b>(38)</b>
Printing & Binding	0	0	0	50	50
Postal Service	947	900	889	900	0
<b>Other Operating Expenditures</b>	<b>947</b>	<b>900</b>	<b>889</b>	<b>950</b>	<b>50</b>
<b>Total Expenditures</b>	<b>27,977</b>	<b>28,643</b>	<b>28,616</b>	<b>28,655</b>	<b>12</b>
<b>General Reassessment</b>					
Board of Equalization	866	0	0	0	0
FICA	66	0	0	0	0
<b>Salaries &amp; Benefits</b>	<b>932</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Professional Services – Other	97,980	0	0	0	0
<b>Other Operating Expenditures</b>	<b>97,980</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures</b>	<b>98,913</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## 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 5<sup>th</sup> and December 5<sup>th</sup> each year.

This Constitutional Office is staffed by an elected four-year term Treasurer and five full time deputies. The Treasurer has received her Master Treasurer certification, and is also responsible for managing endowment funds that have been donated to the County for scholarships and care of the needy.

	<i>Actual Expend FY/2019</i>	<i>Amended Budget FY/2020</i>	<i>Projected Expend FY/2020</i>	<i>Adopted Budget FY/2021</i>	<i>Budget Change</i>
Treasurer	87,182	89,797	89,807	89,807	10
Deputy Treasurer IV	45,878	47,254	47,260	47,260	6
Deputy Treasurer II	42,602	43,880	79,904	79,904	36,024
Deputy Treasurer I	96,635	99,534	65,262	65,262	(34,272)
Overtime	638	0	663	0	0
FICA	19,151	21,456	20,025	21,591	135
Retirement	25,542	26,308	26,473	27,941	1,633
Health Insurance	58,082	55,632	55,632	52,068	(3,564)
Group Life Insurance	3,567	3,674	3,697	3,782	108
Disability Insurance	271	279	249	250	(29)
<b>Salaries &amp; Benefits</b>	<b>379,547</b>	<b>387,815</b>	<b>388,973</b>	<b>387,864</b>	<b>50</b>
Professional Services - Other	96,562	80,000	96,500	90,000	10,000
Maintenance Service Contracts	4,232	4,000	3,767	4,000	0
Advertising	1,488	1,000	1,000	1,500	500
Postal Service	46,912	40,000	53,215	45,000	5,000
Lease/Rental of Equipment	0	0	3,312	3,232	3,232
Mileage	74	0	21	0	0
Meals & Lodging	961	1,000	25	1,000	0
Convention & Education	1,479	3,000	1,501	3,000	0
Dues/Memberships	975	1,000	975	1,000	0
Office Supplies	4,711	5,000	4,700	5,000	0
<b>Other Operating Expenditures</b>	<b>157,394</b>	<b>135,000</b>	<b>165,016</b>	<b>153,732</b>	<b>18,732</b>
Machinery & Equipment	0	0	250	0	0
<b>Capital Equipment</b>	<b>0</b>	<b>0</b>	<b>250</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures</b>	<b>536,941</b>	<b>522,815</b>	<b>554,239</b>	<b>541,596</b>	<b>18,782</b>

## ACCOUNTING

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

	<i>Actual Expend FY/2019</i>	<i>Amended Budget FY/2020</i>	<i>Projected Expend FY/2020</i>	<i>Adopted Budget FY/2021</i>	<i>Budget Change</i>
<i>Deputy County Admin-Finance &amp; General Services</i>	103,633	106,742	106,752	106,752	10
<i>Procurement Technician</i>	45,878	47,254	47,260	47,260	6
<i>Accounting Technician</i>	41,563	42,810	42,815	42,815	5
<i>Overtime</i>	2,479	0	768	0	0
<i>FICA</i>	13,402	15,056	13,900	15,057	2
<i>Retirement</i>	17,923	18,460	18,462	19,486	1,025
<i>Health Insurance</i>	38,607	38,244	33,756	31,476	(6,768)
<i>Group Life Insurance</i>	2,503	2,578	2,578	2,637	59
<i>Disability Insurance</i>	245	253	226	226	(27)
<b><i>Salaries &amp; Benefits</i></b>	<b>266,233</b>	<b>271,397</b>	<b>266,518</b>	<b>265,710</b>	<b>(5,687)</b>
<i>Printing &amp; Binding</i>	681	0	680	700	700
<i>Meals &amp; Lodging</i>	604	1,000	1,349	1,000	0
<i>Convention &amp; Education</i>	1,629	1,500	1,128	1,500	0
<i>Dues/Memberships</i>	1,332	1,250	1,250	1,250	0
<i>Office Supplies</i>	222	350	132	350	0
<i>Books and Subscriptions</i>	0	0	499	500	500
<b><i>Other Operating Expenditures</i></b>	<b>4,467</b>	<b>4,100</b>	<b>5,038</b>	<b>5,300</b>	<b>1,200</b>
<b><i>Total Expenditures</i></b>	<b>270,701</b>	<b>275,497</b>	<b>271,556</b>	<b>271,010</b>	<b>(4,487)</b>

## INFORMATION TECHNOLOGY

The Information Technology department is responsible for providing hardware, software, and network support, security, and training for County technology assets; project management for technology initiatives; and planning for adequate disaster recovery, continuity of operations, and future technology needs.

The department consists of a director, a network administrator, a systems administrator, and an IT technician. This department relocated to the renovated former Public Safety building in September 2019, and the IT staff was instrumental in the technology installation in the new and renovated buildings in the government complex project; phone system upgrade; network upgrade; and the on-going broadband initiative. FY 2021 capital expenditures provide for routine upgrades and replacement of equipment.

	<i>Actual Expend FY/2019</i>	<i>Amended Budget FY/2020</i>	<i>Projected Expend FY/2020</i>	<i>Adopted Budget FY/2021</i>	<i>Budget Change</i>
<i>Director of Information Technology</i>	89,362	92,043	92,052	92,052	9
<i>Network/Systems Administrators</i>	118,995	122,565	122,580	122,580	15
<i>Information Technology Technician</i>	36,736	37,838	37,842	37,842	4
<i>FICA</i>	17,382	19,312	18,061	19,314	2
<i>Retirement</i>	22,990	23,679	23,682	24,995	1,316
<i>Health Insurance</i>	48,924	48,000	48,000	44,760	(3,240)
<i>Group Life Insurance</i>	3,211	3,307	3,307	3,383	76
<i>Disability Insurance</i>	217	223	200	200	(23)
<b><i>Salaries &amp; Benefits</i></b>	<b>337,816</b>	<b>346,968</b>	<b>345,724</b>	<b>345,126</b>	<b>(1,841)</b>
<i>Maintenance Service Contracts</i>	153,295	188,839	181,520	174,961	(13,878)
<i>Postal Service</i>	42	0	0	0	0
<i>Telecommunications</i>	28,812	28,220	38,684	29,205	985
<i>Lease/Rental of Equipment</i>	0	0	7,319	10,275	10,275
<i>Mileage</i>	641	0	398	0	0
<i>Meals &amp; Lodging</i>	805	2,500	2,484	2,500	0
<i>Convention &amp; Education</i>	1,540	4,000	950	4,000	0
<i>Dues/Memberships</i>	0	200	0	200	0
<i>Office Supplies</i>	296	200	264	200	0
<i>Uniforms/Apparel</i>	1,001	0	0	1,000	1,000
<b><i>Other Operating Expenditures</i></b>	<b>186,430</b>	<b>223,959</b>	<b>231,619</b>	<b>222,341</b>	<b>(1,618)</b>
<i>Computer Equipment</i>	60,307	50,000	50,000	50,000	0
<b><i>Capital Expenditures</i></b>	<b>60,307</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>0</b>
<b><i>Total Expenditures</i></b>	<b>584,554</b>	<b>620,927</b>	<b>627,344</b>	<b>617,467</b>	<b>(3,459)</b>

## REGISTRAR / BOARD OF ELECTIONS

The State Board of Elections, which was created as a bipartisan agency responsible for ensuring uniformity, fairness, accuracy and purity in all elections in the Commonwealth of Virginia, provides information to local electoral boards and general registrars. The General Registrar's office promotes the proper administration of election laws, campaign finance disclosure compliance, and voter registration processes in the County by promulgating rules, regulations, and issuing instructions.

This office consists of a general registrar, assistant registrar, numerous poll workers and is governed by a three-person local Board of Elections. The most recent federally-mandated redistricting of the County took place after receipt of the 2010 Census results and was effective for the November 2011 local elections. This office moved into the former Treasurer's office space as part of the Pamplin Administration building renovation project in March 2019.

	<i>Actual Expend FY/2019</i>	<i>Amended Budget FY/2020</i>	<i>Projected Expend FY/2020</i>	<i>Adopted Budget FY/2021</i>	<i>Budget Change</i>
Registrar	54,535	56,171	56,177	56,177	6
Deputy Registrar	28,242	29,559	30,564	29,562	3
Part Time Help	4,259	2,500	3,200	2,500	0
Electoral Board	8,662	8,677	7,555	8,677	0
Poll Workers	15,965	30,000	24,870	30,000	0
FICA	7,208	9,708	7,401	9,709	1
Retirement	7,583	8,041	8,042	8,488	447
Health Insurance	11,825	12,120	12,120	11,496	(624)
Group Life Insurance	1,059	1,123	1,123	1,149	26
Disability Insurance	155	174	156	156	(18)
<b>Salaries &amp; Benefits</b>	<b>139,493</b>	<b>158,074</b>	<b>151,209</b>	<b>157,914</b>	<b>(160)</b>
Professional Services – Other	47	200	0	200	0
Maintenance Service Contracts	24,032	26,300	26,415	26,000	(300)
Printing & Binding	7,965	0	15,000	15,000	15,000
Advertising	600	1,500	750	1,200	(300)
Postal Service	3,686	6,000	2,790	5,000	(1,000)
Telecommunications	0	600	0	0	(600)
Lease/Rental of Equipment	1,200	0	1,704	1,704	1,704
Lease/Rental of Buildings-Polls	1,200	1,500	1,800	1,500	0
Mileage	1,004	1,000	339	1,000	0
Meals & Lodging	0	0	0	200	200
Convention & Education	0	300	0	300	0
Dues/Memberships	170	350	180	350	0
Office Supplies	1,601	2,200	1,905	2,400	200
<b>Other Operating Expenditures</b>	<b>41,505</b>	<b>39,950</b>	<b>50,883</b>	<b>54,854</b>	<b>14,904</b>
<b>Total Expenditures</b>	<b>180,998</b>	<b>198,024</b>	<b>202,091</b>	<b>212,768</b>	<b>14,744</b>

# JUDICIAL ADMINISTRATION

## CLERK OF THE CIRCUIT COURT

This Constitutional Office is comprised of the Clerk of the Circuit Court and four full time deputies, which have all received the Master Deputy Clerk certification. The Clerk is the custodian of the court records, land records, judgments, estate records and other legal documents. The Clerk has an on-going project funded through Library of Virginia grants and local funds to digitize and preserve those records through part time staff. The Code of Virginia lists over 800 separate responsibilities for the Clerk.

These duties include issuing marriage licenses, accepting applications for trade names, and processing applications to become a notary public. This office also manages criminal and civil lawsuits consistent with the Code of Virginia. The Clerk of the Circuit Court has the authority to probate wills, appoint and qualify executors and/or administrators for a decedent's estate and the authority to qualify conservators and guardians. The Clerk is elected by the citizens for an eight-year term.

	<i>Actual Expend FY/2019</i>	<i>Amended Budget FY/2020</i>	<i>Projected Expend FY/2020</i>	<i>Adopted Budget FY/2021</i>	<i>Budget Change</i>
Clerk of the Circuit Court	117,022	131,742	131,742	134,377	2,635
Chief Deputy Clerk I	54,535	56,171	56,177	56,177	6
Deputy Clerk IV	41,563	42,810	42,815	42,815	5
Deputy Clerk II	32,940	35,136	34,892	35,140	4
Deputy Clerk I	31,677	32,631	32,631	33,447	816
Overtime	0	0	278	0	0
Part Time Help	6,373	0	1,745	0	0
FICA	20,478	22,835	22,034	23,100	265
Retirement	26,162	27,998	28,000	29,894	1,896
Health Insurance	49,727	48,792	40,467	32,316	(16,476)
Group Life Insurance	3,654	3,910	3,910	4,046	136
Disability Insurance	187	193	172	177	(16)
<b>Salaries &amp; Benefits</b>	<b>384,317</b>	<b>402,218</b>	<b>394,863</b>	<b>391,488</b>	<b>(10,729)</b>
Professional Services – Accounting/Auditing	7,030	7,310	7,170	7,310	0
Professional Services – Other	63,300	82,703	55,000	55,000	(27,703)
Maintenance Service Contracts	25,937	35,000	35,083	37,500	2,500
Advertising	138	0	0	0	0
Postal Service	2,308	3,400	3,690	3,400	0
Telecommunications	490	600	276	350	(250)
Lease/Rental of Equipment	0	0	1,891	1,891	1,891
Mileage	411	900	542	900	0
Meals & Lodging	570	1,000	348	1,000	0
Convention & Education	1,534	2,000	1,475	2,000	0
Dues/Memberships	160	540	175	540	0
Office Supplies	5,817	5,000	5,000	5,500	500
Books & Subscriptions	1,107	700	1,084	1,000	300
<b>Other Operating Expenditures</b>	<b>108,802</b>	<b>139,153</b>	<b>111,734</b>	<b>116,391</b>	<b>(22,762)</b>
<b>Total Expenditures</b>	<b>493,120</b>	<b>541,371</b>	<b>506,597</b>	<b>507,879</b>	<b>(33,491)</b>

## 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.

	<i>Actual Expend FY/2019</i>	<i>Amended Budget FY/2020</i>	<i>Projected Expend FY/2020</i>	<i>Adopted Budget FY/2021</i>	<i>Budget Change</i>
<i>Temporary Help - Jurors/Commissioners</i>	7,541	6,000	6,000	6,100	100
<i>Purchased Gov't Services-Petersburg Office</i>	8,831	10,000	9,212	9,200	(800)
<i>Telecommunications</i>	361	600	281	600	0
<i>Office Supplies</i>	269	100	316	300	200
<i>Food Supplies</i>	60	500	2,800	1,000	500
<b><i>Other Operating Expenditures</i></b>	<b>17,061</b>	<b>17,200</b>	<b>18,609</b>	<b>17,200</b>	<b>0</b>
<b><i>Total Expenditures</i></b>	<b>17,061</b>	<b>17,200</b>	<b>18,609</b>	<b>17,200</b>	<b>0</b>

## 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.

	<i>Actual Expend FY/2019</i>	<i>Amended Budget FY/2020</i>	<i>Projected Expend FY/2020</i>	<i>Adopted Budget FY/2021</i>	<i>Budget Change</i>
<i>Professional Services – Legal</i>	29,882	25,000	12,894	23,000	(2,000)
<i>Maintenance Service Contracts</i>	2,470	1,500	2,022	2,500	1,000
<i>Postal Service</i>	2,529	1,600	461	750	(850)
<i>Telecommunications</i>	1,200	1,100	892	900	(200)
<i>Lease/Rental of Equipment</i>	0	0	2,133	2,133	2,133
<i>Dues/Memberships</i>	175	175	175	175	0
<i>Office Supplies</i>	36	1,000	500	1,000	0
<i>Uniforms/Apparel</i>	396	1,000	0	800	(200)
<b><i>Other Operating Expenditures</i></b>	<b>36,688</b>	<b>31,375</b>	<b>19,077</b>	<b>31,258</b>	<b>(117)</b>
<i>Furniture &amp; Fixtures</i>	977	0	0	0	0
<b><i>Capital Expenditures</i></b>	<b>977</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><i>Total Expenditures</i></b>	<b>37,665</b>	<b>31,375</b>	<b>19,077</b>	<b>31,258</b>	<b>(117)</b>

## MAGISTRATES

The County has several part time magistrates and one Chief Magistrate, who is in charge of Region Three and maintains a primary office in Petersburg. Responsibilities of the magistrates include issuing arrest, search and civil warrants and subpoenas, admitting to bail or committing to jail accused citizens, and issuing emergency custody, medical, mental detention, or protective orders.

