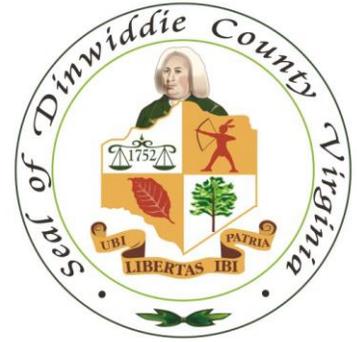


DINWIDDIE COUNTY, VA



ADOPTED CONSOLIDATED BUDGET FISCAL YEAR 2024

14010 Boydton Plank Road, Dinwiddie, VA 23841

804-469-4500

www.dinwiddieva.us

TABLE OF CONTENTS

County Overview

Readers' Guide	1
Brief History and Description of Government	2
County Vision, Mission, Values and Goals	3
County Leadership	4
Organization Chart.....	5
The Budget Process	6
Budget and Accounting Overview	7
Financial Management Policies.....	9

FY 2024 Consolidated Budget Analysis

Message from the County Administrator	13
Overview of Consolidated Budget.....	18
Consolidated Revenue and Expenditure Summary.....	19
General Fund Revenue by Source	35
General Fund Expenditures by Function	
General Government	
Board of Supervisors	36
County Administration	37
Legal Services	38
Human Resources.....	39
Independent Auditor	40
Commissioner of the Revenue	41
Treasurer.....	43
Accounting.....	44
Information Technology	45
Registrar/Board of Elections	46
Judicial Administration	
Clerk of the Circuit Court.....	47
Circuit Court.....	48
General District Court	48
Magistrates	49
Victim Witness Program	50
Commonwealth's Attorney	51
Public Safety	
Sheriff.....	52
Confinement and Care of Prisoners	53
Volunteer Fire Departments.....	54
Fire and Emergency Medical Services.....	55
Courts Services	57
Other Corrections and Detention.....	58
Building Inspections.....	59
Animal Control/Pound	60
Medical Examiner	61
Emergency Communications	62
Public Works	
Waste Management.....	63
General Properties.....	64
Health & Welfare	66
Education – Contribution to Colleges.....	68

TABLE OF CONTENTS

Parks, Recreation, and Culture	
Parks and Recreation	69
Regional Library	70
Community Development	
Planning/Zoning/Code Compliance	71
Community Development	73
Other Planning and Community Development	74
Soil & Water Conservation District	75
Virginia Cooperative Extension Services	76
Transfers to Other Funds	77
Special Revenue Funds	78
School Funds	79
Capital Projects Funds	81
Debt Service Funds	82
Appendices	
A – Revenue Classifications	84
B – Tax and Budget Resolutions	87
C – Paid Full Time Equivalents.....	92
D – Overview of Salaries & Benefits	93
E – Miscellaneous County and Community Statistics	95
F – Glossary	98

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 2022, appropriations and either estimated or unaudited actual data for FY 2023, and the adopted budget for FY 2024.

For Additional Information

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

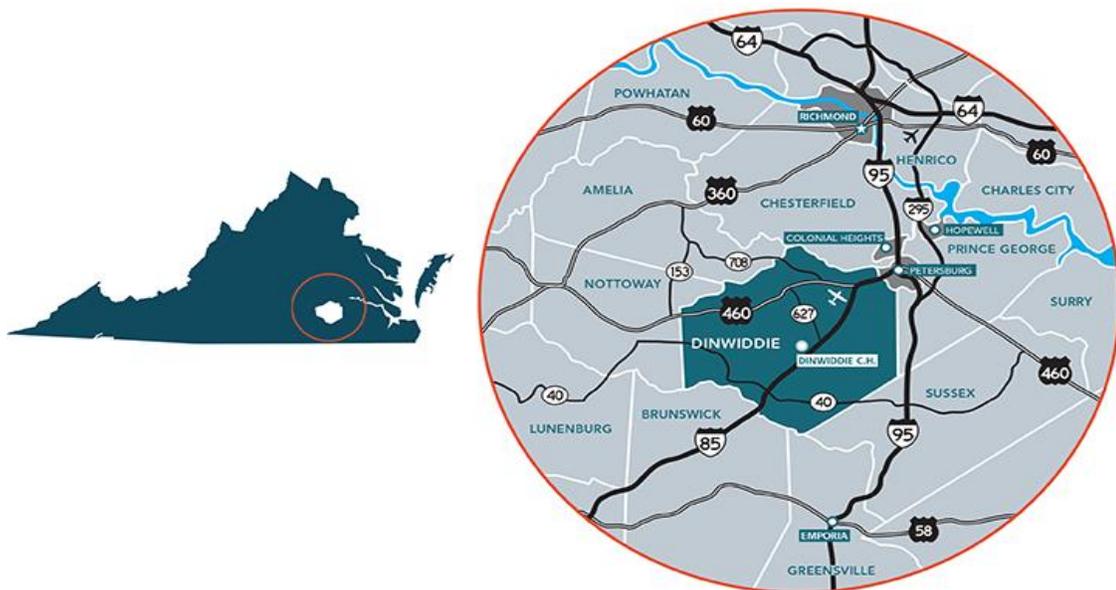
BRIEF HISTORY AND DESCRIPTION OF GOVERNMENT

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

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

Dinwiddie County offers a blend of suburban and rural living, with agriculture contributing significantly to the economy and the quality of life that its approximately 28,552 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

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



Constitutional Officers

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

School Board

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

Superintendent of Schools

Dr. Kari Weston

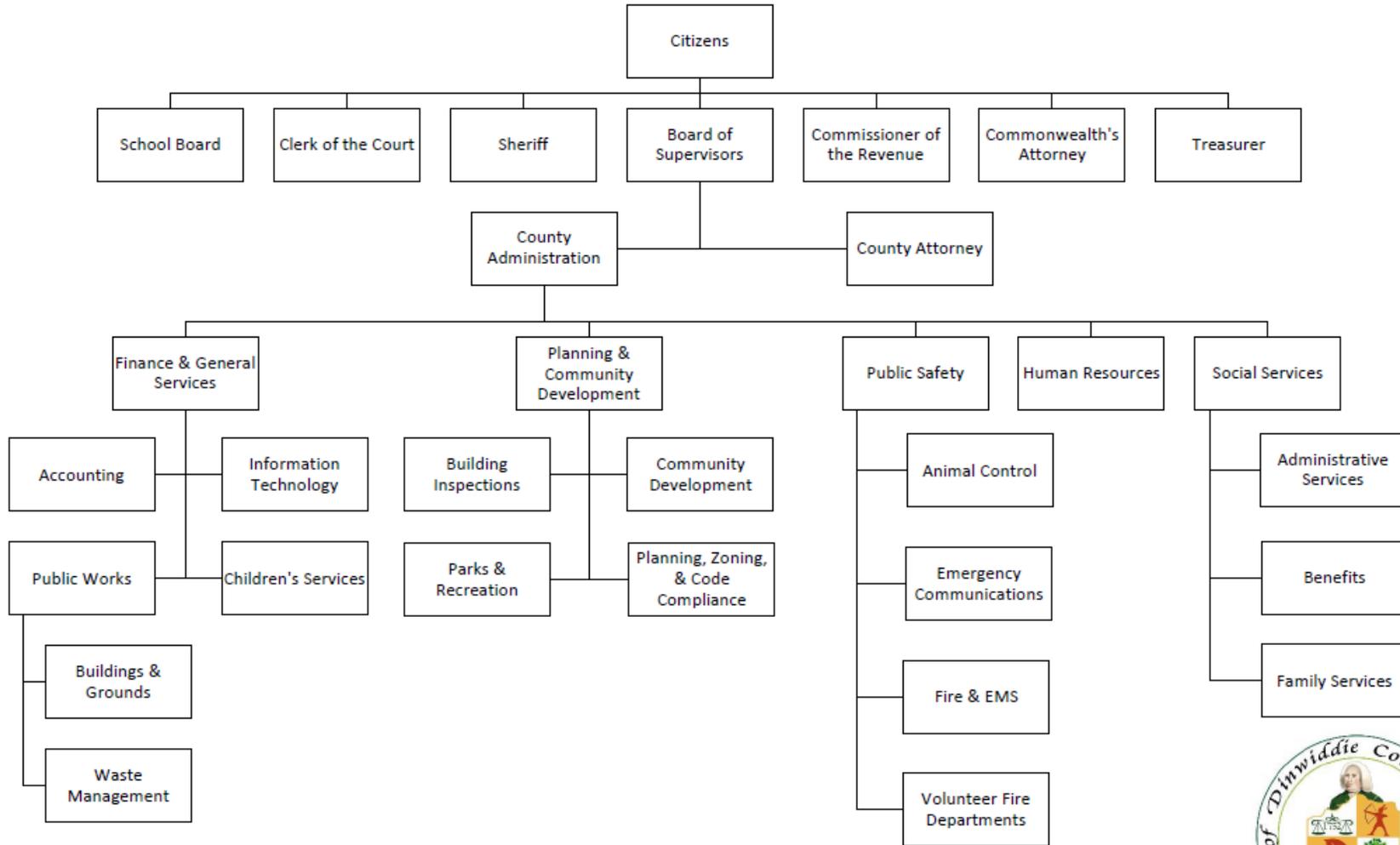
Industrial Development Authority

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

County Administration

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

County of Dinwiddie Organizational Chart



BUDGET PROCESS

The annual budget represents a proposed plan of expenditures and the expected means of financing those expenditures and is based on the Board of Supervisors, administrative, and departmental strategic plans, goals, and objectives. The process of preparing the annual budget conforms to section 15.2 of the Code of Virginia. In addition, the Capital Improvement Plan (CIP) committee meets several times during the budget process to prioritize the capital needs of the County and Schools for the ten-year CIP which is approved by the Planning Commission and the Board of Supervisors.

December 12	Department Manager Meeting: Overview of FY 2024 Budget Packets
January 3	Board of Supervisors Budget Calendar Approval
January 13	Departments and Outside Agencies Budget Requests Due to Administration
January-April	Administration Review of Expenditure Requests and Development of Revenue Projections
February 1	Board of Supervisors Advance
February 6-10	Department Request Reviews with Administration & Managers
February 21	Board of Supervisors Operating Budget Work Session
March 14	Joint Board of Supervisors/School Board Budget Work Session
March 15-17	Board of Supervisors Operating Budget Work Sessions
March 21	Board of Supervisors Regular Meeting: Tax Rates for Advertisement, Health Insurance Resolution
April 2 & 9	Run Tax Rates Advertisement
April 11	Board of Supervisors Budget Work Session: Operational Expenditures / CIP Tax Rates Public Hearing and Resolution Adoption
April 12	Planning Commission: CIP Review
April 23 & 30	Run Advertisements for Budget & CIP Public Hearing
May 2	Public Hearing for Budget & CIP
May 16	Adoption of Budget & CIP Resolutions

BUDGET AND ACCOUNTING

OVERVIEW

Reporting Entity

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

Basis of Accounting

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

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

Fixed Assets and Depreciation

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

Basis of Budget

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

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 2024 Budget Message

I am pleased to submit the official proposed budget for Fiscal Year 2024. 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.

FY24 Budget Goals

- Develop a conservative budget realistically aligned with the current local economy within the available financial resources.
- Maintain current level of service for Dinwiddie citizens and enhance delivery of services where feasible.
- Maintain and attract a highly trained and professional workforce.
- Make strategic staffing investments, particularly in public safety.
- Continue to collaborate with the Dinwiddie County Public Schools to make investments in teacher and division compensation.

I am very pleased to report that the prudent and conservative budgeting practices during the COVID-19 health crisis, coupled with sound financial oversight of daily operations, created a favorable environment for the composition of the proposed FY24 budget before you.

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

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 FY24 is anticipated to be \$56,529,428. This is \$2,419,634 more than previously budgeted for FY23. County Administration used these positive baseline projections and assumptions to develop the FY24 expenditure budget.

The following is a breakdown of revenue sources that total \$56,529.428 for FY24:

- Local: \$47,696,695 - Increase of \$1,733,041
- Commonwealth of Virginia: \$ 7,828,825 - Increase of \$178,554
- Federal: \$ 92,608 - Increase of \$8,039

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 FY24 budgeted at \$154,047,973.

Real Estate Tax - The Board elected to maintain the real estate tax rate at \$.79 for the eleventh straight year. The FY24 budget assumes a 96% collection rate for real estate taxes. This budget also provides resources for a general reassessment to take place during FY24 and become effective in FY25.

Personal Property Tax – For calendar year 2022, the Board elected to reduce the personal property tax rate from \$4.75/100 to \$4.60/100, and they are maintaining that rate for calendar year 2023. Since 2019, the Board has lowered the personal property tax by thirty cents. The FY24 budget assumes a 96% collection rate for personal property taxes.

Expenditures

The proposed FY24 expenditure budget accomplishes the budget goals as outlined above. The budget before you is balanced, and the County is using on-going revenue to pay for on-going expenditures. The following is a breakdown of General Fund operations and transfers.

Description	Amount	Percentage of Total
County Operations	\$32,266,732	54.5%
DCPS Operations/Capital Transfer	\$16,340,100	27.6%
Debt Transfer	\$6,266,085	10.6%
County Capital Transfer	\$2,969,487	5%
Social Services/ Children’s Services Transfer	\$1,237,769	2%
Community Development Transfer	\$25,000	0%

Dinwiddie County Public Schools

The proposed FY24 County budget provides an additional \$200,000 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	\$ 16,190,100
School Debt Service – General Fund Transfer	\$ 2,494,705
School Debt Service – Meals Tax Fund Transfer	\$ 1,350,000
School Capital – County Capital Transfer	\$ 1,565,000
School Capital – General Fund Transfer	\$ 150,000
Total	\$ 21,749,805

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. The FY24 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 FY24 expenditure budget:

- A compression step of 2.376% provided to all full-time County and Constitutional employees.
- A 2.624% COLA Pay Scale Adjustment also provided.
- These two increases ensure that each full-time employee receives a minimum increase of 5% to achieve equity with State supported positions.
- Adjustment of compensation to individuals serving on County boards and commission.

Additional County Workforce Investments

The FY24 proposed budget includes funding to make strategic investments in the following County operations.

Department	Position	Personnel Action
Fire & EMS	<i>Nine Fire/Medics</i>	<i>New Hire</i>
Sheriff's Office	<i>Two Law Enforcement Deputies</i>	<i>New Hire</i>
Animal Control		<i>On Call Compensation</i>
Planning & Community Development	<i>Planner I</i>	<i>New Hire</i>

Constitutional Officers

The proposed FY24 County budget also provides additional funding to the five Constitutional Officers. County Administration and the Board of Supervisors believe that a strong working relationship with the Constitutional Officers is vital to the overall success of the County. Constitutional Officers and their staff are included in the compression step and COLA pay scale adjustment for FY24.

Debt Service

No additional debt is proposed in the FY24 budget. The County has maintained a Standard & Poor's bond rating of AA for general obligation bonds and AA- for lease revenue bonds since 2014; and was upgraded by Moody's in 2023 from Aa3 to Aa2.

Capital Improvement Plan

The FY24 CIP will utilize a combination of federal funds and a transfer from the unassigned General Fund balance to fund public safety, public works, recreation, and school projects.

General Fund Balance

Per County financial policy, the unassigned general fund balance is not to be used to balance the FY24 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 FY24 at \$17,799,747, and the General Fund balance at June 30, 2024 is budgeted at \$19,736,660.

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 FY24 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 FY24 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.

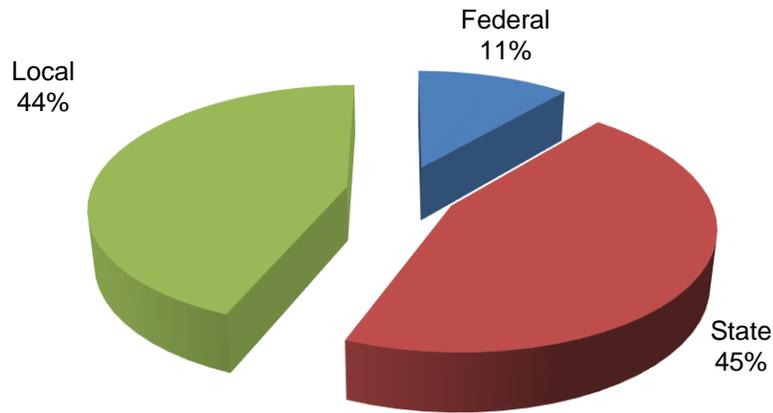
Thank you for your time and consideration of this document and for allowing me to be of service to you, the staff and the citizens of Dinwiddie County.

