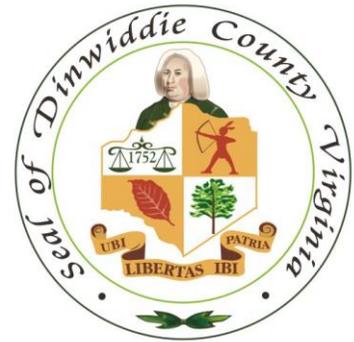


# DINWIDDIE COUNTY, VA



## ADOPTED CONSOLIDATED BUDGET FISCAL YEAR 2023

14010 Boydton Plank Road, Dinwiddie, VA 23841

804-469-4500

[www.dinwiddieva.us](http://www.dinwiddieva.us)

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# READER'S GUIDE

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

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

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

This information is provided in the form of actual data for FY 2021, appropriations and either estimated or unaudited actual data for FY 2022, and the adopted budget for FY 2023.

## 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)

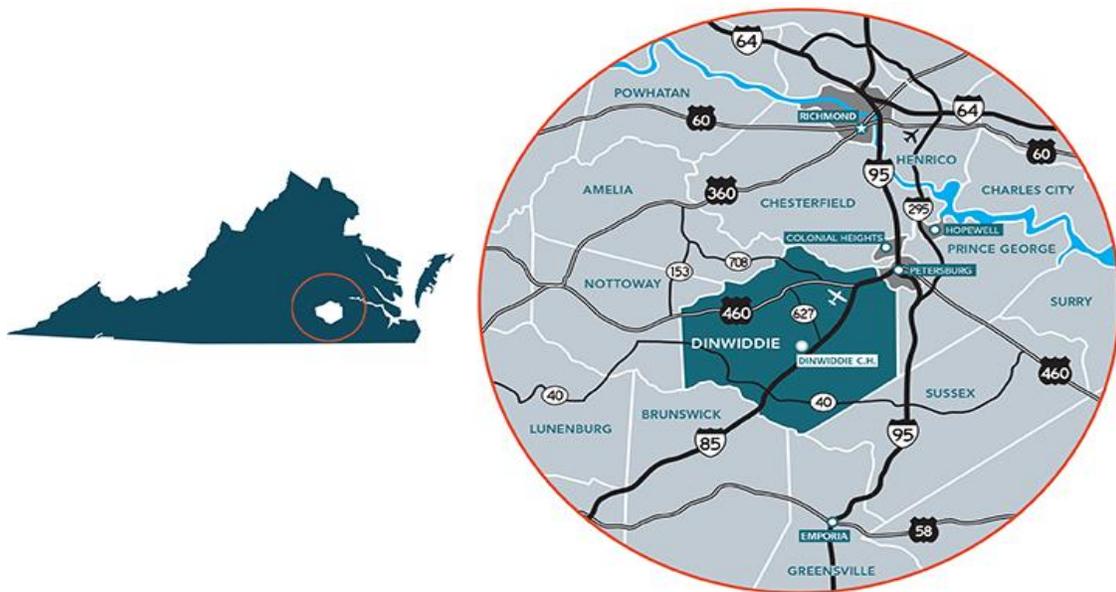
# BRIEF HISTORY AND DESCRIPTION OF GOVERNMENT

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 27,989 residents enjoy. Lake Chesdin, located along the northern rim of Dinwiddie County, provides numerous recreational opportunities.

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





# COUNTY LEADERSHIP

## Board of Supervisors

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



## 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

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

## Superintendent of Schools

Dr. Kari Weston

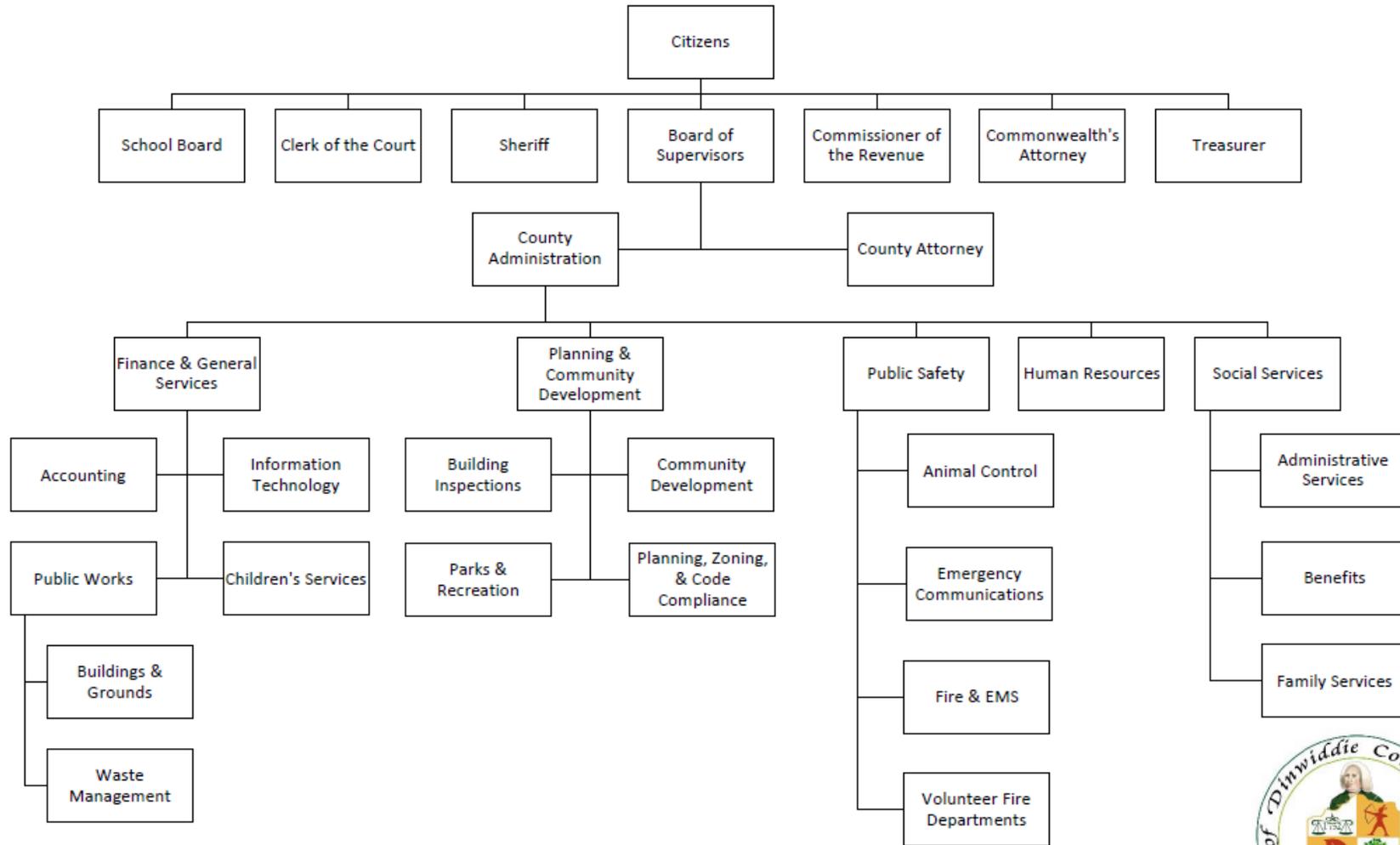
## Industrial Development Authority

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

## 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. The FY 2023-2032 Capital Improvement Plan (CIP) was discussed and approved in a separate process this year, primarily because of federal COVID19 funds received by the County that may only be used on certain types of capital projects.

December 13	Department Manager Meeting: Overview of FY 2023 Budget Packets
January 4	Board of Supervisors Budget Calendar Approval
January 7	Departments and Outside Agencies Budget Requests Due to Administration
January-March	Administration Review of Expenditure Requests and Development of Revenue Projections
February 7-11	Department Request Reviews with Administration & Managers
March 1	Board of Supervisors Operating Budget Work Session
March 7-9	Board of Supervisors Operating Budget Work Sessions
March 8	Joint Board of Supervisors/School Board Budget Work Session
March 15	Board of Supervisors Regular Meeting: Tax Rates for Advertisement, Health Insurance Resolution
March 20 & 27	Run Tax Rates Advertisement
March 29	Tax Rates Public Hearing and Resolution Adoption
April 10 & 17	Run Advertisements for Budget Public Hearing
April 19	Public Hearing for Budget
May 3	Adoption of Budget Resolution
October 4	Board of Supervisors CIP Workshop
October 6 & 16	Run Advertisements for CIP Public Hearing
October 12	Planning Commission Review of CIP
October 18	CIP Public Hearing and Resolution Adoption

# BUDGET AND ACCOUNTING

## OVERVIEW

### Reporting Entity

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

### Basis of Accounting

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

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

### Fixed Assets and Depreciation

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

### Basis of Budget

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

# BUDGET AND ACCOUNTING

## OVERVIEW

### **Organization of the Budget**

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

General Fund – The general fund is the primary operating fund of the County. This fund is used to account for all financial transactions and resources except those required to be accounted for in another fund. Revenues are derived primarily from property and other local taxes, state and federal distributions, licenses, permits, charges for service and other miscellaneous income. A significant part of the General Fund’s real estate tax revenues is used to finance the operations of the School Board.

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

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

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

### **Relationship between Operating and Capital Budgets**

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

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

In spite of these differences, the operating and capital budgets are closely linked. The most obvious connection is that the operating budget assumes the cost of maintaining and operating new facilities that are built under the capital budget. In addition, a portion of the funding for capital projects are transfers from the operating fund.

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

# FINANCIAL MANAGEMENT

## POLICIES

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

### Objectives of Financial Policies

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

### Financial Planning Policies

#### Balanced Budget

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

#### Long Range Planning

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

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

#### Asset Inventory

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

#### Investments

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

# FINANCIAL MANAGEMENT

## POLICIES

### Revenue Policies

#### Revenue Diversification

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

#### Fees and Charges

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

#### Tax Collections

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

#### Restricted Revenues

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

#### Grants, Donations, and Insurance Payments

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

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

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

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

### Expenditures Policies

#### Debt Capacity, Issuance, and Management

The County intends to manage cash in a fashion that will prevent any borrowing to meet daily operational needs. The County will confine long-term borrowing to capital improvements or projects that cannot be financed from current revenues except where approved justification is provided. The County will utilize a balanced approach to capital project funding, using a combination of debt financing, draws on unassigned fund balance, and pay-as-you-go current year appropriations. Debt will be repaid within a period not to exceed the expected useful life of the project.

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

# FINANCIAL MANAGEMENT

## POLICIES

and/or other capital expenditures. This budgeting approach will help to create future debt and capital affordability and will provide budgeting consistency for debt and capital purposes.

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

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

### **Expenditure Accountability**

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

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

### **Appropriation Amendments and Transfers**

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

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

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

### **Fund Balance Policy**

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

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

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

# FINANCIAL MANAGEMENT

## POLICIES

### **Restricted Fund Balance**

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

### **Committed Fund Balance**

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

### **Assigned Fund Balance**

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

### **Unassigned Fund Balance**

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

The County has established an unassigned general fund balance target rate of at least 15% of total budgeted expenditures less annual debt service payments and bonds proceeds expenditures. Funds in excess of the targeted 15% fund balance may be considered to supplement “pay as you go” capital outlay expenditures, other non-recurring expenditures or as additions to fund balance. The Board of Supervisors may, from time-to-time, appropriate unassigned fund balances that will reduce available fund balances below the 15% policy in the case of a declared fiscal emergency or other such global purpose as to protect the long-term fiscal security of the County. In such circumstances, the Board will adopt a plan to restore the fund balance to the policy level within 36 months of the appropriation.

### **Policy on the Order of Spending Resources**

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

# MESSAGE FROM THE COUNTY ADMINISTRATOR



To: District 1 Supervisor, the Honorable Harrison A. Moody, Chair  
District 2 Supervisor, the Honorable Mark E. Moore, Vice Chair  
District 3 Supervisor, the Honorable William D. Chavis  
District 4 Supervisor, the Honorable Daniel D. Lee  
District 5 Supervisor, the Honorable Brenda Ebron-Bonner

From: W. Kevin Massengill  
County Administrator

Subj: County Administrator's FY 2023 Budget Message

I am pleased to submit the official proposed budget for Fiscal Year 2023. The purpose of this document is to inform you, and the citizens that we serve, about the current fiscal condition of Dinwiddie County, and the manner in which together we will effectively carry out the services that ultimately meet the needs of the overall community throughout the upcoming fiscal year.

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

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

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

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

## **FY23 Budget Goals**

- Develop a conservative budget realistically aligned with the current local economy and the COVID-19 health pandemic.
- Maintain current level of service for Dinwiddie citizens and enhance delivery of services where feasible.
- Maintain and attract a highly trained and professional workforce – investments into employee compensation:
  - Fully implement remaining phases of the Class and Compensation Study for Dinwiddie County Government and State Constitutional Officer and their employees;
  - Include a compression step for all employees (County and Constitutional employees);
  - Adjust the pay scale to obtain equity with State supported positions; and
  - Offset Employee Health Insurance Increases.
- Continue to collaborate with the Dinwiddie County Public Schools to make investments in teacher and division compensation.
- Make strategic decisions and investments using the American Rescue Plan Act (ARPA) funds.

## **COVID-19 Health Pandemic**

During the FY21 budget development process, COVID-19 began to affect the Dinwiddie community. Due to that health crisis and the uncertainty of an impending economic crisis at that time, County Administration recommended the FY21 expenditure budget remain the same as FY20 as much as possible. It was our belief that this financially conservative approach was prudent and necessary for the unprecedented times that our nation, our commonwealth, and our local government was experiencing.

During FY22, COVID-19 negatively affected the private sector, government sector, school system, social activities, cultural and religious services, and the daily lives of each of our County residents. Early in the pandemic, the tourism and leisure industry was significantly impacted. I am very proud of the resiliency of this business sector to find creative ways to reinvent their operations to conform to required health guidelines and limit the spread of COVID-19 in the Dinwiddie community.

I am very pleased to report that the prudent and conservative budgeting practices in FY21 and FY22, coupled with sound financial oversight of daily operations, created a favorable environment for the composition of the proposed FY23 budget before you.

## **Adopted Calendar 2022 Tax Rates per \$100 of Assessed Valuation: (15 Cent Reduction in Personal Property from 2021)**

Real Estate	.79
Mobile Homes	.79
Mineral Land	.79
Public Service	.79
Personal Property	4.60
Personal Property – Volunteers	.25
Machinery and Tools	3.30
Heavy Construction Equipment	3.30
Airplanes	.50

## **Revenues**

Each year, the County conservatively forecasts General Fund revenue growth. I am pleased to report that the General Fund revenue for FY23 is anticipated to be \$54,109,794. This is \$2,392,522 more than previously budgeted for FY22. County Administration used these positive baseline projections and assumptions to develop the FY23 expenditure budget.

The following is a breakdown of revenue sources that total \$54,109,794 for FY23:

- Local: \$47,109,954 - Increase of \$2,246,830
- Commonwealth of Virginia: \$ 6,991,740 - Increase of \$142,192
- Federal: \$ 8,100 - Increase of \$3,500

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 the uncertainty of the COVID-19 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. Countywide revenues are also conservatively estimated, with total resources for FY23 budgeted at \$147,750,119.

**Real Estate Tax** - The Board elected to maintain the real estate tax rate at \$.79 for the tenth straight year. The FY23 budget assumes a 96% collection rate for real estate taxes.

**Personal Property Tax** - The Board did elect to reduce the personal property tax rate from \$4.75/100 to \$4.60/100. In addition, the Board of Supervisors in collaboration with the Commissioner of the Revenue concurred to access personal property at 90% of fair market value rather than 100% for calendar year 2022 only. Since 2019, the Board has lowered the person property tax by 30 Cents. The FY23 budget assumes a 96% collection rate for personal property taxes.

**Lodging Tax Adjusted to 8%** - VA Code Section 58.1-3819 removed the cap on the local transient occupancy tax, which had previously been at 5%. The FY23 revenue budget proposes an increase to 8%. Dinwiddie County presently is at 5%. The following is a breakdown of municipalities lodging tax rates in comparison to Dinwiddie County.

- |                    |           |                  |      |
|--------------------|-----------|------------------|------|
| • Emporia          | 11%       | Petersburg       | 10%  |
| • Chesterfield     | 8%        | Colonial Heights | 8%   |
| • Hopewell         | 8%        | Prince George    | 7%   |
| • Smithfield       | 6%        | South Hill       | 5.5% |
| • Isle of Wight    | 5%        | Mecklenburg      | 5%   |
| • Greensville      | 5%        | Brunswick        | 5%   |
| • <b>Dinwiddie</b> | <b>5%</b> | Sussex           | 2%   |

### Expenditures

The proposed FY23 expenditure budget accomplishes the budget goals as outlined earlier. The budget before you is balanced, and the County is using on-going revenue to pay for on-going expenditures. The following is a breakdown of General Fund operations and transfers.

Description	Amount	Percentage of Total
<b>County Operations</b>	\$30,124,341	56%
<b>DCPS Operations/Capital Transfer</b>	\$16,140,100	30%
<b>Debt Transfers</b>	\$6,490,217	12%
<b>Social Services/ Children’s Services Transfer</b>	\$1,330,136	2%
<b>Community Dev Transfer</b>	\$25,000	0%

### Dinwiddie County Public Schools

The proposed FY23 County budget provides an additional \$300,000 to the Dinwiddie County Public Schools for their operations fund. With this additional investment, the County is pleased to collaborate with the Schools to provide the necessary funding to ensure teachers and division employees receive compensation adjustments.

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

School Operating Fund	\$ 15,990,100
School Debt Service – General Fund Transfer	\$ 2,844,705
School Debt Service – Meals Tax Fund Transfer	\$ 1,000,000
<u>School Capital</u>	<u>\$ 150,000</u>
Total	\$ 19,984,805

**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.

As you will recall, in FY19 the Board of Supervisors authorized a classification and compensation study for all employees of Dinwiddie County government and Constitutional Officers and their employees. The County contracted with Management Advisory Group, Inc. for a study to specifically achieve the following:

- External Parity – Determine the market value of jurisdictions neighboring Dinwiddie County and evaluate the market with peer jurisdictions (similar in overall size and function).
- Internal Parity – Evaluate internal structure of all positions based on overall job functions, roles, and responsibilities, and complexity of positions to ensure fairness and equity.
- Compression -- Address the compensation issue that occurs when there is little difference in pay between long-term employees making nearly the same as those newly hired to the organization.

Due to the uncertainty of the COVID-19 pandemic, County Administration recommended a delay in implementation of the class and compensation study that year.

The FY22 County budget provided funding for Phase 1 of the Classification and Compensation Implementation and achieved the following:

- Moved each employee to the market minimum of their position.
- Internal parity by placing each employee on an appropriate grade and step within a newly created pay scale.
- Began to address compression by providing additional compensation to those positions needing longevity adjustments.
  - 1/3 of the longevity adjustment was made in FY22
  - The remaining 2/3 longevity adjustments were to be paid out in subsequent fiscal years (FY23 and FY24).
- At a minimum, each employee will received a 4% adjustment.
  - 2% FY21 (Delayed due to COVID-19)
  - 2% FY22
- Constitutional Officers had the ability to opt in or out of the implementation. Employees of Constitutional Officers were also included in the implementation.

The FY23 top budget priority established by the Board of Supervisors was to maintain and attract a highly trained and professional workforce by making investments into employees’ compensation. As such, I am very pleased to report the following investments are included in the FY23 expenditure budget:

- The County has accounted for the remaining phases II and III of the class and compensation plan.
- A compression step of 2.376% provided to all County and Constitutional employees.
- A 2.624% COLA Pay Scale Adjustment also provided.
- Each employee receives a minimum increase of 5% to achieve equity with State supported positions.

### **Additional County Workforce Investments**

The FY23 proposed budget includes funding to make strategic investments in the following County operations.

<b>Department</b>	<b>Position</b>	<b>Personnel Action</b>
Sheriff's Office	<i>Evidence Property Room Manager</i>	<i>New Hire</i>
Commonwealth's Attorney	<i>Investigator</i>	<i>New Hire</i>
Emergency Communications	<i>Manager</i>	<i>New Hire</i>
Planning & Community Development	<i>GIS Analyst</i>	<i>New Hire</i>
County Attorney	<i>Part Time Deputy County Attorney</i>	<i>Additional Part Time Hours/ Benefits</i>

### **Constitutional Officers**

The proposed FY23 County budget also provides additional funding to the five Constitutional Officers. County Administration and the Board of Supervisors believe that a strong working relationship with the Constitutional Officers is vital to the overall success of the County. Constitutional Officers and their staff are included in the classification and compensation implementation, compression step, and COLA pay scale adjustment for FY23.

### **Debt Service**

No additional debt is proposed in the FY23 budget. The County has maintained a Standard & Poor's rating of AA for general obligation bonds and AA- for lease revenue bonds since 2014.

### **Capital Improvement Plan**

Dinwiddie County has received approximately \$5.5M in American Rescue Plan Act (ARPA) funding that can be spent over the next two fiscal years on certain types of capital projects. Dinwiddie County Public Schools received approximately \$6.7M as well. The FY 23 CIP will utilize a combination of federal funds and a transfer from the unassigned General Fund balance to fund broadband and public safety, public works, and school projects.

### **General Fund Balance**

Per County financial policy, the unassigned general fund balance is not to be used to balance the FY23 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 FY23 at \$17,112,734, and the General Fund balance at June 30, 2023 is budgeted at \$20,278,423.

### **Conclusion**

The status of the overall Dinwiddie economy appears to be improving when comparing key economic indicators to prior years in light of the COVID-19 pandemic. I believe that our budget approach for FY23 is not only conservative, but also prudent for positioning our local government to remain financially sound while making key strategic investments.

With this in mind, I am confident that each stakeholder in the FY23 budget is determined to deliver high quality services and is dedicated to working collectively to implement the budget before you in these uncertain and unpredictable times.

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

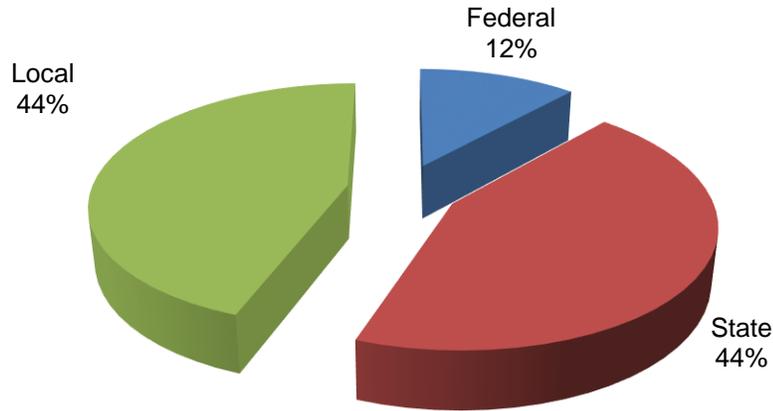
Thank you for your time and consideration of this document and for allowing me to be of service to you, the staff and the citizens of Dinwiddie County.

Sincerely,

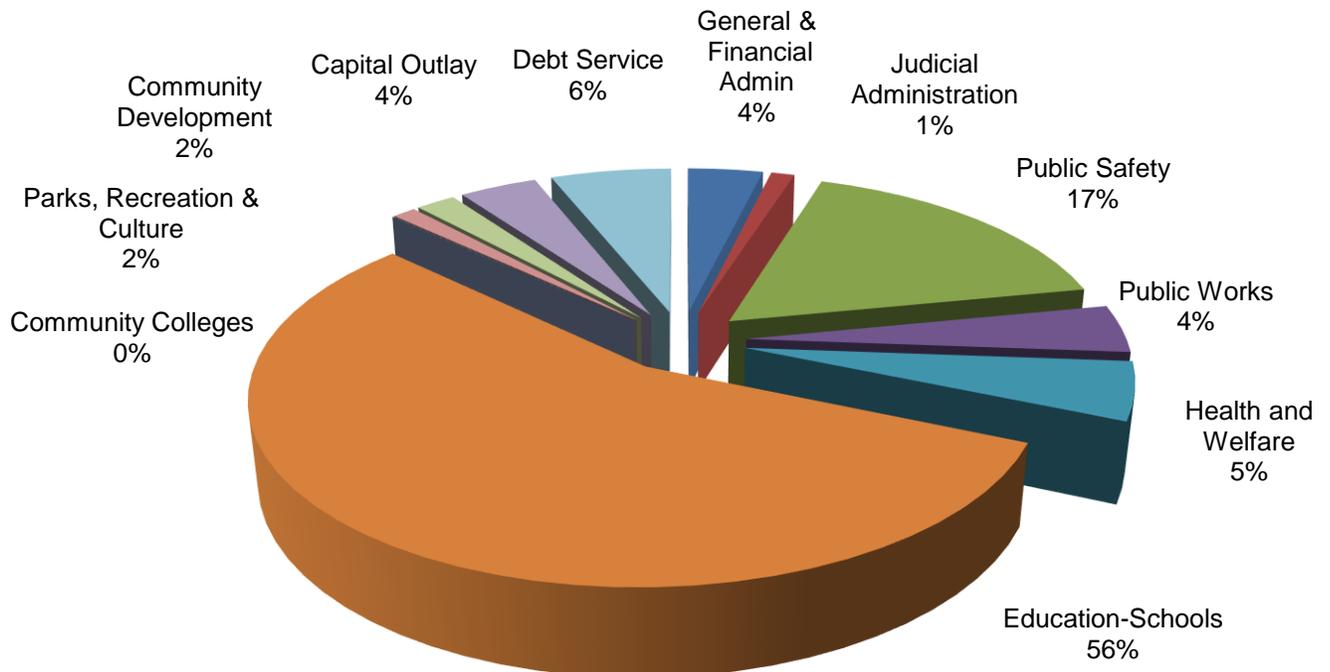
A handwritten signature in black ink, appearing to read "W. Kevin Massengill". The signature is fluid and cursive, with a large initial "W" and a long, sweeping underline.