Magistrates are charged with providing an independent, unbiased review of complaints brought to the office by police officers, sheriffs, deputies, and citizens. Although the State covers the cost of the Magistrates' salaries and most of their operating expenses, the County does provide office space and telecommunications. This office moved to the new Public Safety building in June 2018 along with the Sheriff's Office.

	<i>Actual Expend FY/2019</i>	<i>Amended Budget FY/2020</i>	<i>Projected Expend FY/2020</i>	<i>Adopted Budget FY/2021</i>	<i>Budget Change</i>
Telecommunications	32	50	0	0	(50)
Office Supplies	91	100	100	100	0
<b>Other Operating Expenditures</b>	<b>123</b>	<b>150</b>	<b>100</b>	<b>100</b>	<b>(50)</b>
<b>Total Expenditures</b>	<b>123</b>	<b>150</b>	<b>100</b>	<b>100</b>	<b>(50)</b>

## VICTIM WITNESS PROGRAM

This grant-funded office primarily serves felony, assault and battery, sexual battery, and domestic violence victims and is responsible for filing resource requests, civil protective orders, and criminal issues for juvenile and domestic relations, general district, and circuit courts. The Victim Witness Coordinator ensures that victims and witnesses have opportunities to make the courts aware of the full impact of a crime and are treated with dignity, respect, and sensitivity while protecting their privacy.

Since the FY 2018 budget, the federal government funding policy changes have resulted in increased grant funding, allowing for the inclusion of an additional full time employee and expenditures in this department.

	<i>Actual Expend FY/2019</i>	<i>Amended Budget FY/2020</i>	<i>Projected Expend FY/2020</i>	<i>Adopted Budget FY/2021</i>	<i>Budget Change</i>
Victim Witness Coordinator	54,535	56,171	56,177	56,177	6
Victim Witness Technician	31,844	34,279	0	33,447	(832)
FICA	6,396	6,919	4,194	6,856	(63)
Retirement	8,237	8,484	4,598	8,873	389
Health Insurance	11,835	12,120	6,060	11,496	(624)
Group Life Insurance	1,150	1,185	736	1,201	16
Disability Insurance	196	202	0	177	(26)
<b>Salaries &amp; Benefits</b>	<b>114,194</b>	<b>119,361</b>	<b>71,764</b>	<b>118,227</b>	<b>(1,135)</b>

**VICTIM WITNESS PROGRAM**

	<i>Actual Expend FY/2019</i>	<i>Amended Budget FY/2020</i>	<i>Projected Expend FY/2020</i>	<i>Adopted Budget FY/2021</i>	<i>Budget Change</i>
<i>Maintenance Service Contract</i>	1,260	630	1,414	1,400	770
<i>Telecommunications</i>	312	540	218	300	(240)
<i>Mileage</i>	855	1,275	358	1,275	0
<i>Meals &amp; Lodging</i>	1,649	2,075	1,032	2,075	0
<i>Convention &amp; Education</i>	580	1,125	1,032	2,075	0
<i>Dues/Memberships</i>	100	340	250	350	10
<i>Office Supplies</i>	2,008	1,850	1,850	1,850	0
<b><i>Other Operating Expenditures</i></b>	<b>6,764</b>	<b>7,835</b>	<b>5,280</b>	<b>8,375</b>	<b>540</b>
<b><i>Total Expenditures</i></b>	<b>120,958</b>	<b>127,196</b>	<b>77,045</b>	<b>126,602</b>	<b>(595)</b>

## COMMONWEALTH'S ATTORNEY

The Commonwealth's Attorney office is responsible for the prosecution of criminal cases in the Dinwiddie County Circuit Court, General District Court, Traffic Court, and Juvenile and Domestic Relations Court in accordance with Virginia code. This Constitutional Office is staffed with the elected four-year term Commonwealth's Attorney, two full time assistant commonwealth's attorneys, summer interns, and three support staff. This Office seeks justice and is dedicated to making the community a safer place to live, work and visit.

Beyond the preparation and trial of criminal cases, this office advises law enforcement agencies, including the Dinwiddie County Sheriff's Office, regarding policies and procedures, answers citizen inquiries concerning the criminal justice system, and provides assistance for on-going criminal investigations with the Dinwiddie County Sheriff's Department and the Virginia State Police. The majority of the cases handled are brought by law enforcement officers, although they also prosecute cases initiated by citizen's complaint.

	<i>Actual Expend FY/2019</i>	<i>Amended Budget FY/2020</i>	<i>Projected Expend FY/2020</i>	<i>Adopted Budget FY/2021</i>	<i>Budget Change</i>
Commonwealth's Attorney	126,268	130,056	130,068	130,068	12
Assistant Commonwealth's Attorneys	112,866	124,002	98,216	124,056	54
Office Manager	45,878	47,254	47,260	47,260	6
Secretaries	71,620	72,974	71,422	72,982	8
Summer Interns	3,250	0	0	0	0
FICA	26,742	28,633	25,440	28,639	6
Retirement	33,144	35,108	32,355	37,062	1,954
Health Insurance	34,108	33,996	43,203	52,908	18,912
Group Life Insurance	4,629	4,903	4,519	5,017	114
Disability Insurance	1,396	1,499	1,331	1,527	28
<b>Salaries &amp; Benefits</b>	<b>459,901</b>	<b>478,426</b>	<b>453,814</b>	<b>499,519</b>	<b>21,093</b>
Professional Services - Other	141	0	278	150	150
Maintenance Service Contracts	5,983	5,300	6,341	6,400	1,100
Advertising	0	0	109	125	125
Postal Service	635	875	473	600	(275)
Telecommunications	320	345	569	575	230
Lease/Rental of Equipment	0	0	1,126	1,126	1,126
Mileage	355	500	0	500	0
Meals & Lodging	988	1,400	0	1,000	(400)
Education & Convention	(1,325)	4,000	0	4,000	0
Dues/Memberships	2,026	3,400	2,000	2,500	(900)
Office Supplies	3,265	3,000	3,866	3,500	500
Books And Subscriptions	213	1,100	848	1,000	(100)
<b>Other Operating Expenditures</b>	<b>12,601</b>	<b>19,920</b>	<b>15,610</b>	<b>21,476</b>	<b>1,556</b>
<b>Total Expenditures</b>	<b>472,502</b>	<b>498,346</b>	<b>469,424</b>	<b>520,995</b>	<b>22,649</b>

# PUBLIC SAFETY

## SHERIFF

The Dinwiddie County Sheriff's office protects persons and property by providing essential law enforcement and public safety services, while promoting community involvement, stability and order through service, assistance and visibility. The Sheriff's Office is responsible for law enforcement, traffic safety, courthouse security, processing civil court papers, criminal investigations, and responding to emergency situations. This Constitutional Office consists of an elected four-year term Sheriff, approximately fifty deputies, and support staff. This office moved into the new Public Safety building in June 2018. Additional positions were included in the FY 2020 budget to help staff the new Public Safety building, as well as for the Northern end precinct, which was donated in spring 2019. Routine purchase of replacement vehicles was moved to the CIP budget starting in FY 2019. FY 2021 capital expenditures are related to the E-summons program.

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

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

	<i>Actual Expend FY/2019</i>	<i>Amended Budget FY/2020</i>	<i>Projected Expend FY/2020</i>	<i>Adopted Budget FY/2021</i>	<i>Budget Change</i>
Sheriff	96,233	99,120	99,130	99,130	10
Law Enforcement Officers	985,239	1,015,395	994,651	1,023,189	7,794
School Resource Officers	78,685	95,865	98,621	95,886	21
Investigators	447,596	422,166	429,341	426,541	4,375
Administration	287,416	354,400	350,802	354,430	30
Civil Process Officers	93,113	96,990	141,983	141,983	44,993
Courthouse Security Officers	220,501	235,979	276,597	272,777	36,798
Transport Officers	331,409	356,598	334,037	314,079	(42,519)
Overtime	245,955	257,500	252,672	250,000	(7,500)
Security Work	92,530	94,760	85,343	92,000	(2,760)
Selective Enforcement	163,223	190,000	175,000	190,000	0
Part Time Security	25,905	65,586	39,280	60,000	(5,586)
FICA	219,097	258,135	243,841	260,863	2,728
Retirement	234,415	259,495	262,668	278,979	19,484
Health Insurance	522,161	521,580	529,543	508,824	(12,756)
Group Life Insurance	32,738	36,241	36,684	37,761	1,520
Disability Insurance	0	395	314	353	(41)
<b>Salaries &amp; Benefits</b>	<b>4,076,215</b>	<b>4,360,205</b>	<b>4,350,507</b>	<b>4,406,795</b>	<b>46,590</b>
Professional Services - Medical	12,027	12,000	8,573	12,000	0

**SHERIFF**

	<b>Actual Expend FY/2019</b>	<b>Amended Budget FY/2020</b>	<b>Projected Expend FY/2020</b>	<b>Adopted Budget FY/2021</b>	<b>Budget Change</b>
<i>Repair And Maintenance</i>	52,539	60,000	36,756	55,000	(5,000)
<i>Maintenance Service Contracts</i>	46,248	50,000	60,000	50,000	0
<i>Advertising</i>	(137)	1,200	679	1,000	(200)
<i>Purchased Gov't Services-Crater Criminal Justice Academy</i>	36,155	38,195	38,773	42,912	4,717
<i>Electrical Service</i>	15,688	16,000	14,801	16,000	0
<i>Heating Service</i>	397	800	0	800	0
<i>Postal Service</i>	1,607	2,600	2,212	2,200	(400)
<i>Telecommunications</i>	37,692	38,000	31,151	38,000	0
<i>Lease/Rental of Equipment</i>	0	0	3,941	3,941	3,941
<i>Meals &amp; Lodging</i>	3,208	3,000	2,582	3,000	0
<i>Convention &amp; Education</i>	3,994	5,000	295	5,000	0
<i>Extradition of Prisoners Travel</i>	726	1,000	609	1,000	0
<i>Contribution-Crime Solvers</i>	412	750	250	750	0
<i>Dues/Memberships</i>	8,010	9,400	9,400	9,400	0
<i>Office Supplies</i>	7,038	5,000	5,000	5,000	0
<i>Food Supplies</i>	1,144	1,000	1,025	1,000	0
<i>Repair &amp; Maintenance Supplies</i>	18,188	18,000	19,619	18,000	0
<i>Vehicle/Equipment Fuel</i>	125,717	140,000	120,243	140,000	0
<i>Police Supplies</i>	34,381	68,000	60,632	68,000	0
<i>Uniforms/Apparel</i>	15,975	14,000	14,000	16,000	2,000
<i>Books And Subscriptions</i>	814	800	921	1,000	200
<i>K-9 Expenditures</i>	6,694	6,500	4,845	6,500	0
<i>Investigative Supplies</i>	13,418	15,000	10,653	15,000	0
<b>Other Operating Expenditures</b>	<b>442,687</b>	<b>508,920</b>	<b>447,082</b>	<b>512,253</b>	<b>3,333</b>
<i>Machinery &amp; Equipment</i>	1,103	13,000	1,190	0	(13,000)
<i>Motor Vehicles</i>	42,933	0	24,462	0	0
<i>Computer Equipment</i>	72,306	51,212	51,212	45,000	(6,212)
<b>Capital Expenditures</b>	<b>116,341</b>	<b>64,212</b>	<b>76,864</b>	<b>45,000</b>	<b>(19,212)</b>
<b>Total Expenditures</b>	<b>4,635,243</b>	<b>4,933,337</b>	<b>4,874,453</b>	<b>4,964,048</b>	<b>30,711</b>

## 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.

	<i>Actual Expend FY/2019</i>	<i>Amended Budget FY/2020</i>	<i>Projected Expend FY/2020</i>	<i>Adopted Budget FY/2021</i>	<i>Budget Change</i>
<i>Purchased Gov't Services-Jail Beds</i>	1,875,777	2,061,905	2,061,905	2,024,403	(37,502)
<i>Other Operating Expenditures</i>	1,875,777	2,061,905	2,061,905	2,024,403	(37,502)
<i>Total Expenditures</i>	1,875,777	2,061,905	2,061,905	2,024,403	(37,502)

## VOLUNTEER FIRE DEPARTMENTS

The Volunteer Fire Department system provides fire safety services for 507 square miles of varying terrain through the strategic use of over 150 trained volunteers. Six fire companies located around the County provide a base for operations that utilize 300 municipal fire hydrants and 36 dry hydrants. These companies provide fire suppression, fire prevention, public education, hazardous materials response, and rescue services. The use of eight engines, six tankers, and one ladder truck allow for fire-fighting flexibility in a rural community with a limited municipal water system. The capital expenditures include turnout gear for the volunteers in FY 2021.