Sincerely,

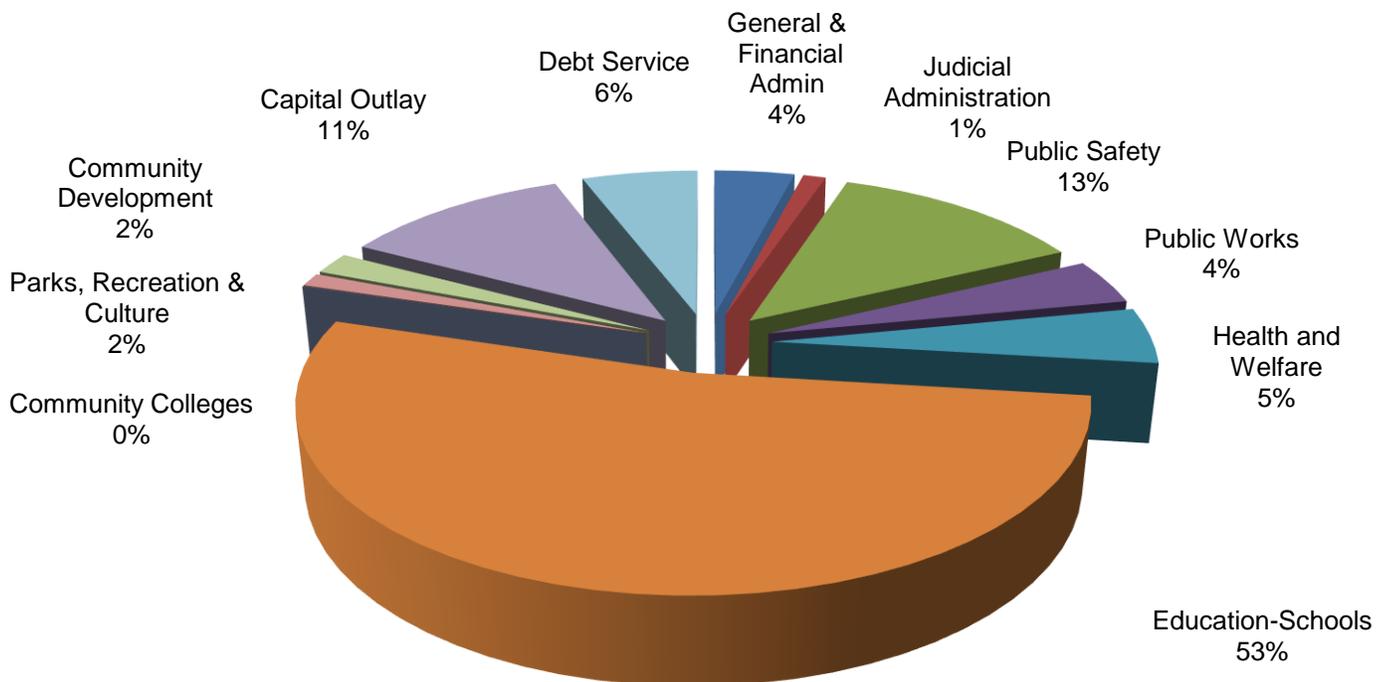
A handwritten signature in black ink, appearing to read "W. Kevin Massengill". The signature is written in a cursive style with a large, sweeping initial "W".

W. Kevin Massengill
County Administrator

FY 2024 CONSOLIDATED REVENUES



FY 2024 CONSOLIDATED EXPENDITURES



COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET	Year Ended June 30, 2022 Budgeted Revenue	Year Ended June 30, 2022 Actual Revenue	Year Ended June 30, 2023 Budgeted Revenue	Year Ended June 30, 2023 Projected Revenue	Year Ended June 30, 2024 Budgeted Revenue	Budgeted Increase/ Decrease
GENERAL FUND						
Revenue From Local Sources:						
Real Estate -- Current Taxes	18,228,272	18,396,385	18,440,737	18,510,568	18,574,336	133,599
Real Estate -- Delinquent Taxes	669,000	691,228	669,000	690,115	683,000	14,000
Mineral Lands	100,200	106,997	100,400	108,361	112,996	12,596
Public Service Corporations	2,110,666	2,039,252	1,610,000	1,663,286	1,808,536	198,536
Personal Property -- Current Taxes	8,494,837	9,424,947	10,614,442	10,688,512	10,965,501	351,059
Personal Property -- Delinquent Taxes	1,210,500	1,591,704	1,210,500	1,500,000	1,500,000	289,500
Mobile Homes	68,113	74,845	69,241	71,639	80,866	11,625
Heavy Equipment	625,520	621,490	692,896	630,624	467,897	(224,999)
Volunteer Exemptions	2,866	3,597	3,106	3,669	3,500	394
Airplanes	29,998	32,034	29,664	13,657	31,508	1,844
Non Filing Fee	21,675	60,611	21,675	42,500	35,000	13,325
Machinery and Tools	2,956,148	2,960,144	2,955,510	2,955,496	3,132,474	176,964
Penalties	375,000	397,916	375,000	375,000	375,000	0
Interest on Taxes	290,000	282,008	285,000	282,000	282,000	(3,000)
Total General Property Taxes	35,182,795	36,683,160	37,077,171	37,535,427	38,052,614	975,443
Local Sales and Use Tax	2,557,213	2,686,215	2,810,000	2,944,863	3,000,000	190,000
Consumer Utility	576,000	526,594	535,000	457,873	500,000	(35,000)
Local Consumption Tax	264,235	235,125	305,000	300,906	305,000	0
Business Licenses	900,000	1,111,702	925,000	1,188,000	1,000,000	75,000
Motor Vehicle Licenses	577,000	555,276	570,000	555,000	555,000	(15,000)
Bank Stock Tax	208,608	221,922	221,028	240,027	240,027	18,999
Recordation Tax	270,000	315,293	300,000	242,067	275,000	(25,000)
Admissions Tax	50,000	95,317	50,000	75,000	75,000	25,000
Transient Occupancy Tax	98,243	143,302	160,000	195,347	200,000	40,000
Total Other Local Taxes	5,501,299	5,890,745	5,876,028	6,199,083	6,150,027	273,999

COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET	Year Ended June 30, 2022 Budgeted Revenue	Year Ended June 30, 2022 Actual Revenue	Year Ended June 30, 2023 Budgeted Revenue	Year Ended June 30, 2023 Projected Revenue	Year Ended June 30, 2024 Budgeted Revenue	Budgeted Increase/ Decrease
<i>Animal Licenses</i>	9,200	11,351	10,200	8,167	8,500	(1,700)
<i>Weapons Permits</i>	30,000	18,288	25,000	24,561	25,000	0
<i>Building and Related Permits</i>	247,500	379,888	287,500	270,350	276,000	(11,500)
<i>Zoning and Related Permits</i>	39,775	62,963	50,900	42,594	43,900	(7,000)
Total Permits, Fees, & Licenses	326,475	472,489	373,600	345,672	353,400	(20,200)
<i>Court Fines and Forfeitures</i>	735,250	518,333	600,700	482,371	700,600	99,900
Total Fines & Forfeitures	735,250	518,333	600,700	482,371	700,600	99,900
<i>Interest on Bank Deposits</i>	83,500	(96,451)	50,000	539,663	300,000	250,000
<i>Rental of General Property</i>	134,157	140,504	132,657	116,810	116,657	(16,000)
Total Use of Money & Property	217,657	44,054	182,657	656,473	416,657	234,000
<i>Sheriff/Courthouse Charges</i>	181,761	163,792	181,811	165,193	166,886	(14,925)
<i>Commonwealth's Attorney Charges</i>	3,000	2,559	3,000	2,613	2,550	(450)
<i>Ambulance Charges</i>	789,000	903,993	863,000	929,672	926,600	63,600
<i>Correction/Detention Charges</i>	2,500	3,292	2,500	3,252	3,200	700
<i>Animal Control/Pound Charges</i>	14,240	14,732	14,900	10,110	10,716	(4,184)
<i>Waste Collection & Disposal Charges</i>	100,000	107,273	95,000	106,505	106,000	11,000
<i>Recreation Charges</i>	114,600	165,466	141,500	192,164	193,250	51,750
Total Charges for Services	1,205,101	1,361,108	1,301,711	1,409,508	1,409,202	107,491
<i>Misc. Revenue</i>	178,680	157,583	171,700	181,625	181,600	9,900
Total Misc. Revenue	178,680	157,583	171,700	181,625	181,600	9,900
<i>Security Reimbursement</i>	66,000	141,756	85,000	125,527	125,000	40,000
<i>Water Charges</i>	605,000	616,841	608,000	585,598	600,000	(8,000)
<i>Misc. Recovered Costs</i>	101,867	55,181	98,387	175,410	118,895	20,508
Total Recovered Costs	772,867	813,778	791,387	886,536	843,895	52,508
Revenue from Local Sources	44,120,124	45,941,250	46,374,954	47,696,695	48,107,995	1,733,041

COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET	Year Ended June 30, 2022 Budgeted Revenue	Year Ended June 30, 2022 Actual Revenue	Year Ended June 30, 2023 Budgeted Revenue	Year Ended June 30, 2023 Projected Revenue	Year Ended June 30, 2024 Budgeted Revenue	Budgeted Increase/ Decrease
Revenue from the Commonwealth:						
<i>Non-Categorical Aid</i>	4,578,692	4,575,284	4,568,992	4,537,862	4,542,692	(26,300)
<i>Commonwealth's Attorney</i>	392,426	379,308	396,745	356,261	431,874	35,129
<i>Sheriff</i>	1,617,430	1,535,831	1,718,070	1,624,489	1,761,218	43,148
<i>Commissioner of the Revenue</i>	137,682	139,399	145,871	143,224	155,234	9,363
<i>Treasurer</i>	115,599	115,800	120,480	112,833	120,713	233
<i>Registrar</i>	46,125	72,363	46,125	82,591	88,383	42,258
<i>Clerk of Circuit Court</i>	331,866	352,323	331,866	336,712	360,193	28,327
<i>Misc. Categorical Aid/Grants</i>	296,259	367,643	322,122	427,052	368,518	46,396
Revenue from the Commonwealth	7,516,079	7,537,950	7,650,271	7,621,023	7,828,825	178,554
Revenue from the Federal Government:						
<i>Payments in Lieu of Taxes</i>	1,000	1,639	1,000	1,639	1,639	639
<i>Misc. Grants</i>	80,069	338,227	83,569	96,474	90,969	7,400
Revenue from the Federal Government	81,069	339,866	84,569	98,113	92,608	8,039
Other Financing Sources:						
<i>Transfer from School Fund</i>	0	0	0	0	500,000	500,000
<i>Other Financing Sources</i>	0	0	0	0	500,000	500,000
GENERAL FUND	51,717,272	53,819,067	54,109,794	55,415,830	56,529,428	2,419,634
MEALS TAX FUND						
Revenue From Local Sources:						
<i>Meals Tax</i>	975,000	1,094,721	1,000,000	1,098,210	1,100,000	100,000
MEALS TAX FUND	975,000	1,094,721	1,000,000	1,098,210	1,100,000	100,000
SOCIAL SERVICES FUND						
Revenue from Local Sources:						
<i>Recovered Costs</i>	0	0	0	941	0	0
Revenue from the Commonwealth:						
<i>Public Assistance and Welfare Admin</i>	1,287,502	950,744	1,294,812	1,040,347	1,230,759	(64,053)
Revenue from the Federal Government:						
<i>Public Assistance and Welfare Admin</i>	1,546,498	1,740,539	1,600,200	1,760,369	1,628,593	28,393
Other Financing Sources:						
<i>Transfer from General Fund</i>	456,270	456,270	423,579	423,579	531,212	107,633
SOCIAL SERVICES FUND	3,290,270	3,147,553	3,318,591	3,225,237	3,390,564	71,973

COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET	Year Ended June 30, 2022 Budgeted Revenue	Year Ended June 30, 2022 Actual Revenue	Year Ended June 30, 2023 Budgeted Revenue	Year Ended June 30, 2023 Projected Revenue	Year Ended June 30, 2024 Budgeted Revenue	Budgeted Increase/ Decrease
SCHOOL FUND						
Revenue From Local Sources:						
Tuition/Drivers Education Fees	5,000	0	5,000	0	5,000	0
Rent of General Property	139,976	146,975	146,975	146,975	146,975	0
Misc. Local Revenues	0	35	0	0	35,000	35,000
Recovered Costs	244,500	324,360	175,000	274,651	184,650	9,650
Revenue from Local Sources	389,476	471,370	326,975	421,626	371,625	44,650
Revenue from the Commonwealth:						
DCJS - School Security Officers	50,518	45,873	50,518	50,518	0	(50,518)
Share of State Sales Tax	4,969,488	6,197,909	5,567,213	6,222,217	5,823,823	256,610
Basic School Aid	16,290,720	15,322,867	17,617,073	17,284,289	17,667,674	50,601
Hard to Staff, Enrollment Loss	399,552	139,833	0	0	0	0
GED Funding	8,386	8,233	8,233	8,203	8,203	(30)
Remedial Summer Education	0	365,197	202,831	77,407	77,407	(125,424)
Regular Foster Care	24,511	27,734	44,177	58,802	57,948	13,771
Gifted and Talented	153,671	151,169	159,834	160,809	159,834	0
Remedial Education	617,640	607,585	645,150	649,084	645,150	0
Compensation Supplement	1,030,401	1,012,809	1,016,417	1,024,868	2,300,178	1,283,761
Special Education	2,074,561	2,053,505	2,034,256	2,046,660	2,034,256	0
Vocational Education	267,223	276,953	326,918	328,095	326,234	(684)
School Fringe Benefits	3,135,483	3,084,439	3,263,528	3,283,427	3,272,246	8,718
Homebound Education	38,434	9,498	38,256	101,631	102,648	64,392
At Risk Payments	1,415,148	1,391,781	1,997,119	2,008,841	2,018,651	21,532
Primary Class Size Payments	753,940	747,291	762,815	802,589	816,725	53,910
At Risk Four Year Olds	436,090	354,323	533,237	533,237	645,810	112,573
Mentor Teacher Program	3,377	4,344	5,149	2,435	2,435	(2,714)
Supplemental Lottery per Pupil	1,194,744	1,181,458	1,183,966	1,191,218	1,172,928	(11,038)
English as a Second Language	104,242	84,824	94,928	107,872	113,266	18,338
Algebra Readiness	76,718	74,192	78,014	77,987	77,991	(23)
Technology	232,000	232,000	232,000	232,000	232,000	0
Other Categorical	18,088	51,884	1,552,130	1,552,130	1,589,544	37,414
Revenue from the Commonwealth	33,294,935	33,425,701	37,413,762	37,804,319	39,144,951	1,731,189

COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET	Year Ended June 30, 2022 Budgeted Revenue	Year Ended June 30, 2022 Actual Revenue	Year Ended June 30, 2023 Budgeted Revenue	Year Ended June 30, 2023 Projected Revenue	Year Ended June 30, 2024 Budgeted Revenue	Budgeted Increase/ Decrease
SCHOOL FUND						
<i>Revenue from the Federal Government:</i>						
<i>JR ROTC and Misc. Grants</i>	65,000	69,848	65,000	65,000	65,000	0
<i>Other Financing Sources:</i>						
<i>Transfer from General Fund</i>	15,690,100	15,690,100	15,990,100	15,990,100	16,190,100	200,000
SCHOOL FUND	49,439,511	49,657,019	53,795,837	54,281,045	55,771,676	1,975,839
SCHOOL TEXTBOOK FUND						
<i>Revenue From the Commonwealth:</i>						
<i>Transfer from State SOQ Funds</i>	312,596	312,427	384,707	384,707	384,707	0
<i>Other Financing Sources:</i>						
<i>Transfer from School Fund</i>	126,382	128,404	158,051	158,051	158,051	0
SCHOOL TEXTBOOK FUND	438,978	440,831	542,758	542,758	542,758	0
SCHOOL NUTRITION FUND						
<i>Revenue From Local Sources:</i>						
<i>Interest from Bank Deposits</i>	100	150	100	200	200	100
<i>Misc. Rebates/Refunds</i>	1,000	5,902	1,500	8,708	5,000	3,500
<i>Cafeteria Sales</i>	240,000	32,124	48,000	241,879	196,908	148,908
<i>Revenue from the Commonwealth:</i>						
<i>School Breakfast/Lunch Program</i>	45,000	37,274	18,500	49,213	57,852	39,352
<i>Revenue from the Federal Government:</i>						
<i>School Breakfast/Lunch Program</i>	1,710,000	2,632,065	2,550,000	2,200,000	2,309,000	(241,000)
<i>Other Financing Sources:</i>						
<i>Transfer from Other School Funds</i>	0	100,000	0	0	0	0
SCHOOL NUTRITION FUND	1,996,100	2,807,515	2,618,100	2,500,000	2,568,960	(49,140)
SCHOOL COVID19 FUND						
<i>Revenue from the Federal Government:</i>						
<i>Federal COVID19 Funds</i>	9,192,819	2,129,473	7,059,838	1,903,461	5,764,800	(1,295,038)
SCHOOL COVID19 FUND	9,192,819	2,129,473	7,059,838	1,903,461	5,764,800	(1,295,038)

COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET	Year Ended June 30, 2022 Budgeted Revenue	Year Ended June 30, 2022 Actual Revenue	Year Ended June 30, 2023 Budgeted Revenue	Year Ended June 30, 2023 Projected Revenue	Year Ended June 30, 2024 Budgeted Revenue	Budgeted Increase/ Decrease
COMMUNITY DEVELOPMENT FUND						
<i>Revenue From Local Sources:</i>						
<i>Misc. Grants/Donations</i>	40,000	41,363	26,560	50,243	25,240	(1,320)
<i>Other Financing Sources:</i>						
<i>Transfer from General Fund</i>	25,000	25,000	25,000	25,000	25,000	0
COMMUNITY DEVELOPMENT FUND	65,000	66,363	51,560	75,243	50,240	(1,320)
COMMUNITY SERVICE FUND						
<i>Revenue From Local Sources:</i>						
<i>Misc. Donations</i>	0	2,802	0	460	0	0
COMMUNITY SERVICE FUND	0	2,802	0	460	0	0
CHILDREN'S SERVICES ACT FUND						
<i>Revenue from the Commonwealth:</i>						
<i>Children's Services Act Programs</i>	1,840,584	1,305,136	1,400,000	1,439,499	1,400,000	0
<i>Other Financing Sources:</i>						
<i>Transfer from General Fund</i>	906,557	906,557	906,557	906,557	706,557	(200,000)
CHILDREN'S SERVICES ACT FUND	2,747,141	2,211,693	2,306,557	2,346,056	2,106,557	(200,000)
LAW LIBRARY FUND						
<i>Revenue from Local Sources:</i>						
<i>Law Library Fees</i>	3,500	3,279	3,500	3,417	3,500	0
LAW LIBRARY FUND	3,500	3,279	3,500	3,417	3,500	0

COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET	Year Ended June 30, 2022 Budgeted Revenue	Year Ended June 30, 2022 Actual Revenue	Year Ended June 30, 2023 Budgeted Revenue	Year Ended June 30, 2023 Projected Revenue	Year Ended June 30, 2024 Budgeted Revenue	Budgeted Increase/ Decrease
FIRE & EMS GRANTS FUND						
<i>Revenue from Local Sources:</i>						
<i>Misc. Donations</i>	0	22,099	0	18,871	0	0
<i>Revenue from the Commonwealth:</i>						
<i>Fire Programs Fund</i>	31,000	32,447	31,000	31,000	32,000	1,000
<i>EMS Funds</i>	111,375	111,375	115,000	110,293	110,293	(4,707)
<i>Opioid Settlement</i>	0	0	0	58,425	25,000	25,000
<i>Revenue from the Federal Government:</i>						
<i>Federal COVID19 Funds</i>	5,544,337	352,987	5,222,265	5,222,265	0	(5,222,265)
<i>Misc. Grants</i>	7,500	7,500	7,500	11,000	7,500	0
FIRE & EMS GRANTS FUND	5,694,212	526,408	5,375,765	5,451,854	174,793	(5,200,972)
FORFEITED ASSET SHARING FUND						
<i>Revenue from Local Sources:</i>						
<i>Drug Enforcement Funds</i>	0	4,715	0	0	0	0
<i>Revenue from the Commonwealth:</i>						
<i>Drug Enforcement Funds</i>	0	3,106	0	0	0	0
<i>Revenue from the Federal Government:</i>						
<i>Drug Enforcement Funds</i>	0	38	0	0	0	0
FORFEITED ASSET SHARING FUND	0	7,859	0	0	0	0
SCHOOL CAPITAL PROJECTS FUND						
<i>Revenue from Local Sources:</i>						
<i>Misc. Local Revenue</i>	0	26,252	0	49,931	0	0
<i>Revenue from the Commonwealth:</i>						
<i>Misc. Grants</i>	0	0	2,191,870	2,145,536	0	(2,191,870)
<i>Other Financing Sources:</i>						
<i>Transfer from School Fund</i>	2,719,805	2,719,805	934,442	934,442	0	(934,442)
<i>Transfer from County Capital Fund</i>	15,378	15,378	1,085,133	1,081,536	1,565,000	479,867
<i>Transfer from General Fund</i>	150,000	150,000	150,000	150,000	150,000	0
SCHOOL CAPITAL PROJECTS FUND	2,885,183	2,911,435	4,361,445	4,361,445	1,715,000	(2,646,445)

COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET	Year Ended June 30, 2022 Budgeted Revenue	Year Ended June 30, 2022 Actual Revenue	Year Ended June 30, 2023 Budgeted Revenue	Year Ended June 30, 2023 Projected Revenue	Year Ended June 30, 2024 Budgeted Revenue	Budgeted Increase/ Decrease
SCHOOL GRANTS FUND						
<i>Revenue from Local Sources:</i>						
<i>Misc. Local Grants</i>	40,669	87,139	32,500	30,079	75,000	42,500
<i>Revenue from the Commonwealth:</i>						
<i>Misc. State Grants</i>	473,870	555,659	866,323	940,595	716,178	(150,145)
<i>Revenue from the Federal Government:</i>						
<i>Misc. Federal Grants</i>	2,407,584	2,286,092	2,553,763	2,406,564	2,739,732	185,969
<i>Other Financing Sources:</i>						
<i>Transfer from School Fund</i>	106,292	160,536	208,604	208,604	138,141	(70,463)
SCHOOL GRANTS FUND	3,028,415	3,089,425	3,661,190	3,585,842	3,669,051	7,861
COUNTY GRANTS FUND						
<i>Revenue from Local Sources:</i>						
<i>Recycling Revenue</i>	45,000	111,859	80,000	52,344	58,000	(22,000)
<i>Revenue from the Commonwealth:</i>						
<i>Litter Control Grant</i>	8,000	11,329	11,329	13,584	13,584	2,255
COUNTY GRANTS FUND	53,000	123,188	91,329	65,928	71,584	(19,745)

COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET	Year Ended June 30, 2022 Budgeted Revenue	Year Ended June 30, 2022 Actual Revenue	Year Ended June 30, 2023 Budgeted Revenue	Year Ended June 30, 2023 Projected Revenue	Year Ended June 30, 2024 Budgeted Revenue	Budgeted Increase/ Decrease
COUNTY CAPITAL PROJECTS FUND						
<i>Revenue From Local Sources:</i>						
<i>Gifts/Donations Private Sources</i>	0	225	0	5	0	0
<i>Cash Proffers</i>	0	19,535	0	3,906	0	0
<i>Interest on Investment</i>	0	12,534	0	90,000	0	0
<i>Revenue from the Commonwealth:</i>						
<i>Misc. Grants</i>	117,998	69,591	0	22,222	0	0
<i>Revenue from the Federal Government:</i>						
<i>Misc. Grants</i>	0	0	0	50,000	268,000	268,000
<i>Other Financing Sources:</i>						
<i>Transfer from COVID Fund</i>	0	0	5,123,635	5,123,635	0	(5,123,635)
<i>Transfer from General Fund</i>	2,690,125	2,690,125	1,838,043	1,838,043	2,969,487	1,131,444
COUNTY CAPITAL PROJECTS FUND	2,808,123	2,792,010	6,961,678	7,127,811	3,237,487	(3,724,191)
COUNTY DEBT SERVICE FUND						
<i>Other Financing Sources:</i>						
<i>Transfer from General Fund</i>	3,645,513	3,645,512	3,645,512	3,645,512	3,771,380	125,868
COUNTY DEBT SERVICE FUND	3,645,513	3,645,512	3,645,512	3,645,512	3,771,380	125,868
SCHOOL DEBT SERVICE FUND						
<i>Other Financing Sources:</i>						
<i>Transfer from General Fund</i>	2,844,705	2,844,705	2,844,705	2,844,705	2,494,705	(350,000)
<i>Transfer from Meals Tax Fund</i>	1,000,000	1,000,000	1,000,000	1,000,000	1,350,000	350,000
SCHOOL DEBT SERVICE FUND	3,844,705	3,844,705	3,844,705	3,844,705	3,844,705	0
TOTAL ALL FUNDS	141,824,742	132,320,858	152,748,159	149,474,815	144,312,483	(8,435,676)
LESS INTERFUND TRANSFERS	30,376,127	30,532,392	34,333,361	34,329,764	30,549,633	(3,783,728)
TOTAL REVENUE	111,448,615	101,788,466	118,414,798	115,145,051	113,762,850	(4,651,948)

COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET	Year Ended June 30, 2022 Budgeted Revenue	Year Ended June 30, 2022 Actual Revenue	Year Ended June 30, 2023 Budgeted Revenue	Year Ended June 30, 2023 Projected Revenue	Year Ended June 30, 2024 Budgeted Revenue	Budgeted Increase/ Decrease
BEGINNING FUND BALANCES - JULY 1						
<i>General Fund</i>	21,046,062	21,046,062	21,586,234	21,586,234	22,312,405	726,171
<i>Meals Tax Fund</i>	165,980	165,980	260,701	260,701	358,911	98,210
<i>Social Services Fund</i>	235,589	235,589	279,497	279,497	211,392	(68,105)
<i>School Fund</i>	2,719,805	2,719,805	934,441	934,441	680,603	(253,838)
<i>School Textbook Fund</i>	457,880	457,880	737,185	737,185	979,943	242,758
<i>School Nutrition Fund</i>	178,656	178,656	661,386	661,386	561,386	(100,000)
<i>School COVID19 Fund</i>	34	34	(0)	(0)	(0)	0
<i>Community Development Fund</i>	835,107	835,107	838,059	838,059	681,104	(156,955)
<i>Community Service Fund</i>	17,764	17,764	11,580	11,580	10,992	(588)
<i>Children's Services Act Fund</i>	111,369	111,369	135,191	135,191	293,445	158,254
<i>Law Library Fund</i>	14,881	14,881	14,569	14,569	13,873	(697)
<i>Fire & EMS Grants Fund</i>	399,756	399,756	333,171	333,171	353,373	20,202
<i>Forfeited Asset Sharing Fund</i>	40,665	40,665	48,524	48,524	48,524	0
<i>School Capital Projects Fund</i>	1,545,624	1,545,624	2,201,794	2,201,794	3,826,380	1,624,586
<i>School Grants Fund</i>	304,714	304,714	283,947	283,947	283,947	0
<i>County Grants Fund</i>	38,674	38,674	97,849	97,849	63,777	(34,072)
<i>County Capital Projects Fund</i>	8,296,786	8,296,786	7,439,401	7,439,401	7,504,789	65,388
<i>County Debt Service Fund</i>	1,445,749	1,445,749	900,962	900,962	416,268	(484,695)
<i>School Debt Service Fund</i>	715,534	715,534	1,192,808	1,192,808	1,684,013	491,205
TOTAL FUND BALANCES - JULY 1	38,570,629	38,570,629	37,957,298	37,957,298	40,285,123	2,327,825
TOTAL RESOURCES	150,019,244	140,359,096	156,372,096	153,102,349	154,047,973	(2,324,123)

COUNTY OF DINWIDDIE, VIRGINIA	Year Ended	Budgeted				
EXPENDITURE BUDGET	June 30, 2022	June 30, 2022	June 30, 2023	June 30, 2023	June 30, 2024	Increase/
	Budgeted	Actual	Budgeted	Projected	Budgeted	Decrease
	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures	
GENERAL FUND						
<i>Board of Supervisors</i>	130,832	126,970	127,788	120,801	125,598	(2,190)
<i>County Administration</i>	416,600	414,529	469,949	470,009	490,496	20,547
<i>County Attorney</i>	424,195	389,908	448,932	399,170	458,651	9,719
<i>Human Resources</i>	503,772	501,671	571,088	562,893	584,306	13,218
<i>Independent Auditor</i>	75,000	71,050	70,000	70,000	72,480	2,480
<i>Commissioner of the Revenue</i>	532,122	499,345	581,969	547,782	606,915	24,946
<i>General Reassessment</i>	0	0	0	0	400,000	400,000
<i>Treasurer</i>	632,845	597,737	682,247	657,874	691,383	9,136
<i>Accounting</i>	355,533	353,118	414,970	408,068	435,449	20,479
<i>Information Technology</i>	743,959	715,679	1,015,950	975,420	1,027,519	11,569
<i>Registrar/Board of Elections</i>	238,313	231,146	277,251	261,748	297,694	20,443
<i>Circuit Court</i>	15,600	11,582	17,100	24,892	17,100	0
<i>General District Court</i>	30,733	20,154	22,708	23,690	26,392	3,684
<i>Magistrates</i>	200	75	200	200	200	0
<i>Clerk of the Circuit Court</i>	593,852	589,246	524,726	528,765	550,813	26,087
<i>Victim Witness</i>	141,249	90,154	167,206	112,339	139,256	(27,950)
<i>Commonwealth's Attorney</i>	546,125	538,638	688,092	561,432	698,996	10,904
<i>Sheriff</i>	5,515,839	5,402,335	6,050,072	5,942,477	6,570,726	520,654
<i>Volunteer Fire Departments</i>	795,990	782,541	759,442	789,192	790,922	31,480
<i>Fire & Emergency Medical Services</i>	3,342,950	3,147,547	3,478,183	3,311,796	4,252,701	774,518
<i>Confinement & Care of Prisoners</i>	1,817,638	1,648,863	1,786,457	1,680,940	1,786,457	0
<i>Court Services</i>	287,580	256,800	295,035	260,447	298,183	3,148
<i>Other Corrections & Detention</i>	237,012	222,597	255,202	236,081	264,635	9,433
<i>Building Inspections</i>	321,140	319,110	365,185	365,196	360,239	(4,946)
<i>Animal Control/Pound</i>	554,426	407,283	434,858	432,494	464,474	29,616
<i>Medical Examiner</i>	800	320	800	500	800	0
<i>Emergency Communications</i>	1,692,450	1,568,596	1,850,840	1,756,991	1,810,210	(40,630)
<i>Street Lights</i>	45,500	45,117	45,500	48,239	48,500	3,000

COUNTY OF DINWIDDIE, VIRGINIA EXPENDITURE BUDGET	Year Ended June 30, 2022 Budgeted Expenditures	Year Ended June 30, 2022 Actual Expenditures	Year Ended June 30, 2023 Budgeted Expenditures	Year Ended June 30, 2023 Projected Expenditures	Year Ended June 30, 2024 Budgeted Expenditures	Budgeted Increase/ Decrease
<i>Waste Management</i>	1,734,358	1,570,770	1,774,075	1,612,301	1,734,457	(39,618)
<i>Public Nuisance Control</i>	30,000	16,494	30,000	44,919	40,000	10,000
<i>General Properties</i>	3,293,847	3,214,637	3,352,531	3,294,983	3,373,015	20,484
<i>Local Health Department</i>	342,023	342,023	342,023	342,023	325,649	(16,374)
<i>Mental Health</i>	85,537	85,537	96,828	96,828	108,134	11,306
<i>Area Agency on Aging</i>	11,000	11,000	10,000	10,000	10,000	0
<i>Other Social Services</i>	26,213	26,213	26,713	26,713	26,971	258
<i>Community College</i>	15,855	15,855	16,025	16,025	16,026	1
<i>Parks and Recreation</i>	1,027,542	1,013,415	1,115,048	1,006,595	1,206,554	91,506
<i>Regional Library</i>	310,646	310,646	323,072	323,072	335,995	12,923
<i>Planning, Zoning & GIS</i>	516,360	504,000	585,887	577,989	628,070	42,183
<i>Community Development</i>	477,761	440,621	613,360	531,300	689,574	76,214
<i>Other Planning & Community Development</i>	205,359	204,985	253,013	251,476	312,371	59,358
<i>Soil and Water Conservation District</i>	12,500	12,500	12,500	12,500	12,500	0
<i>Virginia Cooperative Extension</i>	160,271	149,817	178,130	170,004	176,318	(1,812)
Total Expenditures	28,241,527	26,870,626	30,130,955	28,866,163	32,266,732	2,135,777
<i>Transfer to County Capital Projects Funds</i>	2,690,125	2,690,125	1,838,043	1,838,043	2,969,487	1,131,444
<i>Transfer to School Fund</i>	15,690,100	15,690,100	15,990,100	15,990,100	16,190,100	200,000
<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>	456,270	456,270	423,579	423,579	531,212	107,633
<i>Transfer to Community Development Fund</i>	25,000	25,000	25,000	25,000	25,000	0
<i>Transfer to Children's Services Act Fund</i>	906,557	906,557	906,557	906,557	706,557	(200,000)
<i>Transfer to County Debt Service Fund</i>	3,645,512	3,645,512	3,645,512	3,645,512	3,771,380	125,868
<i>Transfer to School Debt Service Fund</i>	2,844,705	2,844,705	2,844,705	2,844,705	2,494,705	(350,000)
Total Transfers to Other Funds	26,408,269	26,408,269	25,823,496	25,823,496	26,838,441	1,014,945
GENERAL FUND	54,649,796	53,278,895	55,954,451	54,689,659	59,105,173	3,150,722