W. Kevin Massengill  
County Administrator

# FY 2023 CONSOLIDATED REVENUES



# FY 2023 CONSOLIDATED EXPENDITURES



<b>COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET</b>	<b>Year Ended June 30, 2021 Budgeted Revenue</b>	<b>Year Ended June 30, 2021 Actual Revenue</b>	<b>Year Ended June 30, 2022 Budgeted Revenue</b>	<b>Year Ended June 30, 2022 Projected Revenue</b>	<b>Year Ended June 30, 2023 Budgeted Revenue</b>	<b>Budgeted Increase/ Decrease</b>
<b>GENERAL FUND</b>						
<b>Revenue From Local Sources:</b>						
Real Estate -- Current Taxes	17,457,432	18,292,435	18,228,272	18,416,225	18,440,737	212,465
Real Estate -- Delinquent Taxes	638,000	694,729	669,000	680,000	669,000	0
Mineral Lands	96,963	100,569	100,200	101,381	100,400	200
Public Service Corporations	2,031,548	2,381,190	2,110,666	1,972,437	1,610,000	(500,666)
Personal Property -- Current Taxes	7,536,230	8,240,709	8,494,837	9,097,024	10,614,442	2,119,605
Personal Property -- Delinquent Taxes	1,079,000	1,742,609	1,210,500	1,210,500	1,210,500	0
Mobile Homes	58,081	72,084	68,113	70,528	69,241	1,128
Heavy Equipment	646,717	607,213	625,520	604,189	692,896	67,376
Volunteer Exemptions	2,191	3,222	2,866	3,011	3,106	240
Airplanes	31,613	32,242	29,998	30,886	29,664	(334)
Non Filing Fee	23,545	37,481	21,675	42,942	21,675	0
Machinery and Tools	2,940,272	2,961,515	2,956,148	2,964,772	2,955,510	(638)
Penalties	325,000	372,803	375,000	375,000	375,000	0
Interest on Taxes	220,000	288,940	290,000	285,000	285,000	(5,000)
<b>Total General Property Taxes</b>	<b>33,086,592</b>	<b>35,827,741</b>	<b>35,182,795</b>	<b>35,853,895</b>	<b>37,077,171</b>	<b>1,894,376</b>
Local Sales and Use Tax	1,947,000	2,521,811	2,557,213	2,750,655	2,810,000	252,787
Consumer Utility	600,000	533,529	576,000	538,445	535,000	(41,000)
Local Consumption Tax	170,000	259,082	264,235	305,538	305,000	40,765
Business Licenses	900,000	1,087,445	900,000	925,334	925,000	25,000
Motor Vehicle Licenses	550,000	568,277	577,000	570,000	570,000	(7,000)
Bank Stock Tax	206,920	222,638	208,608	208,608	221,028	12,420
Recordation Tax	225,000	376,240	338,000	446,120	375,000	37,000
Admissions Tax	25,000	19,468	50,000	50,000	50,000	0
Transient Occupancy Tax	85,000	105,752	98,243	98,243	160,000	61,757
Communications Sales & Use Tax	700,000	678,800	675,000	668,103	660,000	(15,000)
<b>Total Other Local Taxes</b>	<b>5,408,920</b>	<b>6,373,043</b>	<b>6,244,299</b>	<b>6,561,045</b>	<b>6,611,028</b>	<b>366,729</b>

<b>COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET</b>	<b>Year Ended June 30, 2021 Budgeted Revenue</b>	<b>Year Ended June 30, 2021 Actual Revenue</b>	<b>Year Ended June 30, 2022 Budgeted Revenue</b>	<b>Year Ended June 30, 2022 Projected Revenue</b>	<b>Year Ended June 30, 2023 Budgeted Revenue</b>	<b>Budgeted Increase/ Decrease</b>
<i>Animal Licenses</i>	10,200	10,458	9,200	10,485	10,200	1,000
<i>Weapons Permits</i>	25,000	35,046	30,000	15,251	25,000	(5,000)
<i>Building and Related Permits</i>	230,500	285,206	249,000	290,870	290,000	41,000
<i>Zoning and Related Permits</i>	39,000	48,008	38,275	56,051	48,400	10,125
<b>Total Permits, Fees, &amp; Licenses</b>	<b>304,700</b>	<b>378,718</b>	<b>326,475</b>	<b>372,657</b>	<b>373,600</b>	<b>47,125</b>
<i>Court Fines and Forfeitures</i>	673,400	701,551	735,250	507,410	600,700	(134,550)
<b>Total Fines &amp; Forfeitures</b>	<b>673,400</b>	<b>701,551</b>	<b>735,250</b>	<b>507,410</b>	<b>600,700</b>	<b>(134,550)</b>
<i>Interest on Bank Deposits</i>	278,500	23,602	83,500	(51,446)	50,000	(33,500)
<i>Rental of General Property</i>	112,657	110,352	134,157	134,657	132,657	(1,500)
<b>Total Use of Money &amp; Property</b>	<b>391,157</b>	<b>133,954</b>	<b>217,657</b>	<b>83,211</b>	<b>182,657</b>	<b>(35,000)</b>
<i>Sheriff/Courthouse Charges</i>	142,761	184,241	181,761	158,000	181,811	50
<i>Commonwealth's Attorney Charges</i>	3,000	2,958	3,000	2,475	3,000	0
<i>Ambulance Charges</i>	787,000	790,724	789,000	881,103	863,000	74,000
<i>Correction/Detention Charges</i>	2,500	2,971	2,500	2,964	2,500	0
<i>Animal Control/Pound Charges</i>	12,840	14,730	14,240	15,072	14,900	660
<i>Waste Collection &amp; Disposal Charges</i>	90,000	119,487	100,000	92,031	95,000	(5,000)
<i>Recreation Charges</i>	171,200	75,260	114,600	107,747	141,500	26,900
<i>Sale of Maps</i>	0	17	0	2	0	0
<i>Water Charges</i>	609,223	595,335	605,000	642,478	608,000	3,000
<i>Misc. Charges</i>	0	24	0	169,575	159,200	159,200
<b>Total Charges for Services</b>	<b>1,818,524</b>	<b>1,785,747</b>	<b>1,810,101</b>	<b>2,071,447</b>	<b>2,068,911</b>	<b>258,810</b>
<i>Misc. Revenue</i>	191,200	183,117	178,680	11,607	12,500	(166,180)
<b>Total Misc. Revenue</b>	<b>191,200</b>	<b>183,117</b>	<b>178,680</b>	<b>11,607</b>	<b>12,500</b>	<b>(166,180)</b>
<i>Security Reimbursement</i>	90,000	44,979	66,000	100,000	85,000	19,000
<i>Misc. Recovered Costs</i>	101,540	201,099	101,867	54,729	98,387	(3,480)
<b>Total Recovered Costs</b>	<b>191,540</b>	<b>246,078</b>	<b>167,867</b>	<b>154,729</b>	<b>183,387</b>	<b>15,520</b>
<b>Revenue from Local Sources</b>	<b>42,066,033</b>	<b>45,629,950</b>	<b>44,863,124</b>	<b>45,616,001</b>	<b>47,109,954</b>	<b>2,246,830</b>

<b>COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET</b>	<b>Year Ended June 30, 2021 Budgeted Revenue</b>	<b>Year Ended June 30, 2021 Actual Revenue</b>	<b>Year Ended June 30, 2022 Budgeted Revenue</b>	<b>Year Ended June 30, 2022 Projected Revenue</b>	<b>Year Ended June 30, 2023 Budgeted Revenue</b>	<b>Budgeted Increase/ Decrease</b>
<b>Revenue from the Commonwealth:</b>						
<i>Non-Categorical Aid</i>	3,866,467	3,888,631	3,835,692	3,843,348	3,833,992	(1,700)
<i>Commonwealth's Attorney</i>	379,327	347,876	392,426	377,853	396,745	4,319
<i>Sheriff</i>	1,486,178	1,473,693	1,617,430	1,636,257	1,718,070	100,640
<i>Commissioner of the Revenue</i>	133,315	129,951	137,682	138,925	145,871	8,189
<i>Treasurer</i>	108,956	101,021	115,599	114,743	120,480	4,881
<i>Registrar</i>	42,320	44,536	46,125	46,125	46,125	0
<i>Clerk of Circuit Court</i>	324,633	332,649	331,866	313,813	331,866	0
<i>Misc. Categorical Aid/Grants</i>	338,606	241,869	372,728	406,185	398,591	25,863
<b>Revenue from the Commonwealth</b>	<b>6,679,802</b>	<b>6,560,227</b>	<b>6,849,548</b>	<b>6,877,249</b>	<b>6,991,740</b>	<b>142,192</b>
<b>Revenue from the Federal Government:</b>						
<i>Payments in Lieu of Taxes</i>	955	989	1,000	1,000	1,000	0
<i>Misc. Grants</i>	7,300	2,573	3,600	22,783	7,100	3,500
<b>Revenue from the Federal Government</b>	<b>8,255</b>	<b>3,562</b>	<b>4,600</b>	<b>23,783</b>	<b>8,100</b>	<b>3,500</b>
<b>GENERAL FUND</b>	<b>48,754,090</b>	<b>52,193,738</b>	<b>51,717,272</b>	<b>52,517,032</b>	<b>54,109,794</b>	<b>2,392,522</b>
<b>MEALS TAX FUND</b>						
<b>Revenue From Local Sources:</b>						
<i>Meals Tax</i>	890,000	1,032,515	975,000	1,047,061	1,000,000	25,000
<b>MEALS TAX FUND</b>	<b>890,000</b>	<b>1,032,515</b>	<b>975,000</b>	<b>1,047,061</b>	<b>1,000,000</b>	<b>25,000</b>
<b>SOCIAL SERVICES FUND</b>						
<i>Recovered Costs</i>	0	748	0	0	0	0
<b>Revenue from the Commonwealth:</b>						
<i>Public Assistance and Welfare Admin</i>	825,000	827,732	1,287,501	1,015,945	1,294,812	7,311
<b>Revenue from the Federal Government:</b>						
<i>Public Assistance and Welfare Admin</i>	1,370,000	1,492,679	1,546,498	1,676,193	1,600,200	53,702
<b>Other Financing Sources:</b>						
<i>Transfer from General Fund</i>	449,389	449,389	456,270	456,270	423,579	(32,691)
<i>Transfer from CARES Funds</i>	555,000	555,000	0	0	0	0
<b>SOCIAL SERVICES FUND</b>	<b>3,199,389</b>	<b>3,325,548</b>	<b>3,290,269</b>	<b>3,148,408</b>	<b>3,318,591</b>	<b>28,322</b>

<b>COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET</b>	<b>Year Ended June 30, 2021 Budgeted Revenue</b>	<b>Year Ended June 30, 2021 Actual Revenue</b>	<b>Year Ended June 30, 2022 Budgeted Revenue</b>	<b>Year Ended June 30, 2022 Projected Revenue</b>	<b>Year Ended June 30, 2023 Budgeted Revenue</b>	<b>Budgeted Increase/ Decrease</b>
<b>SCHOOL FUND</b>						
<b>Revenue From Local Sources:</b>						
Tuition/Drivers Education Fees	10,000	0	5,000	0	5,000	0
Rent of General Property	139,976	142,309	139,976	139,976	139,976	0
Misc. Local Revenues	0	120	0	0	0	0
Recovered Costs	275,000	305,622	244,500	252,669	175,000	(69,500)
<b>Revenue from Local Sources</b>	<b>424,976</b>	<b>448,051</b>	<b>389,476</b>	<b>392,645</b>	<b>319,976</b>	<b>(69,500)</b>
<b>Revenue from the Commonwealth:</b>						
DCJS - School Security Officers	50,518	44,405	50,518	50,518	50,518	0
Share of State Sales Tax	4,916,756	5,275,515	4,969,488	5,625,091	5,575,217	605,729
Basic School Aid	16,495,046	16,042,521	16,290,720	15,584,956	17,088,306	797,586
Hard to Staff, Enrollment Loss	0	916,654	399,552	134,420	0	(399,552)
GED Funding	8,386	8,387	8,386	8,233	8,233	(153)
Remedial Summer Education	77,619	12,419	0	365,197	202,831	202,831
Regular Foster Care	37,770	16,075	24,511	46,370	44,177	19,666
Gifted and Talented	157,374	153,111	153,671	151,820	159,834	6,163
Remedial Education	632,523	615,387	617,640	610,198	645,150	27,510
Compensation Supplement	0	0	1,030,401	1,013,862	1,084,213	53,812
Special Education	2,124,550	2,087,201	2,074,561	2,049,566	2,034,256	(40,305)
Vocational Education	289,983	280,428	267,223	269,947	341,449	74,226
School Fringe Benefits	3,208,011	3,103,433	3,135,483	3,097,705	3,237,373	101,890
Homebound Education	69,514	38,053	38,434	9,498	38,256	(178)
At Risk Payments	1,108,036	1,072,534	1,415,148	1,397,622	2,663,208	1,248,060
Primary Class Size Payments	814,641	759,639	753,940	747,291	763,675	9,735
At Risk Four Year Olds	341,605	265,780	436,090	436,090	473,989	37,899
Mentor Teacher Program	5,688	3,377	3,377	4,344	5,149	1,772
Supplemental Lottery per Pupil	1,121,596	1,227,882	1,194,744	1,194,699	1,183,966	(10,778)
English as a Second Language	93,511	85,846	104,242	84,824	104,636	394
Algebra Readiness	79,330	76,716	76,718	74,192	78,014	1,296
Technology	232,000	268,195	232,000	232,000	232,000	0
Other Categorical			18,088	15,479	856,268	838,180
<b>Revenue from the Commonwealth</b>	<b>31,864,457</b>	<b>32,353,557</b>	<b>33,294,935</b>	<b>33,203,922</b>	<b>36,870,718</b>	<b>3,575,783</b>

<b>COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET</b>	<b>Year Ended June 30, 2021 Budgeted Revenue</b>	<b>Year Ended June 30, 2021 Actual Revenue</b>	<b>Year Ended June 30, 2022 Budgeted Revenue</b>	<b>Year Ended June 30, 2022 Projected Revenue</b>	<b>Year Ended June 30, 2023 Budgeted Revenue</b>	<b>Budgeted Increase/ Decrease</b>
<b>SCHOOL FUND</b>						
<b>Revenue from the Federal Government:</b>						
<i>JR ROTC and Misc. Grants</i>	65,000	78,904	65,000	67,000	65,000	0
<b>Other Financing Sources:</b>						
<i>Transfer from General Fund</i>	15,182,488	15,182,488	15,690,100	15,690,100	15,990,100	300,000
<b>SCHOOL FUND</b>	<b>47,536,921</b>	<b>48,063,000</b>	<b>49,439,511</b>	<b>49,353,667</b>	<b>53,245,794</b>	<b>3,806,283</b>
<b>SCHOOL TEXTBOOK FUND</b>						
<b>Revenue From the Commonwealth:</b>						
<i>Transfer from State SOQ Funds</i>	325,250	316,438	312,596	313,771	384,707	72,111
<b>Other Financing Sources:</b>						
<i>Transfer from School Fund</i>	131,498	131,498	126,382	128,404	158,051	31,669
<b>SCHOOL TEXTBOOK FUND</b>	<b>456,748</b>	<b>447,936</b>	<b>438,978</b>	<b>442,175</b>	<b>542,758</b>	<b>103,780</b>
<b>SCHOOL NUTRITION FUND</b>						
<b>Revenue From Local Sources:</b>						
<i>Interest from Bank Deposits</i>	100	66	100	100	100	0
<i>Misc. Rebates/Refunds</i>	1,000	4,226	1,000	5,000	1,500	500
<i>Cafeteria Sales</i>	400,000	18,503	240,000	26,188	48,000	(192,000)
<b>Revenue from the Commonwealth:</b>						
<i>School Breakfast/Lunch Program</i>	45,000	18,459	45,000	35,302	18,500	(26,500)
<b>Revenue from the Federal Government:</b>						
<i>School Breakfast/Lunch Program</i>	1,300,000	1,479,924	1,460,000	2,200,000	1,950,000	490,000
<b>Other Financing Sources:</b>						
<i>Transfer from Other School Funds</i>	0	175,684	0	100,000	0	0
<b>SCHOOL NUTRITION FUND</b>	<b>1,746,100</b>	<b>1,696,862</b>	<b>1,746,100</b>	<b>2,366,590</b>	<b>2,018,100</b>	<b>272,000</b>
<b>SCHOOL COVID19 FUND</b>						
<b>Revenue from Local Sources:</b>						
<i>Local COVID19 Grants</i>	62,425	12,425	0	0	0	0
<b>Revenue from the Federal Government:</b>						
<i>Federal COVID19 Funds</i>	1,599,229	1,374,965	9,192,819	2,132,981	7,059,838	(2,132,981)
<b>Other Financing Sources:</b>						
<i>Transfer from County COVID19 Funds</i>	1,489,855	1,489,855	0	0	0	0
<b>SCHOOL COVID19 FUND</b>	<b>3,151,509</b>	<b>2,877,245</b>	<b>9,192,819</b>	<b>2,132,981</b>	<b>7,059,838</b>	<b>(2,132,981)</b>

<b>COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET</b>	<b>Year Ended June 30, 2021 Budgeted Revenue</b>	<b>Year Ended June 30, 2021 Actual Revenue</b>	<b>Year Ended June 30, 2022 Budgeted Revenue</b>	<b>Year Ended June 30, 2022 Projected Revenue</b>	<b>Year Ended June 30, 2023 Budgeted Revenue</b>	<b>Budgeted Increase/ Decrease</b>
<b>COMMUNITY DEVELOPMENT FUND</b>						
<i>Revenue From Local Sources:</i>						
<i>Misc. Grants/Donations</i>	31,550	0	40,000	40,000	26,560	(13,440)
<i>Revenue from the Commonwealth:</i>						
<i>Misc. Grants</i>	0	0	0	0	0	0
<i>Revenue from the Federal Government:</i>						
<i>Misc. Grants</i>	0	0	0	0	0	0
<i>Other Financing Sources:</i>						
<i>Transfer from General Fund</i>	25,000	25,000	25,000	25,000	25,000	0
<b>COMMUNITY DEVELOPMENT FUND</b>	<b>56,550</b>	<b>25,000</b>	<b>65,000</b>	<b>65,000</b>	<b>51,560</b>	<b>(13,440)</b>
<b>COMMUNITY SERVICE FUND</b>						
<i>Revenue From Local Sources:</i>						
<i>Misc. Donations</i>	0	6,275	0	2,802	0	0
<b>COMMUNITY SERVICE FUND</b>	<b>0</b>	<b>6,275</b>	<b>0</b>	<b>2,802</b>	<b>0</b>	<b>0</b>
<b>CHILDREN'S SERVICES ACT FUND</b>						
<i>Revenue From Local Sources:</i>						
<i>Misc. Donations/Grants</i>	3,000	0	0	0	0	0
<i>Revenue from the Commonwealth:</i>						
<i>Children's Services Act Programs</i>	1,568,974	1,337,745	1,840,584	1,328,306	1,400,000	(440,584)
<i>Other Financing Sources:</i>						
<i>Transfer from General Fund</i>	925,425	925,425	906,557	906,557	906,557	0
<b>CHILDREN'S SERVICES ACT FUND</b>	<b>2,497,399</b>	<b>2,263,170</b>	<b>2,747,141</b>	<b>2,234,863</b>	<b>2,306,557</b>	<b>(440,584)</b>
<b>LAW LIBRARY FUND</b>						
<i>Revenue from Local Sources:</i>						
<i>Law Library Fees</i>	4,600	3,358	3,500	3,066	3,500	0
<b>LAW LIBRARY FUND</b>	<b>4,600</b>	<b>3,358</b>	<b>3,500</b>	<b>3,066</b>	<b>3,500</b>	<b>0</b>

<b>COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET</b>	<b>Year Ended June 30, 2021 Budgeted Revenue</b>	<b>Year Ended June 30, 2021 Actual Revenue</b>	<b>Year Ended June 30, 2022 Budgeted Revenue</b>	<b>Year Ended June 30, 2022 Projected Revenue</b>	<b>Year Ended June 30, 2023 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	11,106	0	16,000	0	0
<b>Revenue from the Commonwealth:</b>						
<i>Fire Programs Fund</i>	104,871	104,871	111,375	111,375	115,000	3,625
<i>EMS Funds</i>	61,100	62,028	31,000	31,000	31,000	0
<b>Revenue from the Federal Government:</b>						
<i>Federal COVID19 Funds</i>	4,682,959	4,682,960	5,544,337	5,544,337	0	(5,544,337)
<i>Misc. Grants</i>	7,500	7,500	7,500	19,955	7,500	0
<b>Other Financing Sources:</b>						
<i>Transfer from County Capital Fund</i>	10,031	10,031	0	0	0	0
<b>FIRE &amp; EMS GRANTS FUND</b>	<b>4,866,461</b>	<b>4,878,495</b>	<b>5,694,212</b>	<b>5,722,667</b>	<b>153,500</b>	<b>(5,540,712)</b>
<b>FORFEITED ASSET SHARING FUND</b>						
<b>Revenue from Local Sources:</b>						
<i>Drug Enforcement Funds</i>	0	353	0	868	0	0
<b>Revenue from the Commonwealth:</b>						
<i>Drug Enforcement Funds</i>	0	23,789	0	3,106	0	0
<b>Revenue from the Federal Government:</b>						
<i>Drug Enforcement Funds</i>	0	0	0	0	0	0
<b>FORFEITED ASSET SHARING FUND</b>	<b>0</b>	<b>24,142</b>	<b>0</b>	<b>3,974</b>	<b>0</b>	<b>0</b>
<b>SCHOOL CAPITAL PROJECTS FUND</b>						
<b>Revenue from Local Sources:</b>						
<i>Misc. Local Revenue</i>	0	34,783	0	0	0	0
<b>Other Financing Sources:</b>						
<i>Proceeds from Bonds</i>	1,563,000	1,563,000	0	0	0	0
<i>Transfer from School Fund</i>	750,000	750,000	2,719,805	2,719,805	759,102	(1,960,703)
<i>Transfer from County Capital Fund</i>	5,590	5,590	15,378	15,378	17,582	2,204
<i>Transfer from General Fund</i>	150,000	150,000	150,000	150,000	150,000	0
<b>SCHOOL CAPITAL PROJECTS FUND</b>	<b>2,468,590</b>	<b>2,503,373</b>	<b>2,885,183</b>	<b>2,885,183</b>	<b>926,684</b>	<b>(1,958,499)</b>

<b>COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET</b>	<b>Year Ended June 30, 2021 Budgeted Revenue</b>	<b>Year Ended June 30, 2021 Actual Revenue</b>	<b>Year Ended June 30, 2022 Budgeted Revenue</b>	<b>Year Ended June 30, 2022 Projected Revenue</b>	<b>Year Ended June 30, 2023 Budgeted Revenue</b>	<b>Budgeted Increase/ Decrease</b>
<b>SCHOOL GRANTS FUND</b>						
<i>Revenue from Local Sources:</i>						
<i>Misc. Local Grants</i>	32,310	79,031	40,669	25,524	32,500	(8,169)
<i>Revenue from the Commonwealth:</i>						
<i>Misc. State Grants</i>	672,974	510,069	473,870	715,888	856,323	382,453
<i>Revenue from the Federal Government:</i>						
<i>Title I</i>	833,979	772,712	982,620	973,316	840,757	(141,863)
<i>Title VI-B</i>	897,539	838,218	932,245	928,148	978,328	46,083
<i>Vocational Education</i>	71,487	80,514	87,340	87,340	65,932	(21,408)
<i>Preschool Grant</i>	29,457	18,996	29,582	29,582	29,582	0
<i>Title II</i>	127,309	73,056	142,608	151,783	186,088	43,480
<i>Title III</i>	10,725	9,162	8,189	12,151	11,021	2,832
<i>Other Federal Funds</i>	59,835	87,967	75,000	75,842	60,512	(14,488)
<i>Other Financing Sources:</i>						
<i>Transfer from School Fund</i>	111,409	107,074	106,292	160,536	208,604	102,312
<b>SCHOOL GRANTS FUND</b>	<b>2,847,024</b>	<b>2,576,799</b>	<b>2,878,415</b>	<b>3,160,110</b>	<b>3,269,647</b>	<b>391,232</b>
<b>COUNTY GRANTS FUND</b>						
<i>Revenue from Local Sources:</i>						
<i>Recycling Revenue</i>	40,000	66,386	45,000	95,000	80,000	35,000
<i>Revenue from the Commonwealth:</i>						
<i>Litter Control Grant</i>	7,960	7,960	8,000	11,329	11,329	3,329
<b>COUNTY GRANTS FUND</b>	<b>47,960</b>	<b>74,346</b>	<b>53,000</b>	<b>106,329</b>	<b>91,329</b>	<b>38,329</b>