	<i>Actual Expend FY/2019</i>	<i>Amended Budget FY/2020</i>	<i>Projected Expend FY/2020</i>	<i>Adopted Budget FY/2021</i>	<i>Budget Change</i>
<i>Professional Services - Medical</i>	27,935	27,000	30,485	27,000	0
<i>Professional Services - Other</i>	1,794	2,000	2,256	2,000	0
<i>Repair And Maintenance</i>	166,193	112,200	114,474	112,200	0
<i>Maintenance Service Contracts</i>	28,430	52,500	60,000	52,500	0
<i>Electrical Service-Reimburse Dinwiddie</i>	15,750	14,500	14,500	14,500	0
<i>Electrical Service-Reimburse Ford</i>	16,701	13,500	13,500	13,500	0
<i>Electrical Service-Reimburse McKenney</i>	10,767	12,000	12,000	12,000	0
<i>Electrical Service-Reimburse Namozine</i>	13,286	14,000	14,000	14,000	0
<i>Electrical Service-Reimburse Old Hickory</i>	5,667	7,000	7,000	7,000	0
<i>Telecommunications</i>	5,049	11,000	7,360	8,000	(3,000)
<i>Auto &amp; Multi-Peril Insurance</i>	63,965	64,836	67,924	68,078	3,242
<i>Health &amp; Accident Insurance</i>	51,898	54,493	52,321	57,218	2,725
<i>Contribution-Dinwiddie</i>	22,065	22,500	22,500	22,500	0
<i>Contribution-Ford</i>	22,501	22,500	22,500	22,500	0
<i>Contribution-McKenney</i>	20,467	22,500	22,500	22,500	0
<i>Contribution-Namozine</i>	25,000	25,000	25,000	25,000	0
<i>Contribution-Old Hickory</i>	19,680	22,500	22,500	22,500	0
<i>Contribution-Carson</i>	14,073	14,382	14,382	14,699	317
<i>Contribution-Chief's Association</i>	1,757	3,000	3,177	3,000	0
<i>Repair &amp; Maintenance Supplies</i>	2,274	3,500	964	3,500	0
<i>Vehicle/Equipment Fuel</i>	78,047	75,000	75,000	75,000	0
<b><i>Other Operating Expenditures</i></b>	<b>613,299</b>	<b>595,911</b>	<b>604,342</b>	<b>599,195</b>	<b>3,284</b>
<i>Machinery &amp; Equipment</i>	0	40,500	40,500	40,500	0
<i>Computer Equipment</i>	7,081	0	5,314	0	0
<b><i>Capital Expenditures</i></b>	<b>7,081</b>	<b>40,500</b>	<b>45,814</b>	<b>40,500</b>	<b>0</b>
<b><i>Total Expenditures</i></b>	<b>620,381</b>	<b>636,411</b>	<b>650,156</b>	<b>639,695</b>	<b>3,284</b>

## FIRE AND EMERGENCY MEDICAL SERVICES

With the FY 2017 budget, the Emergency Medical Services and the Fire and Rescue departments were combined into a new Fire and Emergency Medical Services department to more efficiently manage expenditures for these services. The FY 2017 budget also provided for the first time funding for paid firefighters to supplement the County's volunteer system. This combined department is responsible for the oversight of the County's fire suppression and prevention services and the emergency management program, which includes the County's Emergency Operations Center (EOC) and coordinating response during major events that affect the County. The department is also responsible for the delivery of emergency medical services to all County citizens and businesses on a 24/7/365 basis. These services are provided from four of the County's volunteer fire stations. The County utilizes 18 full time firefighter/medics, eight advanced life support providers and numerous part time and volunteer EMS providers to deliver both advanced and basic life support, first response, and transport services.

In addition to the firefighter/medics and EMS providers, this department also has an administrative staff consisting of the Chief, two Captains, a Lieutenant, and a program support specialist. The annual Ambulance Aid program and third-party ambulance service billings help defray some of this department's expenditures. This department moved into the new Public Safety building in June 2018. FY 2021 capital expenditures include defibrillator and toughbook replacements. The following outside agencies are funded through this department's budget:

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

	<i>Actual Expend FY/2019</i>	<i>Amended Budget FY/2020</i>	<i>Projected Expend FY/2020</i>	<i>Adopted Budget FY/2021</i>	<i>Budget Change</i>
EMS Technician II	81,033	89,982	90,684	89,992	10
EMS Technician III	278,932	334,689	302,108	299,975	(34,714)
EMS Supervisor	24,576	0	0	0	0
Chief, Fire & EMS	101,105	104,138	104,148	104,148	10
Captains, Fire & EMS	137,465	142,139	142,155	142,155	16
Program Support Specialist	33,281	34,279	35,048	35,140	861
Firefighter/Medic I	96,641	85,646	127,152	165,274	79,628
Firefighter/Medic II	135,133	146,153	161,584	148,391	2,238
Firefighter/Medic III	342,370	493,216	371,626	405,160	(88,056)
Firefighter/Medic Supervisors	193,173	190,809	195,157	194,051	3,242
Training/Recruitment Officer	0	57,581	44,784	62,009	4,428
Overtime	277,388	288,400	280,440	288,400	0
Part Time EMS Technicians	142,550	169,950	105,095	169,950	0
FICA	135,489	163,479	144,879	161,005	(2,474)
Retirement	130,595	157,456	146,653	162,983	5,528
Health Insurance	215,709	236,724	203,635	208,896	(27,828)
Group Life Insurance	18,661	21,990	20,481	22,060	70

**FIRE AND EMERGENCY MEDICAL SERVICES**

	<i>Actual Expend FY/2019</i>	<i>Amended Budget FY/2020</i>	<i>Projected Expend FY/2020</i>	<i>Adopted Budget FY/2021</i>	<i>Budget Change</i>
<i>Disability Insurance</i>	196	202	183	186	(17)
<b>Salaries &amp; Benefits</b>	<b>2,344,298</b>	<b>2,716,833</b>	<b>2,475,812</b>	<b>2,659,775</b>	<b>(57,057)</b>
<i>Professional Services - Medical</i>	13,916	21,500	21,500	27,300	5,800
<i>Professional Services - Accounting/Auditing</i>	36,504	32,000	36,222	35,000	3,000
<i>Professional Services - Other</i>	366	50,800	50,800	1,000	(49,800)
<i>Repair And Maintenance</i>	100,701	75,000	95,000	75,000	0
<i>Maintenance Service Contracts</i>	78,048	84,500	84,500	92,500	8,000
<b>Fire And EMS</b>					
<i>Printing &amp; Binding</i>	1,038	1,150	921	1,000	(150)
<i>Advertising</i>	664	600	307	600	0
<i>Postal Service</i>	206	450	227	450	0
<i>Telecommunications</i>	10,455	13,400	12,313	13,880	480
<i>Lease/Rental of Equipment</i>	0	0	3,334	3,334	3,334
<i>Mileage</i>	20	0	319	500	500
<i>Meals &amp; Lodging</i>	3,283	17,150	8,511	18,000	850
<i>Convention &amp; Education</i>	2,983	7,475	8,934	7,500	25
<i>Contribution-Red Cross</i>	6,500	6,500	6,500	6,500	0
<i>Contribution-Forestry Services</i>	21,147	21,147	21,147	21,147	0
<i>Contribution-Med Flight</i>	1,200	1,000	1,000	700	(300)
<i>Dues/Memberships</i>	3,716	2,560	2,560	2,600	40
<i>Misc. Charges – Pass Thru Costs</i>	0	0	(2,059)	0	0
<i>Office Supplies</i>	2,974	2,000	2,703	2,000	0
<i>Food Supplies</i>	309	0	90	100	100
<i>Medical Supplies</i>	26,617	35,000	38,000	38,000	3,000
<i>Janitorial Supplies</i>	2,845	4,000	4,065	4,000	0
<i>Repair &amp; Maintenance Supplies</i>	2,081	2,700	1,405	2,700	0
<i>Vehicle/Equipment Fuel</i>	6,000	6,000	6,000	6,000	0
<i>Uniforms/Apparel</i>	5,043	19,920	15,049	16,100	(3,820)
<i>Books And Subscriptions</i>	400	4,700	4,571	4,700	0
<i>Education/Recreation Supplies</i>	0	2,500	377	2,500	0
<i>Disaster Supplies</i>	2,210	5,000	5,000	5,000	0
<b>Other Operating Expenditures</b>	<b>329,226</b>	<b>417,052</b>	<b>429,297</b>	<b>388,111</b>	<b>(28,941)</b>
<i>Machinery &amp; Equipment</i>	1,159	0	2,250	30,000	30,000
<i>Communications Equipment</i>	10,925	0	785	0	0
<i>Computer Equipment</i>	0	0	0	22,000	22,000
<b>Capital Expenditures</b>	<b>12,084</b>	<b>0</b>	<b>3,035</b>	<b>52,000</b>	<b>52,000</b>
<b>Total Expenditures</b>	<b>2,685,607</b>	<b>3,133,885</b>	<b>2,908,144</b>	<b>3,099,886</b>	<b>(33,998)</b>

## COURT SERVICES

The mission of probation programs is to enhance public safety by positively impacting offenders so they will lead pro-social and crime-free lives. This office is committed to "A Balanced Approach" to offender supervision. In practice, this is accomplished through investigation and assessment of risk and need; careful and focused plans of supervision; use of a wide variety of resources and treatment services; and purposeful and proportionate application of sanctions for delinquency and non-compliance. Dinwiddie County shares a Probation Supervisor with Powhatan, Nottoway, and Amelia Counties.

The state also provides two probation officers and a secretary. The County provided a part time electronic surveillance officer until FY 2018 when the office transitioned from an in-house surveillance officer to a contracted vendor to provide electronic monitoring services. Dinwiddie County also participates in a regional youth detention center, the Crater Youth Care Commission, which is the largest expenditure in this office's County budget.

	<i>Actual Expend FY/2019</i>	<i>Amended Budget FY/2020</i>	<i>Projected Expend FY/2020</i>	<i>Adopted Budget FY/2021</i>	<i>Budget Change</i>
<i>Professional Services – Other</i>	30,139	25,000	38,931	35,000	10,000
<i>Purchased Gov't Services-Crater Youth Care</i>	217,610	220,920	220,920	229,918	8,998
<i>Telecommunications</i>	91	120	87	100	(20)
<i>Office Supplies</i>	0	300	300	300	0
<b><i>Other Operating Expenditures</i></b>	<b>247,840</b>	<b>246,340</b>	<b>260,237</b>	<b>265,318</b>	<b>18,978</b>
<b><i>Total Expenditures</i></b>	<b>247,840</b>	<b>246,340</b>	<b>260,237</b>	<b>265,318</b>	<b>18,978</b>

## 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 VJCCA 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 (VJCCA), and the Community Service program.

This department works closely with Social Services, Court Services, District 19 CSB, and the Schools to reduce the number of children in congregate care and offers preventative services to keep children in their homes in lieu of probation or detention. This department moved from the Historic Courthouse building to the new County Government building in January 2019.

	<b>Actual Expend FY/2019</b>	<b>Amended Budget FY/2020</b>	<b>Projected Expend FY/2020</b>	<b>Adopted Budget FY/2021</b>	<b>Budget Change</b>
Director of Children's Services	73,343	75,543	75,552	75,552	9
CSA Management Specialist	38,595	39,753	39,758	39,758	5
Part Time Community Supervision Coordinator	25,714	24,236	24,916	24,236	0
Part Time VJCCA Community Counselor	23,531	30,428	13,147	30,428	0
Parent Representatives FAPT/CPMT	382	990	270	990	0
FICA	12,046	13,078	11,552	13,079	1
Retirement	10,500	10,815	10,816	11,416	601
Health Insurance	14,230	12,120	12,120	11,496	(624)
Group Life Insurance	1,466	1,510	1,511	1,545	35
<b>Salaries &amp; Benefits</b>	<b>199,808</b>	<b>208,473</b>	<b>189,642</b>	<b>208,499</b>	<b>27</b>
Professional Services - Other	123	0	0	0	0
Maintenance Service Contracts	3,132	5,600	4,850	1,507	(4,093)
Postal Service	683	650	747	650	0
Telecommunications	519	700	306	500	(200)
Insurance	435	435	435	435	0
Lease/Rental of Equipment	0	0	1,623	1,623	1,623
Mileage	0	0	0	0	0
Meals & Lodging	510	720	93	800	80
Convention & Education	355	675	77	3,245	2,570
Office Supplies	1,805	1,300	1,950	1,300	0
Repair & Maintenance Supplies	0	0	0	0	0
Vehicle/Equipment Fuel	931	750	461	750	0
Education/Recreation Supplies	0	500	0	500	0
<b>Other Operating Expenditures</b>	<b>8,492</b>	<b>11,330</b>	<b>10,542</b>	<b>11,310</b>	<b>(20)</b>
<b>Total Expenditures</b>	<b>208,300</b>	<b>219,803</b>	<b>200,184</b>	<b>219,809</b>	<b>7</b>

## 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. In the FY 2019 budget, the part time program support specialist transitioned to a full time employee to assist in the office while the inspectors are out in the field. This department moved to the new County Government building from the Pamplin Administration building in January 2019.

	<i>Actual Expend FY/2019</i>	<i>Amended Budget FY/2020</i>	<i>Projected Expend FY/2020</i>	<i>Adopted Budget FY/2021</i>	<i>Budget Change</i>
<i>Building Official</i>	75,177	77,432	77,441	77,441	2,255
<i>Building Inspectors</i>	98,889	101,807	101,819	101,819	2,965
<i>Program Support Specialist</i>	32,905	34,279	34,283	34,283	998
<i>FICA</i>	15,292	16,334	15,829	16,336	476
<i>Retirement</i>	19,445	20,028	20,030	21,141	583
<i>Health Insurance</i>	19,886	19,512	19,512	18,192	(6,588)
<i>Group Life Insurance</i>	2,716	2,797	2,797	2,861	81
<i>Disability Insurance</i>	196	202	181	181	6
<b>Salaries &amp; Benefits</b>	<b>264,506</b>	<b>272,393</b>	<b>271,893</b>	<b>272,254</b>	<b>778</b>
<i>Professional Services - Other</i>	190	3,000	0	3,000	0
<i>Repair and Maintenance</i>	1,927	0	593	0	0
<i>Advertising</i>	312	350	0	350	100
<i>Postal Service</i>	168	400	452	400	50
<i>Telecommunications</i>	1,345	1,350	1,356	2,250	0
<i>Meals &amp; Lodging</i>	2,677	2,100	482	2,100	78
<i>Convention &amp; Education</i>	1,275	3,064	725	3,064	0
<i>Dues/Memberships</i>	830	915	830	915	0
<i>Training - 2% State</i>	4,997	3,000	4,691	4,500	0
<i>Office Supplies</i>	841	1,000	631	1,000	0
<i>Repair &amp; Maintenance Supplies</i>	196	0	170	0	0
<i>Vehicle/Equipment Fuel</i>	3,195	4,000	3,597	4,000	0
<i>Uniforms/Apparel</i>	326	300	300	300	0
<i>Books And Subscriptions</i>	1,493	1,200	76	1,200	(1,500)
<b>Other Operating Expenditures</b>	<b>19,772</b>	<b>20,679</b>	<b>13,903</b>	<b>23,079</b>	<b>(1,272)</b>
<b>Total Expenditures</b>	<b>284,277</b>	<b>293,072</b>	<b>285,796</b>	<b>295,333</b>	<b>2,262</b>

## ANIMAL CONTROL / POUND

Animal Control responds to emergency calls involving injured animals, attacks of livestock/poultry, and any type of domestic or wild animal bites. Investigations are conducted based on citizen complaints involving cruelty, property damage, and issues involving nuisance. The County also operates a pound, which secures and cares for stray animals and offers them for adoption to the public. The department employs an animal control manager; three full time animal control officers; and one full time and several part time pound attendants. Community volunteers also play an important role in the care and adoption of pound animals. FY 2021 capital expenditures include toughbook replacements.