COUNTY OF DINWIDDIE, VIRGINIA EXPENDITURE BUDGET	Year Ended June 30, 2022 Budgeted Expenditures	Year Ended June 30, 2022 Actual Expenditures	Year Ended June 30, 2023 Budgeted Expenditures	Year Ended June 30, 2023 Projected Expenditures	Year Ended June 30, 2024 Budgeted Expenditures	Budgeted Increase/ Decrease
MEALS TAX FUND						
Transfer to School Debt Service Fund	1,000,000	1,000,000	1,000,000	1,000,000	1,350,000	350,000
MEALS TAX FUND	1,000,000	1,000,000	1,000,000	1,000,000	1,350,000	350,000
SOCIAL SERVICES FUND	3,490,270	3,103,646	3,568,404	3,293,342	3,601,957	33,553
SCHOOL FUND						
Instruction	34,300,729	33,685,182	36,471,492	36,383,468	38,466,934	1,995,442
Administration, Attendance & Health Services	2,558,231	2,562,576	3,047,986	3,013,114	3,438,416	390,430
Pupil Transportation Services	3,374,711	3,140,912	3,671,610	3,613,641	3,716,713	45,103
Operation and Maintenance of Services	6,407,687	6,415,832	7,526,088	7,519,068	7,249,242	(276,846)
Technology	2,565,479	2,529,136	2,712,006	2,704,496	2,604,179	(107,827)
Transfer to School Capital Projects Fund	2,719,805	2,719,805	934,442	934,442	0	(934,442)
Transfer to County General Fund	0	0	0	0	500,000	500,000
Transfer to School Grants Fund	106,292	160,536	208,604	208,604	138,141	(70,463)
Transfer to School Nutrition Fund	0	100,000	0	0	0	0
Transfer to School Textbook Fund	126,382	128,404	158,051	158,051	158,051	0
SCHOOL FUND	52,159,316	51,442,382	54,730,279	54,534,884	56,271,676	1,541,397
SCHOOL TEXTBOOK FUND	896,858	161,526	650,000	300,000	913,109	263,109
SCHOOL NUTRITION FUND	2,174,756	2,324,785	3,279,486	2,600,000	2,500,000	(779,486)
SCHOOL COVID19 FUND	9,192,853	2,129,507	7,059,838	1,903,461	5,764,800	(1,295,038)
COMMUNITY DEVELOPMENT FUND						
Tourism/Recreation	500	0	1,363	0	1,363	0
Workforce Development	275,785	33,405	269,440	97,198	246,165	(23,275)
Economic Development	623,822	30,006	618,816	135,000	483,816	(135,000)
COMMUNITY DEVELOPMENT FUND	900,107	63,411	889,619	232,198	731,344	(158,275)

COUNTY OF DINWIDDIE, VIRGINIA EXPENDITURE BUDGET	Year Ended June 30, 2022 Budgeted Expenditures	Year Ended June 30, 2022 Actual Expenditures	Year Ended June 30, 2023 Budgeted Expenditures	Year Ended June 30, 2023 Projected Expenditures	Year Ended June 30, 2024 Budgeted Expenditures	Budgeted Increase/ Decrease
COMMUNITY SERVICE FUND						
<i>Operation Lifesaver</i>	5,799	0	5,799	755	5,044	(755)
<i>Triad</i>	2,835	486	2,749	293	2,506	(243)
<i>K-9</i>	9,130	8,500	3,032	0	3,442	410
COMMUNITY SERVICE FUND	17,764	8,986	11,580	1,048	10,992	(588)
CHILDREN'S SERVICES ACT FUND	2,858,510	2,187,871	2,441,747	2,187,802	2,400,000	(41,747)
LAW LIBRARY FUND	18,381	3,591	18,069	4,114	17,372	(697)
FIRE & EMS GRANTS FUND						
<i>Fire Programs</i>	341,113	145,751	310,361	213,047	202,901	(107,460)
<i>EMS Programs</i>	128,710	34,171	131,206	73,970	100,607	(30,599)
<i>Misc. Federal Grants</i>	7,500	0	15,000	11,000	7,500	(7,500)
<i>Covid19 Expenditures</i>	5,602,126	410,775	98,630	0	98,630	0
<i>Animal Control Donation Expenditures</i>	14,518	2,296	30,103	10,000	35,103	5,000
<i>Opioid Settlement Expenditures</i>	0	0	0	0	83,425	83,425
<i>Transfer to County Capital Projects Fund</i>	0	0	5,123,635	5,123,635	0	(5,123,635)
FIRE & EMS GRANTS FUND	6,093,967	592,993	5,708,935	5,431,652	528,166	(5,180,769)
FORFEITED ASSET SHARING FUND						
<i>Commonwealth's Attorney</i>	12,526	0	13,466	0	13,465	(1)
<i>Sheriff</i>	28,138	0	35,059	0	35,059	0
FORFEITED ASSET SHARING FUND	40,664	0	48,525	0	48,524	(1)
SCHOOL CAPITAL PROJECTS FUND	4,430,807	2,255,266	6,563,239	2,736,859	5,541,380	(1,021,859)
SCHOOL GRANTS FUND	3,333,129	3,110,192	3,945,138	3,585,842	3,595,766	(349,372)
COUNTY GRANTS FUND	91,674	64,013	189,178	100,000	135,361	(53,817)

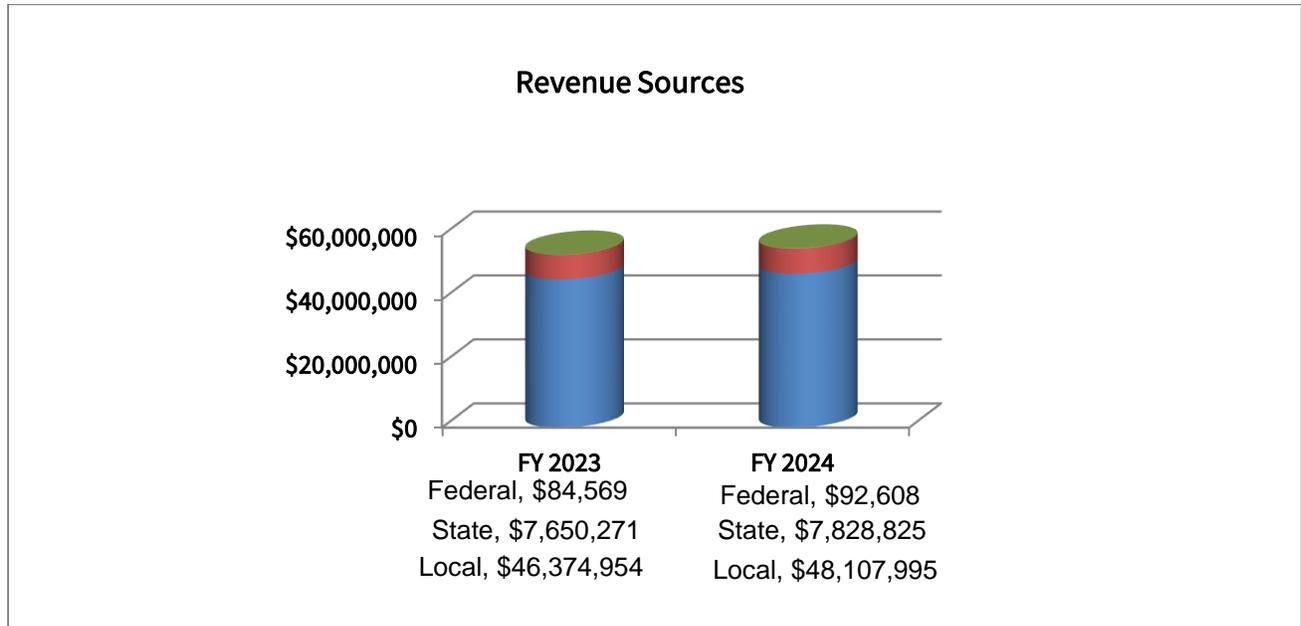
COUNTY OF DINWIDDIE, VIRGINIA EXPENDITURE BUDGET	Year Ended June 30, 2022 Budgeted Expenditures	Year Ended June 30, 2022 Actual Expenditures	Year Ended June 30, 2023 Budgeted Expenditures	Year Ended June 30, 2023 Projected Expenditures	Year Ended June 30, 2024 Budgeted Expenditures	Budgeted Increase/ Decrease
COUNTY CAPITAL PROJECTS FUND						
<i>Capital Projects</i>	11,089,531	3,634,018	13,319,542	5,980,887	9,177,275	(4,142,268)
<i>Transfer to School Capital Projects Fund</i>	15,378	15,378	1,085,133	1,081,536	1,565,000	479,867
COUNTY CAPITAL PROJECTS FUND	11,104,909	3,649,396	14,404,675	7,062,423	10,742,275	(3,662,401)
COUNTY DEBT SERVICE						
<i>Principal/Interest Payments on Debt</i>	4,080,459	4,080,099	4,075,247	4,075,147	4,074,246	(1,001)
<i>Contributions to Airport Authority</i>	110,200	110,200	55,050	55,060	55,060	10
COUNTY DEBT SERVICE	4,190,659	4,190,299	4,130,297	4,130,207	4,129,306	(991)
SCHOOL DEBT SERVICE						
<i>Principal/Interest Payments on Debt</i>	3,367,431	3,367,431	3,353,500	3,353,500	3,344,756	(8,744)
SCHOOL DEBT SERVICE	3,367,431	3,367,431	3,353,500	3,353,500	3,344,756	(8,744)
TOTAL ALL FUNDS	160,011,851	132,934,190	167,946,960	147,146,990	160,731,956	(7,215,004)
LESS INTERFUND TRANSFERS	30,376,126	30,532,392	34,333,361	34,329,764	30,549,633	(3,783,728)
TOTAL EXPENDITURES	129,635,725	102,401,798	133,613,599	112,817,226	130,182,323	(3,431,276)

COUNTY OF DINWIDDIE, VIRGINIA EXPENDITURE BUDGET	Year Ended June 30, 2022 Budgeted Expenditures	Year Ended June 30, 2022 Actual Expenditures	Year Ended June 30, 2023 Budgeted Expenditures	Year Ended June 30, 2023 Projected Expenditures	Year Ended June 30, 2024 Budgeted Expenditures	Budgeted Increase/ Decrease
ENDING FUND BALANCES - JUNE 30						
<i>General Fund</i>	18,113,538	21,586,234	19,741,577	22,312,405	19,736,660	(4,917)
<i>Meals Tax Fund</i>	140,980	260,701	260,701	358,911	108,911	(151,790)
<i>Social Services Fund</i>	35,589	279,497	29,684	211,392	(1)	(29,685)
<i>School Fund</i>	(0)	934,441	(1)	680,603	180,603	180,604
<i>School Textbook Fund</i>	0	737,185	629,943	979,943	609,592	(20,351)
<i>School Nutrition Fund</i>	(0)	661,386	(0)	561,386	630,346	630,346
<i>School COVID19 Fund</i>	(0)	(0)	(0)	(0)	(0)	0
<i>Community Development Fund</i>	(0)	838,059	(0)	681,104	(0)	0
<i>Community Service Fund</i>	(0)	11,580	(0)	10,992	(0)	0
<i>Children's Services Act Fund</i>	(0)	135,191	0	293,445	2	1
<i>Law Library Fund</i>	0	14,569	0	13,873	1	0
<i>Fire & EMS Grants Fund</i>	0	333,171	1	353,373	0	(1)
<i>Forfeited Asset Sharing Fund</i>	1	48,524	(1)	48,524	(0)	1
<i>School Capital Projects Fund</i>	0	2,201,794	(0)	3,826,380	(0)	(0)
<i>School Grants Fund</i>	0	283,947	(1)	283,947	357,232	357,233
<i>County Grants Fund</i>	0	97,849	(0)	63,777	0	0
<i>County Capital Projects Fund</i>	0	7,439,401	(3,597)	7,504,789	1	3,598
<i>County Debt Service Fund</i>	900,603	900,962	416,177	416,268	58,342	(357,836)
<i>School Debt Service Fund</i>	1,192,808	1,192,808	1,684,013	1,684,013	2,183,962	499,949
TOTAL FUND BALANCE - JUNE 30	20,383,519	37,957,298	22,758,497	40,285,123	23,865,650	1,107,153
TOTAL REQUIREMENTS	150,019,244	140,359,096	156,372,096	153,102,349	154,047,973	(2,324,123)

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 14% 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/2022	Amended Budget FY/2023	Projected Expend FY/2023	Adopted Budget FY/2024	Budget Change
<i>Board Member Salaries</i>	53,612	53,612	53,612	55,555	1,943
<i>Redistricting Committee</i>	5,306	0	0	0	0
<i>FICA</i>	3,927	4,101	3,422	4,250	149
<i>Medical Insurance</i>	20,794	28,704	24,468	24,468	(4,236)
<i>Salaries & Benefits</i>	83,639	86,417	81,502	84,272	(2,145)
<i>Advertising</i>	17,664	14,000	12,833	14,000	0
<i>Public Official Insurance</i>	8,465	8,500	8,759	8,500	0
<i>Mileage</i>	257	1,300	700	700	(600)
<i>Meals & Lodging</i>	5,557	5,500	5,000	5,500	0
<i>Convention & Education</i>	2,760	2,645	3,200	3,200	555
<i>Dues/Memberships</i>	8,080	8,080	8,080	8,080	0
<i>Office Supplies</i>	95	1,000	427	1,000	0
<i>Food Supplies</i>	452	300	301	300	0
<i>Books and Subscriptions</i>	0	46	0	46	0
<i>Other Operating Expenditures</i>	43,331	41,371	39,300	41,326	(45)
<i>Total Expenditures</i>	126,970	127,788	120,801	125,598	(2,190)

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/2022	Amended Budget FY/2023	Projected Expend FY/2023	Adopted Budget FY/2024	Budget Change
<i>County Administrator</i>	134,627	153,000	153,000	160,746	7,746
<i>Grants/Community Info Coordinator</i>	66,978	72,041	72,041	75,688	3,647
<i>Clerk to the Board/Executive Assistant</i>	56,618	59,484	59,485	62,496	3,012
<i>Overtime</i>	61	0	193	0	0
<i>FICA</i>	19,693	21,766	21,520	22,868	1,102
<i>Retirement</i>	25,544	33,969	33,969	35,385	1,416
<i>Medical Insurance</i>	36,938	43,428	43,428	43,428	0
<i>Group Life Insurance</i>	3,458	3,813	3,813	4,006	193
<i>Disability Insurance</i>	299	314	314	330	16
<i>Salaries & Benefits</i>	344,216	387,815	387,763	404,946	17,131
<i>Professional Services – Other</i>	7,395	5,000	4,995	5,000	0
<i>Maintenance Service Contracts</i>	4,124	4,825	4,722	4,825	0
<i>Printing & Binding</i>	0	8,000	8,368	8,400	400
<i>Advertising</i>	0	0	0	0	0
<i>Postal Service</i>	770	6,600	10,022	10,000	3,400
<i>Telecommunications</i>	2,936	2,939	3,137	3,000	61
<i>General Liability Insurance</i>	27,416	27,416	27,155	27,416	0
<i>Lease/Rental of Equipment</i>	6,765	6,769	6,769	6,769	0
<i>Mileage</i>	4,716	6,000	6,000	6,000	0
<i>Meals & Lodging</i>	1,340	2,700	1,300	2,700	0
<i>Convention & Education</i>	804	3,000	975	2,900	(100)
<i>Dues/Memberships</i>	1,620	2,885	1,620	1,290	(1,595)
<i>Office Supplies</i>	7,285	4,500	5,000	5,000	500
<i>Food Supplies</i>	631	100	631	700	600
<i>Books And Subscriptions</i>	4,511	1,400	1,552	1,550	150
<i>Other Operating Expenditures</i>	70,313	82,134	82,246	85,550	3,416
<i>Total Expenditures</i>	414,529	469,949	470,009	490,496	20,547

LEGAL SERVICES

Legal Services provides the Board of Supervisors, the County Administrator, and County staff with legal counsel. The department also represents the Planning Commission, Industrial Development Authority, and Constitutional Officers to the extent requested by such boards and officers where no conflict exists with the primary representation of the Board of Supervisors. The County Attorney routinely provides legal opinions on the day-to-day operations of County government and drafts and reviews ordinances, board resolutions, contracts, deeds, bond documents, and policies.