<b>COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET</b>	<b>Year Ended June 30, 2021 Budgeted Revenue</b>	<b>Year Ended June 30, 2021 Actual Revenue</b>	<b>Year Ended June 30, 2022 Budgeted Revenue</b>	<b>Year Ended June 30, 2022 Projected Revenue</b>	<b>Year Ended June 30, 2023 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>	0	600	0	100	0	0
<i>Cash Proffers</i>	0	21,483	0	17,582	0	0
<i>Recovered Costs</i>	0	0	0	0	0	0
<i>Interest on Investment</i>	0	16,357	0	5,542	0	0
<b>Revenue from the Commonwealth:</b>						
<i>Misc. Grants</i>	190,500	125,000	117,998	117,998	0	(117,998)
<b>Other Financing Sources:</b>						
<i>Proceeds from Bonds</i>	1,147,000	1,147,000	0	0	0	0
<i>Transfer from General Fund</i>	594,500	594,500	2,690,125	2,690,125	0	(2,690,125)
<b>COUNTY CAPITAL PROJECTS FUND</b>	<b>1,932,000</b>	<b>1,904,940</b>	<b>2,808,123</b>	<b>2,831,347</b>	<b>0</b>	<b>(2,808,123)</b>
<b>COUNTY DEBT SERVICE FUND</b>						
<b>Other Financing Sources:</b>						
<i>Transfer from General Fund</i>	3,645,513	3,645,513	3,645,512	3,645,512	3,645,512	0
<b>COUNTY DEBT SERVICE FUND</b>	<b>3,645,513</b>	<b>3,645,513</b>	<b>3,645,512</b>	<b>3,645,512</b>	<b>3,645,512</b>	<b>0</b>
<b>SCHOOL DEBT SERVICE FUND</b>						
<b>Other Financing Sources:</b>						
<i>Transfer from General Fund</i>	2,844,705	2,844,705	2,844,705	2,844,705	2,844,705	0
<i>Transfer from Meals Tax Fund</i>	975,000	975,000	1,000,000	1,000,000	1,000,000	0
<b>SCHOOL DEBT SERVICE FUND</b>	<b>3,819,705</b>	<b>3,819,705</b>	<b>3,844,705</b>	<b>3,844,705</b>	<b>3,844,705</b>	<b>0</b>
<b>TOTAL ALL FUNDS</b>	<b>127,920,559</b>	<b>131,361,960</b>	<b>141,424,740</b>	<b>135,513,472</b>	<b>135,587,869</b>	<b>(5,836,871)</b>
<b>LESS INTERFUND TRANSFERS</b>	<b>27,845,403</b>	<b>28,016,752</b>	<b>30,376,126</b>	<b>30,532,392</b>	<b>26,128,792</b>	<b>(4,247,334)</b>
<b>TOTAL REVENUE</b>	<b>100,075,156</b>	<b>103,345,208</b>	<b>111,048,614</b>	<b>104,981,080</b>	<b>109,459,077</b>	<b>(1,589,537)</b>

<b>COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET</b>	<b>Year Ended June 30, 2021 Budgeted Revenue</b>	<b>Year Ended June 30, 2021 Actual Revenue</b>	<b>Year Ended June 30, 2022 Budgeted Revenue</b>	<b>Year Ended June 30, 2022 Projected Revenue</b>	<b>Year Ended June 30, 2023 Budgeted Revenue</b>	<b>Budgeted Increase/ Decrease</b>
<b>BEGINNING FUND BALANCES - JULY 1</b>						
<i>General Fund</i>	17,546,029	17,546,029	21,046,062	21,046,062	20,278,423	(767,639)
<i>Meals Tax Fund</i>	108,465	108,465	165,980	165,980	213,041	47,061
<i>Social Services Fund</i>	274,036	274,036	235,589	235,589	249,813	14,224
<i>School Fund</i>	1,187,375	1,187,375	2,719,805	2,719,805	759,102	(1,960,703)
<i>School Textbook Fund</i>	242,811	242,811	457,880	457,880	675,055	217,175
<i>School Nutrition Fund</i>	157,126	157,126	178,656	178,656	480,276	301,620
<i>School COVID19 Fund</i>	0	0	34	34	(0)	(34)
<i>Community Development Fund</i>	811,066	811,066	835,107	835,107	730,152	(104,955)
<i>Community Service Fund</i>	12,693	12,693	17,764	17,764	11,466	(6,298)
<i>Children's Services Act Fund</i>	114,085	114,085	111,369	111,369	80,345	(31,023)
<i>Law Library Fund</i>	14,229	14,229	14,881	14,881	14,119	(763)
<i>Fire &amp; EMS Grants Fund</i>	193,284	193,284	399,756	399,756	5,602,305	5,202,549
<i>Forfeited Asset Sharing Fund</i>	20,790	20,790	40,665	40,665	44,639	3,974
<i>School Capital Projects Fund</i>	449,379	449,379	1,545,624	1,545,624	1,948,974	403,350
<i>School Grants Fund</i>	313,345	313,345	304,714	304,714	222,845	(81,869)
<i>County Grants Fund</i>	91,358	91,358	38,674	38,674	58,671	19,997
<i>County Capital Projects Fund</i>	10,247,665	10,247,665	8,296,786	8,296,786	4,825,854	(3,470,932)
<i>County Debt Service Fund</i>	2,062,086	2,062,086	1,445,749	1,445,749	900,602	(545,147)
<i>School Debt Service Fund</i>	387,142	387,142	715,534	715,534	1,195,360	479,826
<b>TOTAL FUND BALANCES - JULY 1</b>	<b>34,232,963</b>	<b>34,232,963</b>	<b>38,570,629</b>	<b>38,570,629</b>	<b>38,291,042</b>	<b>(279,587)</b>
<b>TOTAL RESOURCES</b>	<b>134,308,119</b>	<b>137,578,171</b>	<b>149,619,243</b>	<b>143,551,709</b>	<b>147,750,119</b>	<b>(1,869,124)</b>

<b>COUNTY OF DINWIDDIE, VIRGINIA EXPENDITURE BUDGET</b>	<b>Year Ended June 30, 2021 Budgeted Expenditures</b>	<b>Year Ended June 30, 2021 Actual Expenditures</b>	<b>Year Ended June 30, 2022 Budgeted Expenditures</b>	<b>Year Ended June 30, 2022 Projected Expenditures</b>	<b>Year Ended June 30, 2023 Budgeted Expenditures</b>	<b>Budgeted Increase/ Decrease</b>
<b>GENERAL FUND</b>						
<i>Board of Supervisors</i>	116,103	110,325	117,832	126,054	127,788	9,956
<i>County Administration</i>	398,862	366,161	404,800	414,262	469,949	65,149
<i>County Attorney</i>	349,019	294,267	424,195	435,690	448,932	24,736
<i>Human Resources</i>	444,809	442,519	478,372	501,288	571,088	92,716
<i>Independent Auditor</i>	75,000	61,920	75,000	70,000	70,000	(5,000)
<i>Commissioner of the Revenue</i>	441,602	436,605	466,268	422,860	581,969	115,701
<i>General Reassessment</i>	0	0	0	0	0	0
<i>Business License</i>	37,140	37,062	28,926	33,457	0	(28,926)
<i>Land Use</i>	33,338	33,300	26,926	32,106	0	(26,926)
<i>Treasurer</i>	566,592	566,021	632,845	597,675	682,245	49,400
<i>Accounting</i>	274,507	271,875	355,532	355,055	414,969	59,437
<i>Information Technology</i>	622,130	610,718	743,957	844,364	1,015,948	271,991
<i>Registrar/Board of Elections</i>	215,100	212,849	238,313	255,881	277,252	38,939
<i>Circuit Court</i>	17,100	11,421	15,600	15,283	17,100	1,500
<i>General District Court</i>	31,258	17,241	30,733	20,549	22,708	(8,025)
<i>Magistrates</i>	200	181	200	200	200	0
<i>Clerk of the Circuit Court</i>	511,074	466,409	593,852	582,441	524,725	(69,127)
<i>Victim Witness</i>	127,768	77,858	141,247	87,890	167,206	25,958
<i>Commonwealth's Attorney</i>	527,408	496,881	546,125	534,606	688,092	141,968
<i>Sheriff</i>	5,023,406	4,804,376	5,515,839	5,413,382	6,043,458	527,618
<i>Volunteer Fire Departments</i>	639,695	607,410	698,990	689,663	759,442	60,452
<i>Fire &amp; Emergency Medical Services</i>	3,107,281	3,000,882	3,342,951	3,157,996	3,478,188	135,237
<i>Emergency Management</i>	0	46,639	0	0	0	0
<i>Confinement &amp; Care of Prisoners</i>	2,039,978	2,039,977	1,977,638	1,648,863	1,786,457	(191,181)
<i>Court Services</i>	278,818	278,291	287,580	255,771	295,035	7,455
<i>Other Corrections &amp; Detention</i>	223,309	213,197	237,012	217,502	255,202	18,190
<i>Building Inspections</i>	299,996	291,087	318,341	317,568	365,186	46,845
<i>Animal Control/Pound</i>	380,549	378,838	554,427	395,691	434,858	(119,569)
<i>Medical Examiner</i>	1,500	800	800	500	800	0
<i>Emergency Communications</i>	1,420,472	1,403,658	1,692,451	1,667,402	1,850,841	158,390
<i>Street Lights</i>	45,500	44,191	45,500	44,584	45,500	0

<b>COUNTY OF DINWIDDIE, VIRGINIA EXPENDITURE BUDGET</b>	<b>Year Ended June 30, 2021 Budgeted Expenditures</b>	<b>Year Ended June 30, 2021 Actual Expenditures</b>	<b>Year Ended June 30, 2022 Budgeted Expenditures</b>	<b>Year Ended June 30, 2022 Projected Expenditures</b>	<b>Year Ended June 30, 2023 Budgeted Expenditures</b>	<b>Budgeted Increase/ Decrease</b>
<i>Waste Management</i>	1,633,280	1,632,954	1,734,359	1,620,419	1,774,074	39,716
<i>Public Nuisance Control</i>	45,000	15,062	30,000	20,000	30,000	0
<i>General Properties</i>	2,909,222	2,896,481	3,293,849	3,152,228	3,352,530	58,682
<i>Local Health Department</i>	342,023	342,023	342,023	342,023	342,023	0
<i>Mental Health</i>	85,537	85,537	85,537	85,537	96,828	11,291
<i>Area Agency on Aging</i>	10,767	10,767	11,000	11,000	10,000	(1,000)
<i>Other Social Services</i>	24,213	24,213	26,213	26,213	26,713	500
<i>Community College</i>	10,968	10,968	15,855	15,855	16,025	170
<i>Parks and Recreation</i>	961,593	826,942	1,026,342	977,840	1,113,847	87,506
<i>Public Boat Landing</i>	1,200	1,200	1,200	1,200	1,200	0
<i>Regional Library</i>	298,890	298,890	310,646	232,985	323,072	12,426
<i>Planning, Zoning &amp; GIS</i>	497,145	397,814	516,361	471,202	645,264	128,903
<i>Community Development</i>	459,293	414,411	477,762	438,419	553,984	76,222
<i>Other Planning &amp; Community Development</i>	176,015	172,280	205,359	203,335	253,013	47,654
<i>Soil and Water Conservation District</i>	12,500	12,500	12,500	12,500	12,500	0
<i>Virginia Cooperative Extension</i>	154,924	111,685	160,272	127,063	178,130	17,858
<b>Total Expenditures</b>	<b>25,872,083</b>	<b>24,876,685</b>	<b>28,241,529</b>	<b>26,876,402</b>	<b>30,124,341</b>	<b>1,882,812</b>
<i>Transfer to County Capital Projects Funds</i>	594,500	594,500	2,690,125	2,690,125	0	(2,690,125)
<i>Transfer to School Fund</i>	15,182,488	15,182,488	15,690,100	15,690,100	15,990,100	300,000
<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>	449,389	449,389	456,270	456,270	423,579	(32,691)
<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>	925,425	925,425	906,557	906,557	906,557	0
<i>Transfer to County Debt Service Fund</i>	3,645,513	3,645,513	3,645,512	3,645,512	3,645,512	0
<i>Transfer to School Debt Service Fund</i>	2,844,705	2,844,705	2,844,705	2,844,705	2,844,705	0
<b>Total Transfers to Other Funds</b>	<b>23,817,020</b>	<b>23,817,020</b>	<b>26,408,269</b>	<b>26,408,269</b>	<b>23,985,453</b>	<b>(2,422,816)</b>
<b>GENERAL FUND</b>	<b>49,689,103</b>	<b>48,693,705</b>	<b>54,649,798</b>	<b>53,284,671</b>	<b>54,109,794</b>	<b>(540,004)</b>

<b>COUNTY OF DINWIDDIE, VIRGINIA EXPENDITURE BUDGET</b>	<b>Year Ended June 30, 2021 Budgeted Expenditures</b>	<b>Year Ended June 30, 2021 Actual Expenditures</b>	<b>Year Ended June 30, 2022 Budgeted Expenditures</b>	<b>Year Ended June 30, 2022 Projected Expenditures</b>	<b>Year Ended June 30, 2023 Budgeted Expenditures</b>	<b>Budgeted Increase/ Decrease</b>
<b>MEALS TAX FUND</b>						
Transfer to School Debt Service Fund	975,000	975,000	1,000,000	1,000,000	1,000,000	0
<b>MEALS TAX FUND</b>	<b>975,000</b>	<b>975,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>0</b>
<b>SOCIAL SERVICES FUND</b>	<b>3,387,065</b>	<b>3,363,995</b>	<b>3,490,270</b>	<b>3,134,184</b>	<b>3,568,404</b>	<b>78,134</b>
<b>SCHOOL FUND</b>						
Instruction	32,943,657	31,911,274	34,300,729	33,617,073	37,207,494	2,906,765
Administration, Attendance & Health Services	2,743,362	2,261,357	2,558,231	2,586,861	2,751,244	193,013
Pupil Transportation Services	3,306,870	2,715,941	3,374,711	3,028,448	3,630,357	255,646
Operation and Maintenance of Services	6,231,059	6,156,575	6,407,687	6,444,798	6,694,360	286,673
Technology	2,506,441	2,496,851	2,565,479	2,528,445	2,595,684	30,205
Transfer to School Capital Projects Fund	750,000	750,000	2,719,805	2,719,805	759,102	(1,960,703)
Transfer to School Grants Fund	111,409	107,074	106,292	160,536	208,604	102,312
Transfer to School Nutrition Fund	0	0	0	100,000	0	0
Transfer to School Textbook Fund	131,498	131,498	126,382	128,404	158,051	31,669
<b>SCHOOL FUND</b>	<b>48,724,296</b>	<b>46,530,570</b>	<b>52,159,316</b>	<b>51,314,370</b>	<b>54,004,896</b>	<b>1,845,580</b>
<b>SCHOOL TEXTBOOK FUND</b>	<b>663,239</b>	<b>232,867</b>	<b>896,858</b>	<b>225,000</b>	<b>650,000</b>	<b>(246,858)</b>
<b>SCHOOL NUTRITION FUND</b>	<b>1,786,662</b>	<b>1,675,332</b>	<b>1,924,756</b>	<b>2,064,970</b>	<b>2,193,451</b>	<b>268,695</b>
<b>SCHOOL COVID19 FUND</b>						
Covid19 Expenditures	3,151,509	2,701,528	9,192,853	2,133,015	7,059,838	(2,133,015)
Transfer to School Nutrition Fund	0	175,684	0	0	0	0
<b>SCHOOL COVID19 FUND</b>	<b>3,151,509</b>	<b>2,877,212</b>	<b>9,192,853</b>	<b>2,133,015</b>	<b>7,059,838</b>	<b>(2,133,015)</b>
<b>COMMUNITY DEVELOPMENT FUND</b>						
Tourism/Recreation	500	0	500	0	500	0
Workforce Development	268,294	959	275,785	64,698	262,646	(13,139)
Economic Development	598,822	0	623,822	105,257	518,565	(105,257)
<b>COMMUNITY DEVELOPMENT FUND</b>	<b>867,616</b>	<b>959</b>	<b>900,107</b>	<b>169,955</b>	<b>781,711</b>	<b>(118,396)</b>

<b>COUNTY OF DINWIDDIE, VIRGINIA EXPENDITURE BUDGET</b>	<b>Year Ended June 30, 2021 Budgeted Expenditures</b>	<b>Year Ended June 30, 2021 Actual Expenditures</b>	<b>Year Ended June 30, 2022 Budgeted Expenditures</b>	<b>Year Ended June 30, 2022 Projected Expenditures</b>	<b>Year Ended June 30, 2023 Budgeted Expenditures</b>	<b>Budgeted Increase/ Decrease</b>
<b>COMMUNITY SERVICE FUND</b>						
<i>Operation Lifesaver</i>	3,784	686	5,799	0	5,799	0
<i>Triad</i>	2,629	519	2,835	600	2,635	(200)
<i>K-9</i>	6,280	0	9,130	8,500	3,032	(6,098)
<b>COMMUNITY SERVICE FUND</b>	<b>12,693</b>	<b>1,204</b>	<b>17,764</b>	<b>9,100</b>	<b>11,466</b>	<b>(6,298)</b>
<b>CHILDREN'S SERVICES ACT FUND</b>	<b>2,611,484</b>	<b>2,265,886</b>	<b>2,858,509</b>	<b>2,265,886</b>	<b>2,386,902</b>	<b>(471,607)</b>
<b>LAW LIBRARY FUND</b>	<b>18,829</b>	<b>2,706</b>	<b>18,381</b>	<b>3,829</b>	<b>17,619</b>	<b>(762)</b>
<b>FIRE &amp; EMS GRANTS FUND</b>						
<i>Fire Programs</i>	246,486	16,748	341,113	109,773	346,340	5,227
<i>EMS Programs</i>	112,768	18,067	128,710	12,890	150,473	21,763
<i>Misc. Federal Grants</i>	7,500	7,500	7,500	19,955	7,500	0
<i>Covid19 Expenditures</i>	2,638,104	2,580,316	5,602,126	375,000	5,227,126	(375,000)
<i>Animal Control Donation Expenditures</i>	10,031	4,537	14,518	2,500	24,366	9,848
<i>Transfer to DSS COVID19</i>	555,000	555,000	0	0	0	0
<i>Transfer to Schools COVID19</i>	1,489,855	1,489,855	0	0	0	0
<b>FIRE &amp; EMS GRANTS FUND</b>	<b>5,059,744</b>	<b>4,672,023</b>	<b>6,093,967</b>	<b>520,118</b>	<b>5,755,805</b>	<b>(338,162)</b>
<b>FORFEITED ASSET SHARING FUND</b>						
<i>Commonwealth's Attorney</i>	5,662	0	12,527	0	13,431	904
<i>Sheriff</i>	15,128	4,267	28,138	0	31,208	3,070
<b>FORFEITED ASSET SHARING FUND</b>	<b>20,790</b>	<b>4,267</b>	<b>40,665</b>	<b>0</b>	<b>44,639</b>	<b>3,974</b>
<b>SCHOOL CAPITAL PROJECTS FUND</b>	<b>2,917,969</b>	<b>1,407,128</b>	<b>4,430,807</b>	<b>2,481,833</b>	<b>2,875,658</b>	<b>(1,555,149)</b>
<b>SCHOOL GRANTS FUND</b>	<b>3,073,074</b>	<b>2,585,430</b>	<b>3,183,129</b>	<b>3,241,979</b>	<b>3,385,646</b>	<b>202,517</b>
<b>COUNTY GRANTS FUND</b>	<b>139,318</b>	<b>127,029</b>	<b>91,674</b>	<b>86,332</b>	<b>150,000</b>	<b>58,326</b>

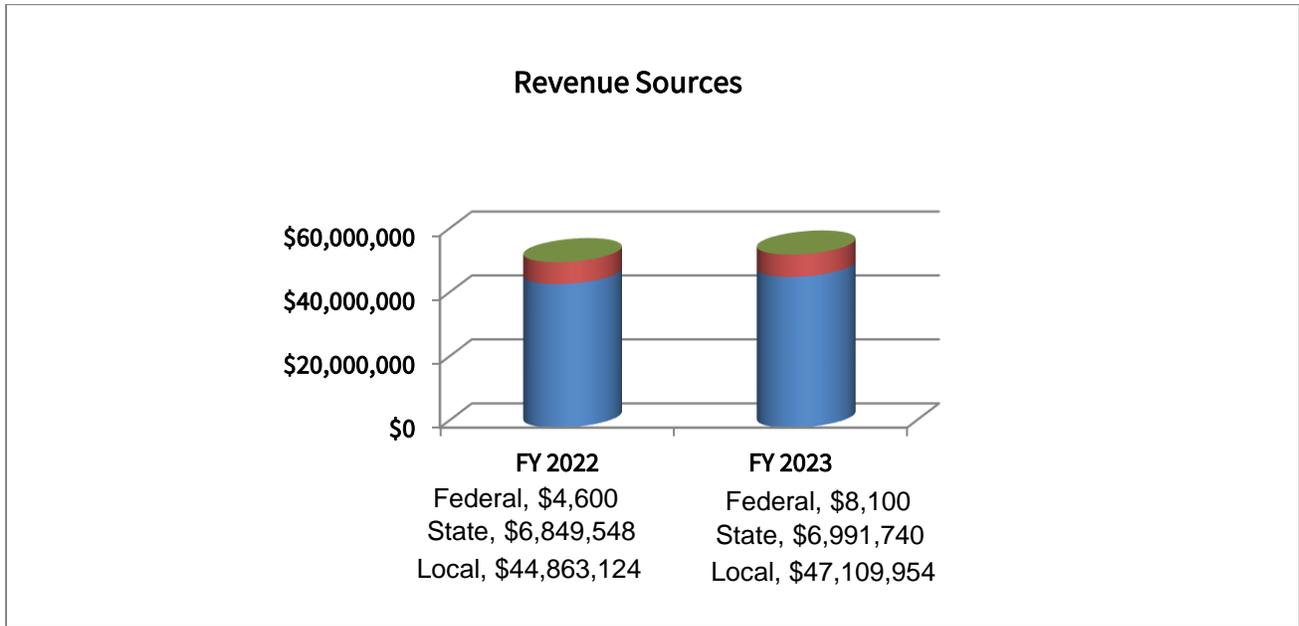
<b>COUNTY OF DINWIDDIE, VIRGINIA EXPENDITURE BUDGET</b>	<b>Year Ended June 30, 2021 Budgeted Expenditures</b>	<b>Year Ended June 30, 2021 Actual Expenditures</b>	<b>Year Ended June 30, 2022 Budgeted Expenditures</b>	<b>Year Ended June 30, 2022 Projected Expenditures</b>	<b>Year Ended June 30, 2023 Budgeted Expenditures</b>	<b>Budgeted Increase/ Decrease</b>
<b>COUNTY CAPITAL PROJECTS FUND</b>						
<i>Capital Projects</i>	11,914,043	3,840,198	11,089,531	6,286,901	4,808,271	(6,281,260)
<i>Transfer to School Capital Projects Fund</i>	5,590	5,590	15,378	15,378	17,582	2,204
<i>Transfer to Fire &amp; EMS Grants Fund</i>	10,031	10,031	0	0	0	0
<b>COUNTY CAPITAL PROJECTS FUND</b>	<b>11,929,664</b>	<b>3,855,819</b>	<b>11,104,909</b>	<b>6,302,279</b>	<b>4,825,853</b>	<b>(6,279,056)</b>
<b>COUNTY DEBT SERVICE</b>						
<i>Principal/Interest Payments on Debt</i>	3,958,930	3,958,318	4,080,459	4,080,459	4,075,247	(5,212)
<i>Contributions to Water Authority</i>	257,872	200,592	0	0	0	0
<i>Contributions to Airport Authority</i>	102,940	102,940	110,200	110,200	55,050	(55,150)
<b>COUNTY DEBT SERVICE</b>	<b>4,319,742</b>	<b>4,261,850</b>	<b>4,190,659</b>	<b>4,190,659</b>	<b>4,130,297</b>	<b>(60,362)</b>
<b>SCHOOL DEBT SERVICE</b>						
<i>Principal/Interest Payments on Debt</i>	3,491,314	3,491,313	3,367,431	3,364,879	3,353,354	(14,077)
<b>SCHOOL DEBT SERVICE</b>	<b>3,491,314</b>	<b>3,491,313</b>	<b>3,367,431</b>	<b>3,364,879</b>	<b>3,353,354</b>	<b>(14,077)</b>
<b>TOTAL ALL FUNDS</b>	<b>142,839,111</b>	<b>127,024,295</b>	<b>159,611,853</b>	<b>135,793,059</b>	<b>150,305,333</b>	<b>(9,306,520)</b>
<b>LESS INTERFUND TRANSFERS</b>	<b>27,845,403</b>	<b>28,016,752</b>	<b>30,376,126</b>	<b>30,532,392</b>	<b>26,128,792</b>	<b>(4,247,334)</b>
<b>TOTAL EXPENDITURES</b>	<b>114,993,708</b>	<b>99,007,543</b>	<b>129,235,727</b>	<b>105,260,667</b>	<b>124,176,541</b>	<b>(5,059,186)</b>

<b>COUNTY OF DINWIDDIE, VIRGINIA EXPENDITURE BUDGET</b>	<b>Year Ended June 30, 2021 Budgeted Expenditures</b>	<b>Year Ended June 30, 2021 Actual Expenditures</b>	<b>Year Ended June 30, 2022 Budgeted Expenditures</b>	<b>Year Ended June 30, 2022 Projected Expenditures</b>	<b>Year Ended June 30, 2023 Budgeted Expenditures</b>	<b>Budgeted Increase/ Decrease</b>
<b>ENDING FUND BALANCES - JUNE 30</b>						
<i>General Fund</i>	16,611,015	21,046,062	18,113,537	20,278,423	20,278,423	2,164,886
<i>Meals Tax Fund</i>	23,465	165,980	140,980	213,041	213,041	72,061
<i>Social Services Fund</i>	86,360	235,589	35,588	249,813	0	(35,588)
<i>School Fund</i>	(0)	2,719,805	(0)	759,102	(0)	0
<i>School Textbook Fund</i>	36,320	457,880	0	675,055	567,813	567,813
<i>School Nutrition Fund</i>	116,564	178,656	(0)	480,276	304,925	304,925
<i>School COVID19 Fund</i>	0	34	(0)	(0)	(0)	0
<i>Community Development Fund</i>	(0)	835,107	(0)	730,152	0	0
<i>Community Service Fund</i>	0	17,764	(0)	11,466	(0)	(0)
<i>Children's Services Act Fund</i>	(0)	111,369	0	80,345	0	0
<i>Law Library Fund</i>	0	14,881	0	14,119	(0)	(1)
<i>Fire &amp; EMS Grants Fund</i>	1	399,756	0	5,602,305	0	(0)
<i>Forfeited Asset Sharing Fund</i>	(0)	40,665	(0)	44,639	(0)	0
<i>School Capital Projects Fund</i>	0	1,545,624	0	1,948,974	0	0
<i>School Grants Fund</i>	87,295	304,714	0	222,845	106,846	106,846
<i>County Grants Fund</i>	(0)	38,674	0	58,671	0	0
<i>County Capital Projects Fund</i>	250,001	8,296,786	0	4,825,854	1	1
<i>County Debt Service Fund</i>	1,387,857	1,445,749	900,602	900,602	415,817	(484,785)
<i>School Debt Service Fund</i>	715,533	715,534	1,192,808	1,195,360	1,686,711	493,903
<b>TOTAL FUND BALANCE - JUNE 30</b>	<b>19,314,411</b>	<b>38,570,629</b>	<b>20,383,516</b>	<b>38,291,042</b>	<b>23,573,577</b>	<b>3,190,062</b>
<b>TOTAL REQUIREMENTS</b>	<b>134,308,119</b>	<b>137,578,172</b>	<b>149,619,243</b>	<b>143,551,709</b>	<b>147,750,119</b>	<b>(1,869,124)</b>

# GENERAL FUND

## REVENUES BY SOURCE

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



### Local Revenue

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

### State Revenue

State revenue provides 13% of the County’s revenue and is divided into three categories:

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

### Federal Revenue

The County receives the majority of revenue from the federal government for various grants or reimbursements during natural disasters. (NOTE: Federal COVID19 funds are recorded in a special revenue fund, not the General Fund)

# GENERAL FUND

## EXPENDITURES BY FUNCTION

### GENERAL GOVERNMENT

#### BOARD OF SUPERVISORS

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

The Board of Supervisors meets the third Tuesday of each month with a general business meeting beginning at 3:00 pm and public hearings starting at 7:00 pm. On the first Tuesday of each month at 4:00 pm, the Board generally conducts a workshop type meeting at which staff and the Board members have a more in-depth discussion of upcoming County issues.