	<b>Actual Expend FY/2019</b>	<b>Amended Budget FY/2020</b>	<b>Projected Expend FY/2020</b>	<b>Adopted Budget FY/2021</b>	<b>Budget Change</b>
Animal Control Officers	104,898	104,898	90,304	108,045	3,147
Animal Control Manager	54,535	54,535	54,535	56,171	1,636
Pound Attendant	27,998	27,998	27,998	28,838	840
Overtime	5,733	2,500	4,867	2,500	0
Part Time Animal Pound Attendant	3,455	10,400	6,103	10,400	0
FICA	13,955	15,325	13,090	15,755	430
Retirement	16,644	17,581	16,488	18,108	527
Health Insurance	40,084	41,448	36,600	40,608	(840)
Group Life Insurance	2,455	2,455	2,303	2,529	74
Disability Insurance	413	413	344	425	12
<b>Salaries &amp; Benefits</b>	<b>270,170</b>	<b>277,553</b>	<b>252,632</b>	<b>283,380</b>	<b>5,827</b>
Professional Services - Medical	5,944	9,600	11,934	9,600	0
Professional Services - Other	216	250	645	250	0
Repair And Maintenance	4,697	3,000	3,000	3,000	0
Maintenance Service Contracts	2,604	3,500	3,220	3,500	0
Advertising	470	500	0	500	0
Electrical Service	7,211	7,000	6,212	7,000	0
Heating Service	2,154	1,600	1,554	1,600	0
Postal Service	16	25	17	25	0
Telecommunications	4,881	5,500	4,718	4,900	(600)
Lease/Rental of Equipment	0	0	720	720	720
Meals & Lodging	1,113	1,086	420	978	(108)
Convention & Education	2,838	1,140	200	2,675	1,535
Dues/Memberships	140	165	140	165	0
Court Cases – Expenditure to be Reimbursed	0	0	24	700	700
Commission on Sale of Dog Licenses	553	700	300	700	0
Office Supplies	657	750	436	750	0
Food Supplies	133	250	(430)	250	0
Grounds Maintenance Supplies	254	500	740	500	0
Medical Supplies	312	1,000	(1,897)	1,000	0
Janitorial Supplies	1,871	3,500	2,000	3,500	0
Repair & Maintenance Supplies	2,207	1,300	1,000	1,300	0
Vehicle/Equipment Fuel	10,701	13,000	7,577	11,800	(1,200)
Police Supplies	2,126	1,500	1,500	1,950	450
Uniforms/Apparel	2,525	2,000	(2,086)	2,000	0
Books And Subscriptions	60	100	60	100	0

**ANIMAL CONTROL / POUND**

	<b>Actual Expend FY/2019</b>	<b>Amended Budget FY/2020</b>	<b>Projected Expend FY/2020</b>	<b>Adopted Budget FY/2021</b>	<b>Budget Change</b>
<b><i>Other Operating Expenditures</i></b>	<b>53,684</b>	<b>57,966</b>	<b>42,004</b>	<b>59,463</b>	<b>1,497</b>
<i>Machinery &amp; Equipment</i>	1,883	0	1,212	0	0
<i>Computer Equipment</i>	0	0	1,660	10,076	10,076
<b><i>Capital Expenditures</i></b>	<b>1,883</b>	<b>0</b>	<b>2,872</b>	<b>10,076</b>	<b>10,076</b>
<b><i>Total Expenditures</i></b>	<b>313,620</b>	<b>341,346</b>	<b>310,240</b>	<b>347,720</b>	<b>6,374</b>

## 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.

	<b>Actual Expend FY/2019</b>	<b>Amended Budget FY/2020</b>	<b>Projected Expend FY/2020</b>	<b>Adopted Budget FY/2021</b>	<b>Budget Change</b>
Professional Services - Medical	260	1,500	160	1,500	0
<b>Other Operating Expenditures</b>	<b>260</b>	<b>1,500</b>	<b>160</b>	<b>1,500</b>	<b>0</b>
<b>Total Expenditures</b>	<b>260</b>	<b>1,500</b>	<b>160</b>	<b>1,500</b>	<b>0</b>

## EMERGENCY COMMUNICATIONS

This department, comprised of a director, four shift supervisors and fourteen full time and several part time emergency communications officers, is responsible for oversight and operation of the County's E911 system, as well as the non-emergency public safety phone lines. Staff also maintains and operates the public safety radio system and provides dispatch services for all County public safety agencies, maintaining and auditing the VCIN/NCIN and Computer-Aided Dispatch (CAD) systems. In 2017 the department in conjunction with the Sheriff's Office launched the Citizen Check Program which enhances the safety and security of the County's most vulnerable citizens.

The County also has an emergency notification system, which can contact all landline phones and other registered communications devices in the County in a matter of minutes as needed. The 911 phone system was upgraded with the move to the new Public Safety building in June 2018 in anticipation of the Next Generation 911 system installed in FY 2020. A replacement radio project spanning FY 2020 and FY 2021 is also being implemented through bond financing in the CIP.

	<b>Actual Expend FY/2019</b>	<b>Amended Budget FY/2020</b>	<b>Projected Expend FY/2020</b>	<b>Adopted Budget FY/2021</b>	<b>Budget Change</b>
<i>Director of Emergency Communications</i>	66,445	68,438	68,446	68,446	8
<i>Communications Officers</i>	445,542	476,007	449,619	472,686	(3,322)
<i>Communications Supervisors</i>	169,660	176,780	176,031	174,687	(2,093)
<i>Overtime</i>	89,146	72,720	86,342	72,720	0
<i>Part Time Communications Officers</i>	18,430	17,829	28,332	17,829	0
<i>On Call Pay</i>	8,493	8,760	8,084	8,760	0
<i>FICA</i>	56,121	62,771	58,185	62,357	(414)
<i>Retirement</i>	62,904	67,651	62,795	70,866	3,215
<i>Health Insurance</i>	145,899	142,908	125,120	137,292	(5,616)
<i>Group Life Insurance</i>	8,785	9,448	8,944	9,592	144
<i>Disability Insurance</i>	1,422	1,563	1,496	1,595	32
<b>Salaries &amp; Benefits</b>	<b>1,072,846</b>	<b>1,104,876</b>	<b>1,073,393</b>	<b>1,096,831</b>	<b>(8,045)</b>
<i>Professional Services - Medical</i>	132	200	311	200	0
<i>Professional Services - Other</i>	745	1,000	1,116	1,000	0
<i>Repair And Maintenance</i>	12,324	13,000	12,136	13,000	0
<i>Maintenance Service Contracts</i>	146,686	203,770	206,000	213,800	10,030
<i>Advertising</i>	200	1,000	208	500	(500)
<i>Electrical Service</i>	12,867	11,000	11,741	11,000	0
<i>Heating Service</i>	315	1,000	249	500	(500)
<i>Postal Service</i>	103	300	98	300	0
<i>Telecommunications</i>	19,118	18,120	18,381	18,120	0
<i>Lease/Rental of Equipment</i>	33,083	33,083	34,750	35,068	1,985
<i>Meals &amp; Lodging</i>	2,063	3,000	1,594	3,000	0
<i>Convention &amp; Education</i>	1,752	1,550	670	3,585	2,035
<i>Dues/Memberships</i>	331	350	339	350	0
<i>Office Supplies</i>	2,411	3,500	2,063	2,500	(1,000)
<i>Janitorial Supplies</i>	713	400	466	400	0
<i>Repair &amp; Maintenance Supplies</i>	0	24,847	0	0	(24,847)
<i>Uniforms/Apparel</i>	0	500	0	500	0

**EMERGENCY COMMUNICATIONS**

	<i>Actual Expend FY/2019</i>	<i>Amended Budget FY/2020</i>	<i>Projected Expend FY/2020</i>	<i>Adopted Budget FY/2021</i>	<i>Budget Change</i>
<b><i>Other Operating Expenditures</i></b>	<b>232,842</b>	<b>316,620</b>	<b>290,122</b>	<b>303,823</b>	<b>(12,797)</b>
<i>Communication Equipment</i>	23,415	0	6,569	0	0
<i>Computer Equipment</i>	14,027	0	0	0	0
<b><i>Capital Expenditures</i></b>	<b>37,442</b>	<b>0</b>	<b>6,569</b>	<b>0</b>	<b>0</b>
<b><i>Total Expenditures</i></b>	<b>1,343,130</b>	<b>1,421,496</b>	<b>1,370,084</b>	<b>1,400,654</b>	<b>(20,842)</b>

# 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 365 days each year and is responsible for the County's eight manned waste disposal convenience centers, monitoring waste water runoff control and closed landfill maintenance, and recycling processing. Much of the routine maintenance of the department's equipment is handled by County staff as well. Waste disposal services are handled by an outside vendor.

	<i>Actual Expend FY/2019</i>	<i>Amended Budget FY/2020</i>	<i>Projected Expend FY/2020</i>	<i>Adopted Budget FY/2021</i>	<i>Budget Change</i>
<i>Public Works Coordinator</i>	33,281	38,788	38,788	38,788	0
<i>CDL Drivers</i>	77,181	79,506	79,516	79,516	10
<i>Equipment Operators</i>	29,415	30,297	33,506	59,142	28,845
<i>Overtime</i>	2,710	1,000	4,625	1,000	0
<i>Part Time Equipment Operators</i>	44,339	42,527	41,874	22,858	(19,669)
<i>Part Time Manned Site Attendants</i>	312,073	304,720	299,680	304,720	0
<i>Part Time CDL Drivers</i>	20,942	17,893	20,225	17,893	0
<i>FICA</i>	39,374	39,377	39,144	40,080	703
<i>Retirement</i>	13,121	13,938	14,240	17,567	3,629
<i>Health Insurance</i>	27,167	26,364	25,688	29,688	3,324
<i>Group Life Insurance</i>	1,832	1,947	1,989	2,378	431
<i>Disability Insurance</i>	456	469	437	572	103
<b><i>Salaries &amp; Benefits</i></b>	<b>601,890</b>	<b>596,826</b>	<b>599,710</b>	<b>614,202</b>	<b>17,376</b>
<i>Professional Services – Medical</i>	653	500	382	500	0
<i>Professional Services – Other</i>	597,928	625,000	611,673	720,000	95,000
<i>Repair And Maintenance</i>	98,066	60,500	58,729	70,000	9,500
<i>Maintenance Service Contracts</i>	1,591	1,500	4,000	2,000	500
<i>Advertising</i>	957	1,000	373	1,000	0
<i>Electrical Service</i>	11,054	7,500	10,943	11,000	3,500
<i>Postal Service</i>	1	50	0	50	0
<i>Telecommunications</i>	1,697	1,800	1,722	1,800	0
<i>Lease/Rental of Equipment</i>	0	0	312	312	312
<i>Office Supplies</i>	541	600	436	600	0
<i>Repair &amp; Maintenance Supplies</i>	23,064	30,000	35,000	33,000	3,000
<i>Vehicle/Equipment Fuel</i>	62,437	67,000	50,634	65,000	(2,000)
<i>Uniforms/Apparel</i>	215	2,800	1,785	2,800	0
<b><i>Other Operating Expenditures</i></b>	<b>798,203</b>	<b>798,250</b>	<b>775,989</b>	<b>908,062</b>	<b>109,812</b>
<b><i>Rohoic Manned Site</i></b>					
<i>Repair and Maintenance-Rohoic</i>	2,620	500	0	500	2,620
<i>Electrical Service-Rohoic</i>	1,218	1,200	1,204	1,200	1,218
<i>Water &amp; Sewer-Rohoic</i>	1,025	1,025	1,037	1,025	1,025
<b><i>McKenney Manned Site</i></b>					
<i>Repair and Maintenance-McKenney</i>	981	500	0	500	981

**WASTE MANAGEMENT**

	<i>Actual Expend FY/2019</i>	<i>Amended Budget FY/2020</i>	<i>Projected Expend FY/2020</i>	<i>Adopted Budget FY/2021</i>	<i>Budget Change</i>
<i>Electrical Service-McKenney</i>	890	900	860	900	890
<i>Water &amp; Sewer-McKenney</i>	1,270	1,025	1,200	1,025	1,270
<b>Hart Rd Manned Site</b>					
<i>Repair and Maintenance-Hart Rd</i>	0	3,000	0	500	(2,500)
<i>Electrical Service-Hart Rd</i>	1,630	1,425	1,388	1,425	0
<i>Water &amp; Sewer-Hart Rd</i>	900	900	900	900	0
<b>Old Hickory Manned Site</b>					
<i>Repair and Maintenance-Old Hickory</i>	0	500	0	500	0
<i>Electrical Service-Old Hickory</i>	773	875	801	875	0
<i>Water &amp; Sewer-Old Hickory</i>	900	900	900	900	0
<b>Dinwiddie Manned Site</b>					
<i>Repair and Maintenance-Dinwiddie</i>	0	500	0	500	0
<i>Electrical Service-Dinwiddie</i>	1,144	1,200	1,285	1,200	0
<i>Water &amp; Sewer-Dinwiddie</i>	900	900	900	900	0
<b>Old Stage Manned Site</b>					
<i>Repair and Maintenance-Old Stage</i>	0	500	0	500	0
<i>Electrical Service-Old Stage</i>	1,028	900	851	900	0
<i>Water &amp; Sewer-Old Stage</i>	900	900	900	900	0
<b>Ford Manned Site</b>					
<i>Repair and Maintenance-Ford</i>	0	500	0	500	0
<i>Electrical Service-Ford</i>	718	1,000	994	1,000	0
<i>Water &amp; Sewer-Ford</i>	900	900	900	900	0
<b>Wilson's Manned Site</b>					
<i>Repair and Maintenance-Wilsons</i>	0	500	0	500	0
<i>Electrical Service-Wilsons</i>	532	900	861	900	0
<i>Water &amp; Sewer-Wilsons</i>	878	900	900	900	0
<b>Total Manned Sites</b>	<b>19,209</b>	<b>22,350</b>	<b>15,880</b>	<b>19,850</b>	<b>(2,500)</b>
<b>Total Expenditures</b>	<b>1,419,303</b>	<b>1,417,426</b>	<b>1,391,578</b>	<b>1,542,114</b>	<b>124,688</b>

## GENERAL PROPERTIES

This department strives to maintain a clean and safe environment in which to serve the County citizens and employees. General Properties shares a director with Waste Management and consists of an assistant director, a supervisor, three maintenance workers and grounds maintenance staff. The staff maintains all County buildings and grounds and performs routine maintenance inspections of facilities and mechanical systems. Janitorial services are performed by eight full time and several part time custodians.

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. Streetlight service is also provided to several areas of the County.