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

	Actual Expend FY/2022	Amended Budget FY/2023	Projected Expend FY/2023	Adopted Budget FY/2024	Budget Change
<i>County Attorney</i>	125,158	140,000	142,000	149,189	9,189
<i>Program Support Specialist II</i>	38,321	40,261	40,262	42,300	2,039
<i>Part Time Assistant County Attorney</i>	0	92,160	66,810	92,160	0
<i>FICA</i>	12,420	20,840	18,572	21,699	859
<i>Retirement</i>	16,184	17,720	17,916	18,823	1,103
<i>Medical Insurance</i>	27,001	43,428	43,428	43,428	0
<i>Group Life Insurance</i>	2,191	2,415	2,442	2,566	151
<i>Disability Insurance</i>	202	213	213	223	10
<i>Salaries & Benefits</i>	221,478	357,037	331,644	370,389	13,352
<i>Professional Services – Legal</i>	154,204	81,000	55,000	76,000	(5,000)
<i>Professional Services – Other</i>	3,768	4,628	4,916	4,628	0
<i>Postal Service</i>	58	300	55	300	0
<i>Meals & Lodging</i>	300	600	300	992	392
<i>Convention & Education</i>	995	975	975	1,950	975
<i>Dues/Memberships</i>	720	760	1,185	760	0
<i>Office Supplies</i>	522	300	96	300	0
<i>Books And Subscriptions</i>	7,863	3,332	5,000	3,332	0
<i>Other Operating Expenditures</i>	168,430	91,895	67,526	88,262	(3,633)
<i>Total Expenditures</i>	389,908	448,932	399,170	458,651	9,719

HUMAN RESOURCES

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

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

	Actual Expend FY/2022	Amended Budget FY/2023	Projected Expend FY/2023	Adopted Budget FY/2024	Budget Change
<i>Director of Human Resources</i>	89,077	101,368	88,698	106,500	5,132
<i>Human Resources Coordinator</i>	53,392	55,136	60,621	57,927	2,791
<i>Program Support Technician</i>	39,946	41,968	41,968	44,093	2,125
<i>Overtime</i>	282	0	114	0	0
<i>FICA</i>	13,090	15,183	14,096	15,952	769
<i>Retirement</i>	17,266	19,510	18,264	20,498	988
<i>Medical Insurance</i>	29,305	36,132	19,185	19,092	(17,040)
<i>Group Life Insurance</i>	2,337	2,660	2,490	2,794	134
<i>Disability Insurance</i>	264	291	291	306	15
<i>Salaries & Benefits</i>	244,959	272,248	245,727	267,161	(5,087)
<i>Unemployment Insurance</i>	5,623	4,000	7,000	4,000	0
<i>Line of Duty Act Insurance</i>	49,704	49,000	49,873	49,000	0
<i>Workers Compensation Insurance</i>	182,187	224,000	241,495	242,000	18,000
<i>Professional Services – Medical</i>	1,852	1,188	600	1,188	0
<i>Professional Services – Other</i>	27	0	154	0	0
<i>Maintenance Service Contract</i>	64	0	0	0	0
<i>Advertising</i>	0	0	0	0	0
<i>Postal Service</i>	160	0	9	20	20
<i>Telecommunications</i>	703	704	702	704	0
<i>Meals & Lodging</i>	124	1,150	0	1,500	350
<i>Convention & Education</i>	13,900	14,075	14,075	14,875	800
<i>Dues/Memberships</i>	513	458	458	458	0
<i>Office Supplies</i>	1,221	3,090	1,500	2,000	(1,090)
<i>Food Supplies</i>	635	1,175	1,300	1,400	225
<i>Other Operating Expenditures</i>	256,712	298,840	317,166	317,145	18,305
<i>Total Expenditures</i>	501,671	571,088	562,893	584,306	13,218

INDEPENDENT AUDITOR

Per the Code of Virginia, localities shall have all their accounts and records, including all accounts and records of their Constitutional Officers, audited annually as of June 30 by an independent certified public accountant in accordance with the specifications furnished by the Auditor of Public Accounts. Additionally, the certified public accountant shall present a detailed written report to the local governing body at a public session by the following December 31. The current audit firm for the County and the Schools is Robinson Farmer Cox and Associates.

In addition, every two years the Government Accounting Standards Board (GASB) requires that an actuarial report be generated to determine the County’s other post-employment benefits liability to be reported in the annual comprehensive financial report—the next OPEB report will be completed in FY 2025. The State also requires the preparation of a cost allocation plan for the County, and the Auditor of Public Accounts requires that each Virginia Retirement System participating locality be audited annually for compliance with GASB 68.

	Actual Expend FY/2022	Amended Budget FY/2023	Projected Expend FY/2023	Adopted Budget FY/2024	Budget Change
<i>Professional Services - Accounting/Auditing</i>	71,050	70,000	70,000	72,480	2,480
<i>Other Operating Expenditures</i>	<i>71,050</i>	<i>70,000</i>	<i>70,000</i>	<i>72,480</i>	<i>2,480</i>
Total Expenditures	<i>71,050</i>	<i>70,000</i>	<i>70,000</i>	<i>72,480</i>	<i>2,480</i>

THE COMMISSIONER OF THE REVENUE

The Commissioner of the Revenue’s office administers assessments for businesses and individuals in the following areas: real estate taxes; personal property taxes; machinery and tools taxes; admissions, meals, and occupancy taxes; State income and estimated taxes, Tax Relief for the Elderly and Disabled; Land Use programs; and business licenses. Proration of personal property taxes began in FY 2010.

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

This Constitutional Office is staffed by an elected four-year term Commissioner of the Revenue, six full time deputies, and part time hours. The Commissioner of the Revenue and two of her deputies have received the Master Commissioner / Deputy Commissioner certification. New property and revenue management software was installed in FY 2023, as well as the opening of a DMV Select office within the Commissioner’s office.

	Actual Expend FY/2022	Amended Budget FY/2023	Projected Expend FY/2023	Adopted Budget FY/2024	Budget Change
<i>Commissioner of the Revenue</i>	103,904	122,768	122,768	128,983	6,215
<i>Deputy COTR I</i>	46,074	0	14,178	0	0
<i>Deputy COTR II</i>	90	0	0	0	0
<i>Deputy COTR III</i>	189,747	262,758	235,004	278,025	15,267
<i>Part Time Help</i>	3,987	9,020	4,292	10,252	1,232
<i>FICA</i>	24,655	30,183	27,875	31,920	1,737
<i>Retirement</i>	33,274	37,897	36,897	40,009	2,112
<i>Medical Insurance</i>	64,743	75,456	67,568	65,844	(9,612)
<i>Group Life Insurance</i>	4,504	5,166	5,030	5,454	288
<i>Disability Insurance</i>	672	929	757	971	42
<i>Salaries & Benefits</i>	471,650	544,177	514,368	561,457	17,280
<i>Professional Services – Other</i>	9,420	12,000	10,000	12,000	0
<i>Repair and Maintenance</i>	0	100	1,010	100	0
<i>Maintenance Service Contracts</i>	2,523	2,100	2,100	11,266	9,166
<i>Printing & Binding</i>	0	1,600	700	1,000	(600)
<i>Advertising</i>	0	400	350	400	0
<i>Postal Service</i>	5,800	7,300	6,000	6,000	(1,300)
<i>Telecommunications</i>	0	600	441	600	0
<i>Lease/Rental of Equipment</i>	3,032	3,192	3,192	3,192	0
<i>Meals & Lodging</i>	712	1,300	800	2,450	1,150
<i>Convention & Education</i>	555	2,300	1,100	2,000	(300)
<i>Dues/Memberships</i>	1,100	1,200	1,100	1,200	0
<i>Office Supplies</i>	2,782	2,200	2,200	2,200	0
<i>Vehicle/Equipment Fuel</i>	320	300	320	350	50
<i>Books And Subscriptions</i>	1,450	3,200	2,200	2,000	(1,200)
<i>DMV Select Expenditures</i>	0	0	1,900	700	700
<i>Other Operating Expenditures</i>	27,695	37,792	33,413	45,458	7,666
<i>Total Expenditures</i>	499,345	581,969	547,782	606,915	24,946

COMMISSIONER OF THE REVENUE

	Actual Expend FY/2022	Amended Budget FY/2023	Projected Expend FY/2023	Adopted Budget FY/2024	Budget Change
GENERAL REASSESSMENT					
<i>Professional Services – Other</i>	0	0	0	400,000	400,000
<i>Other Operating Expenditures</i>	0	0	0	400,000	400,000
<i>Total Expenditures</i>	0	0	0	400,000	400,000

TREASURER

The Treasurer's office handles the billing, collection and deposit of current and delinquent taxes and the deposit of all other County revenues. The Treasurer is also subsequently responsible for the prudent investment of those funds. Short and long-term investments are made on behalf of the County to ensure the safety, liquidity, and yield of public funds. County taxes are due on June 5th and December 5th each year.

This Constitutional Office is staffed by an elected four-year term Treasurer, five full time deputies, and part-time hours. The Treasurer has received her Master Treasurer certification, and one of her deputies has also received Master Deputy Treasurer certification. The Treasurer is also responsible for managing endowment funds donated to the County for scholarships and care of the needy. New revenue management software was implemented in this office during FY 2023.

	Actual Expend FY/2022	Amended Budget FY/2023	Projected Expend FY/2023	Adopted Budget FY/2024	Budget Change
<i>Treasurer</i>	101,493	114,415	114,416	120,208	5,793
<i>Deputy Treasurer I</i>	73,725	82,160	82,159	86,318	4,158
<i>Deputy Treasurer II</i>	86,249	93,689	93,692	98,435	4,746
<i>Deputy Treasurer III</i>	44,120	46,354	38,963	46,466	112
<i>Deputy Treasurer IV</i>	0	0	0	0	0
<i>Overtime</i>	612	0	1,945	0	0
<i>Part Time Help</i>	20,752	27,373	27,906	33,103	5,730
<i>FICA</i>	23,280	28,146	25,954	29,279	1,133
<i>Retirement</i>	30,253	33,090	32,390	34,545	1,455
<i>Medical Insurance</i>	61,462	72,264	57,354	55,224	(17,040)
<i>Group Life Insurance</i>	4,095	4,511	4,415	4,709	198
<i>Disability Insurance</i>	233	245	207	245	0
<i>Salaries & Benefits</i>	446,274	502,247	479,401	508,533	6,286
<i>Professional Services - Other</i>	82,009	100,000	103,984	100,000	0
<i>Maintenance Service Contracts</i>	3,489	4,000	5,579	4,000	0
<i>Advertising</i>	894	2,000	2,300	2,000	0
<i>Postal Service</i>	52,997	60,000	55,965	65,000	5,000
<i>Lease/Rental of Equipment</i>	3,192	3,500	3,352	3,350	(150)
<i>Mileage</i>	92	0	0	0	0
<i>Meals & Lodging</i>	794	0	0	0	0
<i>Convention & Education</i>	870	4,000	1,097	2,000	(2,000)
<i>Dues/Memberships</i>	1,611	1,500	1,197	1,500	0
<i>Office Supplies</i>	5,516	5,000	5,000	5,000	0
<i>Other Operating Expenditures</i>	151,463	180,000	178,473	182,850	2,850
<i>Total Expenditures</i>	597,737	682,247	657,874	691,383	9,136

ACCOUNTING

The Accounting department is responsible for employee payroll and employment taxes; procurement of goods and services; accounts payable and Form 1099 reporting; risk management; operational and capital budgeting; debt management; auditor assistance and internal controls; and general financial reporting while ensuring accuracy and consistency in all financial transactions. The department is staffed by the Deputy County Administrator for Finance and General Services, a procurement officer, and two accounting specialists. The department also received the Government Finance Officers Association’s Award of Financial Reporting Achievement for the County’s last eight Annual Comprehensive Financial Reports. New financial management software was implemented during FY 2023.

	Actual Expend FY/2022	Amended Budget FY/2023	Projected Expend FY/2023	Adopted Budget FY/2024	Budget Change
<i>Deputy County Admin-Finance & General Services</i>	117,278	138,569	138,569	145,584	7,015
<i>Procurement Officer</i>	53,823	60,677	60,677	63,749	3,072
<i>Accounting Specialists</i>	81,726	94,151	90,294	101,269	7,118
<i>Overtime</i>	1,959	0	1,688	0	0
<i>FICA</i>	17,880	22,445	20,643	23,761	1,316
<i>Retirement</i>	24,647	28,841	28,462	30,532	1,691
<i>Medical Insurance</i>	45,074	57,408	55,278	57,408	0
<i>Group Life Insurance</i>	3,336	3,932	3,880	4,162	230
<i>Disability Insurance</i>	411	497	477	535	38
<i>Salaries & Benefits</i>	346,134	406,520	399,968	426,999	20,479
<i>Maintenance Service Contracts</i>	3,600	3,600	3,600	3,600	0
<i>Printing & Binding</i>	0	0	0	0	0
<i>Meals & Lodging</i>	609	1,000	1,000	1,000	0
<i>Convention & Education</i>	572	1,500	1,000	1,500	0
<i>Dues/Memberships</i>	940	1,250	1,250	1,250	0
<i>Office Supplies</i>	418	800	950	800	0
<i>Books and Subscriptions</i>	844	300	300	300	0
<i>Other Operating Expenditures</i>	6,984	8,450	8,100	8,450	0
<i>Total Expenditures</i>	353,118	414,970	408,068	435,449	20,479

INFORMATION TECHNOLOGY

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

The department consists of a director, a network administrator, a systems administrator, a systems analyst, and an IT technician. FY 2024 capital expenditures provide for routine upgrades and replacement of equipment.

	Actual Expend FY/2022	Amended Budget FY/2023	Projected Expend FY/2023	Adopted Budget FY/2024	Budget Change
<i>Director of Information Technology</i>	98,777	108,769	108,769	114,275	5,506
<i>Network/Systems Administrators</i>	132,234	147,279	147,280	154,736	7,457
<i>IT Systems Analyst</i>	31,339	53,954	53,953	56,684	2,730
<i>IT Technician</i>	33,020	39,327	40,262	42,300	2,973
<i>Overtime</i>	0	0	0	0	0
<i>FICA</i>	21,352	26,724	25,278	28,152	1,428
<i>Retirement</i>	29,100	34,339	34,431	36,174	1,835
<i>Medical Insurance</i>	42,126	53,172	53,172	53,172	0
<i>Group Life Insurance</i>	3,939	4,681	4,693	4,931	250
<i>Disability Insurance</i>	332	493	498	523	30
<i>Salaries & Benefits</i>	392,220	468,738	468,336	490,947	22,209
<i>Professional Services – Other</i>	323	0	0	0	0
<i>Repair and Maintenance</i>	0	0	0	0	0
<i>Maintenance Service Contracts</i>	221,997	383,949	383,949	413,697	29,748
<i>Postal Service</i>	0	0	54	0	0
<i>Telecommunications</i>	35,781	49,164	45,654	45,650	(3,514)
<i>Lease/Rental of Equipment</i>	7,278	10,275	7,875	10,275	0
<i>Mileage</i>	984	2,625	113	500	(2,125)
<i>Meals & Lodging</i>	1,339	6,459	4,252	2,500	(3,959)
<i>Convention & Education</i>	3,215	8,400	4,525	3,000	(5,400)
<i>Dues/Memberships</i>	0	630	0	250	(380)
<i>Office Supplies</i>	141	210	162	200	(10)
<i>Uniforms/Apparel</i>	0	1,500	500	500	(1,000)
<i>Other Operating Expenditures</i>	271,057	463,212	447,085	476,572	13,360
<i>Computer Equipment</i>	52,402	84,000	60,000	60,000	(24,000)
<i>Capital Expenditures</i>	52,402	84,000	60,000	60,000	(24,000)
<i>Total Expenditures</i>	715,679	1,015,950	975,420	1,027,519	11,569

REGISTRAR / BOARD OF ELECTIONS

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

This office consists of a general registrar, deputy registrar, numerous poll workers and is governed by a three-person locally appointed Board of Elections. The most recent federally mandated redistricting of the County took place during FY 2022 based on the 2020 US census results.