	Actual Expend FY/2021	Amended Budget FY/2022	Projected Expend FY/2022	Adopted Budget FY/2023	Budget Change
<i>Board Member Salaries</i>	53,612	53,612	53,612	53,612	0
<i>Redistricting Committee</i>	0	0	7,959	0	0
<i>FICA</i>	3,532	4,101	4,139	4,101	0
<i>Medical Insurance</i>	19,709	24,048	20,460	28,704	4,656
<b><i>Salaries &amp; Benefits</i></b>	<b>76,853</b>	<b>81,761</b>	<b>86,170</b>	<b>86,417</b>	<b>4,656</b>
<i>Advertising</i>	13,323	10,000	14,972	14,000	4,000
<i>Public Official Insurance</i>	8,465	8,500	8,465	8,500	0
<i>Mileage</i>	0	1,300	221	1,300	0
<i>Meals &amp; Lodging</i>	1,357	5,200	5,000	5,500	300
<i>Convention &amp; Education</i>	1,660	1,645	2,600	2,645	1,000
<i>Dues/Memberships</i>	8,080	8,080	8,080	8,080	0
<i>Office Supplies</i>	523	1,000	200	1,000	0
<i>Food Supplies</i>	18	300	300	300	0
<i>Books and Subscriptions</i>	46	46	46	46	0
<b><i>Other Operating Expenditures</i></b>	<b>33,472</b>	<b>36,071</b>	<b>39,884</b>	<b>41,371</b>	<b>5,300</b>
<b><i>Total Expenditures</i></b>	<b>110,325</b>	<b>117,832</b>	<b>126,054</b>	<b>127,788</b>	<b>9,956</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.

	Actual Expend FY/2021	Amended Budget FY/2022	Projected Expend FY/2022	Adopted Budget FY/2023	Budget Change
<i>County Administrator</i>	135,510	134,427	134,427	153,000	18,573
<i>Executive Assistant/Clerk to Board</i>	37,182	56,618	56,618	59,484	2,866
<i>Grants/Community Info Coordinator</i>	63,092	66,978	66,978	72,041	5,063
<i>Overtime</i>	122	0	0	0	0
<i>FICA</i>	17,850	19,739	19,695	21,766	2,027
<i>Retirement</i>	23,328	25,544	25,544	33,969	8,425
<i>Medical Insurance</i>	33,907	34,944	36,348	43,428	8,484
<i>Group Life Insurance</i>	3,158	3,458	3,458	3,813	355
<i>Disability Insurance</i>	122	299	299	314	15
<b><i>Salaries &amp; Benefits</i></b>	<b>314,271</b>	<b>342,007</b>	<b>343,367</b>	<b>387,815</b>	<b>45,808</b>
<i>Professional Services – Other</i>	158	0	7,395	5,000	5,000
<i>Maintenance Service Contracts</i>	4,225	4,825	4,825	4,825	0
<i>Printing &amp; Binding</i>	0	4,000	4,000	8,000	4,000
<i>Advertising</i>	75	0	0	0	0
<i>Postal Service</i>	3,584	5,000	3,600	6,600	1,600
<i>Telecommunications</i>	2,742	2,600	2,939	2,939	339
<i>General Liability Insurance</i>	22,756	23,000	27,416	27,416	4,416
<i>Lease/Rental of Equipment</i>	6,769	6,768	6,768	6,769	1
<i>Mileage</i>	4,800	4,800	4,800	6,000	1,200
<i>Meals &amp; Lodging</i>	(12)	2,700	200	2,700	0
<i>Convention &amp; Education</i>	343	2,000	1,200	3,000	1,000
<i>Dues/Memberships</i>	1,695	2,000	1,700	2,885	885
<i>Office Supplies</i>	4,377	4,500	4,500	4,500	0
<i>Food Supplies</i>	0	300	37	100	(200)
<i>Books And Subscriptions</i>	377	300	1,516	1,400	1,100
<b><i>Other Operating Expenditures</i></b>	<b>51,890</b>	<b>62,793</b>	<b>70,896</b>	<b>82,134</b>	<b>19,341</b>
<b><i>Total Expenditures</i></b>	<b>366,161</b>	<b>404,800</b>	<b>414,262</b>	<b>469,949</b>	<b>65,149</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; a part-time assistant county attorney; and a full-time program support specialist, who had been a part-time employee until FY 2022. Additional assistance is provided through contracted attorneys for specific legal matters as needed.

	Actual Expend FY/2021	Amended Budget FY/2022	Projected Expend FY/2022	Adopted Budget FY/2023	Budget Change
<i>County Attorney</i>	121,427	125,158	125,158	140,000	14,842
<i>Program Support Specialist II</i>	22,758	38,321	38,321	40,261	1,940
<i>Part Time Assistant County Attorney</i>	0	0	0	92,160	92,160
<i>FICA</i>	11,046	12,506	12,422	20,840	8,334
<i>Retirement</i>	11,914	16,184	16,184	17,720	1,535
<i>Medical Insurance</i>	19,089	25,164	26,568	43,428	18,264
<i>Group Life Insurance</i>	1,613	2,191	2,191	2,415	225
<i>Disability Insurance</i>	0	202	202	213	10
<b><i>Salaries &amp; Benefits</i></b>	<b>187,847</b>	<b>219,726</b>	<b>221,046</b>	<b>357,037</b>	<b>137,310</b>
<i>Professional Services – Legal</i>	100,443	193,760	202,006	81,000	(112,760)
<i>Professional Services – Other</i>	535	4,628	2,932	4,628	0
<i>Postal Service</i>	0	300	53	300	0
<i>Meals &amp; Lodging</i>	0	384	0	600	216
<i>Convention &amp; Education</i>	675	1,000	850	975	(25)
<i>Dues/Memberships</i>	760	765	1,441	760	(5)
<i>Office Supplies</i>	169	300	562	300	0
<i>Books And Subscriptions</i>	3,838	3,332	6,800	3,332	0
<b><i>Other Operating Expenditures</i></b>	<b>106,420</b>	<b>204,469</b>	<b>214,644</b>	<b>91,895</b>	<b>(112,574)</b>
<b><i>Total Expenditures</i></b>	<b>294,267</b>	<b>424,195</b>	<b>435,690</b>	<b>448,932</b>	<b>24,736</b>

## HUMAN RESOURCES

This department administers human resources policies, programs and practices and consists of a human resources director, a human resources coordinator, and a program support technician. Activities include recruitment and retention; discipline and grievance; employee benefits and appreciation; and general employee training (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 an updated study. Implementation was planned for FY 2021, but was delayed until FY 2022 and FY 2023 due to the COVID19 health crisis. Additional information on salaries and benefits can be found in Appendix D.

	Actual Expend FY/2021	Amended Budget FY/2022	Projected Expend FY/2022	Adopted Budget FY/2023	Budget Change
<i>Director of Human Resources</i>	78,524	92,057	92,057	101,368	9,311
<i>Program Support Technician</i>	38,752	39,946	39,946	41,968	2,022
<i>Human Resources Coordinator</i>	43,898	50,071	50,071	55,136	5,065
<i>Overtime</i>	77	0	149	0	0
<i>FICA</i>	11,432	13,929	12,983	15,183	1,254
<i>Retirement</i>	15,630	18,025	18,025	19,510	1,485
<i>Medical Insurance</i>	29,355	30,240	30,240	36,132	5,892
<i>Group Life Insurance</i>	2,119	2,440	2,440	2,660	220
<i>Disability Insurance</i>	226	264	264	291	27
<b><i>Salaries &amp; Benefits</i></b>	<b>220,013</b>	<b>246,972</b>	<b>246,176</b>	<b>272,248</b>	<b>25,276</b>
<i>Unemployment Insurance</i>	3,592	4,000	5,340	4,000	0
<i>Line of Duty Act Insurance</i>	48,225	49,000	49,704	49,000	0
<i>Workers Compensation Insurance</i>	166,952	170,000	182,187	224,000	54,000
<i>Professional Services – Medical</i>	362	1,188	350	1,188	0
<i>Professional Services – Other</i>	0	0	0	0	0
<i>Maintenance Service Contract</i>	73	0	0	0	0
<i>Advertising</i>	0	0	0	0	0
<i>Postal Service</i>	0	0	15	0	0
<i>Telecommunications</i>	641	703	703	704	1
<i>Meals &amp; Lodging</i>	0	1,150	0	1,150	0
<i>Convention &amp; Education</i>	415	750	14,000	14,075	13,325
<i>Dues/Memberships</i>	658	344	513	458	114
<i>Office Supplies</i>	1,549	3,090	1,500	3,090	0
<i>Food Supplies</i>	38	1,175	800	1,175	0
<b><i>Other Operating Expenditures</i></b>	<b>222,506</b>	<b>231,400</b>	<b>255,112</b>	<b>298,840</b>	<b>67,440</b>
<b><i>Total Expenditures</i></b>	<b>442,519</b>	<b>478,372</b>	<b>501,288</b>	<b>571,088</b>	<b>92,716</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 Robinson Farmer Cox and Associates.

In addition, every two years the Government Accounting Standards Board (GASB) requires that an actuarial report be generated to determine the County’s other post-employment benefits liability to be reported in the annual comprehensive financial report- the next OPEB report will completed in FY 2023. The State also requires the preparation of a cost allocation plan for the County, and the Auditor of Public Accounts requires that each Virginia Retirement System participating locality be audited annually for compliance with GASB 68.

	Actual Expend FY/2021	Amended Budget FY/2022	Projected Expend FY/2022	Adopted Budget FY/2023	Budget Change
<i>Professional Services - Accounting/Auditing</i>	61,920	75,000	70,000	70,000	(5,000)
<b><i>Other Operating Expenditures</i></b>	<b>61,920</b>	<b>75,000</b>	<b>70,000</b>	<b>70,000</b>	<b>(5,000)</b>
<b>Total Expenditures</b>	<b>61,920</b>	<b>75,000</b>	<b>70,000</b>	<b>70,000</b>	<b>(5,000)</b>

## THE COMMISSIONER OF THE REVENUE

The Commissioner of the Revenue's office administers assessments for businesses and individuals in the following areas: real estate taxes; personal property taxes; machinery and tools taxes; admissions, meals, and occupancy taxes; State income and estimated taxes, Tax Relief for the Elderly and Disabled; Land Use programs; and business licenses. Proration of personal property taxes began in FY 2010. The Code of Virginia requires localities to conduct general reassessments at least every six years, and the last countywide assessment was completed on December 31, 2018. 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. A DMV Select office opens within the Commissioner's office in FY 2023.

	Actual Expend FY/2021	Amended Budget FY/2022	Projected Expend FY/2022	Adopted Budget FY/2023	Budget Change
<i>Commissioner of the Revenue</i>	93,745	103,904	103,904	122,768	18,863
<i>Deputy COTR I</i>	43,898	0	46,074	0	0
<i>Deputy COTR II</i>	64,365	37,364	90	0	(37,364)
<i>Deputy COTR III</i>	94,446	166,703	136,261	262,758	96,055
<i>Part Time Help</i>	1,253	9,200	3,003	9,020	(180)
<i>FICA</i>	21,022	24,264	20,762	30,183	5,919
<i>Retirement</i>	28,700	30,489	28,055	37,897	7,408
<i>Medical Insurance</i>	58,614	60,480	52,371	75,456	14,976
<i>Group Life Insurance</i>	3,885	4,127	3,797	5,166	1,039
<i>Disability Insurance</i>	589	637	439	929	293
<b><i>Salaries &amp; Benefits</i></b>	<b>410,516</b>	<b>437,168</b>	<b>394,755</b>	<b>544,177</b>	<b>107,009</b>
<i>Professional Services – Other</i>	10,874	10,000	11,000	12,000	2,000
<i>Repair and Maintenance</i>	12	100	0	100	0
<i>Maintenance Service Contracts</i>	1,875	2,100	2,100	2,100	0
<i>Printing &amp; Binding</i>	698	1,500	700	1,600	100
<i>Advertising</i>	354	300	350	400	100
<i>Postal Service</i>	2,700	3,200	2,700	7,300	4,100
<i>Telecommunications</i>	0	600	0	600	0
<i>Lease/Rental of Equipment</i>	3,192	3,400	3,192	3,192	(208)
<i>Meals &amp; Lodging</i>	0	1,200	583	1,300	100
<i>Convention &amp; Education</i>	1,100	1,700	1,100	2,300	600
<i>Dues/Memberships</i>	1,130	1,000	580	1,200	200
<i>Office Supplies</i>	1,906	2,000	2,000	2,200	200
<i>Vehicle/Equipment Fuel</i>	113	300	300	300	0
<i>Books And Subscriptions</i>	2,135	1,700	2,100	3,200	1,500
<b><i>Other Operating Expenditures</i></b>	<b>26,089</b>	<b>29,100</b>	<b>26,705</b>	<b>37,792</b>	<b>8,692</b>
<i>Computer Equipment</i>	0	0	1,400	0	0
<b><i>Capital Expenditures</i></b>	<b>0</b>	<b>0</b>	<b>1,400</b>	<b>0</b>	<b>0</b>
<b><i>Total Expenditures</i></b>	<b>436,605</b>	<b>466,268</b>	<b>422,860</b>	<b>581,969</b>	<b>115,701</b>

THE COMMISSIONER OF THE REVENUE

	Actual Expend FY/2021	Amended Budget FY/2022	Projected Expend FY/2022	Adopted Budget FY/2023	Budget Change
<b>BUSINESS LICENSE</b>					
<i>Deputy COTR III</i>	26,601	19,161	22,060	0	(19,161)
<i>FICA</i>	1,993	1,466	1,611	0	(1,466)
<i>Retirement</i>	2,240	1,897	2,184	0	(1,897)
<i>Medical Insurance</i>	3,561	3,096	4,890	0	(3,096)
<i>Group Life Insurance</i>	303	257	296	0	(257)
<i>Disability Insurance</i>	18	0	117	0	0
<b><i>Salaries &amp; Benefits</i></b>	<b>34,716</b>	<b>25,876</b>	<b>31,157</b>	<b>0</b>	<b>(25,876)</b>
<i>Printing &amp; Binding</i>	0	50	0	0	(50)
<i>Postal Service</i>	2,346	3,000	2,300	0	(3,000)
<b><i>Other Operating Expenditures</i></b>	<b>2,346</b>	<b>3,050</b>	<b>2,300</b>	<b>0</b>	<b>(3,050)</b>
<b><i>Total Expenditures</i></b>	<b>37,062</b>	<b>28,926</b>	<b>33,457</b>	<b>0</b>	<b>(28,926)</b>
<b>LAND USE</b>					
<i>Deputy COTR III</i>	24,366	19,161	22,060	0	(19,161)
<i>FICA</i>	1,806	1,466	1,611	0	(1,466)
<i>Retirement</i>	2,240	1,897	2,184	0	(1,897)
<i>Medical Insurance</i>	3,561	3,096	4,890	0	(3,096)
<i>Group Life Insurance</i>	303	257	296	0	(257)
<i>Disability Insurance</i>	18	0	116	0	0
<b><i>Salaries &amp; Benefits</i></b>	<b>32,295</b>	<b>25,876</b>	<b>31,156</b>	<b>0</b>	<b>(25,876)</b>
<i>Printing &amp; Binding</i>	0	100	0	0	(100)
<i>Postal Service</i>	1,006	950	950	0	(950)
<b><i>Other Operating Expenditures</i></b>	<b>1,006</b>	<b>1,050</b>	<b>950</b>	<b>0</b>	<b>(1,050)</b>
<b><i>Total Expenditures</i></b>	<b>33,300</b>	<b>26,926</b>	<b>32,106</b>	<b>0</b>	<b>(26,926)</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, five full time deputies, and part-time hours. The Treasurer has received her Master Treasurer certification, and one of her deputies has also received Master Deputy Treasurer certification. The Treasurer is also responsible for managing endowment funds donated to the County for scholarships and care of the needy.

	Actual Expend FY/2021	Amended Budget FY/2022	Projected Expend FY/2022	Adopted Budget FY/2023	Budget Change
<i>Treasurer</i>	90,890	101,493	101,493	114,415	12,922
<i>Deputy Treasurer IV</i>	33,555	0	0	0	0
<i>Deputy Treasurer II</i>	82,970	85,319	86,249	93,689	8,371
<i>Deputy Treasurer I</i>	67,428	73,726	73,725	82,160	8,434
<i>Deputy Treasurer III</i>	10,443	44,120	44,120	46,354	2,234
<i>Overtime</i>	567	0	327	0	0
<i>Part Time Help</i>	26,084	32,002	20,124	27,373	(4,629)
<i>FICA</i>	22,386	25,701	23,239	28,146	2,445
<i>Retirement</i>	27,415	30,161	30,253	33,090	2,928
<i>Medical Insurance</i>	51,951	55,992	60,480	72,264	16,272
<i>Group Life Insurance</i>	3,711	4,082	4,095	4,511	428
<i>Disability Insurance</i>	221	233	233	245	12
<b><i>Salaries &amp; Benefits</i></b>	<b>417,622</b>	<b>452,829</b>	<b>444,338</b>	<b>502,245</b>	<b>49,416</b>
<i>Professional Services - Other</i>	88,390	100,000	88,000	100,000	0
<i>Maintenance Service Contracts</i>	3,652	3,644	3,644	4,000	356
<i>Advertising</i>	1,272	2,000	1,500	2,000	0
<i>Postal Service</i>	44,313	60,000	50,000	60,000	0
<i>Lease/Rental of Equipment</i>	3,352	3,272	3,432	3,500	228
<i>Mileage</i>	0	0	0	0	0
<i>Meals &amp; Lodging</i>	0	1,000	0	0	(1,000)
<i>Convention &amp; Education</i>	1,135	4,000	500	4,000	0
<i>Dues/Memberships</i>	585	1,000	1,161	1,500	500
<i>Office Supplies</i>	5,700	5,100	5,100	5,000	(100)
<b><i>Other Operating Expenditures</i></b>	<b>148,399</b>	<b>180,016</b>	<b>153,337</b>	<b>180,000</b>	<b>(16)</b>
<b><i>Total Expenditures</i></b>	<b>566,021</b>	<b>632,845</b>	<b>597,675</b>	<b>682,245</b>	<b>49,400</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 officer, and two accounting specialists, one of which was a new position for FY 2022. The department also received the Government Finance Officers Association's Award of Financial Reporting Achievement for the County's last seven Annual Comprehensive Financial Reports.

	Actual Expend FY/2021	Amended Budget FY/2022	Projected Expend FY/2022	Adopted Budget FY/2023	Budget Change
<i>Deputy County Admin-Finance &amp; General Services</i>	107,835	117,278	117,278	138,569	21,291
<i>Procurement Officer</i>	48,224	53,823	53,823	60,677	6,853
<i>Accounting Specialists</i>	43,898	89,614	83,179	94,151	4,537
<i>Overtime</i>	1,504	0	1,788	0	0
<i>FICA</i>	14,276	19,945	17,931	22,445	2,500
<i>Retirement</i>	19,486	25,811	25,174	28,841	3,030
<i>Medical Insurance</i>	31,672	40,020	46,313	57,408	17,388
<i>Group Life Insurance</i>	2,637	3,494	3,407	3,932	438
<i>Disability Insurance</i>	226	473	439	497	24
<b><i>Salaries &amp; Benefits</i></b>	<b>269,758</b>	<b>350,457</b>	<b>349,333</b>	<b>406,519</b>	<b>56,062</b>
<i>Maintenance Service Contracts</i>	0	0	3,600	3,600	3,600
<i>Printing &amp; Binding</i>	0	700	0	700	0
<i>Meals &amp; Lodging</i>	0	1,000	500	1,000	0
<i>Convention &amp; Education</i>	1,047	1,500	250	1,500	0
<i>Dues/Memberships</i>	1,000	1,275	1,000	1,250	(25)
<i>Office Supplies</i>	70	100	73	100	0
<i>Books and Subscriptions</i>	0	500	299	300	(200)
<b><i>Other Operating Expenditures</i></b>	<b>2,117</b>	<b>5,075</b>	<b>5,722</b>	<b>8,450</b>	<b>3,375</b>
<b><i>Total Expenditures</i></b>	<b>271,875</b>	<b>355,532</b>	<b>355,055</b>	<b>414,969</b>	<b>59,437</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, an IT technician, and a systems analyst, which was added for FY 2022. FY 2023 capital expenditures provide for routine upgrades and replacement of equipment.

	Actual Expend FY/2021	Amended Budget FY/2022	Projected Expend FY/2022	Adopted Budget FY/2023	Budget Change
<i>Director of Information Technology</i>	93,135	98,777	98,777	108,769	9,992
<i>Network/Systems Administrators</i>	124,746	132,234	132,234	147,279	15,045
<i>IT Technician</i>	32,666	38,321	33,013	39,327	1,006
<i>IT Systems Analyst</i>	0	52,574	31,336	53,954	1,380
<i>Overtime</i>	528	0	0	0	0
<i>FICA</i>	17,988	24,626	20,429	26,724	2,098
<i>Retirement</i>	24,371	31,869	27,776	34,339	2,470
<i>Medical Insurance</i>	42,707	54,288	39,853	53,172	(1,116)
<i>Group Life Insurance</i>	3,299	4,314	3,760	4,681	367
<i>Disability Insurance</i>	167	480	262	493	13
<b><i>Salaries &amp; Benefits</i></b>	<b>339,605</b>	<b>437,481</b>	<b>387,439</b>	<b>468,736</b>	<b>31,255</b>
<i>Professional Services – Other</i>	39	0	323	0	0
<i>Repair and Maintenance</i>	0	0	0	0	0
<i>Maintenance Service Contracts</i>	197,637	203,641	355,683	383,949	180,308
<i>Postal Service</i>	194	0	0	0	0
<i>Telecommunications</i>	35,545	36,000	36,000	49,164	13,164
<i>Lease/Rental of Equipment</i>	7,046	6,965	6,965	10,275	3,310
<i>Mileage</i>	0	1,570	854	2,625	1,055
<i>Meals &amp; Lodging</i>	0	2,500	2,500	6,459	3,959
<i>Convention &amp; Education</i>	0	4,400	4,400	8,400	4,000
<i>Dues/Memberships</i>	0	200	0	630	430
<i>Office Supplies</i>	328	200	200	210	10
<i>Uniforms/Apparel</i>	0	1,000	0	1,500	500
<b><i>Other Operating Expenditures</i></b>	<b>240,788</b>	<b>256,476</b>	<b>406,925</b>	<b>463,212</b>	<b>206,736</b>
<i>Computer Equipment</i>	30,325	50,000	50,000	84,000	34,000
<b><i>Capital Expenditures</i></b>	<b>30,325</b>	<b>50,000</b>	<b>50,000</b>	<b>84,000</b>	<b>34,000</b>
<b><i>Total Expenditures</i></b>	<b>610,718</b>	<b>743,957</b>	<b>844,364</b>	<b>1,015,948</b>	<b>271,991</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, deputy 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 during FY 2022 based on the 2020 US census results.