	<b>Actual Expend FY/2019</b>	<b>Amended Budget FY/2020</b>	<b>Projected Expend FY/2020</b>	<b>Adopted Budget FY/2021</b>	<b>Budget Change</b>
Director of Public Works	87,182	89,797	89,807	89,807	10
Maintenance Workers	86,822	105,477	100,845	106,299	822
Public Works Assistant Director	60,195	62,001	62,009	62,009	8
Custodians	117,865	204,967	204,064	206,760	1,793
Grounds Maintenance Specialist	36,736	37,838	34,803	39,758	1,920
Public Works Supervisor	49,406	50,888	50,894	50,894	6
Overtime	8,863	5,000	2,125	5,000	0
Part Time Custodian	0	11,835	9,895	11,835	0
Part Time Grounds Maintenance	94,007	87,861	73,129	83,306	(4,555)
FICA	40,288	50,158	46,697	50,159	1
Retirement	40,830	51,681	50,595	54,997	3,316
Health Insurance	57,303	80,112	73,528	83,820	3,708
Group Life Insurance	5,702	7,218	7,072	7,444	226
Disability Insurance	1,126	1,837	1,457	1,540	(297)
<b>Salaries &amp; Benefits</b>	<b>686,324</b>	<b>846,671</b>	<b>806,921</b>	<b>853,628</b>	<b>6,957</b>
Professional Services - Medical	110	0	88	0	0
Professional Services - Other	407	0	631	500	500
Repair and Maintenance	32,311	63,500	35,000	69,850	6,350
Maintenance Service Contracts	475,243	500,000	500,000	500,000	0
Advertising	1,143	500	0	500	0
Purchased Gov't Services-ARWA	570,476	612,784	582,934	609,223	(3,561)
Purchased Gov't Services-SCWWA	21,910	24,675	24,675	25,300	625
Electrical Service	266,672	325,000	310,041	312,000	(13,000)
Heating Service	33,089	35,000	23,161	30,000	(5,000)
Water & Sewer	276,996	257,494	274,159	239,279	(18,215)
Telecommunications	10,192	10,600	10,869	11,000	400
Property Insurance	35,712	41,395	41,395	41,395	0
Inland Marine Insurance	12,820	13,393	13,405	13,401	8
Motor Vehicle Insurance	59,506	61,663	62,724	62,437	774
Office Supplies	315	200	203	200	0
Grounds Maintenance Supplies	32,645	33,220	38,826	38,720	5,500
Janitorial Supplies	40,533	51,000	35,061	40,000	(11,000)

**GENERAL PROPERTIES**

	<i>Actual Expend FY/2019</i>	<i>Amended Budget FY/2020</i>	<i>Projected Expend FY/2020</i>	<i>Adopted Budget FY/2021</i>	<i>Budget Change</i>
<i>Repair &amp; Maintenance Supplies</i>	30,343	23,000	25,724	25,300	2,300
<i>Vehicle/Equipment Fuel</i>	14,910	17,000	8,388	15,000	(2,000)
<i>Uniforms/Apparel</i>	100	500	300	500	0
<b><i>Other Operating Expenditures</i></b>	<b>1,915,433</b>	<b>2,070,924</b>	<b>1,987,585</b>	<b>2,034,605</b>	<b>(36,319)</b>
<i>Machinery &amp; Equipment</i>	11,858	0	0	0	0
<b><i>Capital Expenditures</i></b>	<b>11,858</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><i>Total Expenditures</i></b>	<b>2,613,615</b>	<b>2,917,595</b>	<b>2,794,505</b>	<b>2,888,233</b>	<b>(29,362)</b>

**STREETLIGHTS**

	<i>Actual Expend FY/2019</i>	<i>Amended Budget FY/2020</i>	<i>Projected Expend FY/2020</i>	<i>Adopted Budget FY/2021</i>	<i>Budget Change</i>
<i>Electrical Service</i>	45,388	45,500	45,438	45,500	0
<b><i>Other Operating Expenditures</i></b>	<b>45,388</b>	<b>45,500</b>	<b>45,438</b>	<b>45,500</b>	<b>0</b>
<b><i>Total Expenditures</i></b>	<b>45,388</b>	<b>45,500</b>	<b>45,438</b>	<b>45,500</b>	<b>0</b>

# HEALTH AND WELFARE

Dinwiddie County supports and contributes to the following agencies:

## HEALTH

### Local Health Department

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

	<b>Actual Expend FY/2019</b>	<b>Amended Budget FY/2020</b>	<b>Projected Expend FY/2020</b>	<b>Adopted Budget FY/2021</b>	<b>Budget Change</b>
<i>Contribution-Dinwiddie Health Department</i>	300,299	303,275	303,275	342,023	38,748
<b>Other Operating Expenditures</b>	<b>300,299</b>	<b>303,275</b>	<b>303,275</b>	<b>342,023</b>	<b>38,748</b>
<b>Total Expenditures</b>	<b>300,299</b>	<b>303,275</b>	<b>303,275</b>	<b>342,023</b>	<b>38,748</b>

## 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.

	<b>Actual Expend FY/2019</b>	<b>Amended Budget FY/2020</b>	<b>Projected Expend FY/2020</b>	<b>Adopted Budget FY/2021</b>	<b>Budget Change</b>
<i>Contribution-District 19 CSB</i>	78,226	80,573	80,573	85,537	4,964
<b>Other Operating Expenditures</b>	<b>78,226</b>	<b>80,573</b>	<b>80,573</b>	<b>85,537</b>	<b>4,964</b>
<b>Total Expenditures</b>	<b>78,226</b>	<b>80,573</b>	<b>80,573</b>	<b>85,537</b>	<b>4,964</b>

**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.*

	<i>Actual Expend FY/2019</i>	<i>Amended Budget FY/2020</i>	<i>Projected Expend FY/2020</i>	<i>Adopted Budget FY/2021</i>	<i>Budget Change</i>
<i>Contribution-Crater AAA</i>	10,767	10,767	10,767	10,767	0
<b><i>Other Operating Expenditures</i></b>	<b>10,767</b>	<b>10,767</b>	<b>10,767</b>	<b>10,767</b>	<b>0</b>
<b><i>Total Expenditures</i></b>	<b>10,767</b>	<b>10,767</b>	<b>10,767</b>	<b>10,767</b>	<b>0</b>

**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.*

**Legal Aid Justice Center**

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

**Senior Navigator**

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

**CCHASM**

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

**OTHER SOCIAL SERVICES**

***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.*

	<i>Actual Expend FY/2019</i>	<i>Amended Budget FY/2020</i>	<i>Projected Expend FY/2020</i>	<i>Adopted Budget FY/2021</i>	<i>Budget Change</i>
<i>Contribution-Domestic Violence Programs</i>	14,000	14,000	14,000	7,000	(7,000)
<i>Contribution-CARES</i>	1,742	1,742	1,742	1,742	0
<i>Contribution-Legal Aid</i>	8,471	8,471	8,471	8,471	0
<i>Contribution-Misc. Social Services</i>	7,000	7,000	7,000	7,000	0
<b><i>Other Operating Expenditures</i></b>	<b>31,213</b>	<b>31,213</b>	<b>31,213</b>	<b>24,213</b>	<b>(7,000)</b>
<b><i>Total Expenditures</i></b>	<b>31,213</b>	<b>31,213</b>	<b>31,213</b>	<b>24,213</b>	<b>(7,000)</b>

## EDUCATION - CONTRIBUTION TO COLLEGES

*Dinwiddie County supports and contributes to the following colleges:*

### **Virginia State University**

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

### **Richard Bland College**

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

### **John Tyler Community College**

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

	<i>Actual Expend FY/2019</i>	<i>Amended Budget FY/2020</i>	<i>Projected Expend FY/2020</i>	<i>Adopted Budget FY/2021</i>	<i>Budget Change</i>
<i>Contribution-Virginia State University</i>	2,500	2,500	2,500	2,500	0
<i>Contribution-Richard Bland College</i>	5,000	5,000	5,000	5,000	0
<i>Contribution-John Tyler Community College</i>	3,591	3,483	3,483	3,468	(15)
<b><i>Other Operating Expenditures</i></b>	<b>11,091</b>	<b>10,983</b>	<b>10,983</b>	<b>10,968</b>	<b>(15)</b>
<b><i>Total Expenditures</i></b>	<b>11,091</b>	<b>10,983</b>	<b>10,983</b>	<b>10,968</b>	<b>(15)</b>

# PARKS, RECREATION, AND CULTURE

## PARKS AND RECREATION

Parks and Recreation is committed to providing and enhancing the quality of recreation and leisure services to the entire community. Youth athletic programs, adult health programs, and various other recreation programs are offered throughout the County from the Eastside Community Enhancement Center and the Sports Complex to the Historic Courthouse to the Ragsdale Community Center and McKenney Gym, with additional programs and activities held in various County schools and facilities. The department has six full time employees and a number of part time employees and volunteer coaches. Funding was provided in FY 2020 for a Parks and Recreation facilities study/master plan, to include the School athletic facilities, which was delayed, due to the COVID-19 health crisis. See [www.playdinwiddie.com](http://www.playdinwiddie.com) for more information on recreation programs.

	<b>Actual Expend FY/2019</b>	<b>Amended Budget FY/2020</b>	<b>Projected Expend FY/2020</b>	<b>Adopted Budget FY/2021</b>	<b>Budget Change</b>
<i>Director of Parks &amp; Recreation</i>	71,554	73,701	73,709	73,709	8
<i>Recreation Specialist</i>	3,061	0	0	0	0
<i>Assistant Director</i>	35,114	62,001	62,009	62,009	8
<i>Office Manager</i>	43,667	44,977	44,982	44,982	5
<i>Recreation Managers</i>	112,104	137,407	127,671	136,353	(1,054)
<i>Overtime</i>	136	0	2,347	0	0
<i>Part Time Facilities</i>	88,828	103,806	80,000	104,344	538
<i>Part Time Athletics</i>	52,664	54,500	45,000	54,500	0
<i>Part Time Concessions</i>	23,938	33,507	18,712	29,000	(4,507)
<i>Part Time Programs</i>	17,060	23,121	13,000	27,540	4,419
<i>Part Time Recreation Specialists</i>	21,362	23,647	21,691	23,647	0
<i>FICA</i>	34,558	42,585	37,696	40,310	(2,275)
<i>Retirement</i>	24,904	29,836	27,531	31,388	1,552
<i>Health Insurance</i>	46,171	50,364	49,212	47,160	(3,204)
<i>Group Life Insurance</i>	3,478	4,167	4,050	4,249	82
<i>Disability Insurance</i>	42	259	184	226	(33)
<b>Salaries &amp; Benefits</b>	<b>578,641</b>	<b>683,878</b>	<b>607,794</b>	<b>679,417</b>	<b>(4,461)</b>
<i>Professional Services – Medical</i>	572	300	277	500	200
<i>Professional Services – Other</i>	27,241	87,000	87,000	29,950	(57,050)
<i>Temporary Help – Instructors</i>	10,213	12,000	5,000	11,000	(1,000)
<i>Repair and Maintenance</i>	12,199	5,000	11,000	11,000	6,000
<i>Maintenance Service Contracts</i>	16,564	24,363	19,380	19,380	(4,983)
<i>Advertising</i>	133	0	328	0	0
<i>Electrical Service</i>	59,041	56,500	61,010	60,000	3,500
<i>Heating Service</i>	8,599	10,950	4,889	10,950	0
<i>Water &amp; Sewer</i>	15,102	17,500	24,637	17,500	0
<i>Postal Service</i>	2	0	11	0	0
<i>Telecommunications</i>	16,121	18,170	19,293	18,170	0
<i>Lease/Rental of Equipment</i>	0	0	3,022	3,022	3,022
<i>Meals &amp; Lodging</i>	0	1,200	373	500	(700)
<i>Convention &amp; Education</i>	883	2,098	560	1,089	(1,009)
<i>Sales &amp; Meals Tax</i>	4,737	4,800	2,666	5,200	400

**PARKS AND RECREATION**

	<i>Actual Expend FY/2019</i>	<i>Amended Budget FY/2020</i>	<i>Projected Expend FY/2020</i>	<i>Adopted Budget FY/2021</i>	<i>Budget Change</i>
<i>Office Supplies</i>	4,354	4,500	4,500	4,500	0
<i>Food Supplies</i>	640	500	483	500	0
<i>Medical Supplies</i>	0	0	984	2,600	2,600
<i>Janitorial Supplies</i>	477	500	769	500	0
<i>Repair &amp; Maintenance Supplies</i>	7,868	4,500	2,239	4,500	0
<i>Vehicle/Equipment Fuel</i>	1,760	5,600	1,691	1,760	(3,840)
<i>Uniforms/Apparel</i>	3,823	1,000	500	1,000	0
<i>Education/Recreation Supplies</i>	76,134	76,040	55,000	74,260	(1,780)
<i>Concessions</i>	31,739	30,000	19,565	30,000	0
<b><i>Other Operating Expenditures</i></b>	<b>298,936</b>	<b>363,071</b>	<b>325,686</b>	<b>308,431</b>	<b>(54,640)</b>
<i>Machinery &amp; Equipment</i>	0	0	2,826	0	0
<i>Furniture &amp; Fixtures</i>	2,102	0	611	0	0
<i>Computer Equipment</i>	2,774	0	2,441	0	0
<b><i>Capital Expenditures</i></b>	<b>4,875</b>	<b>0</b>	<b>5,878</b>	<b>0</b>	<b>0</b>
<b><i>Total Expenditures</i></b>	<b>882,452</b>	<b>1,046,949</b>	<b>939,358</b>	<b>987,848</b>	<b>(59,101)</b>

**REGIONAL 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.*

	<i>Actual Expend FY/2019</i>	<i>Amended Budget FY/2020</i>	<i>Projected Expend FY/2020</i>	<i>Adopted Budget FY/2021</i>	<i>Budget Change</i>
<i>Contribution-Regional Library</i>	276,330	287,395	287,395	298,890	11,495
<b><i>Other Operating Expenditures</i></b>	<b>276,330</b>	<b>287,395</b>	<b>287,395</b>	<b>298,890</b>	<b>11,495</b>
<b><i>Total Expenditures</i></b>	<b>276,330</b>	<b>287,395</b>	<b>287,395</b>	<b>298,890</b>	<b>11,495</b>

## BOATLANDING

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

	<i>Actual Expend FY/2019</i>	<i>Amended Budget FY/2020</i>	<i>Projected Expend FY/2020</i>	<i>Adopted Budget FY/2021</i>	<i>Budget Change</i>
<i>Water &amp; Sewer</i>	1,200	1,200	1,200	1,200	0
<i>Other Operating Expenditures</i>	1,200	1,200	1,200	1,200	0
<i>Total Expenditures</i>	1,200	1,200	1,200	1,200	0

## COMMUNITY DEVELOPMENT

### PLANNING / ZONING / GIS / CODE COMPLIANCE

This department promotes the county's progressive vision through planned growth in Dinwiddie County by maintaining a comprehensive planning program 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), and the planning director serves on the Tri-Cities Area MPO Technical Committee and a Dinwiddie County Board of Supervisors member is appointed to represent the County on the Tri-Cities Area MPO Policy Committee. Staff provides technical support to the Board of Supervisors, the Planning Commission, the Board of Zoning Appeals, and related subcommittees of each. Staff is responsible for processing and reviewing re-zonings, conditional use permits, special exceptions, variances, site plans, and subdivisions. This department moved to the new County Government building from the Pamplin Administration building in January, 2019.

The Dinwiddie County Planning Commission has seven members and was established under the authority of the Code of Virginia to make recommendations to the Board of Supervisors of Dinwiddie County and to assist in the administration of the Zoning and Subdivision Ordinances, the Comprehensive Plan, and with other policies and matters affecting the general welfare, development and growth of the County. They meet monthly on the 2<sup>nd</sup> 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 3<sup>rd</sup> Wednesday as needed.