	Actual Expend FY/2022	Amended Budget FY/2023	Projected Expend FY/2023	Adopted Budget FY/2024	Budget Change
<i>Registrar</i>	83,484	87,658	87,658	92,041	4,383
<i>Deputy Registrar</i>	33,890	36,451	36,451	38,295	1,844
<i>Overtime</i>	656	1,000	953	1,000	0
<i>Electoral Board</i>	9,292	9,757	9,698	10,245	488
<i>Part Time Help</i>	6,630	5,477	10,068	9,000	3,523
<i>Poll Workers</i>	11,165	30,000	15,570	35,000	5,000
<i>FICA</i>	9,641	13,031	10,377	14,197	1,166
<i>Retirement</i>	11,620	12,200	12,200	12,812	612
<i>Medical Insurance</i>	20,794	24,468	24,468	24,468	0
<i>Group Life Insurance</i>	1,573	1,663	1,663	1,747	84
<i>Disability Insurance</i>	179	192	192	202	10
<i>Salaries & Benefits</i>	188,923	221,897	209,298	239,007	17,110
<i>Maintenance Service Contracts</i>	26,807	30,000	27,000	30,000	0
<i>Printing & Binding</i>	3,723	10,000	7,808	10,000	0
<i>Advertising</i>	465	500	649	500	0
<i>Postal Service</i>	3,846	3,500	4,000	5,000	1,500
<i>Lease/Rental of Equipment</i>	1,619	1,704	3,012	3,012	1,308
<i>Lease/Rental of Buildings-Polls</i>	600	2,000	2,000	3,000	1,000
<i>Mileage</i>	296	1,750	835	1,100	(650)
<i>Meals & Lodging</i>	1,181	2,600	1,016	2,000	(600)
<i>Convention & Education</i>	770	300	1,280	600	300
<i>Dues/Memberships</i>	475	600	475	475	(125)
<i>Office Supplies</i>	2,441	2,400	3,375	3,000	600
<i>Other Operating Expenditures</i>	42,223	55,354	51,450	58,687	3,333
<i>Furniture & Fixtures</i>	0	0	1,000	0	0
<i>Capital Expenditures</i>	0	0	1,000	0	0
<i>Total Expenditures</i>	231,146	277,251	261,748	297,694	20,443

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/2022	Amended Budget FY/2023	Projected Expend FY/2023	Adopted Budget FY/2024	Budget Change
<i>Clerk of the Circuit Court</i>	138,329	145,246	145,475	158,001	12,755
<i>Chief Deputy Clerk I</i>	58,911	63,365	63,365	66,573	3,208
<i>Deputy Clerk I</i>	36,430	39,183	39,184	41,168	1,985
<i>Deputy Clerk II</i>	37,364	41,144	41,143	43,226	2,082
<i>Deputy Clerk IV</i>	45,251	47,542	47,542	49,949	2,407
<i>FICA</i>	23,090	25,741	24,467	27,457	1,716
<i>Retirement</i>	31,312	33,076	33,098	35,281	2,205
<i>Medical Insurance</i>	45,230	53,172	53,172	53,172	0
<i>Group Life Insurance</i>	4,238	4,509	4,512	4,809	300
<i>Disability Insurance</i>	192	207	207	217	10
<i>Salaries & Benefits</i>	420,348	453,185	452,165	479,853	26,668
<i>Professional Services – Accounting/Auditing</i>	7,460	5,000	5,000	5,500	500
<i>Professional Services – Other</i>	118,162	20,000	20,000	20,000	0
<i>Maintenance Service Contracts</i>	26,496	33,000	27,000	33,000	0
<i>Postal Service</i>	2,568	3,100	3,100	3,100	0
<i>Telecommunications</i>	220	350	229	230	(120)
<i>Lease/Rental of Equipment</i>	3,021	1,891	0	0	(1,891)
<i>Mileage</i>	197	600	200	450	(150)
<i>Meals & Lodging</i>	482	600	450	1,835	1,235
<i>Convention & Education</i>	195	1,500	500	1,200	(300)
<i>Dues/Memberships</i>	250	500	395	395	(105)
<i>Office Supplies</i>	4,008	4,000	5,000	4,000	0
<i>Books & Subscriptions</i>	1,243	1,000	1,250	1,250	250
<i>Other Operating Expenditures</i>	164,302	71,541	63,124	70,960	(581)
<i>Furniture & Fixtures</i>	0	0	0	0	0
<i>Computer Equipment</i>	4,596	0	13,477	0	0
<i>Capital Expenditures</i>	4,596	0	13,477	0	0
<i>Total Expenditures</i>	589,246	524,726	528,765	550,813	26,087

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/2022	Amended Budget FY/2023	Projected Expend FY/2023	Adopted Budget FY/2024	Budget Change
<i>Temporary Help - Jurors/Commissioners</i>	2,409	7,000	15,000	7,000	0
<i>Purchased Gov't Services-Petersburg Office</i>	8,609	8,500	9,278	9,300	800
<i>Telecommunications</i>	265	300	266	300	0
<i>Office Supplies</i>	157	300	60	300	0
<i>Food Supplies</i>	141	1,000	288	200	(800)
<i>Other Operating Expenditures</i>	11,582	17,100	24,892	17,100	0
<i>Total Expenditures</i>	11,582	17,100	24,892	17,100	0

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/2022	Amended Budget FY/2023	Projected Expend FY/2023	Adopted Budget FY/2024	Budget Change
<i>Professional Services – Legal</i>	13,324	15,000	11,150	15,000	0
<i>Maintenance Service Contracts</i>	649	2,500	2,448	2,500	0
<i>Postal Service</i>	2,996	1,000	6,400	5,000	4,000
<i>Telecommunications</i>	805	900	826	825	(75)
<i>Lease/Rental of Equipment</i>	2,292	2,133	1,635	2,292	159
<i>Dues/Memberships</i>	175	175	175	175	0
<i>Office Supplies</i>	-87	1,000	1,055	600	(400)
<i>Uniforms/Apparel</i>	0	0	0	0	0
<i>Other Operating Expenditures</i>	20,154	22,708	23,690	26,392	3,684
<i>Total Expenditures</i>	20,154	22,708	23,690	26,392	3,684

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/2022	Amended Budget FY/2023	Projected Expend FY/2023	Adopted Budget FY/2024	Budget Change
<i>Office Supplies</i>	75	200	200	200	0
Other Operating Expenditures	75	200	200	200	0
Total Expenditures	75	200	200	200	0

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/2022	Amended Budget FY/2023	Projected Expend FY/2023	Adopted Budget FY/2024	Budget Change
<i>Victim Witness Coordinator</i>	65,186	82,642	82,643	86,827	4,185
<i>Victim Witness Technician</i>	0	37,455	0	18,010	(19,445)
<i>FICA</i>	4,896	9,187	6,226	8,020	(1,167)
<i>Retirement</i>	6,453	11,806	8,124	8,535	(3,271)
<i>Health Insurance</i>	6,295	14,856	7,428	7,428	(7,428)
<i>Group Life Insurance</i>	874	1,609	1,107	1,163	(446)
<i>Disability Insurance</i>	0	198	0	0	(198)
<i>Salaries & Benefits</i>	83,704	157,753	105,528	129,983	(27,770)
<i>Maintenance Service Contracts</i>	1,158	1,200	1,198	1,200	0
<i>Telecommunications</i>	182	300	254	300	0
<i>Mileage</i>	427	1,997	1,129	1,997	0
<i>Meals & Lodging</i>	177	2,426	1,430	2,426	0
<i>Convention & Education</i>	515	1,530	800	1,000	(530)
<i>Dues/Memberships</i>	150	150	150	150	0
<i>Office Supplies</i>	3,842	1,850	1,850	2,200	350
<i>Other Operating Expenditures</i>	6,450	9,453	6,812	9,273	(180)
<i>Total Expenditures</i>	90,154	167,206	112,339	139,256	(27,950)

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. 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/2022	Amended Budget FY/2023	Projected Expend FY/2023	Adopted Budget FY/2024	Budget Change
<i>Commonwealth's Attorney</i>	139,242	146,291	142,522	153,698	7,407
<i>Assistant Commonwealth's Attorneys</i>	132,642	139,357	102,411	146,411	7,054
<i>Investigator</i>	0	63,943	31,971	67,180	3,237
<i>Office Manager</i>	49,798	52,319	52,319	54,968	2,649
<i>Secretaries</i>	77,192	81,081	81,081	85,186	4,105
<i>Part Time Help</i>	0	0	4,851	0	0
<i>FICA</i>	29,438	36,949	28,812	38,819	1,870
<i>Retirement</i>	39,487	47,478	33,476	49,882	2,404
<i>Medical Insurance</i>	48,121	65,844	53,255	75,456	9,612
<i>Group Life Insurance</i>	5,345	6,472	5,299	6,800	328
<i>Disability Insurance</i>	1,632	2,052	1,241	1,802	(250)
<i>Salaries & Benefits</i>	522,897	641,786	537,238	680,200	38,414
<i>Professional Services - Other</i>	0	24,980	10,076	0	(24,980)
<i>Maintenance Service Contracts</i>	6,723	6,400	6,725	6,725	325
<i>Advertising</i>	0	125	357	125	0
<i>Postal Service</i>	927	600	634	650	50
<i>Telecommunications</i>	216	575	140	920	345
<i>Lease/Rental of Equipment</i>	1,069	1,126	1,126	1,126	0
<i>Mileage</i>	139	500	0	500	0
<i>Meals & Lodging</i>	0	1,000	0	1,000	0
<i>Education & Convention</i>	370	4,000	500	750	(3,250)
<i>Dues/Memberships</i>	2,406	2,500	1,341	2,500	0
<i>Office Supplies</i>	2,905	3,500	2,295	3,500	0
<i>Books And Subscriptions</i>	987	1,000	1,000	1,000	0
<i>Other Operating Expenditures</i>	15,741	46,306	24,194	18,796	(27,510)
<i>Total Expenditures</i>	538,638	688,092	561,432	698,996	10,904

PUBLIC SAFETY

SHERIFF

The Dinwiddie County Sheriff's office protects persons and property by providing essential law enforcement and public safety services, while promoting community involvement, stability and order through service, assistance and visibility. The Sheriff's Office is responsible for law enforcement, traffic safety, courthouse security, processing civil court papers, criminal investigations, and responding to emergencies. This Constitutional Office consists of an elected four-year term Sheriff, approximately sixty deputies, and support staff. In FY 2024, two additional deputies are approved, and the FY 2024 capital expenditures support the E-summons program and equipment for those two new deputies.

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

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

	Actual Expend FY/2022	Amended Budget FY/2023	Projected Expend FY/2023	Adopted Budget FY/2024	Budget Change
<i>Sheriff</i>	114,896	126,142	126,142	132,528	6,386
<i>Administration</i>	398,620	428,109	417,911	448,847	20,738
<i>Investigations</i>	455,623	462,296	460,805	486,782	24,486
<i>Law Enforcement</i>	1,145,182	1,278,096	1,284,215	1,477,897	199,801
<i>School Resource</i>	177,450	173,796	207,488	223,340	49,544
<i>Civil Process</i>	105,561	117,367	117,010	123,310	5,943
<i>Courthouse Security</i>	369,862	423,137	366,607	392,112	(31,025)
<i>Transport</i>	354,704	380,906	332,358	395,700	14,794
<i>Overtime</i>	243,971	267,750	319,042	300,000	32,250
<i>Security Work</i>	140,023	100,000	113,944	100,000	0
<i>Selective Enforcement</i>	113,394	190,000	104,025	160,000	(30,000)
<i>Part Time Security</i>	47,683	43,457	47,374	70,000	26,543
<i>FICA</i>	272,759	312,197	276,248	337,793	25,596
<i>Retirement</i>	298,015	342,065	317,403	372,124	30,059
<i>Medical Insurance</i>	520,912	664,056	644,153	700,284	36,228
<i>Group Life Insurance</i>	40,508	46,629	43,446	50,727	4,098
<i>Disability Insurance</i>	353	405	559	667	262
<i>Salaries & Benefits</i>	4,799,519	5,356,408	5,178,730	5,772,110	415,702
<i>Professional Services – Medical</i>	11,020	12,000	13,000	12,000	0
<i>Professional Services – Other</i>	35	750	207	500	(250)
<i>Repair And Maintenance</i>	55,927	60,000	53,279	60,000	0
<i>Maintenance Service Contracts</i>	62,284	120,000	134,019	131,470	11,470
<i>Advertising</i>	409	1,000	392	500	(500)
<i>Purchased Gov't Services-Crater Criminal Justice Academy</i>	46,447	50,278	50,278	67,825	17,547
<i>Electrical Service</i>	10,814	16,000	13,076	15,000	(1,000)
<i>Heating Service</i>	220	0	1,103	0	0
<i>Postal Service</i>	2,606	2,200	2,799	2,500	300

SHERIFF

	Actual Expend FY/2022	Amended Budget FY/2023	Projected Expend FY/2023	Adopted Budget FY/2024	Budget Change
<i>Telecommunications</i>	39,827	38,000	42,271	42,000	4,000
<i>Lease/Rental of Equipment</i>	4,071	3,572	3,572	4,071	499
<i>Mileage</i>	114	0	235	0	0
<i>Meals & Lodging</i>	6,453	5,000	5,462	5,000	0
<i>Convention & Education</i>	-106	5,000	3,360	5,000	0
<i>Extradition of Prisoners Travel</i>	162	1,000	1,212	1,000	0
<i>Contribution Strike Force</i>	833	750	750	750	0
<i>Dues/Memberships</i>	11,064	12,000	12,000	12,000	0
<i>Office Supplies</i>	4,954	5,000	5,000	5,000	0
<i>Food Supplies</i>	1,089	1,000	1,979	1,000	0
<i>Repair & Maintenance Supplies</i>	14,338	18,000	21,562	18,000	0
<i>Vehicle/Equipment Fuel</i>	163,251	175,000	191,139	185,000	10,000
<i>Police Supplies</i>	26,306	68,000	38,540	55,000	(13,000)
<i>Uniforms/Apparel</i>	25,261	20,000	25,000	25,000	5,000
<i>Books And Subscriptions</i>	746	1,000	1,002	1,000	0
<i>K-9 Expenditures</i>	8,224	6,500	3,049	5,000	(1,500)
<i>Investigative Supplies</i>	17,247	20,000	20,000	20,000	0
<i>Other Operating Expenditures</i>	513,595	642,050	644,287	674,616	32,566
<i>Machinery & Equipment</i>	48,021	51,614	35,000	45,000	(6,614)
<i>Motor Vehicles</i>	24,807	0	81,870	79,000	79,000
<i>Computer Equipment</i>	16,420	0	2,590	0	0
<i>Capital Expenditures</i>	89,248	51,614	119,460	124,000	72,386
<i>Total Expenditures</i>	5,402,362	6,050,072	5,942,477	6,570,726	520,654

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/2022	Amended Budget FY/2023	Projected Expend FY/2023	Adopted Budget FY/2024	Budget Change
<i>Purchased Gov't Services-Jail Beds</i>	1,648,863	1,786,457	1,680,940	1,786,457	0
<i>Other Operating Expenditures</i>	1,648,863	1,786,457	1,680,940	1,786,457	0
<i>Total Expenditures</i>	1,648,863	1,786,457	1,680,940	1,786,457	0

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 2024 include turnout gear for the volunteers.