	Actual Expend FY/2021	Amended Budget FY/2022	Projected Expend FY/2022	Adopted Budget FY/2023	Budget Change
<i>Registrar</i>	66,443	59,449	83,484	87,658	28,209
<i>Deputy Registrar</i>	30,645	33,890	33,890	36,451	2,562
<i>Overtime</i>	297	1,326	965	1,000	(326)
<i>Part Time Help</i>	4,768	3,500	9,945	5,477	1,977
<i>Electoral Board</i>	8,851	8,764	9,292	9,757	993
<i>Poll Workers</i>	20,925	30,000	16,748	30,000	0
<i>FICA</i>	8,899	10,475	9,927	13,031	2,556
<i>Retirement</i>	8,952	9,240	11,620	12,200	2,959
<i>Medical Insurance</i>	16,639	20,460	20,460	24,468	4,008
<i>Group Life Insurance</i>	1,212	1,251	1,573	1,663	412
<i>Disability Insurance</i>	156	179	179	192	14
<b><i>Salaries &amp; Benefits</i></b>	<b>167,786</b>	<b>178,534</b>	<b>198,082</b>	<b>221,898</b>	<b>43,364</b>
<i>Professional Services – Other</i>	49	0	0	0	0
<i>Maintenance Service Contracts</i>	22,801	35,695	35,000	30,000	(5,695)
<i>Printing &amp; Binding</i>	9,212	11,000	10,000	10,000	(1,000)
<i>Advertising</i>	750	500	465	500	0
<i>Postal Service</i>	4,103	4,000	4,000	3,500	(500)
<i>Lease/Rental of Equipment</i>	1,704	1,704	1,704	1,704	0
<i>Lease/Rental of Buildings-Polls</i>	1,200	1,200	1,200	2,000	800
<i>Mileage</i>	587	1,250	1,000	1,750	500
<i>Meals &amp; Lodging</i>	0	1,300	1,300	2,600	1,300
<i>Convention &amp; Education</i>	0	300	300	300	0
<i>Dues/Memberships</i>	430	430	430	600	170
<i>Office Supplies</i>	3,099	2,400	2,400	2,400	0
<b><i>Other Operating Expenditures</i></b>	<b>43,934</b>	<b>59,779</b>	<b>57,799</b>	<b>55,354</b>	<b>(4,425)</b>
<i>Furniture &amp; Fixtures</i>	1,129	0	0	0	0
<i>Computer Equipment</i>	0	0	0	0	0
<b><i>Capital Expenditures</i></b>	<b>1,129</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><i>Total Expenditures</i></b>	<b>212,849</b>	<b>238,313</b>	<b>255,881</b>	<b>277,252</b>	<b>38,939</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. The Code of Virginia lists over 800 separate responsibilities for the Clerk.

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

	Actual Expend FY/2021	Amended Budget FY/2022	Projected Expend FY/2022	Adopted Budget FY/2023	Budget Change
<i>Clerk of the Circuit Court</i>	132,825	138,329	138,329	145,246	6,917
<i>Chief Deputy Clerk I</i>	55,531	58,911	58,911	63,365	4,454
<i>Deputy Clerk IV</i>	43,898	45,251	45,251	47,542	2,291
<i>Deputy Clerk II</i>	36,223	37,364	37,364	41,144	3,780
<i>Deputy Clerk I</i>	34,530	36,430	36,430	39,183	2,753
<i>FICA</i>	22,288	24,196	23,107	25,741	1,545
<i>Retirement</i>	29,633	31,312	31,312	33,076	1,764
<i>Medical Insurance</i>	41,670	44,508	44,508	53,172	8,664
<i>Group Life Insurance</i>	4,011	4,238	4,238	4,509	271
<i>Disability Insurance</i>	177	192	192	207	15
<b><i>Salaries &amp; Benefits</i></b>	<b>400,785</b>	<b>420,731</b>	<b>419,643</b>	<b>453,184</b>	<b>32,453</b>
<i>Professional Services – Accounting/Auditing</i>	7,310	7,460	7,460	5,000	(2,460)
<i>Professional Services – Other</i>	18,010	119,220	119,220	20,000	(99,220)
<i>Maintenance Service Contracts</i>	23,027	33,000	25,000	33,000	0
<i>Postal Service</i>	3,083	3,000	3,000	3,100	100
<i>Telecommunications</i>	270	350	300	350	0
<i>Lease/Rental of Equipment</i>	945	1,891	1,891	1,891	0
<i>Mileage</i>	46	600	197	600	0
<i>Meals &amp; Lodging</i>	0	600	280	600	0
<i>Convention &amp; Education</i>	265	1,000	250	1,500	500
<i>Dues/Memberships</i>	715	500	500	500	0
<i>Office Supplies</i>	3,355	4,500	3,500	4,000	(500)
<i>Books &amp; Subscriptions</i>	1,207	1,000	1,000	1,000	0
<b><i>Other Operating Expenditures</i></b>	<b>58,232</b>	<b>173,121</b>	<b>162,598</b>	<b>71,541</b>	<b>(101,580)</b>
<i>Furniture &amp; Fixtures</i>	150	0	0	0	0
<i>Computer Equipment</i>	7,241	0	200	0	0
<b><i>Capital Expenditures</i></b>	<b>7,391</b>	<b>0</b>	<b>200</b>	<b>0</b>	<b>0</b>
<b><i>Total Expenditures</i></b>	<b>466,409</b>	<b>593,852</b>	<b>582,441</b>	<b>524,725</b>	<b>(69,127)</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.

	Actual Expend FY/2021	Amended Budget FY/2022	Projected Expend FY/2022	Adopted Budget FY/2023	Budget Change
<i>Temporary Help - Jurors/Commissioners</i>	2,700	6,000	6,000	7,000	1,000
<i>Purchased Gov't Services-Petersburg Office</i>	8,437	8,500	8,715	8,500	0
<i>Telecommunications</i>	240	300	268	300	0
<i>Office Supplies</i>	44	300	300	300	0
<i>Food Supplies</i>	0	500	0	1,000	500
<b><i>Other Operating Expenditures</i></b>	<b>11,421</b>	<b>15,600</b>	<b>15,283</b>	<b>17,100</b>	<b>1,500</b>
<b><i>Total Expenditures</i></b>	<b>11,421</b>	<b>15,600</b>	<b>15,283</b>	<b>17,100</b>	<b>1,500</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.

	Actual Expend FY/2021	Amended Budget FY/2022	Projected Expend FY/2022	Adopted Budget FY/2023	Budget Change
<i>Professional Services – Legal</i>	9,660	25,000	13,221	15,000	(10,000)
<i>Maintenance Service Contracts</i>	1,528	1,000	1,500	2,500	1,500
<i>Postal Service</i>	482	750	2,500	1,000	250
<i>Telecommunications</i>	2,723	900	945	900	0
<i>Lease/Rental of Equipment</i>	1,909	1,908	1,908	2,133	225
<i>Dues/Memberships</i>	175	175	175	175	0
<i>Office Supplies</i>	255	1,000	300	1,000	0
<i>Uniforms/Apparel</i>	510	0	0	0	0
<b><i>Other Operating Expenditures</i></b>	<b>17,241</b>	<b>30,733</b>	<b>20,549</b>	<b>22,708</b>	<b>(8,025)</b>
<b><i>Total Expenditures</i></b>	<b>17,241</b>	<b>30,733</b>	<b>20,549</b>	<b>22,708</b>	<b>(8,025)</b>

## MAGISTRATES

The County has several part time magistrates and one Chief Magistrate, who is in charge of Region 3 and maintains a primary office in Petersburg. Responsibilities of the magistrates include issuing arrest, search and civil warrants and subpoenas, admitting to bail or committing to jail accused citizens, and issuing emergency custody, medical, mental detention, or protective orders.

Magistrates are charged with providing an independent, unbiased review of complaints brought to the office by police officers, sheriffs, deputies, and citizens. Although the State covers the cost of the Magistrates' salaries and most of their operating expenses, the County does provide office space in the Public Safety Building.

	Actual Expend FY/2021	Amended Budget FY/2022	Projected Expend FY/2022	Adopted Budget FY/2023	Budget Change
<i>Office Supplies</i>	181	200	200	200	0
<b>Other Operating Expenditures</b>	<b>181</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>0</b>
<b>Total Expenditures</b>	<b>181</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>0</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.

	Actual Expend FY/2021	Amended Budget FY/2022	Projected Expend FY/2022	Adopted Budget FY/2023	Budget Change
<i>Victim Witness Coordinator</i>	57,260	65,186	65,186	82,642	17,456
<i>Victim Witness Technician</i>	0	36,497	0	37,455	958
<i>Part Time Help</i>	0	0	0	0	0
<i>FICA</i>	4,291	7,779	4,896	9,187	1,409
<i>Retirement</i>	5,562	10,067	6,453	11,806	1,739
<i>Health Insurance</i>	5,785	12,384	6,192	14,856	2,472
<i>Group Life Insurance</i>	753	1,363	874	1,609	247
<i>Disability Insurance</i>	0	193	0	198	5
<b><i>Salaries &amp; Benefits</i></b>	<b>73,651</b>	<b>133,467</b>	<b>83,601</b>	<b>157,753</b>	<b>24,285</b>
<i>Maintenance Service Contracts</i>	1,119	1,400	1,200	1,200	(200)
<i>Telecommunications</i>	196	300	220	300	0
<i>Mileage</i>	0	680	300	1,997	1,317
<i>Meals &amp; Lodging</i>	0	2,075	135	2,426	351
<i>Convention &amp; Education</i>	340	1,125	435	1,530	405
<i>Dues/Memberships</i>	150	350	150	150	(200)
<i>Office Supplies</i>	2,403	1,850	1,850	1,850	0
<b><i>Other Operating Expenditures</i></b>	<b>4,208</b>	<b>7,780</b>	<b>4,290</b>	<b>9,453</b>	<b>1,673</b>
<b><i>Total Expenditures</i></b>	<b>77,858</b>	<b>141,247</b>	<b>87,890</b>	<b>167,206</b>	<b>25,958</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, and three support staff. An investigator position was added in FY 2023 to support the office. This Office seeks justice and is dedicated to making the community a safer place to live, work and visit.

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

	Actual Expend FY/2021	Amended Budget FY/2022	Projected Expend FY/2022	Adopted Budget FY/2023	Budget Change
<i>Commonwealth's Attorney</i>	131,151	139,242	139,242	146,291	7,049
<i>Assistant Commonwealth's Attorneys</i>	113,776	132,642	132,642	139,357	6,715
<i>Office Manager</i>	48,343	49,798	49,798	52,319	2,521
<i>Secretaries</i>	75,015	77,174	77,201	81,081	3,907
<i>Investigator</i>	0	0	0	63,943	63,943
<i>Part Time Help</i>	0	0	0	0	0
<i>FICA</i>	27,096	30,513	29,503	36,949	6,436
<i>Retirement</i>	36,064	39,487	39,487	47,478	7,991
<i>Medical Insurance</i>	45,030	48,816	46,574	65,844	17,028
<i>Group Life Insurance</i>	4,881	5,345	5,345	6,472	1,127
<i>Disability Insurance</i>	1,474	1,632	1,632	2,052	420
<b><i>Salaries &amp; Benefits</i></b>	<b>482,831</b>	<b>524,649</b>	<b>521,423</b>	<b>641,786</b>	<b>117,137</b>
<i>Professional Services - Other</i>	49	150	0	24,980	0
<i>Maintenance Service Contracts</i>	6,619	6,400	5,943	6,400	0
<i>Advertising</i>	88	125	0	125	0
<i>Postal Service</i>	553	600	398	600	0
<i>Telecommunications</i>	180	575	199	575	0
<i>Lease/Rental of Equipment</i>	1,126	1,126	1,126	1,126	0
<i>Mileage</i>	0	500	0	500	0
<i>Meals &amp; Lodging</i>	0	1,000	0	1,000	0
<i>Education &amp; Convention</i>	425	4,000	430	4,000	0
<i>Dues/Memberships</i>	2,131	2,500	2,100	2,500	0
<i>Office Supplies</i>	1,991	3,500	2,000	3,500	0
<i>Books And Subscriptions</i>	890	1,000	987	1,000	0
<b><i>Other Operating Expenditures</i></b>	<b>14,050</b>	<b>21,476</b>	<b>13,183</b>	<b>46,306</b>	<b>24,830</b>
<b><i>Total Expenditures</i></b>	<b>496,881</b>	<b>546,125</b>	<b>534,606</b>	<b>688,092</b>	<b>141,967</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 emergencies. This Constitutional Office consists of an elected four-year term Sheriff, approximately fifty-five deputies, and support staff. In FY 2023, an evidence/property room manager and another school resource officer were added to the office. FY 2023 capital expenditures support 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.

	Actual Expend FY/2021	Amended Budget FY/2022	Projected Expend FY/2022	Adopted Budget FY/2023	Budget Change
<i>Sheriff</i>	100,213	114,896	114,896	126,142	11,246
<i>Law Enforcement Officers</i>	1,036,526	1,113,059	1,149,920	1,278,096	165,037
<i>School Resource Officers</i>	91,050	116,493	147,587	173,796	57,303
<i>Investigators</i>	434,808	475,458	478,358	462,296	(13,162)
<i>Administration</i>	361,447	403,181	477,347	428,109	24,928
<i>Civil Process Officers</i>	144,367	160,186	102,085	117,367	(42,819)
<i>Courthouse Security Officers</i>	301,510	356,263	355,036	423,137	66,874
<i>Transport Officers</i>	334,670	363,213	368,671	380,906	17,693
<i>Overtime</i>	241,587	255,000	220,402	267,750	12,750
<i>Security Work</i>	51,808	93,840	108,796	100,000	6,160
<i>Selective Enforcement</i>	129,039	193,800	101,915	190,000	(3,800)
<i>Part Time Security</i>	40,233	62,944	42,728	43,457	(19,488)
<i>FICA</i>	242,205	290,602	283,361	312,197	21,595
<i>Retirement</i>	276,078	308,356	309,276	342,065	33,709
<i>Medical Insurance</i>	485,347	524,580	519,993	664,056	139,476
<i>Group Life Insurance</i>	37,450	41,737	42,118	46,629	4,892
<i>Disability Insurance</i>	(71)	385	337	405	20
<b><i>Salaries &amp; Benefits</i></b>	<b>4,308,268</b>	<b>4,873,993</b>	<b>4,822,826</b>	<b>5,356,408</b>	<b>482,414</b>
<i>Professional Services - Medical</i>	9,982	12,000	9,867	12,000	0
<i>Professional Services - Other</i>	656	750	60	750	0
<i>Repair And Maintenance</i>	40,993	55,000	23,862	60,000	5,000
<i>Maintenance Service Contracts</i>	50,389	110,000	93,170	120,000	10,000
<i>Advertising</i>	955	1,000	701	1,000	0
<i>Purchased Gov't Services-Crater Criminal Justice Academy</i>	42,912	46,305	46,305	50,278	3,973
<i>Electrical Service</i>	10,850	16,000	10,727	16,000	0
<i>Heating Service</i>	0	0	377	0	0
<i>Postal Service</i>	1,796	2,200	2,247	2,200	0

## SHERIFF

	Actual Expend FY/2021	Amended Budget FY/2022	Projected Expend FY/2022	Adopted Budget FY/2023	Budget Change
<i>Telecommunications</i>	37,597	38,000	39,684	38,000	0
<i>Lease/Rental of Equipment</i>	3,572	3,572	3,572	3,572	0
<i>Meals &amp; Lodging</i>	795	3,000	6,154	5,000	2,000
<i>Convention &amp; Education</i>	3,190	5,000	500	5,000	0
<i>Extradition of Prisoners Travel</i>	491	1,000	45	1,000	0
<i>Contribution Strike Force</i>	250	750	250	750	0
<i>Dues/Memberships</i>	10,264	11,414	11,414	12,000	586
<i>Office Supplies</i>	5,275	5,000	6,741	5,000	0
<i>Food Supplies</i>	614	1,000	936	1,000	0
<i>Repair &amp; Maintenance Supplies</i>	15,991	18,000	15,293	18,000	0
<i>Vehicle/Equipment Fuel</i>	113,789	140,000	143,213	175,000	35,000
<i>Police Supplies</i>	71,963	68,000	19,152	68,000	0
<i>Uniforms/Apparel</i>	22,705	20,000	32,584	20,000	0
<i>Books And Subscriptions</i>	192	1,000	1,280	1,000	0
<i>K-9 Expenditures</i>	4,623	6,500	10,233	6,500	0
<i>Investigative Supplies</i>	11,767	15,000	19,962	20,000	5,000
<b><i>Other Operating Expenditures</i></b>	<b>461,611</b>	<b>580,491</b>	<b>498,330</b>	<b>642,050</b>	<b>61,559</b>
<i>Machinery &amp; Equipment</i>	6,300	0	1,835	0	0
<i>Motor Vehicles</i>	0	0	40,391	0	0
<i>Computer Equipment</i>	28,197	61,355	50,000	45,000	(16,355)
<b><i>Capital Expenditures</i></b>	<b>34,497</b>	<b>61,355</b>	<b>92,226</b>	<b>45,000</b>	<b>(16,355)</b>
<b><i>Total Expenditures</i></b>	<b>4,804,376</b>	<b>5,515,839</b>	<b>5,413,382</b>	<b>6,043,458</b>	<b>527,618</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.

	Actual Expend FY/2021	Amended Budget FY/2022	Projected Expend FY/2022	Adopted Budget FY/2023	Budget Change
<i>Purchased Gov't Services-Jail Beds</i>	2,039,977	1,977,638	1,648,863	1,786,457	(191,181)
<b><i>Other Operating Expenditures</i></b>	<b>2,039,977</b>	<b>1,977,638</b>	<b>1,648,863</b>	<b>1,786,457</b>	<b>(191,181)</b>
<b><i>Total Expenditures</i></b>	<b>2,039,977</b>	<b>1,977,638</b>	<b>1,648,863</b>	<b>1,786,457</b>	<b>(191,181)</b>

## VOLUNTEER FIRE DEPARTMENTS

The Volunteer Fire Department system provides fire safety services for 507 square miles of varying terrain through the strategic use of over 150 trained volunteers. Six fire companies located around the County provide a base for operations that utilize 300 municipal fire hydrants and 36 dry hydrants. These companies provide fire suppression, fire prevention, public education, hazardous materials response, and rescue services. The use of eight engines, six tankers, and one ladder truck allow for fire-fighting flexibility in a rural community with a limited municipal water system. The capital expenditures for FY 2023 include turnout gear for the volunteers and completion of the FY 2022 key secure project.

	Actual Expend FY/2021	Amended Budget FY/2022	Projected Expend FY/2022	Adopted Budget FY/2023	Budget Change
<i>Professional Services - Medical</i>	22,804	27,000	18,360	27,000	0
<i>Professional Services - Other</i>	643	2,000	3,184	19,688	17,688
<i>Repair And Maintenance</i>	132,135	112,200	98,377	130,200	18,000
<i>Maintenance Service Contracts</i>	51,096	52,500	35,291	52,500	0
<i>Printing &amp; Binding</i>	0	1,000	0	1,000	0
<i>Advertising</i>	0	3,000	0	3,000	0
<i>Electrical Service-Reimburse Dinwiddie</i>	16,795	14,500	14,500	17,000	2,500
<i>Electrical Service-Reimburse Ford</i>	13,401	13,500	13,500	13,500	0
<i>Electrical Service-Reimburse McKenney</i>	14,534	12,000	14,056	12,000	0
<i>Electrical Service-Reimburse Namozine</i>	13,080	14,000	14,000	14,000	0
<i>Electrical Service-Reimburse Old Hickory</i>	5,775	7,000	5,538	7,000	0
<i>Telecommunications</i>	5,140	8,491	5,298	8,500	9
<i>Auto &amp; Multi-Peril Insurance</i>	65,669	71,482	85,683	99,367	27,885
<i>Health &amp; Accident Insurance</i>	50,006	60,079	52,120	51,500	(8,579)
<i>Convention &amp; Education</i>	0	1,000	12,540	12,850	11,850
<i>Contribution-Dinwiddie</i>	21,200	22,500	22,500	22,500	0
<i>Contribution-Ford</i>	20,307	22,500	22,500	22,500	0
<i>Contribution-McKenney</i>	22,906	22,500	22,500	22,500	0
<i>Contribution-Namozine</i>	24,410	25,000	25,000	25,000	0
<i>Contribution-Old Hickory</i>	22,358	22,500	22,500	22,500	0
<i>Contribution-Carson</i>	14,699	14,875	14,875	15,887	1,012
<i>Contribution-Chief's Association</i>	196	3,000	238	3,000	0
<i>Office Supplies</i>	0	450	495	450	0
<i>Repair &amp; Maintenance Supplies</i>	3,816	3,500	3,706	3,500	0
<i>Vehicle/Equipment Fuel</i>	69,127	78,000	88,747	80,500	2,500
<b><i>Other Operating Expenditures</i></b>	<b>590,098</b>	<b>614,577</b>	<b>595,507</b>	<b>687,442</b>	<b>72,865</b>
<i>Machinery &amp; Equipment</i>	17,312	15,000	15,000	50,000	35,000
<i>Motor Vehicles</i>	0	48,655	58,398	0	(48,655)
<i>Computer Equipment</i>	0	20,758	20,758	22,000	1,242
<b><i>Capital Expenditures</i></b>	<b>17,312</b>	<b>84,413</b>	<b>94,156</b>	<b>72,000</b>	<b>(12,413)</b>
<b><i>Total Expenditures</i></b>	<b>607,410</b>	<b>698,990</b>	<b>689,663</b>	<b>759,442</b>	<b>60,452</b>

## FIRE AND EMERGENCY MEDICAL SERVICES

This department is responsible for the oversight of the County’s fire suppression and prevention services and the emergency management program, which includes the County’s Emergency Operations Center (EOC) and coordinating response during major events that affect the County. The department is also responsible for the delivery of emergency medical services to all County citizens and businesses on a 24/7/365 basis. These services are provided from four of the County’s volunteer fire stations. The County utilizes fifteen full time firefighter/medics, eight EMT’s and numerous part time and volunteer EMT providers to deliver both advanced and basic life support, first response, and transport services. FY 2023 capital expenditures include cradle points for new ambulances.