	<i>Actual Expend FY/2019</i>	<i>Amended Budget FY/2020</i>	<i>Projected Expend FY/2020</i>	<i>Adopted Budget FY/2021</i>	<i>Budget Change</i>
Director of Planning	89,362	92,043	92,052	92,052	9
Principal Planner/Zoning Administrator	71,554	73,701	19,455	78,049	4,348
Program Support Specialist	35,840	36,915	36,919	36,919	4
Code Enforcement Officer	44,759	46,102	46,491	46,107	5
Environmental Inspector	61,700	63,551	63,559	63,559	8
Overtime	0	0	36	0	0
Intern	6,640	7,800	0	0	(7,800)
Planning Commission Salaries	6,272	9,100	5,831	9,100	0
Board of Zoning Appeals Salaries	433	1,000	1,155	1,000	0
FICA	23,317	25,261	20,329	24,999	(262)
Retirement	28,441	29,295	24,689	31,352	2,057
Health Insurance	30,632	30,060	18,981	28,128	(1,932)
Group Life Insurance	3,972	4,091	3,448	4,244	152
<b>Salaries &amp; Benefits</b>	<b>402,922</b>	<b>418,919</b>	<b>332,944</b>	<b>415,509</b>	<b>(3,410)</b>
Professional Services - Other	35,349	35,000	35,000	35,000	0
Repair and Maintenance	54	0	2,000	0	0
Maintenance Service Contracts	9,445	8,425	8,425	8,612	187
Advertising	4,916	8,100	4,686	8,100	0

**PLANNING / ZONING / GIS / CODE COMPLIANCE**

	<b>Actual Expend FY/2019</b>	<b>Amended Budget FY/2020</b>	<b>Projected Expend FY/2020</b>	<b>Adopted Budget FY/2021</b>	<b>Budget Change</b>
<i>Postal Service</i>	3,318	2,000	3,725	2,500	500
<i>Telecommunications</i>	1,375	1,325	1,456	1,325	0
<i>Lease/Rental of Equipment</i>	0	0	3,216	3,216	3,216
<i>Mileage</i>	473	550	338	550	0
<i>Meals &amp; Lodging</i>	1,846	1,750	1,124	1,920	170
<i>Convention &amp; Education</i>	3,326	2,700	1,244	1,500	(1,200)
<i>Dues/Memberships</i>	1,048	1,600	1,048	1,550	(50)
<i>Office Supplies</i>	2,991	3,000	3,000	3,000	0
<i>Repair &amp; Maintenance Supplies</i>	7,148	8,000	1,060	7,000	(1,000)
<i>Vehicle/Equipment Fuel</i>	1,829	2,100	2,184	2,200	100
<i>Uniforms/Apparel</i>	503	500	0	500	0
<b>Other Operating Expenditures</b>	<b>73,620</b>	<b>75,050</b>	<b>68,506</b>	<b>76,973</b>	<b>1,923</b>
<i>Computer Equipment</i>	584	0	0	0	0
<b>Capital Expenditures</b>	<b>584</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures</b>	<b>477,127</b>	<b>493,969</b>	<b>401,451</b>	<b>492,482</b>	<b>(1,487)</b>

**PUBLIC NUISANCE CONTROL**

	<b>Actual Expend FY/2019</b>	<b>Amended Budget FY/2020</b>	<b>Projected Expend FY/2020</b>	<b>Adopted Budget FY/2021</b>	<b>Budget Change</b>
<i>Professional Services – Other</i>	21,144	45,000	45,000	45,000	0
<b>Other Operating Expenditures</b>	<b>21,144</b>	<b>45,000</b>	<b>45,000</b>	<b>45,000</b>	<b>0</b>
<b>Total Expenditures</b>	<b>21,144</b>	<b>45,000</b>	<b>45,000</b>	<b>45,000</b>	<b>0</b>

## 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](http://www.accessdinwiddie.com) for additional economic development details and for information on the County's natural resources, Civil War history, sports tourism and the annual Fair. This department moved to the new County Government building from the Pamplin Administration building in January, 2019.

	<i>Actual</i> <i>Expend</i> <i>FY/2019</i>	<i>Amended</i> <i>Budget</i> <i>FY/2020</i>	<i>Projected</i> <i>Expend</i> <i>FY/2020</i>	<i>Adopted</i> <i>Budget</i> <i>FY/2021</i>	<i>Budget</i> <i>Change</i>
<i>Deputy County Administrator-Planning &amp; Community Development</i>	98,639	101,598	101,608	101,608	10
<i>    Director of Economic Development</i>	66,445	68,438	68,446	68,446	8
<i>    Youth Workforce Program Manager</i>	43,667	44,977	32,036	44,982	5
<i>    Marketing/Tourism Manager</i>	63,037	60,489	53,569	60,497	8
<i>    FICA</i>	19,551	21,076	18,733	21,078	2
<i>    Retirement</i>	25,089	25,842	24,277	27,278	1,436
<i>    Medical Insurance</i>	41,378	40,608	30,876	30,528	(10,080)
<i>    Group Life Insurance</i>	3,504	3,609	3,390	3,692	83
<i>    Disability Insurance</i>	0	0	230	319	319
<b><i>Salaries &amp; Benefits</i></b>	<b>361,310</b>	<b>366,637</b>	<b>333,166</b>	<b>358,429</b>	<b>(8,209)</b>
<i>    Professional Services – Engineer/Architect</i>	1,500	10,000	0	5,000	(5,000)
<i>    Professional Services – Other</i>	2,704	26,920	29,532	4,400	(22,520)
<i>    Maintenance Service Contract</i>	1,939	1,771	293	750	(1,021)
<i>    Advertising</i>	6,879	5,990	5,990	5,990	0
<i>    Marketing</i>	6,970	6,500	4,000	6,500	0
<i>    Telecommunications</i>	2,760	5,025	2,142	2,500	(2,525)
<i>    Lease/Rental of Equipment</i>	0	0	3,216	3,216	3,216
<i>    Meals &amp; Lodging</i>	436	1,801	711	1,061	(740)
<i>    Convention &amp; Education</i>	130	1,930	1,113	1,080	(850)
<i>    Dues/Memberships</i>	608	750	608	805	55
<i>    Office Supplies</i>	361	600	400	400	(200)
<i>    Vehicle/Equipment Fuel</i>	1,604	800	1,103	0	(800)
<i>    Special Events</i>	68,662	78,500	74,259	78,500	0
<b><i>Other Operating Expenditures</i></b>	<b>94,553</b>	<b>140,587</b>	<b>123,366</b>	<b>110,202</b>	<b>(30,385)</b>
<b><i>Total Expenditures</i></b>	<b>455,864</b>	<b>507,224</b>	<b>456,532</b>	<b>468,631</b>	<b>(38,594)</b>

## **OTHER PLANNING AND COMMUNITY DEVELOPMENT**

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

### ***Dinwiddie Industrial Development Authority***

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

### ***Blackstone Area Bus System (BABS)***

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

### ***Dinwiddie Airport and Industrial Authority***

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

### ***Petersburg Area Regional Tourism***

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

### ***Crater Planning District Commission***

*The Crater Planning District Commission is comprised of eleven local governments in south central Virginia. The major focus of the Commission's work program is economic, industrial and small business development, reflecting the priorities 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 Retreat***

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

## OTHER PLANNING AND COMMUNITY DEVELOPMENT

### **Longwood University, Crater Small Business Development Center**

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

### **Dinwiddie County Chamber of Commerce**

The Dinwiddie County Chamber of Commerce is organized for the purpose of promoting business and community growth and development by promoting economic programs designed to strengthen and expand the income potential of all businesses within the trade area; promoting programs of civic, social and cultural nature which are designed to increase the functional and aesthetic values of the community, as well as promoting public awareness of those businesses within the county; enhancing the competitive enterprise system of business by creating a better understanding and appreciation of the importance of business, business people and a concern for their associated challenges; educating the business community and representing them in local, state and national affairs; presenting or addressing issues which are detrimental to the expansion and growth of business in the community as a liaison between county and membership; and discovering and assisting in the correction of abuses which prevent the promotion of business expansion and community growth.

	<i>Actual Expend FY/2019</i>	<i>Amended Budget FY/2020</i>	<i>Projected Expend FY/2020</i>	<i>Adopted Budget FY/2021</i>	<i>Budget Change</i>
<i>Industrial Development Authority Member Salaries</i>	5,116	5,000	3,862	5,000	0
<i>FICA</i>	391	383	295	383	(1)
<b><i>Salaries &amp; Benefits</i></b>	<b>5,508</b>	<b>5,383</b>	<b>4,157</b>	<b>5,383</b>	<b>(1)</b>
<i>Purchased Gov't Services-BABS</i>	18,000	20,000	20,000	20,000	0
<i>Contribution-Airport Authority</i>	45,675	45,675	45,675	45,675	0
<i>Contribution-Petersburg Area Tourism</i>	21,000	21,000	21,000	21,000	0
<i>Contribution-Crater Planning District Commission</i>	18,201	18,201	18,201	18,201	0
<i>Contribution-Virginia's Gateway Region</i>	44,456	44,456	44,456	44,456	0
<i>Contribution-Dinwiddie County IDA</i>	25,000	25,000	25,000	25,000	0
<i>Contribution-Misc.</i>	16,300	17,300	17,300	16,300	(1,000)
<b><i>Other Operating Expenditures</i></b>	<b>188,632</b>	<b>191,632</b>	<b>191,632</b>	<b>190,632</b>	<b>(1,000)</b>
<b><i>Total Expenditures</i></b>	<b>194,140</b>	<b>197,015</b>	<b>195,789</b>	<b>196,015</b>	<b>(1,001)</b>

**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.*

	<i>Actual Expend FY/2019</i>	<i>Amended Budget FY/2020</i>	<i>Projected Expend FY/2020</i>	<i>Adopted Budget FY/2021</i>	<i>Budget Change</i>
<i>Contribution-Appomattox Soil &amp; Water District</i>	<i>12,500</i>	<i>12,500</i>	<i>12,500</i>	<i>12,500</i>	<i>0</i>
<b><i>Other Operating Expenditures</i></b>	<i>12,500</i>	<i>12,500</i>	<i>12,500</i>	<i>12,500</i>	<i>0</i>
<b><i>Total Expenditures</i></b>	<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.

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

	<i>Actual Expend FY/2019</i>	<i>Amended Budget FY/2020</i>	<i>Projected Expend FY/2020</i>	<i>Adopted Budget FY/2021</i>	<i>Budget Change</i>
4-H Program Technician	15,270	16,511	14,692	16,511	0
Summer Intern	1,580	4,000	1,950	4,000	0
FICA	1,289	1,589	1,323	1,569	(20)
<b>Salaries &amp; Benefits</b>	<b>18,139</b>	<b>22,100</b>	<b>17,965</b>	<b>22,080</b>	<b>(20)</b>
Professional Services - Other	2,049	4,000	2,000	4,200	200
Purchased Gov't Services-Cooperative Extension	73,819	80,194	73,429	101,272	21,078
Telecommunications	337	450	450	450	0
Lease/Rental Of Buildings	22,092	22,092	22,092	22,092	0
Convention & Education	0	900	0	900	0
Contribution-Southeast VA 4-H Education Center	0	1,000	1,000	1,000	0
Dues/Memberships	130	130	130	130	0
Education/Recreation Supplies	0	0	0	1,000	1,000
Plastic Pest Containers Program	1,711	1,800	1,800	1,800	0
<b>Other Operating Expenditures</b>	<b>100,138</b>	<b>110,566</b>	<b>100,901</b>	<b>132,844</b>	<b>22,278</b>
<b>Total Expenditures</b>	<b>118,277</b>	<b>132,666</b>	<b>118,865</b>	<b>154,924</b>	<b>22,258</b>

## 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 County Debt Service Fund is funded from a transfer from the general fund for both county and school debt service payments.
- The County Capital Projects Fund is funded by a general fund transfer for pay-as-you-go projects.

	<i>Actual Expend FY/2019</i>	<i>Amended Budget FY/2020</i>	<i>Projected Expend FY/2020</i>	<i>Adopted Budget FY/2021</i>	<i>Budget Change</i>
<i>Transfer to Social Services Fund</i>	366,900	575,980	575,980	449,389	(126,591)
<i>Transfer to School Fund</i>	14,682,488	15,182,488	15,182,488	15,182,488	0
<i>Transfer to Community Development Fund</i>	25,000	25,000	25,000	25,000	0
<i>Transfer to Children’s Services Act Fund</i>	346,997	885,442	885,442	925,425	39,983
<i>Transfer to School Capital Projects Fund</i>	150,000	150,000	150,000	150,000	0
<i>Transfer to County Capital Projects Fund</i>	675,669	2,267,619	2,267,619	0	(2,267,619)
<i>Transfer to County Debt Service Fund</i>	3,645,512	3,645,512	3,645,512	3,645,513	1
<i>Transfer to School Debt Service Fund</i>	2,844,704	2,844,704	2,844,704	2,844,705	1
<b><i>Total Transfers to Other Funds</i></b>	<b>22,737,270</b>	<b>25,576,745</b>	<b>25,576,745</b>	<b>23,222,520</b>	<b>(2,354,225)</b>

# 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 full time employees.

### **County Grants**

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

### **Community Development**

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

### **Community Service**

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

### **Children's Services Act (formerly Comprehensive Services Act)**

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

### **Law Library**

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

### **Fire & EMS Grants**

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

# SPECIAL REVENUE FUNDS

## BY PURPOSE

### ***Asset Forfeiture Sharing Program***

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

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

# SCHOOL FUNDS



*The mission of Dinwiddie County Public Schools is to provide each student the opportunity to become a productive citizen, engaging the entire community in the educational needs of our children. It is the responsibility of the Superintendent and the School Board to develop an annual budget reflecting the needs of the school division. The budget is then presented to the County for the Board of Supervisors to approve categorical appropriation of funds for the operation of the School system. The Schools' FY 2021 budget goals include the following:*

- *Student Success*
- *Safe and Secure Schools*
- *Retain & Recruit Talent*
- *Effective Stewardship*

## **School Funds Revenue Analysis**

*Revenue assumptions for FY 2021 include the County local fund transfer of \$15,182,488, which is equal to the FY 2020 transfer. FY 2021 State revenues show an increase of \$1,614,805, which includes an increase State per pupil direct aid, school counselors, Virginia preschool initiative, at-risk funding, and teachers for English learners. Fund balances in the various school funds will be used along with current revenues to balance the FY 2021 School budgets.*

### **Local Aid**

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

### **State Aid**

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

### **Federal Aid**

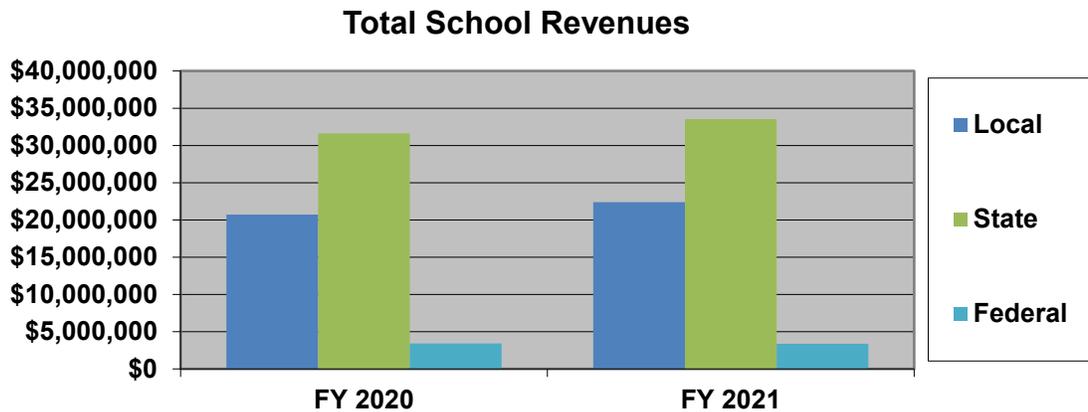
*Primary sources of revenue from the Federal government for school programs include the Consolidated Federal Grant "No Child Left Behind", Title VIB Special Education Funds and School Food Programs. Collectively these sources account for most of the total federal revenue for the School Fund. Other miscellaneous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

# SCHOOL FUNDS

of the total federal revenue for the School Fund. Other miscellaneous federal programs and grants make up the remaining funding.