	Actual Expend FY/2022	Amended Budget FY/2023	Projected Expend FY/2023	Adopted Budget FY/2024	Budget Change
<i>Professional Services - Medical</i>	18,134	27,000	20,757	22,000	(5,000)
<i>Professional Services - Other</i>	27,832	19,688	22,813	19,688	0
<i>Repair And Maintenance</i>	85,155	130,200	114,660	130,200	0
<i>Maintenance Service Contracts</i>	98,526	52,500	57,281	52,500	0
<i>Printing & Binding</i>	0	1,000	0	1,000	0
<i>Advertising</i>	0	3,000	0	5,700	2,700
<i>Electrical Service-Reimburse Dinwiddie</i>	19,495	17,000	17,000	18,000	1,000
<i>Electrical Service-Reimburse Ford</i>	15,258	13,500	13,500	13,500	0
<i>Electrical Service-Reimburse McKenney</i>	12,073	12,000	12,000	13,500	1,500
<i>Electrical Service-Reimburse Namozine</i>	12,159	14,000	14,000	14,000	0
<i>Electrical Service-Reimburse Old Hickory</i>	6,442	7,000	7,000	7,000	0
<i>Telecommunications</i>	8,062	8,500	7,767	8,000	(500)
<i>Auto & Multi-Peril Insurance</i>	85,929	99,367	102,973	118,500	19,133
<i>Health & Accident Insurance</i>	52,123	51,500	48,644	52,378	878
<i>Convention & Education</i>	12,540	12,850	15,106	28,991	16,141
<i>Contribution-Chiefs Association</i>	139	3,000	218	2,000	(1,000)
<i>Contribution-Dinwiddie</i>	22,393	22,500	22,500	25,000	2,500
<i>Contribution-Ford</i>	19,137	22,500	22,500	25,000	2,500
<i>Contribution-McKenney</i>	22,727	22,500	22,500	22,500	0
<i>Contribution-Namozine</i>	25,241	25,000	25,000	27,500	2,500
<i>Contribution-Old Hickory</i>	22,207	22,500	22,500	22,500	0
<i>Contribution-Carson</i>	14,875	15,887	15,887	27,640	11,753
<i>Office Supplies</i>	302	450	51	450	0
<i>Repair & Maintenance Supplies</i>	1,423	3,500	3,452	3,500	0
<i>Vehicle/Equipment Fuel</i>	92,408	80,500	129,084	80,500	0
<i>Other Operating Expenditures</i>	674,579	687,442	717,192	741,547	54,105
<i>Machinery & Equipment</i>	29,815	50,000	50,000	49,375	(625)
<i>Motor Vehicles</i>	58,398	0	0	0	0
<i>Computer Equipment</i>	19,749	22,000	22,000	0	(22,000)
<i>Capital Expenditures</i>	107,962	72,000	72,000	49,375	(22,625)
<i>Total Expenditures</i>	782,541	759,442	789,192	790,922	31,480

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. Nine additional firefighter/medics are approved for FY 2024, and capital expenditures include equipment for those new positions.

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

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

	Actual Expend FY/2022	Amended Budget FY/2023	Projected Expend FY/2023	Adopted Budget FY/2024	Budget Change
<i>Chief, Fire & EMS</i>	114,555	135,351	135,352	142,204	6,853
<i>Assistant Chiefs, Fire & EMS</i>	153,219	167,279	167,280	171,713	4,434
<i>Captains, Fire & EMS</i>	216,657	225,378	229,737	236,788	11,410
<i>Training/Recruitment Officer</i>	67,100	70,497	70,496	74,065	3,568
<i>Emergency Medical Technicians</i>	418,920	438,493	429,030	443,835	5,342
<i>Firefighter/EMTs</i>	777,656	865,853	849,671	1,284,104	418,251
<i>Program Support Specialist II</i>	27,220	40,261	40,262	42,300	2,039
<i>Overtime</i>	333,005	301,158	296,199	377,310	76,152
<i>Part Time EMT</i>	102,605	164,170	69,561	116,000	(48,170)
<i>FICA</i>	171,647	184,246	169,435	220,956	36,710
<i>Retirement</i>	174,624	191,008	186,859	235,429	44,421
<i>Medical Insurance</i>	206,160	265,560	238,235	332,022	66,462
<i>Group Life Insurance</i>	23,636	26,038	25,472	32,093	6,055
<i>Disability Insurance</i>	135	213	213	223	10
<i>Salaries & Benefits</i>	2,787,141	3,075,505	2,907,801	3,709,043	633,538

FIRE AND EMERGENCY MEDICAL SERVICES

	Actual Expend FY/2022	Amended Budget FY/2023	Projected Expend FY/2023	Adopted Budget FY/2024	Budget Change
<i>Professional Services - Medical</i>	25,774	27,500	26,500	30,500	3,000
<i>Professional Services - Accounting/Auditing</i>	41,980	35,000	42,926	43,000	8,000
<i>Professional Services - Other</i>	847	1,000	1,029	1,000	0
<i>Repair And Maintenance</i>	55,705	75,000	70,022	75,000	0
<i>Maintenance Service Contract</i>	97,614	99,500	95,311	155,000	55,500
<i>Printing & Binding</i>	1,023	1,200	1,849	1,200	0
<i>Advertising</i>	430	600	0	600	0
<i>Postal Service</i>	312	200	422	200	0
<i>Telecommunications</i>	16,460	20,440	17,561	17,600	(2,840)
<i>Lease/Rental of Equipment</i>	3,265	3,425	3,425	3,425	0
<i>Mileage</i>	808	300	872	500	200
<i>Meals & Lodging</i>	8,000	9,916	8,324	9,916	0
<i>Convention & Education</i>	5,916	8,750	4,560	8,750	0
<i>Contribution-Forestry Services</i>	21,147	21,147	21,147	21,147	0
<i>Contribution-Med Flight</i>	500	1,900	1,900	3,100	1,200
<i>Contribution-Red Cross</i>	6,500	6,500	6,500	6,500	0
<i>Dues/Memberships</i>	1,534	2,600	1,824	4,600	2,000
<i>Misc. Charges</i>	0	0	7,900	7,900	7,900
<i>Office Supplies</i>	1,315	2,000	1,540	2,000	0
<i>Food Supplies</i>	94	100	100	100	0
<i>Medical Supplies</i>	42,472	38,000	45,000	45,000	7,000
<i>Janitorial Supplies</i>	3,322	4,000	5,034	4,000	0
<i>Repair & Maintenance Supplies</i>	2,698	2,700	3,083	2,700	0
<i>Vehicle/Equipment Fuel</i>	2,780	6,000	6,494	6,000	0
<i>Uniforms/Apparel</i>	16,695	19,500	19,913	20,000	500
<i>Books And Subscriptions</i>	4,088	4,700	3,315	4,500	(200)
<i>Education/Recreation Supplies</i>	473	2,500	2,301	2,500	0
<i>Other Operating Supplies - Disaster</i>	-3,129	5,000	1,943	5,000	0
<i>Other Operating Expenditures</i>	358,622	399,478	400,795	481,738	82,260
<i>Machinery & Equipment</i>	1,784	0	0	61,920	61,920
<i>Communications Equipment</i>	0	3,200	3,200	0	(3,200)
<i>Capital Expenditures</i>	1,784	3,200	3,200	61,920	58,720
<i>Total Expenditures</i>	3,147,547	3,478,183	3,311,796	4,252,701	774,518

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/2022	Amended Budget FY/2023	Projected Expend FY/2023	Adopted Budget FY/2024	Budget Change
<i>Professional Services – Other</i>	14,175	45,000	10,000	20,000	(25,000)
<i>Purchased Gov't Services-Crater Youth Care</i>	242,553	249,085	249,947	277,733	28,648
<i>Office Supplies</i>	72	950	500	450	(500)
<i>Other Operating Expenditures</i>	<i>256,800</i>	<i>295,035</i>	<i>260,447</i>	<i>298,183</i>	<i>3,148</i>
<i>Total Expenditures</i>	<i>256,800</i>	<i>295,035</i>	<i>260,447</i>	<i>298,183</i>	<i>3,148</i>

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/2022	Amended Budget FY/2023	Projected Expend FY/2023	Adopted Budget FY/2024	Budget Change
<i>Director of Children's Services</i>	85,482	98,657	98,657	103,651	4,994
<i>CSA Management Specialist</i>	39,649	46,523	36,994	48,877	2,354
<i>Part Time Parent Rep</i>	357	720	244	720	0
<i>Part Time Community Services Worker Coord</i>	28,582	25,400	27,081	26,645	1,245
<i>Part Time VJCCCA Community Counselor</i>	20,316	26,675	22,439	27,980	1,305
<i>FICA</i>	13,181	15,145	14,003	15,902	757
<i>Retirement</i>	12,031	14,271	11,985	14,994	723
<i>Medical Insurance</i>	12,590	14,856	14,856	14,856	0
<i>Group Life Insurance</i>	1,725	1,945	1,945	2,044	99
<i>Salaries & Benefits</i>	213,913	244,192	228,204	255,669	11,477
<i>Professional Services - Other</i>	500	0	250	1,000	1,000
<i>Maintenance Service Contract</i>	1,627	1,507	1,520	1,507	0
<i>Postal Service</i>	575	650	650	650	0
<i>Telecommunications</i>	206	200	208	200	0
<i>Insurance</i>	435	435	435	435	0
<i>Lease/Rental of Equipment</i>	1,542	1,623	1,623	1,623	0
<i>Meals & Lodging</i>	0	800	842	996	196
<i>Convention & Education</i>	2,700	3,245	555	555	(2,690)
<i>Office Supplies</i>	884	1,300	1,000	1,000	(300)
<i>Vehicle/Equipment Fuel</i>	215	750	794	750	0
<i>Education/Recreation Supplies</i>	0	500	0	250	(250)
<i>Other Operating Expenditures</i>	8,684	11,010	7,877	8,966	(2,044)
<i>Total Expenditures</i>	222,597	255,202	236,081	264,635	9,433

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.

	Actual Expend FY/2022	Amended Budget FY/2023	Projected Expend FY/2023	Adopted Budget FY/2024	Budget Change
<i>Building Official</i>	85,482	91,944	91,945	96,600	4,656
<i>Building Inspectors</i>	109,884	115,391	115,393	121,235	5,844
<i>Program Support Specialist II</i>	39,232	42,198	42,197	44,333	2,135
<i>FICA</i>	17,477	19,089	18,532	20,056	967
<i>Retirement</i>	23,220	24,529	24,529	25,771	1,242
<i>Medical Insurance</i>	19,874	23,328	23,328	23,328	0
<i>Group Life Insurance</i>	3,143	3,344	3,344	3,513	169
<i>Disability Insurance</i>	207	223	223	234	11
<i>Salaries & Benefits</i>	298,519	320,046	319,491	335,070	15,024
<i>Professional Services - Other</i>	0	3,000	0	3,000	0
<i>Repair and Maintenance</i>	1,229	0	500	0	0
<i>Advertising</i>	0	350	0	350	0
<i>Postal Service</i>	305	400	200	400	0
<i>Telecommunications</i>	3,603	2,600	3,698	3,700	1,100
<i>Meals & Lodging</i>	1,474	2,100	1,500	1,500	(600)
<i>Convention & Education</i>	475	3,154	500	3,154	0
<i>Dues/Memberships</i>	830	915	830	915	0
<i>Training - 2% State</i>	5,665	5,940	8,638	6,200	260
<i>Office Supplies</i>	807	1,000	800	1,000	0
<i>Repair & Maintenance Supplies</i>	227	0	508	0	0
<i>Vehicle/Equipment Fuel</i>	4,999	3,500	3,881	3,500	0
<i>Uniforms/Apparel</i>	251	500	250	250	(250)
<i>Books And Subscriptions</i>	726	1,200	1,200	1,200	0
<i>Other Operating Expenditures</i>	20,590	24,659	22,505	25,169	510
<i>Motor Vehicles</i>	0	20,480	23,200	0	(20,480)
<i>Capital Expenditures</i>	0	20,480	23,200	0	(20,480)
<i>Total Expenditures</i>	319,110	365,185	365,196	360,239	(4,946)

ANIMAL CONTROL / POUND

Animal Control responds to emergency calls involving injured animals, attacks of livestock/poultry, and any type of domestic or wild animal bites. Investigations are conducted based on citizen complaints involving cruelty, property damage, and issues involving nuisance. The County also operates a pound, which secures and cares for stray animals and offers them for adoption to the public. The department employs a chief animal control officer, four full time animal control officers, and one full time animal care attendant. On Call Pay for the officers is approved for FY 2024. Community volunteers also play an important role in the care and adoption of pound animals.

	Actual Expend FY/2022	Amended Budget FY/2023	Projected Expend FY/2023	Adopted Budget FY/2024	Budget Change
<i>Chief Animal Control Officer</i>	68,694	77,440	77,441	81,361	3,921
<i>Animal Control Officers</i>	103,667	159,175	146,148	166,254	7,079
<i>Animal Care Attendant</i>	32,100	37,929	37,928	39,848	1,919
<i>Overtime</i>	10,071	3,000	10,374	3,000	0
<i>On Call Pay</i>	0	0	0	5,044	5,044
<i>FICA</i>	16,089	21,232	20,168	22,606	1,374
<i>Retirement</i>	20,419	26,988	24,964	28,258	1,270
<i>Medical Insurance</i>	22,138	37,140	45,482	53,040	15,900
<i>Group Life Insurance</i>	2,764	3,679	3,403	3,852	173
<i>Disability Insurance</i>	557	840	732	878	38
<i>Salaries & Benefits</i>	276,497	367,423	366,639	404,141	36,718
<i>Professional Services - Medical</i>	9,403	9,600	8,632	9,600	0
<i>Professional Services - Other</i>	966	682	1,069	1,000	318
<i>Repair And Maintenance</i>	4,265	3,000	2,883	3,000	0
<i>Maintenance Service Contract</i>	1,536	4,688	4,180	5,088	400
<i>Advertising</i>	199	400	0	400	0
<i>Electrical Service</i>	6,686	7,000	5,138	6,000	(1,000)
<i>Heating Service</i>	2,629	2,100	3,000	2,200	100
<i>Postal Service</i>	33	25	10	25	0
<i>Telecommunications</i>	5,110	5,380	4,784	4,800	(580)
<i>Lease/Rental of Equipment</i>	684	720	720	720	0
<i>Meals & Lodging</i>	635	1,050	650	960	(90)
<i>Convention & Education</i>	636	2,000	650	1,825	(175)
<i>Dues/Memberships</i>	170	165	165	165	0
<i>Commission on Sale of Dog Tags</i>	353	500	112	400	(100)
<i>Recovered Costs</i>	0	0	0	0	0
<i>Office Supplies</i>	333	750	510	500	(250)
<i>Food Supplies</i>	193	250	42	100	(150)
<i>Grounds Maintenance Supplies</i>	1,172	0	885	1,000	1,000
<i>Medical Supplies</i>	1,639	1,000	1,224	1,200	200
<i>Janitorial Supplies</i>	3,274	2,500	2,252	2,200	(300)
<i>Repair & Maintenance Supplies</i>	707	1,300	170	1,000	(300)
<i>Vehicle/Equipment Fuel</i>	11,571	11,800	13,084	12,500	700
<i>Police Supplies</i>	3,924	5,425	3,204	2,500	(2,925)
<i>Uniforms/Apparel</i>	3,494	3,000	4,081	3,000	0
<i>Books And Subscriptions</i>	60	100	120	150	50
<i>Other Operating Expenditures</i>	59,672	63,435	57,565	60,333	(3,102)

ANIMAL CONTROL / POUND

	Actual Expend FY/2022	Amended Budget FY/2023	Projected Expend FY/2023	Adopted Budget FY/2024	Budget Change
<i>Machinery & Equipment</i>	8,337	0	1,199	0	0
<i>Motor Vehicles</i>	62,778	0	0		0
<i>Computer Equipment</i>	0	4,000	7,092	0	(4,000)
<i>Capital Expenditures</i>	71,114	4,000	8,291	0	(4,000)
<i>Total Expenditures</i>	407,283	434,858	432,494	464,474	29,616

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/2022	Amended Budget FY/2023	Projected Expend FY/2023	Adopted Budget FY/2024	Budget Change
<i>Professional Services - Medical</i>	320	800	500	800	0
<i>Other Operating Expenditures</i>	320	800	500	800	0
<i>Total Expenditures</i>	320	800	500	800	0

EMERGENCY COMMUNICATIONS

This department, comprised of a director, a 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 2024 capital expenditures include radio replacements.