In addition to the firefighter/medics and EMT providers, this department also has an administrative staff consisting of the Chief, two assistant chiefs, three captains, a training officer and a program support specialist. The annual Ambulance Aid program and third party ambulance service billings help defray some of this department’s expenditures. The following outside agencies are funded through this department’s budget:

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

	Actual Expend FY/2021	Amended Budget FY/2022	Projected Expend FY/2022	Adopted Budget FY/2023	Budget Change
<i>EMT - Intermediate</i>	93,370	99,624	161,519	166,337	66,713
<i>EMT - Paramedic</i>	270,054	323,474	263,106	272,156	(51,318)
<i>Chief, Fire &amp; EMS</i>	105,231	114,555	114,555	135,351	20,796
<i>Assistant Chiefs, Fire &amp; EMS</i>	142,155	159,219	150,219	167,279	8,060
<i>Program Support Specialist II</i>	36,223	39,232	22,125	40,261	1,029
<i>Firefighter/EMT - Basic</i>	166,276	249,121	301,503	361,180	112,059
<i>Firefighter/EMT - Intermediate</i>	157,813	118,558	71,406	0	(118,558)
<i>Firefighter/EMT - Paramedic</i>	371,997	476,238	426,858	504,673	28,436
<i>Captains, Fire &amp; EMS</i>	199,235	214,518	217,727	225,378	10,860
<i>Training/Recruitment/Retention Officer</i>	63,092	67,100	67,100	70,497	3,397
<i>Overtime</i>	242,886	294,168	304,928	301,158	6,990
<i>Part Time EMT</i>	135,242	175,198	105,097	164,175	(11,023)
<i>FICA</i>	149,336	178,322	174,927	184,246	5,924
<i>Retirement</i>	155,273	184,302	175,981	191,008	6,706
<i>Medical Insurance</i>	217,087	242,556	206,897	265,560	23,004
<i>Group Life Insurance</i>	21,018	24,946	23,820	26,038	1,092
<i>Disability Insurance</i>	186	207	102	213	5
<b><i>Salaries &amp; Benefits</i></b>	<b>2,526,473</b>	<b>2,961,339</b>	<b>2,787,872</b>	<b>3,075,510</b>	<b>114,171</b>

## FIRE AND EMERGENCY MEDICAL SERVICES

	Actual Expend FY/2021	Amended Budget FY/2022	Projected Expend FY/2022	Adopted Budget FY/2023	Budget Change
<i>Professional Services - Medical</i>	30,693	27,500	27,500	27,500	0
<i>Professional Services - Accounting/Auditing</i>	36,264	35,000	43,411	35,000	0
<i>Professional Services - Other</i>	11,430	1,000	905	1,000	0
<i>Repair And Maintenance</i>	126,347	75,000	67,239	75,000	0
<i>Maintenance Service Contract</i>	86,420	92,500	92,500	99,500	7,000
<i>Printing &amp; Binding</i>	1,004	1,000	1,023	1,200	200
<i>Advertising</i>	279	600	635	600	0
<i>Postal Service</i>	246	200	250	200	0
<i>Telecommunications</i>	15,827	17,240	16,696	20,440	3,200
<i>Lease/Rental of Equipment</i>	3,424	3,425	3,425	3,425	0
<i>Mileage</i>	2,756	300	448	300	0
<i>Meals &amp; Lodging</i>	653	8,500	8,125	9,916	1,416
<i>Convention &amp; Education</i>	6,975	7,500	7,500	8,750	1,250
<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>	700	500	500	1,900	1,400
<i>Dues/Memberships</i>	587	2,600	1,329	2,600	0
<i>Office Supplies</i>	1,765	2,000	2,112	2,000	0
<i>Food Supplies</i>	64	100	141	100	0
<i>Medical Supplies</i>	42,918	38,000	38,000	38,000	0
<i>Janitorial Supplies</i>	4,131	4,000	3,796	4,000	0
<i>Repair &amp; Maintenance Supplies</i>	2,294	2,700	2,500	2,700	0
<i>Vehicle/Equipment Fuel</i>	2,409	6,000	2,420	6,000	0
<i>Uniforms/Apparel</i>	12,812	16,100	16,100	19,500	3,400
<i>Books And Subscriptions</i>	3,978	4,700	3,922	4,700	0
<i>Education/Recreation Supplies</i>	0	2,500	0	2,500	0
<i>Other Operating Supplies - Disaster</i>	5,611	5,000	0	5,000	0
<b><i>Other Operating Expenditures</i></b>	<b>427,235</b>	<b>381,612</b>	<b>368,124</b>	<b>399,478</b>	<b>17,866</b>
<i>Machinery &amp; Equipment</i>	30,000	0	2,000	0	0
<i>Communications Equipment</i>	0	0	0	3,200	3,200
<i>Computer Equipment</i>	17,174	0	0	0	0
<b><i>Capital Expenditures</i></b>	<b>47,174</b>	<b>0</b>	<b>2,000</b>	<b>3,200</b>	<b>3,200</b>
<b><i>Total Expenditures</i></b>	<b>3,000,882</b>	<b>3,342,951</b>	<b>3,157,996</b>	<b>3,478,188</b>	<b>135,237</b>

## EMERGENCY MANAGEMENT

	Actual Expend FY/2021	Amended Budget FY/2022	Projected Expend FY/2022	Adopted Budget FY/2023	Budget Change
<i>February 2021 Ice Storm Expenditures</i>	46,639	0	0	0	0
<b><i>Other Operating Expenditures</i></b>	<b>46,639</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><i>Total Expenditures</i></b>	<b>46,639</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## COURT SERVICES

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

Dinwiddie County also participates in a regional youth detention center, the Crater Youth Care Commission, which is the largest expenditure in this office's County budget.

	Actual Expend FY/2021	Amended Budget FY/2022	Projected Expend FY/2022	Adopted Budget FY/2023	Budget Change
<i>Professional Services – Other</i>	48,229	45,000	13,191	45,000	0
<i>Purchased Gov't Services-Crater Youth Care</i>	229,918	242,480	242,480	249,085	6,605
<i>Office Supplies</i>	144	100	100	950	850
<b><i>Other Operating Expenditures</i></b>	<b>278,291</b>	<b>287,580</b>	<b>255,771</b>	<b>295,035</b>	<b>7,455</b>
<b><i>Total Expenditures</i></b>	<b>278,291</b>	<b>287,580</b>	<b>255,771</b>	<b>295,035</b>	<b>7,455</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 VJCCCA community counselor, and a part time Community Service coordinator. Youth and family services are provided through a Community Policy & Management Team (CPMT), a Family Assessment and Planning team (FAPT), the Virginia Juvenile Crime Control Act Program (VJCCCA), and the Community Service program.

This department works closely with Social Services, Court Services, District 19 CSB, and the Schools to reduce the number of children in congregate care and offers preventative services to keep children in their homes in lieu of probation or detention.

	Actual Expend FY/2021	Amended Budget FY/2022	Projected Expend FY/2022	Adopted Budget FY/2023	Budget Change
<i>Director of Children's Services</i>	76,635	85,482	85,482	98,657	13,175
<i>CSA Management Specialist</i>	40,841	43,253	40,550	46,523	3,270
<i>Part Time Community Services Worker Coord</i>	28,800	25,154	28,467	25,400	246
<i>Part Time VJCCCA Community Counselor</i>	22,338	30,625	17,417	26,675	(3,950)
<i>Parent Representatives FAPT/CPMT</i>	292	900	244	720	(180)
<i>FICA</i>	12,782	14,184	13,021	15,145	961
<i>Retirement</i>	11,416	12,745	12,210	14,271	1,526
<i>Medical Insurance</i>	11,570	12,384	11,997	14,856	2,472
<i>Group Life Insurance</i>	1,545	1,725	1,725	1,945	220
<b><i>Salaries &amp; Benefits</i></b>	<b>206,218</b>	<b>226,452</b>	<b>211,112</b>	<b>244,192</b>	<b>17,740</b>
<i>Professional Services - Other</i>	0	0	500	0	0
<i>Maintenance Service Contract</i>	3,044	1,507	1,310	1,507	0
<i>Postal Service</i>	566	650	720	650	0
<i>Telecommunications</i>	187	0	207	200	200
<i>Insurance</i>	435	435	435	435	0
<i>Lease/Rental of Equipment</i>	1,623	1,623	1,623	1,623	0
<i>Meals &amp; Lodging</i>	0	800	0	800	0
<i>Convention &amp; Education</i>	0	3,245	400	3,245	0
<i>Office Supplies</i>	972	1,300	1,132	1,300	0
<i>Vehicle/Equipment Fuel</i>	152	750	63	750	0
<i>Education/Recreation Supplies</i>	0	250	0	500	250
<b><i>Other Operating Expenditures</i></b>	<b>6,979</b>	<b>10,560</b>	<b>6,390</b>	<b>11,010</b>	<b>450</b>
<b><i>Total Expenditures</i></b>	<b>213,197</b>	<b>237,012</b>	<b>217,502</b>	<b>255,202</b>	<b>18,190</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. FY 2023 capital expenditures include a replacement vehicle for the department.

	Actual Expend FY/2021	Amended Budget FY/2022	Projected Expend FY/2022	Adopted Budget FY/2023	Budget Change
<i>Building Official</i>	78,524	85,482	85,482	91,944	6,462
<i>Building Inspectors</i>	103,985	107,092	109,910	115,391	8,299
<i>Program Support Specialist II</i>	34,402	39,232	39,232	42,198	2,966
<i>FICA</i>	16,223	17,733	17,490	19,089	1,356
<i>Retirement</i>	21,141	22,949	23,220	24,529	1,580
<i>Medical Insurance</i>	18,306	19,560	19,560	23,328	3,768
<i>Group Life Insurance</i>	2,862	3,106	3,143	3,344	238
<i>Disability Insurance</i>	181	207	207	223	16
<b><i>Salaries &amp; Benefits</i></b>	<b>275,623</b>	<b>295,362</b>	<b>298,244</b>	<b>320,047</b>	<b>24,685</b>
<i>Professional Services - Other</i>	0	3,000	0	3,000	0
<i>Repair and Maintenance</i>	516	0	0	0	0
<i>Advertising</i>	0	350	0	350	0
<i>Postal Service</i>	304	400	328	400	0
<i>Telecommunications</i>	2,856	2,600	3,535	2,600	0
<i>Meals &amp; Lodging</i>	(342)	2,100	1,678	2,100	0
<i>Convention &amp; Education</i>	317	3,064	500	3,154	90
<i>Dues/Memberships</i>	830	915	830	915	0
<i>Training - 2% State</i>	5,424	4,500	5,952	5,940	1,440
<i>Office Supplies</i>	1,088	900	895	1,000	100
<i>Repair &amp; Maintenance Supplies</i>	120	150	20	0	(150)
<i>Vehicle/Equipment Fuel</i>	2,559	3,500	4,612	3,500	0
<i>Uniforms/Apparel</i>	299	300	377	500	200
<i>Books And Subscriptions</i>	1,493	1,200	597	1,200	0
<b><i>Other Operating Expenditures</i></b>	<b>15,464</b>	<b>22,979</b>	<b>19,324</b>	<b>24,659</b>	<b>1,680</b>
<i>Motor Vehicles</i>	0	0	0	20,480	20,480
<b><i>Capital Expenditures</i></b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20,480</b>	<b>20,480</b>
<b><i>Total Expenditures</i></b>	<b>291,087</b>	<b>318,341</b>	<b>317,568</b>	<b>365,186</b>	<b>46,845</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 a chief animal control officer, four full time animal control officers, and one full time animal care attendant. Community volunteers also play an important role in the care and adoption of pound animals. Capital expenditures include computer replacements

	Actual Expend FY/2021	Amended Budget FY/2022	Projected Expend FY/2022	Adopted Budget FY/2023	Budget Change
<i>Animal Control Officers</i>	97,737	154,196	93,889	159,175	4,979
<i>Chief Animal Control Officer</i>	57,260	68,694	68,694	77,440	8,746
<i>Animal Care Attendant</i>	29,924	32,100	32,100	37,929	5,828
<i>Overtime</i>	11,214	2,550	9,702	3,000	450
<i>Part Time Animal Pound Attendant</i>	4,480	0	0	0	0
<i>FICA</i>	14,472	19,702	15,317	21,232	1,530
<i>Retirement</i>	17,229	25,244	19,474	26,988	1,744
<i>Medical Insurance</i>	36,785	48,816	21,134	37,140	(11,676)
<i>Group Life Insurance</i>	2,446	3,417	2,636	3,679	262
<i>Disability Insurance</i>	499	814	506	840	26
<b><i>Salaries &amp; Benefits</i></b>	<b>272,047</b>	<b>355,534</b>	<b>263,453</b>	<b>367,423</b>	<b>11,889</b>
<i>Professional Services - Medical</i>	9,359	9,600	9,418	9,600	0
<i>Professional Services - Other</i>	1,852	250	996	682	432
<i>Repair And Maintenance</i>	3,372	3,000	5,156	3,000	0
<i>Maintenance Service Contract</i>	2,671	3,500	1,635	4,688	1,188
<i>Advertising</i>	340	400	340	400	0
<i>Electrical Service</i>	5,604	7,000	5,403	7,000	0
<i>Heating Service</i>	2,254	2,100	2,554	2,100	0
<i>Postal Service</i>	21	25	14	25	0
<i>Telecommunications</i>	4,632	5,380	4,808	5,380	0
<i>Lease/Rental of Equipment</i>	720	720	720	720	0
<i>Meals &amp; Lodging</i>	0	990	635	1,050	60
<i>Convention &amp; Education</i>	258	3,100	400	2,000	(1,100)
<i>Dues/Memberships</i>	205	165	165	165	0
<i>Livestock and Fowl Claims</i>	0	0	0	0	0
<i>Court Cases - Exp to be Reimb</i>	0	0	0	0	0
<i>Commission on Sale of Dog Tags</i>	471	500	475	500	0
<i>Office Supplies</i>	396	750	399	750	0
<i>Food Supplies</i>	(192)	250	331	250	0
<i>Grounds Maintenance Supplies</i>	196	500	1,286	0	(500)
<i>Medical Supplies</i>	(233)	500	1,901	1,000	500
<i>Janitorial Supplies</i>	848	2,000	3,057	2,500	500
<i>Repair &amp; Maintenance Supplies</i>	165	1,300	1,027	1,300	0
<i>Vehicle/Equipment Fuel</i>	8,855	11,800	10,388	11,800	0
<i>Police Supplies</i>	0	5,425	1,682	5,425	0
<i>Uniforms/Apparel</i>	1,667	3,000	2,231	3,000	0
<i>Books And Subscriptions</i>	0	100	103	100	0
<b><i>Other Operating Expenditures</i></b>	<b>43,460</b>	<b>62,355</b>	<b>55,124</b>	<b>63,435</b>	<b>1,080</b>

### ANIMAL CONTROL / POUND

	Actual Expend FY/2021	Amended Budget FY/2022	Projected Expend FY/2022	Adopted Budget FY/2023	Budget Change
<i>Machinery &amp; Equipment</i>	0	10,978	10,978	0	(10,978)
<i>Motor Vehicles</i>	48,832	122,201	62,778	0	(122,201)
<i>Computer Equipment</i>	14,499	3,359	3,359	4,000	641
<b><i>Capital Expenditures</i></b>	<b>63,331</b>	<b>136,538</b>	<b>77,115</b>	<b>4,000</b>	<b>(132,538)</b>
<b><i>Total Expenditures</i></b>	<b>378,838</b>	<b>554,427</b>	<b>395,691</b>	<b>434,858</b>	<b>(119,569)</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.

	Actual Expend FY/2021	Amended Budget FY/2022	Projected Expend FY/2022	Adopted Budget FY/2023	Budget Change
<i>Professional Services - Medical</i>	800	800	500	800	0
<b><i>Other Operating Expenditures</i></b>	<b>800</b>	<b>800</b>	<b>500</b>	<b>800</b>	<b>0</b>
<b><i>Total Expenditures</i></b>	<b>800</b>	<b>800</b>	<b>500</b>	<b>800</b>	<b>0</b>

## EMERGENCY COMMUNICATIONS

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

The 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. A replacement radio project spanning FY 2020 through FY 2024, implemented through bond financing in the CIP, has significantly increased tower lease costs in the operating budget. FY 2023 capital expenditures include radio battery replacements.

	Actual Expend FY/2021	Amended Budget FY/2022	Projected Expend FY/2022	Adopted Budget FY/2023	Budget Change
<i>Director of Emergency Communications</i>	69,529	85,482	85,482	96,367	10,885
<i>Communications Officers</i>	458,290	547,033	516,555	554,340	7,308
<i>Communications Shift Supervisors</i>	181,507	208,918	217,817	224,315	15,396
<i>Communications Manager</i>	0	0	0	55,336	55,336
<i>Overtime</i>	85,711	74,174	115,709	83,284	9,110
<i>Part Time Communications Officers</i>	25,406	19,349	30,620	19,850	501
<i>On Call Pay</i>	8,064	8,760	8,604	8,760	0
<i>FICA</i>	59,544	72,194	69,761	79,732	7,538
<i>Retirement</i>	68,125	83,302	79,531	91,454	8,152
<i>Medical Insurance</i>	123,147	133,344	134,333	170,004	36,660
<i>Group Life Insurance</i>	9,221	11,275	10,765	12,467	1,192
<i>Disability Insurance</i>	1,623	1,871	2,204	2,737	866
<b><i>Salaries &amp; Benefits</i></b>	<b>1,090,167</b>	<b>1,245,703</b>	<b>1,271,380</b>	<b>1,398,647</b>	<b>152,944</b>
<i>Professional Services - Medical</i>	66	200	130	200	0
<i>Professional Services - Other</i>	512	1,000	650	1,000	0
<i>Repair And Maintenance</i>	17,299	10,000	11,798	10,000	0
<i>Maintenance Service Contract</i>	211,581	217,163	217,163	218,975	1,812
<i>Advertising</i>	77	375	0	375	0
<i>Electrical Service</i>	11,321	11,000	11,042	11,000	0
<i>Heating Service</i>	1,466	600	2,310	600	0
<i>Postal Service</i>	70	200	140	200	0
<i>Telecommunications</i>	16,937	18,673	16,913	18,673	0
<i>Lease/Rental of Equipment</i>	45,526	174,761	122,385	172,587	(2,174)
<i>Meals &amp; Lodging</i>	0	1,500	1,656	1,500	0
<i>Convention &amp; Education</i>	2,131	7,626	7,957	8,434	808
<i>Dues/Memberships</i>	345	350	591	350	0
<i>Office Supplies</i>	2,381	2,500	2,500	2,500	0
<i>Janitorial Supplies</i>	146	300	286	300	0
<i>Uniforms/Apparel</i>	630	500	500	500	0
<b><i>Other Operating Expenditures</i></b>	<b>310,488</b>	<b>446,748</b>	<b>396,022</b>	<b>447,194</b>	<b>446</b>
<i>Communication Equipment</i>	3,003	0	0	5,000	5,000
<i>Computer Equipment</i>	0	0	0	0	0
<b><i>Capital Expenditures</i></b>	<b>3,003</b>	<b>0</b>	<b>0</b>	<b>5,000</b>	<b>5,000</b>
<b><i>Total Expenditures</i></b>	<b>1,403,658</b>	<b>1,692,451</b>	<b>1,667,402</b>	<b>1,850,841</b>	<b>158,390</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 daily (except Christmas day) and is responsible for the County's eight manned waste disposal convenience centers, monitoring wastewater runoff control and closed landfill maintenance, and recycling processing. County staff handle much of the routine maintenance of the department's equipment as well. An outside vendor handles waste disposal services.

	Actual Expend FY/2021	Amended Budget FY/2022	Projected Expend FY/2022	Adopted Budget FY/2023	Budget Change
<i>Public Works Coordinator</i>	39,871	44,281	44,281	48,761	4,479
<i>Sanitation Equipment Operators</i>	81,415	84,038	79,422	87,268	3,230
<i>Heavy Equipment Operators</i>	61,308	70,331	70,331	76,747	6,416
<i>Overtime</i>	9,277	3,000	2,477	3,000	0
<i>Part Time Heavy Equipment Operators</i>	29,803	39,716	29,754	33,885	(5,832)
<i>Part Time Convenience Site Attendants</i>	341,816	355,281	353,686	389,440	34,159
<i>Part Time Sanitation Equipment Operators</i>	18,771	18,913	14,665	16,584	(2,329)
<i>FICA</i>	44,295	47,090	44,826	50,160	3,069
<i>Retirement</i>	17,567	19,666	19,146	20,916	1,249
<i>Medical Insurance</i>	29,876	38,136	31,944	38,184	48
<i>Group Life Insurance</i>	2,378	2,662	2,592	2,851	189
<i>Disability Insurance</i>	572	619	591	644	26
<b><i>Salaries &amp; Benefits</i></b>	<b>676,948</b>	<b>723,734</b>	<b>693,715</b>	<b>768,439</b>	<b>44,706</b>
<i>Professional Services – Medical</i>	704	500	297	500	0
<i>Professional Services – Other</i>	784,773	800,000	800,000	800,000	0
<i>Repair And Maintenance</i>	59,632	77,000	34,845	77,000	0
<i>Maintenance Service Contract</i>	1,742	1,600	5,805	2,600	1,000
<i>Advertising</i>	182	500	0	500	0
<i>Electrical Service</i>	9,920	10,000	4,563	10,000	0
<i>Postal Service</i>	14	0	15	10	10
<i>Telecommunications</i>	1,824	1,725	2,159	1,725	0
<i>Lease/Rental of Equipment</i>	318	3,000	264	3,000	0
<i>Office Supplies</i>	618	500	639	500	0
<i>Repair &amp; Maintenance Supplies</i>	34,114	25,000	9,158	25,000	0
<i>Vehicle/Equipment Fuel</i>	42,653	60,000	48,979	60,000	0
<i>Uniforms/Apparel</i>	1,032	1,500	222	1,500	0
<b><i>Other Operating Expenditures</i></b>	<b>937,525</b>	<b>981,325</b>	<b>906,944</b>	<b>982,335</b>	<b>1,010</b>
<i>Machinery &amp; Equipment</i>	0	0	1,600	0	0
<b><i>Capital Expenditures</i></b>	<b>0</b>	<b>0</b>	<b>1,600</b>	<b>0</b>	<b>0</b>
<b><i>Rohoic Manned Site</i></b>					
<i>Repair and Maintenance-Rohoic</i>	0	500	0	500	0
<i>Electrical Service-Rohoic</i>	1,040	1,200	1,080	1,200	0
<i>Water &amp; Sewer-Rohoic</i>	1,521	1,530	1,521	1,530	0
<b><i>McKenney Manned Site</i></b>					
<i>Repair and Maintenance-McKenney</i>	0	500	0	500	0

## WASTE MANAGEMENT

	Actual Expend FY/2021	Amended Budget FY/2022	Projected Expend FY/2022	Adopted Budget FY/2023	Budget Change
<i>Electrical Service-McKenney</i>	807	900	735	900	0
<i>Water &amp; Sewer-McKenney</i>	1,750	1,740	1,839	1,740	0
<b>Hart Rd Manned Site</b>					
<i>Repair and Maintenance-Hart Rd</i>	0	3,500	0	500	(3,000)
<i>Electrical Service-Hart Rd</i>	1,322	1,425	1,131	1,425	0
<i>Water &amp; Sewer-Hart Rd</i>	1,380	1,380	1,380	1,380	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>	652	800	575	800	0
<i>Water &amp; Sewer-Old Hickory</i>	1,380	1,380	1,380	1,380	0
<b>Dinwiddie Manned Site</b>					
<i>Repair and Maintenance-Dinwiddie</i>	0	500	0	500	0
<i>Electrical Service-Dinwiddie</i>	946	1,200	952	1,200	0
<i>Water &amp; Sewer-Dinwiddie</i>	1,380	1,380	1,380	1,380	0
<b>Old Stage Manned Site</b>					
<i>Repair and Maintenance-Old Stage</i>	0	3,500	0	500	(3,000)
<i>Electrical Service-Old Stage</i>	748	900	694	900	0
<i>Water &amp; Sewer-Old Stage</i>	1,380	1,380	1,380	1,380	0
<b>Ford Manned Site</b>					
<i>Repair and Maintenance-Ford</i>	0	500	0	500	0
<i>Electrical Service-Ford</i>	716	700	706	700	0
<i>Water &amp; Sewer-Ford</i>	1,380	1,380	1,380	1,380	0
<b>Wilson's Manned Site</b>					
<i>Repair and Maintenance-Wilsons</i>	0	500	0	500	0
<i>Electrical Service-Wilsons</i>	697	625	646	625	0
<i>Water &amp; Sewer-Wilsons</i>	1,380	1,380	1,380	1,380	0
<b>Total Manned Sites</b>	<b>18,480</b>	<b>29,300</b>	<b>18,160</b>	<b>23,300</b>	<b>(6,000)</b>
<b>Total Expenditures</b>	<b>1,632,954</b>	<b>1,734,359</b>	<b>1,620,419</b>	<b>1,774,074</b>	<b>39,716</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 technicians and grounds maintenance staff. The staff maintains all County buildings and grounds and performs routine maintenance inspections of facilities and mechanical systems. Seven full time custodians perform janitorial services.

This department is also responsible for managing construction and other capital improvement projects. The Appomattox River Water Authority (ARWA) expenditure is a pass-through cost that is reimbursed by the Dinwiddie County Water Authority and Central State Hospital. Public water and sewer services are provided to some areas of the County through the Dinwiddie County Water Authority. Streetlight service is also provided to several areas of the County.