## Charges for Services & Local Miscellaneous Receipts

Charges for services and Medicaid reimbursement account for the remaining revenue for the School Fund. Leasing of space at the Historic Southside High School Education Center to the Rivermont School is expected to generate \$139,976 in local revenue in FY 2021. The sales of textbooks and cafeteria meals are accounted for in separate Textbook and School Nutrition Funds.



## School Funds Expenditure Analysis

The School Funds expenditures budget is presented to the Board of Supervisors in the following categories: Instruction & Technology; Administration, Attendance and Health; Pupil Transportation; Operation and Maintenance; School Nutrition Services; Capital Projects; and Debt Service. Shown below is the Schools' FY 2021 budget as approved by the Board of Supervisors on May 5, 2020.

<b>FUND</b>	<b>CATEGORY</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>CHANGE</b>
<i>Fund 205</i>	Instruction & Technology	34,249,751	35,666,456	1,416,705
<i>Fund 303</i>	Grants	3,079,979	3,004,579	-75,400
<i>Fund 206</i>	Textbooks	689,546	570,428	-119,118
	<b>Total Instruction</b>	<b>38,019,276</b>	<b>39,241,463</b>	<b>1,222,187</b>
<i>Fund 205</i>	Administration, Attendance & Health	2,513,146	2,714,651	201,505
<i>Fund 205</i>	Pupil Transportation	3,234,583	3,409,072	174,489
<i>Fund 205</i>	Operation and Maintenance	6,057,642	6,238,629	180,987
<i>Fund 207</i>	School Nutrition Services	1,896,343	1,797,384	-98,959
<i>Fund 302</i>	Capital Projects	1,643,409	2,705,590	1,062,181
<i>Fund 402</i>	Debt Service	3,677,964	3,491,314	-186,650
	Inter-Fund Transfers	541,968	992,907	450,939
	<b>Total Funds</b>	<b>57,584,331</b>	<b>60,591,010</b>	<b>3,006,679</b>

# CAPITAL PROJECTS FUNDS

In previous years, a five-year Capital Improvements Plan (CIP) was developed for the County's capital needs. However, in FY 2019 the Board of Supervisors decided to extend the CIP to ten years to better plan for project financing. Although the Board of Supervisors approves the whole ten-year plan, only the first year of the plan is actually appropriated, 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 process. Some of the projects may have started prior to FY 2016 & have additional expenditures in those prior years. Appendix B shows anticipated capital needs in the FY 2021-2030 CIP resolution.

CAPITAL IMPROVEMENTS PLAN FUND PROJECTS	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020 Estimated	Remaining Budget
County Government Complex Project	304,232	168,983	405,357	1,705,636	209,720	0
County Museum	0	0	0	0	25,000	75,000
Pamplin Corridor Enhancement	0	0	0	4,368	0	68,421
Courthouse Security/Renovations	16,857	0	0	0	0	411,496
HVAC Upgrades	0	0	138,000	146,140	0	0
SCWWA/ARWA/DCWA Plant Improvements	125,116	510,332	134,026	273,854	120,817	0
Airport Authority Projects	0	0	0	0	47,800	0
Manned Convenience Sites & Rohoic Site Road Improvement	169,470	154,707	96,406	8,414	0	0
McKenney Gym	8,080	3,840	3,944	3,126	72	2,268
McKenney Recreation Center	1,317,257	1,851,643	38,812	200	100	0
Eastside Parking Lot Lights & Paving	315,559	0	0	0	0	0
Sports Complex	35,842	0	0	0	0	0
Information Technology Projects	5,250	0	3,315	1,596	6,695	0
Broadband Study/Project	14,089	21,000	27,119	19,363	26,798	1,029,648
School Buses	550,000	550,000	550,000	574,000	253,380	5,590
School Facilities Study & Repairs/Renovations	100,000	0	0	0	210,000	0
Replace Engine #3	0	2,756	573,821	0	0	0
Replace Responder #4	0	49,630	0	0	0	0
Replace Squads	0	177,551	0	200,896	0	0
Replace Ambulances	146,173	239,082	0	0	286,500	0
Replace Ladder Truck	0	0	0	0	0	343,656
Replace Tanker 3	0	0	124,868	242,895	0	0
E911 Phone System Upgrades	0	0	143,966	2,100	81,650	0
Radio System Study & Upgrade	0	52,147	0	14,164	3,000,000	7,116,696

# CAPITAL PROJECTS

## FUNDS

<b>CAPITAL IMPROVEMENTS</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>Remaining</b>
<b>PLAN FUND PROJECTS</b>					<b>Estimated</b>	<b>Budget</b>
<i>Carson Volunteer Fire Dept.</i>	0	250,000	0	0	0	0
<i>Law Enforcement Vehicles</i>	0	0	0	180,219	187,125	1,612
<i>Planning/Building Insp Vehicles</i>	0	0	0	25,275	27,700	0
<i>Namozine Vol Fire Dept. Roof</i>	0	0	0	37,721	0	0
<i>Volunteer Fire Dept. Turnout Gear</i>	0	0	0	7,337	30,663	609
<i>2 Video Laryngoscopy Units</i>	0	0	0	43,000	0	0
<i>EMD Program Upgrade for E911</i>	0	0	0	12,913	0	0
<i>McKenney VFD Parking Lot</i>	0	0	0	0	12,595	60,085
<i>Replace Self Contained Breathing Apparatus</i>	0	0	0	735,384	0	0
<i>EMS Captain Vehicle Replace</i>	0	0	0	0	67,000	0
<i>Animal Shelter Projects</i>	0	0	0	0	2,275	9,425
<i>Bond Issuance Costs</i>	0	0	0	100,538	231,970	0

# DEBT SERVICE FUNDS

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

The chart below shows the current debt service funding sources and uses for the County and the Schools over the next several years. 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.

<b>Funding Sources</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
<b>County</b>						
<i>Beginning Fund Balance</i>	1,606,727	2,357,604	2,011,765	2,159,776	2,381,791	2,613,041
<i>Transfer From County General Fund</i>	3,645,512	3,645,512	3,645,512	3,645,512	3,645,512	3,645,512
<b>Total</b>	<b>5,252,239</b>	<b>6,003,116</b>	<b>5,657,277</b>	<b>5,805,288</b>	<b>6,027,303</b>	<b>6,258,553</b>
<b>Schools</b>						
<i>Beginning Fund Balance</i>	0	0	0	0	0	0
<i>Transfer From County Meals Tax Fund</i>	975,000	975,000	975,000	975,000	975,000	975,000
<i>Transfer From County General Fund</i>	2,844,704	2,844,704	2,844,704	2,844,704	2,844,704	2,844,704
<b>Total</b>	<b>3,819,704</b>	<b>3,819,704</b>	<b>3,819,704</b>	<b>3,819,704</b>	<b>3,819,704</b>	<b>3,819,704</b>
<b>Total Funding Sources For Debt Service</b>	<b>9,071,943</b>	<b>9,822,820</b>	<b>9,476,981</b>	<b>9,624,992</b>	<b>9,847,007</b>	<b>10,078,257</b>
<b>Expenditures</b>						
<b>County</b>						
<i>Lease Revenue Bonds</i>	3,029,637	3,958,930	3,957,148	3,951,930	3,951,413	3,659,868
<i>Airport Authority VRA Loan Transfer</i>	55,140	102,940	102,940	47,800	47,800	47,800
<i>Dinwiddie Water Authority Loans Transfer</i>	197,000	257,872	57,275	57,275	57,275	57,275
<b>Total</b>	<b>3,281,777</b>	<b>4,319,742</b>	<b>4,117,363</b>	<b>4,057,005</b>	<b>4,056,488</b>	<b>3,764,943</b>

# DEBT SERVICE FUNDS

<b>Expenditures</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
<b>Schools</b>						
<i>General Obligation Bonds</i>	1,160,751	1,140,249	847,499	832,499	817,500	802,500
<i>Lease Revenue Bonds</i>	2,270,262	2,349,514	2,350,792	2,352,147	2,358,428	2,351,483
<i>Admin Fees</i>	1,550	1,550	1,550	1,550	1,550	1,550
<b>Total</b>	<b>3,432,563</b>	<b>3,491,313</b>	<b>3,199,841</b>	<b>3,186,196</b>	<b>3,177,478</b>	<b>3,155,533</b>
<b>Total Expenditures For Debt Service</b>	<b>6,714,340</b>	<b>7,811,055</b>	<b>7,317,204</b>	<b>7,243,201</b>	<b>7,233,966</b>	<b>6,920,476</b>
<b>Annual Change</b>	481,971	1,096,715	-493,851	-74,003	-9,235	-313,490
<b>Ending Fund Balance</b>	<b>2,357,604</b>	<b>2,011,765</b>	<b>2,159,776</b>	<b>2,381,791</b>	<b>2,613,041</b>	<b>3,157,781</b>

# APPENDIX A

## REVENUE CLASSIFICATIONS

### **General Property Taxes**

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

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

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

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

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

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

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

### **Other Local Taxes**

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

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

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

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

# APPENDIX A

## REVENUE CLASSIFICATIONS

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

### **Permits, Fees, and Licenses**

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

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

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

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.

# APPENDIX A

## REVENUE CLASSIFICATIONS

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

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

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

### **Recovered Costs**

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

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

### **Non-Categorical State Aid**

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

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

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

### **Categorical State Aid**

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

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

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

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

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

# APPENDIX A

## REVENUE CLASSIFICATIONS

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 2020 PROPERTY TAX RATES AND PERSONAL PROPERTY TAX RELIEF RATE

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

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

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

**WHEREAS**, in accordance with Section 58.1-3321 of the Code of Virginia, notice of the proposed 2020 property tax rates for Dinwiddie County, Virginia has been published in a local newspaper and a public hearing held on such proposed rates, although such notice and public hearing are not required under such Code section because the tax rates did not increase;

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

#### **PROPERTY TAX RATES:**

The property tax rates for calendar year 2020 shall be set in the amounts shown below:

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

**TAX RELIEF FOR QUALIFYING MOTOR VEHICLES:** In accordance with the Personal Property Tax Relief Act of 1998 (Section 58.1-3523 *et seq.* of the Code of Virginia) and Section 19-10(c) of the Dinwiddie County Code, the personal property tax relief rate for calendar year 2020 shall be set at 38%.

# APPENDIX B

## TAX & BUDGET RESOLUTIONS

### RESOLUTION

#### ADOPTION OF FISCAL YEAR 2021 BUDGET AND APPROPRIATION OF FUNDS

**WHEREAS**, the County Administrator has prepared a Proposed Budget for the fiscal year beginning July 1, 2020 and ending June 30, 2021 (FY 2021); and

**WHEREAS**, a public hearing on the FY 2021 budget was advertised and public hearing held on April 21, 2020 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, 2020 and ending June 30, 2021, and;

**WHEREAS**, the tax rates on real estate, tangible personal property, and machinery and tools were set on March 31, 2020 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 \$123,818,692 for FY 2021 is hereby approved as proposed on this date and hereby appropriated in the FY 2021 General and Other Funds for the offices and activities in the amounts as shown below:

<b>Fund</b>	<b>Revenues</b>	<b>Expenditures</b>
General	\$ 48,754,090	\$ 48,848,090
Meals Tax	\$ 890,000	\$ 975,000
Social Services	\$ 2,644,389	\$ 2,800,000
School Operations	\$ 48,271,715	\$ 49,021,715
School Textbooks	\$ 456,748	\$ 570,428
School Nutrition	\$ 1,746,100	\$ 1,797,384
Children's Services	\$ 2,497,399	\$ 2,497,399
Community Development	\$ 56,550	\$ 732,119
Community Service	\$ 0	\$ 12,628
Law Library	\$ 4,600	\$ 19,476
Fire & EMS Grants	\$ 139,500	\$ 341,726
Forfeited Asset Sharing	\$ 0	\$ 17,948
School Capital	\$ 2,405,590	\$ 2,705,590
School Grants	\$ 2,847,024	\$ 3,004,579
County Grants	\$ 47,000	\$ 125,799
County Capital	\$ 2,773,527	\$ 11,898,033
County Debt	\$ 3,645,512	\$ 4,319,742
School Debt	\$ 3,819,704	\$ 3,491,317
Total	\$120,999,448	\$133,178,973
Fund Balance	\$ 29,515,261	\$ 17,335,736
Less: Inter-fund Transfers	-\$ 26,696,017	-\$ 26,696,017
<b>Total Resources &amp; Requirements</b>	<b>\$123,818,692</b>	<b>\$123,818,692</b>

# APPENDIX B

## TAX & BUDGET RESOLUTIONS

### RESOLUTION

#### ADOPTION OF FISCAL YEAR 2021 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) 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 2021-2030 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 2021-2030 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 2021-2030 CIP and funding for the Fiscal Year 2021 CIP is included in the Fiscal Year 2021 County budget; and

**WHEREAS**, the five year Capital Improvements Program pursuant to Virginia Code Section 15.2-2239 includes only fiscal years 2021 through 2025; and

**WHEREAS**, as required by Virginia Code Section 15.2-2303.2(B), Dinwiddie County reports that it received \$7,812 in FY 2020 from cash proffers and plans to spend \$7,812 of money received from cash proffers in FY 2021; and

**NOW THEREFORE BE IT RESOLVED** by the Board of Supervisors of Dinwiddie County, Virginia that the attached proposed Fiscal Years 2021-2030 Capital Improvements Program is hereby adopted.