	Actual Expend FY/2021	Amended Budget FY/2022	Projected Expend FY/2022	Adopted Budget FY/2023	Budget Change
<i>Director of Public Works</i>	90,890	98,777	98,777	111,354	12,577
<i>Maintenance Technicians</i>	106,586	127,752	119,829	135,298	7,546
<i>Public Works Assistant Director</i>	60,482	67,100	65,542	68,860	1,760
<i>Custodians</i>	205,884	215,596	203,246	234,202	18,605
<i>Park Services Crew Leader</i>	40,841	42,172	42,172	44,307	2,135
<i>Public Works Supervisor</i>	51,977	55,203	55,203	59,376	4,173
<i>Overtime</i>	9,768	5,000	6,484	5,000	0
<i>Part Time Custodians</i>	15,117	12,348	0	0	(12,348)
<i>Part Time Grounds Maintenance Workers</i>	78,269	117,496	84,993	111,920	(5,576)
<i>FICA</i>	49,350	56,720	49,790	58,929	2,209
<i>Retirement</i>	53,482	60,053	57,630	64,229	4,175
<i>Medical Insurance</i>	89,676	101,940	98,070	122,076	20,136
<i>Group Life Insurance</i>	7,306	8,128	7,801	8,756	627
<i>Disability Insurance</i>	1,513	1,695	1,920	2,184	489
<b><i>Salaries &amp; Benefits</i></b>	<b>861,142</b>	<b>969,982</b>	<b>891,458</b>	<b>1,026,490</b>	<b>56,509</b>
<i>Professional Services - Medical</i>	198	0	151	0	0
<i>Professional Services - Other</i>	610	100,500	839	0	(100,500)
<i>Repair and Maintenance</i>	60,380	60,000	49,246	66,000	6,000
<i>Maintenance Service Contract</i>	550,471	500,000	500,000	550,000	50,000
<i>Advertising</i>	318	150	82	150	0
<i>Purchased Gov't Services-ARWA</i>	593,746	601,497	640,784	607,881	6,384
<i>Purchased Gov't Services-SCWWA Nutrient Credits</i>	25,300	8,625	8,625	8,625	0
<i>Purchased Gov't Services-DCWA</i>	0	230,850	230,850	261,660	30,810
<i>Electrical Service</i>	281,492	300,000	274,472	300,000	0
<i>Heating Service</i>	31,548	30,000	46,014	30,000	0
<i>Water &amp; Sewer</i>	239,280	247,642	247,644	255,071	7,429
<i>Telecommunications</i>	12,252	11,000	11,733	11,000	0
<i>Property Insurance</i>	41,395	41,395	41,395	41,395	0
<i>Inland Marine Insurance</i>	13,401	13,401	13,205	13,401	0
<i>Motor Vehicle Insurance</i>	62,966	62,437	63,529	62,437	0
<i>Lease/Rental of Equipment</i>	0	0	220	1,000	1,000
<i>Office Supplies</i>	0	150	0	150	0
<i>Grounds Maintenance Supplies</i>	41,697	48,720	47,804	48,720	0
<i>Janitorial Supplies</i>	36,360	25,000	21,845	25,000	0

**GENERAL PROPERTIES**

	Actual Expend FY/2021	Amended Budget FY/2022	Projected Expend FY/2022	Adopted Budget FY/2023	Budget Change
<i>Repair &amp; Maintenance Supplies</i>	28,634	27,000	45,000	28,000	1,000
<i>Vehicle/Equipment Fuel</i>	15,140	15,000	15,723	15,000	0
<i>Uniforms/Apparel</i>	150	500	1,610	550	50
<b><i>Other Operating Expenditures</i></b>	<b>2,035,339</b>	<b>2,323,867</b>	<b>2,260,770</b>	<b>2,326,040</b>	<b>2,173</b>
<b><i>Total Expenditures</i></b>	<b>2,896,481</b>	<b>3,293,849</b>	<b>3,152,228</b>	<b>3,352,530</b>	<b>58,682</b>

**STREETLIGHTS**

	Actual Expend FY/2021	Amended Budget FY/2022	Projected Expend FY/2022	Adopted Budget FY/2023	Budget Change
<i>Electrical Service</i>	44,191	45,500	44,584	45,500	0
<b><i>Other Operating Expenditures</i></b>	<b>44,191</b>	<b>45,500</b>	<b>44,584</b>	<b>45,500</b>	<b>0</b>
<b><i>Total Expenditures</i></b>	<b>44,191</b>	<b>45,500</b>	<b>44,584</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.

	Actual Expend FY/2021	Amended Budget FY/2022	Projected Expend FY/2022	Adopted Budget FY/2023	Budget Change
<i>Contribution-Dinwiddie Health Department</i>	342,023	342,023	342,023	342,023	0
<i>Other Operating Expenditures</i>	<b>342,023</b>	<b>342,023</b>	<b>342,023</b>	<b>342,023</b>	<b>0</b>
<i>Total Expenditures</i>	<b>342,023</b>	<b>342,023</b>	<b>342,023</b>	<b>342,023</b>	<b>0</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.

	Actual Expend FY/2021	Amended Budget FY/2022	Projected Expend FY/2022	Adopted Budget FY/2023	Budget Change
<i>Contribution-District 19 CSB</i>	85,537	85,537	85,537	96,828	11,291
<i>Other Operating Expenditures</i>	<b>85,537</b>	<b>85,537</b>	<b>85,537</b>	<b>96,828</b>	<b>11,291</b>
<i>Total Expenditures</i>	<b>85,537</b>	<b>85,537</b>	<b>85,537</b>	<b>96,828</b>	<b>11,291</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.

	Actual Expend FY/2021	Amended Budget FY/2022	Projected Expend FY/2022	Adopted Budget FY/2023	Budget Change
<i>Contribution-Crater AAA</i>	10,767	11,000	11,000	10,000	(1,000)
<i>Other Operating Expenditures</i>	<b>10,767</b>	<b>11,000</b>	<b>11,000</b>	<b>10,000</b>	<b>(1,000)</b>
<i>Total Expenditures</i>	<b>10,767</b>	<b>11,000</b>	<b>11,000</b>	<b>10,000</b>	<b>(1,000)</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.

### Central Virginia Legal Aid Society

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

### Senior Navigator

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

### CCHASM

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

### Feed More, Inc.

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

	Actual Expend FY/2021	Amended Budget FY/2022	Projected Expend FY/2022	Adopted Budget FY/2023	Budget Change
<i>Contribution-Domestic Violence Programs</i>	7,000	7,000	7,000	7,500	500
<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	9,000	9,000	9,000	0
<b><i>Other Operating Expenditures</i></b>	<b>24,213</b>	<b>26,213</b>	<b>26,213</b>	<b>26,713</b>	<b>500</b>
<b><i>Total Expenditures</i></b>	<b>24,213</b>	<b>26,213</b>	<b>26,213</b>	<b>26,713</b>	<b>500</b>

## EDUCATION – CONTRIBUTIONS TO COLLEGES

Dinwiddie County supports and contributes to the following colleges:

### Virginia State University

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

### Richard Bland College

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

### John Tyler Community College

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

	Actual Expend FY/2021	Amended Budget FY/2022	Projected Expend FY/2022	Adopted Budget FY/2023	Budget Change
<i>Contribution-Virginia State University</i>	2,500	2,500	2,500	2,500	0
<i>Contribution-Richard Bland College</i>	5,000	10,000	10,000	10,000	0
<i>Contribution-John Tyler Community College</i>	3,468	3,355	3,355	3,525	170
<b><i>Other Operating Expenditures</i></b>	<b>10,968</b>	<b>15,855</b>	<b>15,855</b>	<b>16,025</b>	<b>170</b>
<b><i>Total Expenditures</i></b>	<b>10,968</b>	<b>15,855</b>	<b>15,855</b>	<b>16,025</b>	<b>170</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. Capital expenditures are related to improvements at the Sports Complex. See [www.playdinwiddie.com](http://www.playdinwiddie.com) for more information on recreation programs.

	Actual Expend FY/2021	Amended Budget FY/2022	Projected Expend FY/2022	Adopted Budget FY/2023	Budget Change
<i>Director of Parks &amp; Recreation</i>	74,792	81,560	81,560	87,725	6,165
<i>Recreation Specialists</i>	0	0	20,118	42,274	42,274
<i>Assistant Director</i>	63,092	67,100	54,196	67,262	162
<i>Office Manager</i>	46,065	47,514	47,514	49,919	2,406
<i>Recreation Managers</i>	139,602	146,649	144,051	152,937	6,288
<i>Overtime</i>	62	0	2,007	0	0
<i>Part Time Recreation Aide Facilities</i>	50,556	100,306	64,236	63,079	(37,227)
<i>Part Time Recreation Aide Athletics</i>	33,232	55,590	59,907	76,210	20,620
<i>Part Time Recreation Aide Concessions</i>	19,944	28,558	27,018	32,505	3,947
<i>Part Time Programs Instructors</i>	4,561	28,091	12,166	7,204	(20,887)
<i>Part Time Recreation Specialists</i>	8,547	24,120	0	26,325	2,205
<i>FICA</i>	32,986	44,331	37,130	46,316	1,985
<i>Retirement</i>	31,024	33,939	32,705	39,332	5,392
<i>Medical Insurance</i>	47,635	50,700	49,163	68,028	17,328
<i>Group Life Insurance</i>	4,259	4,594	4,427	5,362	768
<i>Disability Insurance</i>	230	246	269	831	585
<b><i>Salaries &amp; Benefits</i></b>	<b>556,587</b>	<b>713,298</b>	<b>636,468</b>	<b>765,308</b>	<b>52,011</b>
<i>Professional Services – Medical</i>	453	500	641	500	0
<i>Professional Services – Other</i>	10,210	27,500	27,563	35,970	8,470
<i>Temporary Help – Instructors</i>	4,105	10,000	8,085	10,000	0
<i>Repair and Maintenance</i>	17,854	5,000	10,942	7,000	2,000
<i>Maintenance Service Contract</i>	15,523	19,380	16,000	19,430	50
<i>Advertising</i>	714	0	973	500	500
<i>Marketing</i>	382	0	0	2,000	2,000
<i>Electrical Service</i>	51,974	60,000	59,586	60,000	0
<i>Heating Service</i>	5,153	9,450	9,450	9,450	0
<i>Water &amp; Sewer</i>	15,849	19,000	18,241	21,000	2,000
<i>Postal Service</i>	1	0	0	0	0
<i>Telecommunications</i>	19,479	18,170	26,205	21,170	3,000
<i>Lease/Rental of Equipment</i>	2,737	2,737	2,737	2,737	0
<i>Meals &amp; Lodging</i>	0	0	0	0	0
<i>Convention &amp; Education</i>	30	1,127	676	1,127	0
<i>Sales &amp; Meals Tax</i>	3,509	5,200	5,826	5,650	450
<i>Dues/Memberships</i>	45	550	0	625	75

## PARKS AND RECREATION

	Actual Expend FY/2021	Amended Budget FY/2022	Projected Expend FY/2022	Adopted Budget FY/2023	Budget Change
<i>Office Supplies</i>	2,543	4,000	3,201	4,000	0
<i>Food Supplies</i>	221	500	500	500	0
<i>Medical Supplies</i>	1,546	2,300	1,361	2,300	0
<i>Janitorial Supplies</i>	124	500	550	500	0
<i>Repair &amp; Maintenance Supplies</i>	13,593	4,500	7,355	5,500	1,000
<i>Vehicle/Equipment Fuel</i>	2,475	2,500	3,469	2,500	0
<i>Uniforms/Apparel</i>	2,250	1,000	972	2,000	1,000
<i>Education/Recreation Supplies</i>	50,148	67,130	67,130	81,080	13,950
<i>Concessions</i>	29,827	30,000	47,908	36,000	6,000
<b><i>Other Operating Expenditures</i></b>	<b>250,744</b>	<b>291,044</b>	<b>319,372</b>	<b>331,539</b>	<b>40,495</b>
<i>Machinery &amp; Equipment</i>	7,444	22,000	22,000	17,000	(5,000)
<i>Furniture &amp; Fixtures</i>	12,167	0	0	0	0
<b><i>Capital Expenditures</i></b>	<b>19,611</b>	<b>22,000</b>	<b>22,000</b>	<b>17,000</b>	<b>(5,000)</b>
<b><i>Total Expenditures</i></b>	<b>826,942</b>	<b>1,026,342</b>	<b>977,840</b>	<b>1,113,847</b>	<b>87,506</b>

## LIBRARY

### Appomattox Regional Library

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

	Actual Expend FY/2021	Amended Budget FY/2022	Projected Expend FY/2022	Adopted Budget FY/2023	Budget Change
<i>Contribution-Regional Library</i>	298,890	310,646	232,985	323,072	12,426
<b><i>Other Operating Expenditures</i></b>	<b>298,890</b>	<b>310,646</b>	<b>232,985</b>	<b>323,072</b>	<b>12,426</b>
<b><i>Total Expenditures</i></b>	<b>298,890</b>	<b>310,646</b>	<b>232,985</b>	<b>323,072</b>	<b>12,426</b>

## BOATLANDING

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

	Actual Expend FY/2021	Amended Budget FY/2022	Projected Expend FY/2022	Adopted Budget FY/2023	Budget Change
<i>Water &amp; Sewer</i>	1,200	1,200	1,200	1,200	0
<b><i>Other Operating Expenditures</i></b>	<b>1,200</b>	<b>1,200</b>	<b>1,200</b>	<b>1,200</b>	<b>0</b>
<b><i>Total Expenditures</i></b>	<b>1,200</b>	<b>1,200</b>	<b>1,200</b>	<b>1,200</b>	<b>0</b>

# 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). The planning director serves on the Tri-Cities Area MPO Technical Committee, and a Dinwiddie County Board of Supervisors member is appointed to represent the County on the Tri-Cities Area MPO Policy Committee. Staff provides technical support to the Board of Supervisors, the Planning Commission, the Board of Zoning Appeals, and related subcommittees of each. Staff is responsible for processing and reviewing re-zonings, conditional use permits, special exceptions, variances, site plans, and subdivisions. The FY2023 budget includes a new GIS analyst position and a replacement code compliance vehicle.

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.

	Actual Expend FY/2021	Amended Budget FY/2022	Projected Expend FY/2022	Adopted Budget FY/2023	Budget Change
<i>Director of Planning</i>	93,135	101,125	101,125	116,709	15,584
<i>Principal Planner/Zoning Administrator</i>	0	75,873	36,855	75,643	(230)
<i>Program Support Specialist II</i>	39,847	42,095	42,095	49,738	7,642
<i>Code Enforcement Officer</i>	47,190	48,819	48,819	51,290	2,471
<i>Environmental Inspector</i>	64,642	66,372	42,848	52,606	(13,767)
<i>GIS Analyst</i>	0	0	0	59,377	59,377
<i>Part Time Help</i>	0	0	254	0	0
<i>Planning Commission Salaries</i>	8,338	9,100	9,583	9,100	0
<i>Board of Zoning Appeals Salaries</i>	1,191	2,000	1,462	2,000	0
<i>FICA</i>	19,149	26,422	19,881	31,859	5,437
<i>Retirement</i>	23,671	33,094	24,756	39,847	6,753
<i>Medical Insurance</i>	14,938	30,240	18,294	41,376	11,136
<i>Group Life Insurance</i>	3,204	4,479	3,351	5,432	952
<i>Disability Insurance</i>	0	0	165	591	591
<b><i>Salaries &amp; Benefits</i></b>	<b>315,305</b>	<b>439,620</b>	<b>349,487</b>	<b>535,568</b>	<b>95,948</b>
<i>Professional Services - Other</i>	43,093	35,000	78,238	45,000	10,000
<i>Repair and Maintenance</i>	293	0	19	0	0
<i>Maintenance Service Contract</i>	3,357	5,000	5,000	5,000	0
<i>Advertising</i>	13,964	8,100	11,133	8,100	0
<i>Postal Service</i>	2,928	3,000	2,070	3,000	0
<i>Telecommunications</i>	1,870	1,325	2,366	2,400	1,075
<i>Lease/Rental of Equipment</i>	6,296	6,296	6,296	6,296	0
<i>Mileage</i>	0	550	352	820	270
<i>Meals &amp; Lodging</i>	0	1,920	480	2,450	530

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

	Actual Expend FY/2021	Amended Budget FY/2022	Projected Expend FY/2022	Adopted Budget FY/2023	Budget Change
<i>Convention &amp; Education</i>	2,903	1,500	3,428	2,100	600
<i>Dues/Memberships</i>	944	1,550	909	1,550	0
<i>Office Supplies</i>	1,077	3,000	3,000	3,000	0
<i>Repair &amp; Maintenance Supplies</i>	4,772	7,000	5,436	7,000	0
<i>Vehicle/Equipment Fuel</i>	1,012	2,000	859	2,000	0
<i>Uniforms/Apparel</i>	0	500	520	500	0
<b><i>Other Operating Expenditures</i></b>	<b>82,509</b>	<b>76,741</b>	<b>120,106</b>	<b>89,216</b>	<b>12,475</b>
<i>Motor Vehicles</i>	0	0	0	20,480	20,480
<i>Computer Equipment</i>	0	0	1,610	0	0
<b><i>Capital Expenditures</i></b>	<b>0</b>	<b>0</b>	<b>1,610</b>	<b>20,480</b>	<b>20,480</b>
<b><i>Total Expenditures</i></b>	<b>397,814</b>	<b>516,361</b>	<b>471,202</b>	<b>645,264</b>	<b>128,903</b>

**PUBLIC NUISANCE CONTROL**

	Actual Expend FY/2021	Amended Budget FY/2022	Projected Expend FY/2022	Adopted Budget FY/2023	Budget Change
<i>Professional Services – Other</i>	15,062	30,000	20,000	30,000	0
<b><i>Other Operating Expenditures</i></b>	<b>15,062</b>	<b>30,000</b>	<b>20,000</b>	<b>30,000</b>	<b>0</b>
<b><i>Total Expenditures</i></b>	<b>15,062</b>	<b>30,000</b>	<b>20,000</b>	<b>30,000</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 County Fair.

	Actual Expend FY/2021	Amended Budget FY/2022	Projected Expend FY/2022	Adopted Budget FY/2023	Budget Change
<i>Deputy County Administrator-Planning &amp; Community Development</i>	102,691	114,555	114,555	129,140	14,584
<i>Director of Economic Development</i>	69,529	83,498	83,498	91,944	8,446
<i>Youth Workforce Program Manager</i>	46,065	48,908	48,908	51,384	2,476
<i>Marketing/Tourism Manager</i>	61,580	63,789	63,789	67,018	3,230
<i>FICA</i>	20,749	23,772	23,092	25,971	2,198
<i>Retirement</i>	27,278	30,764	30,764	33,371	2,607
<i>Medical Insurance</i>	30,721	32,844	32,844	39,324	6,480
<i>Group Life Insurance</i>	3,692	4,164	4,164	4,549	385
<i>Disability Insurance</i>	557	595	595	625	30
<b><i>Salaries &amp; Benefits</i></b>	<b>362,862</b>	<b>402,890</b>	<b>402,210</b>	<b>443,327</b>	<b>40,437</b>
<i>Professional Services – Engineer/Architect</i>	0	5,000	0	5,000	0
<i>Professional Services – Other</i>	4,178	4,400	49	150	(4,250)
<i>Maintenance Service Contract</i>	2,538	3,000	2,538	1,200	(1,800)
<i>Advertising</i>	1,987	5,990	4,139	6,250	260
<i>Marketing</i>	11,232	8,430	1,371	8,180	(250)
<i>Telecommunications</i>	2,371	1,600	2,198	1,500	(100)
<i>Lease/Rental of Equipment</i>	3,216	3,216	3,216	3,216	0
<i>Meals &amp; Lodging</i>	0	1,061	0	906	(155)
<i>Convention &amp; Education</i>	840	1,240	180	4,100	2,860
<i>Dues/Memberships</i>	495	685	495	705	20
<i>Office Supplies</i>	125	250	186	250	0
<i>Vehicle/Equipment Fuel</i>	232	0	711	700	700
<i>Special Events</i>	24,336	40,000	21,125	78,500	38,500
<b><i>Other Operating Expenditures</i></b>	<b>51,549</b>	<b>74,872</b>	<b>36,209</b>	<b>110,657</b>	<b>35,785</b>
<b><i>Total Expenditures</i></b>	<b>414,411</b>	<b>477,762</b>	<b>438,419</b>	<b>553,984</b>	<b>76,222</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, offers public transportation to citizens along the major corridors, and connects to the Petersburg Area Transit System.

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

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

### **Petersburg Area Regional Tourism**

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

### **Crater Planning District Commission**

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

### **Virginia's Gateway Region**

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

### **Friends of the Lower Appomattox River**

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

### **Virginia's Crossroads**

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

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

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

## OTHER PLANNING AND COMMUNITY DEVELOPMENT

### Dinwiddie County Chamber of Commerce

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

	Actual Expend FY/2021	Amended Budget FY/2022	Projected Expend FY/2022	Adopted Budget FY/2023	Budget Change
<i>Industrial Development Authority Member Salaries</i>	3,600	5,000	3,120	5,000	0
<i>FICA</i>	275	383	239	383	0
<b><i>Salaries &amp; Benefits</i></b>	<b><i>3,876</i></b>	<b><i>5,383</i></b>	<b><i>3,359</i></b>	<b><i>5,383</i></b>	<b><i>0</i></b>
<i>Purchased Gov't Services-BABS</i>	20,000	20,000	20,000	21,200	1,200
<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	40,500	19,500
<i>Contribution-Crater Planning District Commission</i>	18,201	18,201	18,201	18,166	(35)
<i>Contribution-Virginia's Gateway Region</i>	22,228	50,600	50,600	50,589	(11)
<i>Contribution-Dinwiddie County IDA</i>	25,000	25,000	25,000	25,000	0
<i>Contribution-Misc.</i>	16,300	19,500	19,500	46,500	27,000
<b><i>Other Operating Expenditures</i></b>	<b><i>168,404</i></b>	<b><i>199,976</i></b>	<b><i>199,976</i></b>	<b><i>247,630</i></b>	<b><i>47,654</i></b>
<b><i>Total Expenditures</i></b>	<b><i>172,280</i></b>	<b><i>205,359</i></b>	<b><i>203,335</i></b>	<b><i>253,013</i></b>	<b><i>47,654</i></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.

	Actual Expend FY/2021	Amended Budget FY/2022	Projected Expend FY/2022	Adopted Budget FY/2023	Budget Change
<i>Contribution-Appomattox Soil &amp; Water District</i>	12,500	12,500	12,500	12,500	0
<b><i>Other Operating Expenditures</i></b>	<b><i>12,500</i></b>	<b><i>12,500</i></b>	<b><i>12,500</i></b>	<b><i>12,500</i></b>	<b><i>0</i></b>
<b><i>Total Expenditures</i></b>	<b><i>12,500</i></b>	<b><i>12,500</i></b>	<b><i>12,500</i></b>	<b><i>12,500</i></b>	<b><i>0</i></b>

## VIRGINIA COOPERATIVE EXTENSION PROGRAM

Virginia Cooperative Extension brings the resources of Virginia's land-grant universities, Virginia Tech and Virginia State University, to the citizens of the Commonwealth. This organization provides education through programs in agriculture and natural resources, family and consumer sciences, 4-H youth development, and community viability. The department uses science-based programs to promote effective soil testing, fertilizer application, insect management, and pesticide use, with the goals of reducing costs to the producer and protect the environment.

Four full time employees who are paid by the State and a part time 4-H program technician who is paid by the County staff the Dinwiddie office. Participation in the 4-H programs and summer camp 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.

	Actual Expend FY/2021	Amended Budget FY/2022	Projected Expend FY/2022	Adopted Budget FY/2023	Budget Change
<i>Cooperative Extension Technician</i>	8,876	17,091	14,790	18,922	1,831
<i>Overtime</i>	471	0	0	0	0
<i>Summer Intern</i>	0	4,000	0	4,000	0
<i>FICA</i>	715	1,613	1,293	1,754	140
<b><i>Salaries &amp; Benefits</i></b>	<b>10,062</b>	<b>22,705</b>	<b>16,083</b>	<b>24,676</b>	<b>1,971</b>
<i>Professional Services - Other</i>	519	0	0	4,200	4,200
<i>Purchased Gov't Services-Cooperative Extension</i>	71,873	100,725	74,834	108,870	8,145
<i>Electrical Service</i>	0	0	0	2,600	2,600
<i>Telecommunications</i>	338	450	570	450	0
<i>Lease/Rental Of Buildings</i>	22,092	22,092	22,092	22,534	442
<i>Convention &amp; Education</i>	99	0	658	0	0
<i>Contribution-Southeast VA 4-H Education Center</i>	1,000	10,000	10,000	10,000	0
<i>Dues/Memberships</i>	215	1,500	215	1,500	0
<i>Education/Recreation Supplies</i>	3,652	1,000	811	1,500	500
<i>Plastic Pest Containers Program</i>	1,834	1,800	1,801	1,800	0
<b><i>Other Operating Expenditures</i></b>	<b>101,623</b>	<b>137,567</b>	<b>110,980</b>	<b>153,454</b>	<b>15,887</b>
<b><i>Total Expenditures</i></b>	<b>111,685</b>	<b>160,272</b>	<b>127,063</b>	<b>178,130</b>	<b>17,858</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 Debt Service Funds are 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.

	Actual Expend FY/2021	Amended Budget FY/2022	Projected Expend FY/2022	Adopted Budget FY/2023	Budget Change
<i>Transfer to Social Services Fund</i>	449,389	456,270	456,270	423,579	(32,691)
<i>Transfer to School Fund</i>	15,182,488	15,690,100	15,690,100	15,990,100	300,000
<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>	925,425	906,557	906,557	906,557	0
<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>	594,500	2,690,125	2,690,125	0	(2,690,125)
<i>Transfer to County Debt Service Fund</i>	3,645,513	3,645,512	3,645,512	3,645,512	0
<i>Transfer to School Debt Service Fund</i>	2,844,705	2,844,705	2,844,705	2,844,705	0
<b><i>Total Transfers to Other Funds</i></b>	<b>23,817,020</b>	<b>26,408,269</b>	<b>26,408,269</b>	<b>23,985,453</b>	<b>(2,422,816)</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 five 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**

The purpose of the act is to provide high quality, child centered, family focused, cost effective, community-based services to high-risk youth and their families through the pooling of eight specific funding streams from Social Services, Department of Juvenile Justice, Department of Education, and Department of Behavioral Health and Developmental Services. These funds are returned to the localities with a required state/local match and are managed by local interagency teams.

### **Law Library**

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

### **Fire & EMS Grants**

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

### **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 2023 budget priorities include the following:

- Invest in our staff
- Invest in student needs
- Invest in infrastructure

## School Funds Revenue Analysis

Revenue assumptions for FY 2023 include the County local fund transfer of \$15,590,100, which is \$300,000 higher than the FY 2022 transfer. FY 2023 State revenues show an increase of \$3,575,783, which includes an increased share of state sales tax, compensation supplement, basic school aid, and at-risk funding. Fund balances in the various school funds will be used along with current revenues to balance the FY 2023 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.

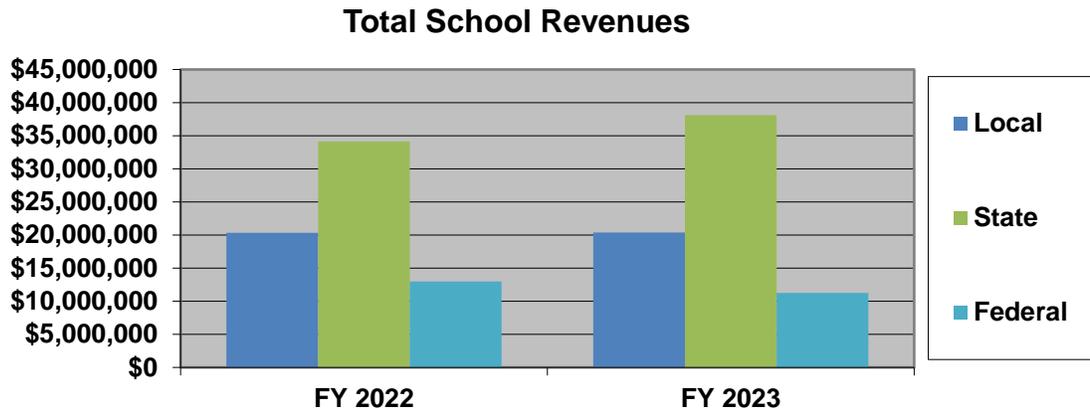
### Federal Aid

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

# SCHOOL FUNDS

## Charges for Services & Local Miscellaneous Receipts

Charges for services and Medicaid reimbursement account for 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 2023. Cafeteria meals are recorded in the School Nutrition Fund.



## School Funds Expenditure Analysis

The School Funds expenditures budget is presented to the Board of Supervisors in the following categories: Instruction & Technology; Administration, Attendance and Health; Pupil Transportation; Operation and Maintenance; School Nutrition Services; Capital Projects; and Debt Service. Shown below is the Schools’ FY 2023 budget as approved by the Board of Supervisors on May 3, 2022.

FUND	CATEGORY	FY 2022	FY 2023	CHANGE
Fund 205	Instruction & Technology	36,866,208	39,803,178	2,936,970
Fund 208	Schools COVID19	9,192,853	7,059,838	-2,133,015
Fund 303	Grants	3,183,129	3,385,646	202,517
Fund 206	Textbooks	896,858	650,000	-246,858
<b>Total Instruction</b>		<b>50,139,048</b>	<b>50,898,662</b>	<b>759,614</b>
Fund 205	Administration, Attendance & Health	2,558,231	2,751,244	193,013
Fund 205	Pupil Transportation	3,374,711	3,630,357	255,646
Fund 205	Operation and Maintenance	6,407,687	6,694,360	286,673
Fund 207	School Nutrition Services	1,924,756	2,193,451	268,695
Fund 302	Capital Projects	4,430,807	2,875,658	-1,555,149
Fund 402	Debt Service	3,367,431	3,353,354	-14,077
	Inter-Fund Transfers	2,952,479	1,125,757	-1,826,722
<b>Total Funds</b>		<b>75,155,150</b>	<b>73,522,843</b>	<b>-1,632,307</b>

Further details of the FY 2023 School budget are available in a separate document that may be obtained from the School Board Office or [www.dinwiddie.k12.va.us](http://www.dinwiddie.k12.va.us)

# CAPITAL PROJECTS FUNDS

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 2018 & have additional expenditures in those prior years. Appendix B shows anticipated capital needs in the FY 2023-2032 CIP resolution.

<b>CAPITAL IMPROVEMENTS PLAN FUND PROJECTS</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>FY 2022 Estimated</b>	<b>Remaining Budget</b>
County Government Complex	(405,357)	(1,705,636)	(209,720)			0
County Museum			(23,719)	(554)	(14,673)	61,074
DCWA / SCWWA / ARWA	(134,026)	(273,854)	(120,797)	(213,527)		0
Manned Sites	(96,406)	(8,414)				0
McKenney Gym	(3,944)	(3,126)	(72)			2,268
McKenney Recreation Center	(38,812)	(200)	(100)			698
Laserfiche Expansion	(3,315)	(1,596)	0	(3,096)	(29,499)	0
Broadband Study/Project	(27,119)	(19,533)	(16,352)	(1,124)	(5,900)	1,005,076
Replace Engine #3	(573,821)					0
School Buses	(550,000)	(574,000)	(253,380)	(5,590)	(15,378)	17,582
Pamplin Corridor Enhancement		(4,368)				68,421
Radio System Upgrade		(14,164)	(2,007,729)	(2,065,880)	(4,000,000)	2,163,048
E911 Upgrade	(143,966)	(2,100)				0
Replace Tanker 3	(124,868)	(242,895)				0
Planning Vehicle		(25,275)				0
Law Enforcement Vehicles		(180,219)	(187,125)			0
Namozine VFD Roof Replacement		(37,721)				0
Volunteer Fire Dept. Turnout Gear		(7,337)	(29,355)			0
2 Video Laryngoscopy Units		(43,000)				0
EMD Program Update		(12,913)				0
Squad 2 Replacement		(200,896)				0
Self-Contained Breathing Apparatus Replacement		(735,384)				0
Courthouse/Other Bldg. HVAC	(138,000)	(146,140)				0
Din Middle School Roof Recoat			(210,000)			0
Airport Authority Projects			(47,800)			0
Building Inspections Truck			(27,700)			0
EMS Captain Vehicle Replacement			(67,000)			0
McKenney VFD Paving & Concrete			(12,595)	(69,845)		0
Animal Shelter Projects			(2,275)	(10,031)		0
Next Gen 911 System - VITA grant			(30,553)	(73,594)	(293)	0
Ambulances			(84,389)	(297,068)	(1,111,035)	0
Ladder Truck				(1,072,552)	(100,000)	0
Courthouse Renovations					(125,000)	283,961
Brush 2 Replacement – Ford					(100,000)	0
Pamplin Roof Replacement					(30,000)	625,125
ERP System					(770,501)	598,600
<b>Total Project Expenditures</b>	<b>(2,239,633)</b>	<b>(4,238,771)</b>	<b>(3,330,661)</b>	<b>(3,812,861)</b>	<b>(6,302,279)</b>	<b>4,825,853</b>

# 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 & Poor's 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. In November 2021, \$2,710,000 in bonds were issued to finance the County's ladder truck replacement and the Schools' HVAC system replacement at Southside Elementary School. No new debt was issued in FY 2022, and none is anticipated in FY 2023.

<i>Funding Sources</i>	2022	2023	2024	2025	2026	2027
<b>County</b>						
<i>Beginning Fund Balance</i>	1,445,749	900,602	415,809	57,893	57,893	57,893
<i>Transfer From County General Fund</i>	3,645,512	3,645,512	3,771,380	3,837,245	3,839,007	3,645,512
<b>Total</b>	<b>5,091,261</b>	<b>4,546,114</b>	<b>4,187,189</b>	<b>3,895,138</b>	<b>3,896,900</b>	<b>3,703,405</b>
<b>Schools</b>						
<i>Beginning Fund Balance</i>	715,534	1,192,803	1,684,153	2,184,247	2,706,336	3,245,129
<i>Transfer From County Meals Tax Fund</i>	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
<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>4,560,238</b>	<b>5,037,507</b>	<b>5,528,857</b>	<b>6,028,951</b>	<b>6,551,040</b>	<b>7,089,833</b>
<b>Total Funding Sources For Debt Service</b>	<b>9,651,499</b>	<b>9,583,620</b>	<b>9,716,046</b>	<b>9,924,088</b>	<b>10,447,941</b>	<b>10,793,238</b>

# DEBT SERVICE FUNDS

<i>Expenditures</i>	2022	2023	2024	2025	2026	2027
<b>County</b>						
<i>Lease Revenue Bonds</i>	4,080,459	4,075,245	4,074,236	3,782,184	3,783,947	3,161,537
<i>Airport Authority Loans Transfer</i>	110,200	55,060	55,060	55,060	55,060	55,060
<i>Water Authority Loans Transfer</i>	0	0	0	0	0	0
<b>Total</b>	<b>4,190,659</b>	<b>4,130,305</b>	<b>4,129,296</b>	<b>3,837,244</b>	<b>3,839,007</b>	<b>3,216,597</b>
<b>Schools</b>						
<i>General Obligation Bonds</i>	847,499	832,499	817,500	802,500	787,500	772,500
<i>Lease Revenue Bonds</i>	2,518,382	2,519,301	2,525,556	2,518,559	2,516,855	2,516,107
<i>Admin Fees</i>	1,550	1,550	1,550	1,550	1,550	1,550
<b>Total</b>	<b>3,367,435</b>	<b>3,353,354</b>	<b>3,344,610</b>	<b>3,322,614</b>	<b>3,305,911</b>	<b>3,290,164</b>
<b>Total Expenditures For Debt Service</b>	<b>7,558,094</b>	<b>7,483,658</b>	<b>7,473,907</b>	<b>7,159,859</b>	<b>7,144,919</b>	<b>6,506,761</b>
<b>Annual Change</b>	<b>(195,690)</b>	<b>(74,436)</b>	<b>(9,752)</b>	<b>(314,048)</b>	<b>(14,940)</b>	<b>(638,158)</b>
<b>Ending Fund Balance</b>	<b>2,093,404</b>	<b>2,099,962</b>	<b>2,242,139</b>	<b>2,764,230</b>	<b>3,303,022</b>	<b>4,286,477</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 \$4.60 per \$100 of assessed value of personal property, which includes motor vehicles, boats and trailers.

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

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

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

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

### Other Local Taxes

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

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

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

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

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

# APPENDIX A

## REVENUE CLASSIFICATIONS

### Permits, Fees, and Licenses

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

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

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

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

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

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

### Fines and Forfeitures

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

### Use of Property and Money

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

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

### Charges for Services

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

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

# APPENDIX A

## REVENUE CLASSIFICATIONS

### Non-Categorical State Aid

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

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

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

### Categorical State Aid

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

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

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

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

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

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

### Categorical Federal Aid

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

### Miscellaneous

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

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

# APPENDIX B

## TAX & BUDGET RESOLUTIONS

### RESOLUTION ADOPTION OF CALENDAR YEAR 2022 PROPERTY TAX RATES AND PERSONAL PROPERTY TAX RELIEF RATE

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

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

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

**WHEREAS**, in accordance with Section 58.1-3007 of the Code of Virginia, notice of the proposed 2022 property tax rates for Dinwiddie County, Virginia has been published in a local newspaper and a public hearing held on such proposed rates;

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

1. Property Tax Rates The property tax rates for calendar year 2022 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	4.60
Personal Property – volunteer vehicles	.25
Machinery & Tools	3.30
Heavy Construction Machinery	3.30
Airplanes	.50

2. TAX RELIEF FOR QUALIFYING MOTOR VEHICLES In accordance with the Personal Property Tax Relief Act of 1998 (Section 58.1-3523 *et seq.* of the Code of Virginia) and Section 19-10(c) of the Dinwiddie County Code, the personal property tax relief rate for calendar year 2022 shall be set at 34%.

# APPENDIX B

## TAX & BUDGET RESOLUTIONS

### RESOLUTION ADOPTION OF FISCAL YEAR 2023 BUDGET AND APPROPRIATION OF FUNDS

**WHEREAS**, the County Administrator has prepared a Proposed Budget for the fiscal year beginning July 1, 2022 and ending June 30, 2023 (FY 2023); and

**WHEREAS**, a public hearing on the FY 2023 budget was advertised and public hearing held on April 19, 2022 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, 2022 and ending June 30, 2023; and

**WHEREAS**, the tax rates on real estate, tangible personal property, and machinery and tools were set on March 29, 2022 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 \$147,750,118 for FY 2023 is hereby approved as proposed on this date and hereby appropriated in the FY 2023 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	\$ 54,109,794	\$ 54,109,794
Meals Tax	\$ 1,000,000	\$ 1,000,000
Social Services	\$ 3,318,591	\$ 3,568,404
School Operations	\$ 53,245,794	\$ 54,004,896
School Textbooks	\$ 542,758	\$ 650,000
School Nutrition	\$ 2,018,100	\$ 2,193,451
School Covid-19	\$ 7,059,838	\$ 7,059,838
Community Development	\$ 51,560	\$ 781,711
Community Service	\$ 0	\$ 11,466
Children's Services Act	\$ 2,306,557	\$ 2,386,902
Law Library	\$ 3,500	\$ 17,619
Fire & EMS Grants	\$ 153,500	\$ 5,755,805
Forfeited Asset Sharing	\$ 0	\$ 44,639
School Capital	\$ 926,684	\$ 2,875,658
School Grants	\$ 3,269,647	\$ 3,385,646
County Grants	\$ 91,329	\$ 150,000
County Capital	\$ 0	\$ 4,825,853
County Debt	\$ 3,645,512	\$ 4,130,297
School Debt	\$ 3,844,704	\$ 3,353,354
<b>Total</b>	<b>\$135,587,869</b>	<b>\$150,305,333</b>
Fund Balance	\$ 38,291,042	\$ 23,573,577
<u>Less: Inter-fund Transfers</u>	<u>-\$ 26,128,792</u>	<u>-\$ 26,128,792</u>
<b>Total Resources &amp; Requirements</b>	<b>\$147,750,118</b>	<b>\$147,750,118</b>

# APPENDIX B

## TAX & BUDGET RESOLUTIONS

### RESOLUTION ADOPTION OF FISCAL YEAR 2023 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 because 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 2023-2032 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 2023-2032 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 2023-2032 CIP and funding for the Fiscal Year 2023 CIP is to be included in the Fiscal Year 2023 County budget; and

**WHEREAS**, the five year Capital Improvements Program pursuant to Virginia Code Section 15.2-2239 includes only fiscal years 2023 through 2027; and

**WHEREAS**, as required by Virginia Code Section 15.2-2303.2(B), Dinwiddie County reports that it received \$19,535 in FY 2022 from cash proffers and plans to spend \$19,535 of money received from cash proffers in FY 2023; and

**NOW THEREFORE BE IT RESOLVED** by the Board of Supervisors of Dinwiddie County, Virginia that the attached proposed Fiscal Years 2023-2032 Capital Improvements Program is hereby adopted and appropriated.

# APPENDIX B

## TAX & BUDGET RESOLUTIONS

COUNTY OF DINWIDDIE CAPITAL IMPROVEMENTS PLAN														
PROPOSED FY 23 - 32														
Requestor	Projects by Fiscal Year	Gen Fund		Total Project Cost	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
		Transfer	ARPA											
Admin	Fiber Projects			1,000,000		200,000		200,000	200,000	200,000				
Admin	Cybernetic Upgrade			200,000			200,000							
Admin	Broadband Project with RuralBand	1,838,043		1,838,043	1,838,043									
Admin	Government Complex Phone System Replacement			150,000			150,000							
Admin	Government Complex Cisco Switch Replacement			1,000,000				500,000	500,000					
Courthouse	Courthouse Renovation - Circuit Court Clerk Office		100,000	100,000	100,000									
Public Safety	McKenney VFD Renovation		100,000	100,000	100,000									
Public Safety	McKenney VFD Paving & Concrete			589,800		589,800								
Public Safety	Ambulance Replacement	265,000		2,700,000	265,000	265,000	310,000	310,000	310,000	310,000	310,000	310,000	310,000	310,000
Public Safety	AutoPulse Replacement			175,000		175,000								
Public Safety	Namozine VFD Paving & Concrete			545,120		545,120								
Public Safety	EMD System Replacement			106,604		106,604								
Public Safety	CAD, RMS, MDT Upgrade			500,000		500,000								
Public Safety	Dinwiddie & McKenney VFD Mechanical Systems Upgrades	500,000		500,000	500,000									
Public Safety	Cardiac Monitors Replacement			475,000					475,000					
Public Safety	Engine Replacement	1,565,000		2,375,000	1,565,000						810,000			
Public Safety	Airport Area Fire Station			4,691,560		4,691,560								
Public Safety	Rescue 1			825,000			825,000							
Public Safety	Animal Control Cremation System			98,800		98,800								
Public Safety	Tanker Replacement 1, 4			2,220,000		470,000			550,000			600,000	600,000	
Public Safety	Training Facility Master Plan / Live Fire Training Facility			993,608		125,000	868,608							
Public Safety	Extrication Tools Replacement			425,000								425,000		
Public Safety	Mobile Command Unit			500,000			500,000							
Public Works	Facilities Study		100,000	100,000	100,000									
Public Works	HVAC Animal Shelter			10,000		10,000								
Public Works	HVAC & Controllers Pamplin Building	122,000		434,000	122,000	300,000	12,000							
Public Works	HVAC Sheriff Training Center			10,000		10,000								
Public Works	HVAC Eastside Enhancement Center	60,000		60,000	60,000									
Public Works	HVAC Tower Sites	30,000		40,000	30,000	10,000								
Public Works	Skid Steer	45,000		45,000	45,000									
Public Works	Roll Off Truck	120,000		120,000	120,000									
Public Works	Front Load Truck - Recycling			110,000			110,000							
Public Works	Heavy Vehicle Maintenance Facility			800,000							800,000			
Schools	DHS & Sutherland Chiller / Boiler Replacement			1,500,000										1,500,000
Schools	Sunnyside EPDM Roof Replacement			250,000										250,000
Schools	Pamplin Building Security Upgrade	52,000		52,000	52,000									
Schools	School Bus Replacement	627,144	5,689,664	6,271,440	627,144	435,000	522,000	522,000	484,810	499,355	499,355	550,000	630,000	920,000
Schools	DES Soffitt Repair	440,407		440,407	440,407									
Schools	Sunnyside Modular Classroom Replacement			150,000		150,000								
Schools	Spring Booster Multi-Purpose Facility/Concessions Renovation	500,000		500,000	500,000									
Schools	DMS Asbestos Abatement			150,000			150,000							
Schools	Elementary School Playground Equipment Upgrades			800,000			800,000							
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	225,000		2,250,000	225,000	225,000	225,000	225,000	225,000	225,000	225,000	225,000	225,000	225,000
Sheriff	MDT Replacement			400,000		400,000								
Water/Sewer	Waste Water Capacity		150,000	25,079,000	150,000	1,500,000	12,510,000	10,919,000						
	<b>Total</b>	<b>1,838,043</b>	<b>5,001,551</b>	<b>63,230,065</b>	<b>6,839,594</b>	<b>10,806,884</b>	<b>17,382,608</b>	<b>13,607,459</b>	<b>2,744,810</b>	<b>2,434,355</b>	<b>2,644,355</b>	<b>2,110,000</b>	<b>1,765,000</b>	<b>2,895,000</b>

# APPENDIX C

## PAID FULL TIME EQUIVALENTS

County Employees by Function	FY 2021 Actual	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget
<b>General Government</b>				
County Administration	2.79	3.00	3.00	3.00
Legal Services	1.67	2.00	2.04	2.60
Human Resources	3.00	3.00	2.92	3.00
Commissioner of Revenue	5.98	6.14	5.59	6.14
Business License/Land Use	1.04	1.00	1.00	1.00
Treasurer	6.38	6.60	6.40	6.50
Accounting	3.02	4.00	3.82	4.00
Information Technology	3.82	5.00	4.44	5.00
Registrar	2.54	2.00	2.26	2.00
<b>Judicial Administration</b>				
Clerk of the Circuit Court	5.00	5.00	5.00	5.00
Victim Witness Program	1.00	2.00	1.00	2.00
Commonwealth's Attorney	5.89	6.00	6.00	6.00
<b>Public Safety</b>				
Sheriff	65.98	66.36	65.18	69.00
Fire & EMS Services	38.01	40.27	37.11	39.67
Children's Services	3.24	3.35	3.07	3.20
Building Inspections	4.00	4.00	4.00	4.00
Animal Control/Pound	5.02	6.00	5.01	6.05
Emergency Communications	18.55	19.00	18.92	19.68
<b>Public Works</b>				
Waste Management	22.43	21.79	22.02	21.79
General Properties	18.54	19.39	17.97	18.85
<b>Culture and Recreation</b>				
Parks, Recreation, & Tourism	10.70	15.72	12.71	14.30
<b>Community Development</b>				
Planning/Zoning/GIS	4.00	5.00	4.42	6.00
Community Development	4.00	4.00	4.00	4.00
Cooperative Extension-4-H Tech only	0.33	0.82	0.70	0.84
<b>Totals</b>	<b>236.94</b>	<b>251.44</b>	<b>238.58</b>	<b>253.62</b>

# APPENDIX D

## OVERVIEW OF SALARIES & BENEFITS

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

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

- a. Implementation of FY 2020 Classification & Compensation Study recommendations for FY 2022 (Phase I) & for FY 2023 (Phase II and III).
- b. 2.5% COLA and a 2.376% step increase is also proposed for FY 2023.
- c. \$12.00/hour minimum wage increase is incorporated into the proposed salary/wage budget.

### 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 5% salary increase or a 4% salary increase and a 1% bonus for state supported local employees for FY 2023.

### 3. Other Requested Workforce Changes

- a. New Positions
  - i. Communications
  - ii. Information Technology
  - iii. Sheriff's Office
  - iv. Planning
- b. Part Time to Full Time Position
  - i. County Attorney

### 4. FICA

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

### 5. VRS

FY 2017 & 2018	FY 2019 & 2020	FY 2021 & 2022	FY 2023 & 2024
8.88%	9.38%	9.90%	9.83%

- a. The County will pay 9.83% for VRS covered positions in FY 2023.
- b. Employees in VRS covered positions pay a 5% employee contribution.
- 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 rate will be in effect through FY 2024. 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 .85% in FY 2023.

# APPENDIX D

## OVERVIEW OF SALARIES & BENEFITS

### 6. Health Insurance

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

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

- b. The FY 2022 plan rates and EE/ER ratio will be presented for approval at the regular BOS meeting on March 15th. 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 increase of approximately \$320,000.

### 7. Group Life Insurance

- a. The FY 2023 rate for GLI will remain at 1.34% per the VRS Board of Trustees.

### 8. Workers' Compensation Insurance

- a. The FY 2023 premium for employee workers' compensation will increase based on the change in experience modification factor from .80 to .94 and because of increased salary amounts.
- b. We have not yet received the FY 23 insurance renewal quotes from VACorp.

# APPENDIX E

## MISCELLANEOUS COUNTY AND COMMUNITY STATISTICS

DEPARTMENT STATISTICS	FY 2020 TOTAL	FY 2021 TOTAL	FY 2022 TOTAL
<b>Sheriff</b>			
Physical arrests	1,134	1,061	1,020
Traffic violations	9,738	7,590	6,093
Civil papers	9,124	8,541	9,355
<b>Fire &amp; Rescue</b>			
Fire calls answered	2,234	2,570	2,480
EMS calls answered	3,626	3,941	4,138
<b>Building Inspections</b>			
Permits issued	1,166	1,380	1,472
<b>Animal Control</b>			
Calls answered	4,193	4,705	4,143
<b>Animal Pound</b>			
Adoptions	193	244	230
<b>Waste Management</b>			
Refuse collected in tons	19,244	20,071	19,090
Recycled waste collected in tons	928	695	604
<b>Social Services</b>			
Caseload-average monthly	6,671	7,186	7,833
<b>Children's Services</b>			
Caseload-average monthly	60	52	58
<b>Parks, Recreation, &amp; Tourism</b>			
Program participants-average monthly	5,929	5,399	14,421
Annual Rentals	295	190	638
<b>Planning &amp; Zoning</b>			
Addresses Assigned	128	98	117
Business License	137	245	258

# APPENDIX E

## MISCELLANEOUS COUNTY AND COMMUNITY STATISTICS

DEPARTMENT STATISTICS	FY 2020 TOTAL	FY 2021 TOTAL	FY 2022 TOTAL
<b>Planning &amp; Zoning</b>			
Cell Tower Co-location	1	0	3
Conditional Use Permit	0	2	4
Agreement In Lieu Of (A&S)	87	78	38
Erosion and Sediment Control	0	0	3
Ordinance Amendment	0	0	3
Plan Review	1	0	0



Plat Review	91	102	112
Rezoning Request	1	2	5
Sign Permit	3	4	11
Site Plan Review	0	1	2
Storm Water Management	0	2	1
Zoning Permit	93	58	52
Cash Proffers	3	11	8

# APPENDIX E

## MISCELLANEOUS COUNTY AND COMMUNITY STATISTICS

Fiscal Year	Population	Personal Income	Per Capital		Unemployment Rate
			Personal Income	School Enrollment	
2022	27,989	\$ 3,611,215	\$ 47,489	4,082	3.30%
2021	27,947	\$ 3,519,703	\$ 46,196	4,134	5.10%
2020	28,667	\$ 3,430,510	\$ 44,938	4,269	8.80%
2019	28,502	\$ 3,193,735	\$ 41,337	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%

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 2021 & 2022.

# APPENDIX F

## GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

# APPENDIX F

## GLOSSARY

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

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

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

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

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

Disbursement: The expenditure of monies from an account.

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

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

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

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

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

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

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

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

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

General Fund: The general operating fund of the County.

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

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

# APPENDIX F

## GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