# APPENDIX B

# TAX & BUDGET RESOLUTIONS

COUNTY OF DINWIDDIE CAPITAL IMPROVEMENTS PLAN																	
PROPOSED FY 2021 - 2030																	
		FY 2021															
		Funding Sources															
Requestor	Projects by Fiscal Year	Gen Fund Transfer	CIP Proj Bal	Grant Funds	Alternative Funding	Total Project Cost	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	
Admin	ERP Replacement					1,225,000	1,225,000										
Admin	Government Complex Phone System Replacement					150,000				150,000							
Admin	Government Complex Cisco Switch Replacement					1,000,000					500,000	500,000					
Airport	DAIA Hangar Renovations & Runway Extension					143,000							47,000	48,000	48,000		
Public Safety	McKenney VFD Paving & Concrete					289,800	289,800										
Public Safety	Ambulance Replacement - possible grant			120,000	120,000	1,155,000	240,000			295,000		305,000		315,000			
Public Safety	Ladder Truck Replacement - possible grant		343,656	820,000		1,163,656	1,163,656										
Public Safety	Brush 2 Replacement					100,000	100,000										
Public Safety	Animal Control Truck Replacement					38,100	38,100										
Public Safety	Namozine VFD Paving & Concrete					545,120	545,120										
Public Safety	CAD, RMS, MDT Upgrade					500,000	500,000										
Public Safety	Dinwiddie & McKenney VFD Mechanical Systems Upgrades					500,000	500,000										
Public Safety	Engine 1 Replacement					700,000		700,000									
Public Safety	Airport Area Fire Station					4,691,560		4,691,560									
Public Safety	Animal Control Cremation System					98,800			98,800								
Public Safety	Tanker Replacement 1, 4					1,000,000			450,000			550,000					
Public Safety	Live Fire Training Facility					868,608			868,608								
Public Safety	Mobile Command Unit					500,000				500,000							
Public Works	HVAC Animal Shelter					10,000			10,000								
Public Works	HVAC Pamplin Building					312,000	12,000		300,000								
Public Works	HVAC Sheriff Training Center					10,000	10,000										
Public Works	HVAC Eastside Enhancement Center					150,000	150,000										
Public Works	HVAC Tower Sites					40,000	20,000	10,000	10,000								
Public Works	Skid Steer					45,000	45,000										
Public Works	HVAC Courthouse Boiler Replacement					86,400	86,400										
Public Works	Roll Off Truck					190,000	90,000	100,000									
Public Works	Roof Replacement - Pamplin Building					200,000		200,000									
Public Works	Front Load Truck - Recycling					110,000			110,000								
Public Works	Heavy Vehicle Maintenance Facility					800,000									800,000		
Schools	School Bus Replacement					5,270,573	1,130,909	627,144	435,000	522,000	522,000	484,810	499,355	499,355	550,000		
Schools	HS/SEC Annex Roof Replacement					100,000	100,000										
Schools	HS/SEC Cafeteria Demolition					100,000	100,000										
Schools	Southside Elementary School-Roof					120,397	120,397										
Schools	DMS ADA Upgrades					150,000	150,000										
Schools	DMS Phone System					169,195	169,195										
Schools	Southside & Sunnyside Restroom Renovations					600,000	600,000										
Schools	DHS Roof Repair					600,000	600,000										
Schools	Southside Elementary School-HVAC Upgrades				1,500,000	1,500,000	1,500,000										
Schools	Southside Elementary School -RRMM Option 5					4,974,184	4,974,184										
Schools	Dinwiddie Elementary School EPDM Roof Replacement					100,000	100,000										
Schools	Sunnyside & Midway Gym Floor Replacements					150,000	150,000										
Schools	DHS Resurface Track					249,402	249,402										
Schools	HS/SEC Chiller Replacement					148,500	148,500										
Schools	Sunnyside Modular Classroom Replacement					150,000	150,000										
Schools	Sunnyside HVAC Upgrades					450,000	450,000										
Schools	DHS Spring Sports Field House					800,000	800,000										
Schools	DMS Asbestos Abatement					150,000				150,000							
Schools	DHS Phone System					170,000				170,000							
Schools	Elementary School Playground Equipment Upgrades					800,000	800,000										
Schools	DES/DMS/Midway HVAC Upgrades					1,500,000				1,500,000							
Schools	Turf for Football/Soccer Field					931,459					931,459						
Schools	Sutherland Elementary Playground Replacement					200,000								200,000			
Schools	Sutherland Elementary TPO Roof Replacement					250,000								250,000			
Schools	Dinwiddie High School EPDM Roof Replacement					750,000								750,000			
Sheriff	Law Enforcement Vehicles					1,890,000	380,000	190,000	180,000	190,000	190,000	190,000	190,000	190,000	190,000	190,000	
Water/Sewer	DCWA ARWA Proposed Plant Improvements			126,007	1,415,414	126,007	130,478	133,659	136,798	139,895	143,111	146,252	149,550	153,014	156,650		
Water/Sewer	DCWA SCWWA Proposed Plant Improvements		87,520	1,910,868	87,520	1,910,868	100,372	215,372	215,372	215,372	215,372	215,372	215,372	215,372	215,372		
Water/Sewer	Waste Water Capacity					4,500,000										4,500,000	
<b>Total</b>		<b>0</b>	<b>343,656</b>	<b>940,000</b>	<b>1,833,527</b>	<b>46,722,036</b>	<b>3,117,183</b>	<b>12,666,357</b>	<b>7,166,235</b>	<b>4,359,578</b>	<b>4,337,267</b>	<b>2,806,942</b>	<b>2,133,434</b>	<b>2,617,277</b>	<b>1,905,741</b>	<b>5,612,022</b>	
<b>Other Projects*</b>																	
Admin	Cooperative Extension Office - New Location					TBD											
Recreation	Eastside Soccer Field Fencing & Bleachers					72,987											
Recreation	Eastside Soccer Field Lighting					225,000											
Recreation	Eastside Playground Expansion					132,000											
Recreation	Sports Complex Walking Trail					66,000											
Recreation	Eastside Outdoor Basketball Court/Fencing/Bleachers					66,080											
Recreation	Sports Complex Baseball Field Outfield Bleachers					225,000											
Recreation	McKenney Gym - Sitework & HVAC					141,010											
Recreation	Eastside Splashpad					308,000											
Recreation	Sports Complex - Phase II					750,000											
Schools	Southside Elementary School Renovation/Replacement					26,789,391											
Schools	Sunnyside Elementary School Renovations/Addition					16,083,226											
Schools	Dinwiddie Middle School Renovations/Additions					41,610,154											
Schools	Dinwiddie Elementary School Site Improvement/New Entry					1,187,927											
Schools	Midway Elementary School Renovations/Addition					5,631,065											
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>93,287,840</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

# APPENDIX C

## PAID FULL TIME EQUIVALENTS

<b>County Employees by Function</b>	<b>FY 2019 Actual</b>	<b>FY 2020 Budget</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Budget</b>
<b>General Government</b>				
County Administration	3.00	3.00	3.00	3.00
Legal Services	1.56	1.60	1.60	1.60
Human Resources	3.01	3.00	3.00	3.00
Commissioner of Revenue	6.08	6.14	6.06	6.14
Business License/Land Use	1.00	1.00	1.00	1.00
Treasurer	6.01	6.00	6.01	6.00
Accounting	3.04	3.00	3.02	3.00
Information Technology	4.00	4.00	4.00	4.00
Registrar	2.11	2.00	2.05	2.00
<b>Judicial Administration</b>				
Clerk of the Circuit Court	5.34	5.00	5.06	5.00
Victim Witness Program	1.94	2.00	1.00	2.00
Commonwealth's Attorney	6.13	6.00	5.50	6.00
<b>Public Safety</b>				
Sheriff	60.45	63.25	63.80	63.63
Fire & EMS Services	36.18	39.00	38.27	39.00
Children's Services	3.27	3.35	3.07	3.35
Building Inspections	4.04	4.00	4.00	4.00
Animal Control/Pound	4.95	5.50	5.04	5.50
Emergency Communications	18.82	19.00	19.28	19.00
<b>Public Works</b>				
Waste Management	20.97	20.00	22.86	20.50
General Properties	15.26	19.30	18.87	18.79
<b>Culture and Recreation</b>				
Parks, Recreation, & Tourism	14.39	15.00	13.98	15.00
<b>Community Development</b>				
Planning/Zoning/GIS	5.36	5.37	4.25	5.00
Community Development	4.00	4.00	3.71	4.00
Cooperative Extension-4-H Tech only	0.62	0.79	.66	.79
<b>Totals</b>	<b>231.50</b>	<b>241.30</b>	<b>239.10</b>	<b>241.30</b>

# APPENDIX D

## OVERVIEW OF SALARIES & BENEFITS

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

- a. 2% given in FY 2017; no COLA in FY 2018 or 2019; 3% given in FY 2020
- b. FY 2020 Classification & Compensation Study recommendations for FY 2021 & FY 2022 implementation – *this was not implemented in FY 2021 due to COVID 19.*

### 2. Compensation Board Funded Positions

- a. The County is required to pay the Constitutional Officers and their SCB funded employees at least what the Compensation Board salary scale requires.
- b. State is considering a 2% bonus in December 2020 and a 3% salary increase for FY 2022.

### 3. Other Requested Workforce Changes - *this was not implemented in FY 2021 due to COVID 19*

- a. New Positions
  - i. Accounting
  - ii. Commonwealth's Attorney
  - iii. Information Technology
  - iv. Sheriff's Office
- b. Part Time to Full Time Positions
  - i. County Attorney
  - ii. Animal Control
- c. Additional Part Time Hours
  - i. Community Development
  - ii. Commissioner of the Revenue
  - iii. Public Works – Park Services
- d. Regraded Positions
  - i. Commissioner of the Revenue
- e. Certification Step Increases
  - i. Clerk of Circuit Court Office
  - ii. Treasurer's Office

### 4. FICA

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

### 5. VRS

- a. For FY 2021 & FY 2022, the VRS employer rate will be 9.90%, primarily due to VRS's reduction of their assumption for the long-term rate of return from 7.00% to 6.75% (increase of approximately \$63,000 based on current salaries); FY 2019 & FY 2020 rate of 9.38%; FY 2017 & FY 2018 rate of 8.88%.

# APPENDIX D

## OVERVIEW OF SALARIES & BENEFITS

- b. Employees in VRS covered positions pay a 5% employee contribution in addition to the employer contribution paid by the County.
- c. Employees in VRS covered positions are classified as Plan I, Plan II, or Hybrid depending on when they were hired, whether they are public safety or not, and whether they have ever participated in VRS before or not, and if they ever cashed out their previous VRS accounts.
- d. The County also pays an additional .53% for the State mandated Local Disability Program for all Hybrid Plan employees. This is a decrease from the FY 2020 rate of .59% (savings of approximately \$500 based on current salaries). 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 .83% in FY 2021.

### 6. Health Insurance

- a. The County continues to offer two employee health insurance plans through The Local Choice program – Anthem Key Advantage 1000 PPO and Anthem High Deductible Health Plan. Each plan is also available with a comprehensive or preventive dental plan option.

<b>Fiscal Year</b>	<b>% Change in Premiums</b>
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%

- b. The FY 2021 plan rates and EE/ER ratio will be presented for approval at the regular BOS meeting on March 17th. 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 savings of approximately \$105,000

# APPENDIX D

## OVERVIEW OF SALARIES & BENEFITS

### **7. Group Life Insurance**

- a. The FY 2021 rate for GLI will increase to 1.34% from the current rate of 1.31% per the VRS Board of Trustees (increase of approximately \$4,000 based on current salaries).

### **8. Workers' Compensation Insurance**

- a. The FY 2021 premium for employee workers' compensation is expected to increase based on change in experience modification factor from .74 to .76 and because of increased salary amounts from the Class & Comp study.
- b. Insurance for Fire & EMS volunteers is expected to increase due to recent coverage changes passed in the General Assembly this year.

# APPENDIX E

## MISCELLANEOUS COUNTY AND COMMUNITY STATISTICS

<b>DEPARTMENT STATISTICS</b>	<b>FY 2018 TOTAL</b>	<b>FY 2019 TOTAL</b>	<b>FY 2020 TOTAL</b>
<b>Sheriff</b>			
Physical arrests	1,556	1,322	1,134
Traffic violations	7,910	9,063	9,738
Civil papers	11,139	10,013	9,124
<b>Fire &amp; Rescue</b>			
Fire calls answered	2,526	2,303	2,234
EMS calls answered	3,928	3,785	3,626
<b>Building Inspections</b>			
Permits issued	1,008	1,223	1,166
<b>Animal Control</b>			
Calls answered	4,317	4,294	4,193
<b>Animal Pound</b>			
Adoptions	119	138	193
<b>Waste Management</b>			
Refuse collected in tons	17,177	17,324	19,244
Recycled waste collected in tons	924	1,221	928
<b>Social Services</b>			
Caseload-average monthly	5,541	5,950	6,671
<b>Children's Services</b>			
Caseload-average monthly	76	65	60
<b>Parks, Recreation, &amp; Tourism</b>			
Program participants-average monthly	10,363	9,749	5,929
Annual Rentals	483	414	295
<b>Planning &amp; Zoning</b>			
Addresses Assigned	84	88	128
Business License	207	227	137

# APPENDIX E

## MISCELLANEOUS COUNTY AND COMMUNITY STATISTICS

<b>*DEPARTMENT STATISTICS</b>	<b>FY 2018 TOTAL</b>	<b>FY 2019 TOTAL</b>	<b>FY 2020 TOTAL</b>
<b>Planning &amp; Zoning</b>			
Cell Tower Co-location	3	11	1
Conditional Use Permit	0	5	0
Agreement In Lieu Of (A&S)	76	101	87
Erosion and Sediment Control	3	1	0
Ordinance Amendment	5	2	0
Plan Review	5	0	1



Plat Review	79	85	91
Rezoning Request	2	4	1
Sign Permit	12	16	3
Special Exception	0	0	0
Storm Water Management	5	0	0
Variance Request	7	0	0
Zoning Permit	59	83	93
Cash Proffers	0	0	3

# APPENDIX E

## MISCELLANEOUS COUNTY AND COMMUNITY STATISTICS

<b>Fiscal Year</b>	<b>Population</b>	<b>Personal Income*</b>	<b>Per Capita Personal Income*</b>	<b>School Enrollment</b>	<b>Unemployment Rate</b>
2020	28,667	\$3,270,834	41,737	4,269	8.30%
2019	28,502	\$3,207,090	41,025	4,304	3.50%
2018	28,500	\$3,144,588	40,325	4,258	3.60%
2017	28,363	\$3,083,304	39,637	4,277	4.60%
2016	28,753	\$2,946,213	38,007	4,362	4.80%
2015	28,971	\$2,946,554	38,080	4,380	5.30%
2014	28,864	\$2,862,445	36,838	4,389	6.40%
2013	28,314	\$2,849,513	36,593	4,439	7.30%
2012	28,018	\$2,840,233	36,619	4,435	7.60%
2011	28,001	\$2,792,887	36,047	4,545	7.90%

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 2019 & 2020.

# APPENDIX F

## GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

# APPENDIX F

## GLOSSARY

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

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

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

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

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

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

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

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

Disbursement: The expenditure of monies from an account.

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

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

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

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

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

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

# APPENDIX F

## GLOSSARY

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

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

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

General Fund: The general operating fund of the County.

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

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

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

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

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

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

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

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

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

P&I: Principal and Interest

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

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

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

# APPENDIX F

## GLOSSARY

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

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

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

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

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

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

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

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