	Actual Expend FY/2022	Amended Budget FY/2023	Projected Expend FY/2023	Adopted Budget FY/2024	Budget Change
<i>Director of Emergency Communications</i>	85,482	96,367	96,367	101,246	4,879
<i>Communications Manager</i>	0	55,336	59,988	73,530	18,194
<i>Communications Shift Supervisors</i>	216,380	224,315	180,220	229,908	5,593
<i>Communications Officers</i>	506,655	554,340	440,161	564,907	10,567
<i>Overtime</i>	123,902	83,284	177,720	83,284	0
<i>Part Time Communications Officers</i>	30,509	19,850	34,013	19,850	0
<i>On Call Pay</i>	9,084	8,760	9,072	8,760	0
<i>FICA</i>	69,570	79,732	71,476	82,734	3,002
<i>Retirement</i>	78,652	91,454	72,937	95,311	3,857
<i>Medical Insurance</i>	133,788	170,004	141,929	159,384	(10,620)
<i>Group Life Insurance</i>	10,691	12,467	10,452	12,993	526
<i>Disability Insurance</i>	2,157	2,737	1,944	2,819	82
<i>Salaries & Benefits</i>	1,266,871	1,398,646	1,296,280	1,434,725	36,079
<i>Professional Services - Medical</i>	88	200	113	200	0
<i>Professional Services - Other</i>	875	1,000	3,000	1,000	0
<i>Repair And Maintenance</i>	8,454	10,000	11,273	10,000	0
<i>Maintenance Service Contract</i>	129,036	218,975	223,607	122,537	(96,438)
<i>Advertising</i>	0	375	0	375	0
<i>Electrical Service</i>	11,790	11,000	19,569	11,000	0
<i>Heating Service</i>	1,774	600	1,085	1,100	500
<i>Postal Service</i>	115	200	0	100	(100)
<i>Telecommunications</i>	22,805	18,673	15,581	20,000	1,327
<i>Lease/Rental of Equipment</i>	118,047	172,587	172,587	182,394	9,807
<i>Meals & Lodging</i>	2,089	1,500	1,737	1,500	0
<i>Convention & Education</i>	4,917	8,434	5,867	2,500	(5,934)
<i>Dues/Memberships</i>	345	350	1,061	1,176	826
<i>Office Supplies</i>	536	2,500	3,000	2,500	0
<i>Janitorial Supplies</i>	313	300	408	300	0
<i>Uniforms/Apparel</i>	541	500	823	1,000	500
<i>Other Operating Expenditures</i>	301,725	447,194	459,712	357,682	(89,512)
<i>Communication Equipment</i>	0	5,000	1,000	17,803	12,803
<i>Capital Expenditures</i>	0	5,000	1,000	17,803	12,803
<i>Total Expenditures</i>	1,568,596	1,850,840	1,756,991	1,810,210	(40,630)

PUBLIC WORKS

WASTE MANAGEMENT

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

	Actual Expend FY/2022	Amended Budget FY/2023	Projected Expend FY/2023	Adopted Budget FY/2024	Budget Change
<i>Public Works Coordinator</i>	44,281	48,761	48,760	51,228	2,467
<i>Equipment Operators</i>	139,036	164,015	120,893	127,013	(37,002)
<i>Overtime</i>	2,420	3,000	3,638	3,000	0
<i>Part Time Equipment Operators</i>	51,776	50,469	68,906	71,758	21,289
<i>Part Time Convenience Site Attendants</i>	374,412	389,440	384,126	399,360	9,920
<i>FICA</i>	46,119	50,160	47,066	49,906	(254)
<i>Retirement</i>	17,933	20,916	16,677	17,521	(3,395)
<i>Medical Insurance</i>	32,464	38,184	38,184	38,184	0
<i>Group Life Insurance</i>	2,427	2,851	2,273	2,388	(463)
<i>Disability Insurance</i>	526	644	417	438	(206)
<i>Salaries & Benefits</i>	711,395	768,440	730,941	760,797	(7,643)
<i>Professional Services – Medical</i>	480	500	446	500	0
<i>Professional Services – Other</i>	703,469	800,000	725,558	750,000	(50,000)
<i>Repair And Maintenance</i>	41,123	81,000	34,290	75,000	(6,000)
<i>Maintenance Service Contract</i>	4,194	2,600	2,322	2,600	0
<i>Advertising</i>	0	500	0	500	0
<i>Electrical Service</i>	14,440	17,750	12,840	15,000	(2,750)
<i>Water & Sewer Service</i>	11,582	11,550	10,076	11,550	
<i>Postal Service</i>	9	10	0	10	0
<i>Telecommunications</i>	1,974	1,725	1,493	1,500	(225)
<i>Lease/Rental of Equipment</i>	1,039	3,000	0	3,000	0
<i>Office Supplies</i>	605	500	970	500	0
<i>Repair & Maintenance Supplies</i>	28,593	25,000	34,354	30,000	5,000
<i>Vehicle/Equipment Fuel</i>	50,038	60,000	58,671	60,000	0
<i>Uniforms/Apparel</i>	230	1,500	339	1,000	(500)
<i>Other Operating Expenditures</i>	857,776	1,005,635	881,360	951,160	(54,475)
<i>Machinery & Equipment</i>	1,600	0	0	22,500	22,500
<i>Capital Expenditures</i>	1,600	0	0	22,500	22,500
<i>Total Expenditures</i>	1,570,770	1,774,075	1,612,301	1,734,457	(39,618)

GENERAL PROPERTIES

This department maintains a clean and safe environment in which to serve the County citizens and employees. General Properties shares a director with Waste Management and consists of an assistant director, a supervisor, three maintenance technicians and grounds maintenance staff. The staff maintains all County buildings and grounds and performs routine maintenance inspections of facilities and mechanical systems. Seven full time custodians perform janitorial services.

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

	Actual Expend FY/2022	Amended Budget FY/2023	Projected Expend FY/2023	Adopted Budget FY/2024	Budget Change
<i>Director of Public Works</i>	98,777	111,354	111,354	116,991	5,637
<i>Assistant Director</i>	65,542	68,860	68,860	72,346	3,486
<i>Public Works Supervisor</i>	55,203	59,376	52,643	58,137	(1,239)
<i>Park Services Crew Leader</i>	42,172	44,307	44,307	46,550	2,243
<i>Maintenance Technicians</i>	116,190	135,298	119,523	194,392	59,094
<i>Custodians</i>	198,900	234,202	197,477	174,251	(59,951)
<i>Overtime</i>	7,722	5,000	5,101	5,000	0
<i>Part Time Grounds Maintenance Workers</i>	99,525	111,920	70,483	114,820	2,900
<i>FICA</i>	50,401	58,929	49,099	59,860	931
<i>Retirement</i>	56,875	64,229	57,499	65,140	911
<i>Medical Insurance</i>	96,704	122,076	104,964	114,648	(7,428)
<i>Group Life Insurance</i>	7,698	8,756	7,838	8,880	124
<i>Disability Insurance</i>	1,880	2,184	2,019	2,486	302
<i>Salaries & Benefits</i>	897,590	1,026,491	891,167	1,033,503	7,012
<i>Professional Services - Medical</i>	88	0	0	0	0
<i>Professional Services - Other</i>	489	0	900	0	0
<i>Repair and Maintenance</i>	49,621	66,000	90,000	66,000	0
<i>Maintenance Service Contract</i>	570,489	550,000	513,594	550,000	0
<i>Advertising</i>	48	150	0	150	0
<i>Purchased Gov't Services-ARWA</i>	614,758	607,881	600,000	643,051	35,170
<i>Electrical Service</i>	279,828	300,000	358,738	360,000	60,000
<i>Heating Service</i>	43,413	30,000	35,000	35,000	5,000
<i>Water & Sewer</i>	247,644	255,071	255,072	255,072	1
<i>Telecommunications</i>	11,604	11,000	10,605	11,000	0
<i>Property Insurance</i>	41,395	41,395	41,846	43,465	2,070
<i>Equipment Insurance</i>	13,205	13,401	13,270	13,401	0
<i>Motor Vehicle Insurance</i>	63,529	62,437	64,887	68,681	6,244
<i>Lease/Rental of Equipment</i>	220	1,000	1,089	1,089	89
<i>Office Supplies</i>	150	150	150	150	0
<i>Grounds Maintenance Supplies</i>	48,536	48,720	29,074	50,000	1,280
<i>Janitorial Supplies</i>	31,373	25,000	38,489	35,000	10,000

GENERAL PROPERTIES

	Actual Expend FY/2022	Amended Budget FY/2023	Projected Expend FY/2023	Adopted Budget FY/2024	Budget Change
<i>Repair & Maintenance Supplies</i>	42,223	28,000	48,960	35,000	7,000
<i>Vehicle/Equipment Fuel</i>	17,872	15,000	31,657	30,000	15,000
<i>Uniforms/Apparel</i>	1,089	550	200	550	0
<i>Payment to Dinwiddie Co Water Authority</i>	239,475	270,285	270,285	141,904	(128,381)
<i>Other Operating Expenditures</i>	2,317,048	2,326,040	2,403,816	2,339,513	13,473
<i>Total Expenditures</i>	3,217,910	3,352,531	3,294,983	3,373,015	20,484

STREETLIGHTS

	Actual Expend FY/2022	Amended Budget FY/2023	Projected Expend FY/2023	Adopted Budget FY/2024	Budget Change
<i>Electrical Service</i>	45,117	45,500	48,239	48,500	3,000
<i>Other Operating Expenditures</i>	45,117	45,500	48,239	48,500	3,000
<i>Total Expenditures</i>	45,117	45,500	48,239	48,500	3,000

HEALTH AND WELFARE

Dinwiddie County supports and contributes to the following organizations:

HEALTH

Local Health Department

The mission of the Dinwiddie Health Department, as a part of the Crater Health District, is to work together to foster a healthy community through disease prevention and control, health promotion, environmental protection and emergency preparedness and response. The Health Department offers immunizations, family planning and obstetrics, health screenings and prevention programs, as well as a range of environmental health services including food and lodging permitting and inspections.

	Actual Expend FY/2022	Amended Budget FY/2023	Projected Expend FY/2023	Adopted Budget FY/2024	Budget Change
<i>Contribution-Dinwiddie Health Department</i>	342,023	342,023	342,023	325,649	(16,374)
<i>Other Operating Expenditures</i>	342,023	342,023	342,023	325,649	(16,374)
<i>Total Expenditures</i>	342,023	342,023	342,023	325,649	(16,374)

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/2022	Amended Budget FY/2023	Projected Expend FY/2023	Adopted Budget FY/2024	Budget Change
<i>Contribution-District 19 CSB</i>	85,537	96,828	96,828	108,134	11,306
<i>Other Operating Expenditures</i>	85,537	96,828	96,828	108,134	11,306
<i>Total Expenditures</i>	85,537	96,828	96,828	108,134	11,306

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/2022	Amended Budget FY/2023	Projected Expend FY/2023	Adopted Budget FY/2024	Budget Change
<i>Contribution-Crater AAA</i>	11,000	10,000	10,000	10,000	0
<i>Other Operating Expenditures</i>	11,000	10,000	10,000	10,000	0
<i>Total Expenditures</i>	11,000	10,000	10,000	10,000	0

OTHER SOCIAL SERVICES

The James House

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

CARES, Inc.

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

Central Virginia Legal Aid Society

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

Senior Navigator

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

CCHASM

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

Feed More, Inc.

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

	Actual Expend FY/2022	Amended Budget FY/2023	Projected Expend FY/2023	Adopted Budget FY/2024	Budget Change
<i>Contribution-Domestic Violence Programs</i>	7,000	7,500	7,500	7,500	0
<i>Contribution-CARES</i>	1,742	1,742	1,742	2,000	258
<i>Contribution-Legal Aid</i>	8,471	8,471	8,471	8,471	0
<i>Contribution-Misc. Social Services</i>	9,000	9,000	9,000	9,000	0
<i>Other Operating Expenditures</i>	26,213	26,713	26,713	26,971	258
<i>Total Expenditures</i>	26,213	26,713	26,713	26,971	258

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 student scholarships and faculty/student development programs.

Brightpoint Community College

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

	Actual Expend FY/2022	Amended Budget FY/2023	Projected Expend FY/2023	Adopted Budget FY/2024	Budget Change
<i>Contribution-Brightpoint Community College</i>	3,355	3,525	3,525	3,526	1
<i>Contribution-Virginia State University</i>	2,500	2,500	2,500	2,500	0
<i>Contribution-Richard Bland College</i>	10,000	10,000	10,000	10,000	0
<i>Other Operating Expenditures</i>	<i>15,855</i>	<i>16,025</i>	<i>16,025</i>	<i>16,026</i>	<i>1</i>
<i>Total Expenditures</i>	<i>15,855</i>	<i>16,025</i>	<i>16,025</i>	<i>16,026</i>	<i>1</i>

PARKS, RECREATION, AND CULTURE

PARKS AND RECREATION

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

	Actual Expend FY/2022	Amended Budget FY/2023	Projected Expend FY/2023	Adopted Budget FY/2024	Budget Change
<i>Director of Parks & Recreation</i>	81,560	87,725	87,725	92,166	4,441
<i>Assistant Director</i>	41,593	67,262	68,860	72,346	5,084
<i>Recreation Managers</i>	127,404	152,937	121,886	153,051	114
<i>Office Manager</i>	47,514	49,919	49,919	52,446	2,527
<i>Recreation Specialist</i>	20,118	42,274	42,275	43,384	1,110
<i>Overtime</i>	7,623	0	7,796	0	0
<i>Part Time Athletics</i>	54,219	76,210	35,068	60,825	(15,385)
<i>Part Time Concessions</i>	33,859	32,505	18,684	32,505	0
<i>Part Time Facilities</i>	72,392	63,079	95,605	97,100	34,021
<i>Part Time Programs Instructors</i>	15,767	7,204	10,261	17,825	10,621
<i>Part Time Recreation Technicians</i>	0	26,325	0	0	(26,325)
<i>FICA</i>	37,055	46,316	40,051	47,556	1,240
<i>Retirement</i>	30,840	39,332	35,843	40,637	1,305
<i>Medical Insurance</i>	48,953	68,028	50,333	50,988	(17,040)
<i>Group Life Insurance</i>	4,174	5,362	4,886	5,539	177
<i>Disability Insurance</i>	250	831	540	766	(65)
<i>Salaries & Benefits</i>	623,321	765,309	669,732	767,134	1,825
<i>Professional Services – Medical</i>	550	500	490	500	0
<i>Professional Services – Other</i>	34,205	35,970	23,558	43,450	7,480
<i>Temporary Help – Instructors</i>	6,404	10,000	11,778	10,000	0
<i>Repair and Maintenance</i>	12,784	7,000	5,000	10,000	3,000
<i>Maintenance Service Contract</i>	15,953	19,430	13,747	20,200	770
<i>Advertising</i>	680	500	0	1,000	500
<i>Marketing</i>	0	2,000	0	2,000	0
<i>Electrical Service</i>	59,716	60,000	73,542	70,000	10,000
<i>Heating Service</i>	10,713	9,450	8,464	11,500	2,050
<i>Water & Sewer</i>	19,295	22,200	21,888	23,000	800
<i>Postal Service</i>	0	0	0	0	0
<i>Telecommunications</i>	25,325	21,170	24,415	23,000	1,830
<i>Lease/Rental of Equipment</i>	2,678	2,737	0	3,000	263
<i>Meals & Lodging</i>	0	0	0	982	982
<i>Convention & Education</i>	444	1,127	471	2,925	1,798
<i>Dues/Memberships</i>	0	625	120	625	0
<i>Sales & Meals Tax</i>	6,490	5,650	4,668	6,000	350

PARKS AND RECREATION

	Actual Expend FY/2022	Amended Budget FY/2023	Projected Expend FY/2023	Adopted Budget FY/2024	Budget Change
<i>Office Supplies</i>	3,113	4,000	2,883	4,000	0
<i>Food Supplies</i>	348	500	1,801	500	0
<i>Medical Supplies</i>	1,210	2,300	1,985	2,500	200
<i>Janitorial Supplies</i>	563	500	905	500	0
<i>Repair & Maintenance Supplies</i>	8,145	5,500	8,601	7,500	2,000
<i>Vehicle/Equipment Fuel</i>	3,884	2,500	2,960	3,500	1,000
<i>Uniforms/Apparel</i>	972	2,000	1,000	3,000	1,000
<i>Education/Recreation Supplies</i>	100,619	81,080	100,000	139,738	58,658
<i>Concessions</i>	51,060	36,000	28,458	50,000	14,000
<i>Other Operating Expenditures</i>	365,153	332,739	336,733	439,420	106,681
<i>Machinery & Equipment</i>	24,942	17,000	0	0	(17,000)
<i>Furniture & Fixtures</i>	0	0	130	0	0
<i>Capital Expenditures</i>	24,942	17,000	130	0	(17,000)
<i>Total Expenditures</i>	1,013,415	1,115,048	1,006,595	1,206,554	91,506

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/2022	Amended Budget FY/2023	Projected Expend FY/2023	Adopted Budget FY/2024	Budget Change
<i>Contribution-Regional Library</i>	310,646	323,072	323,072	335,995	12,923
<i>Other Operating Expenditures</i>	310,646	323,072	323,072	335,995	12,923
<i>Total Expenditures</i>	310,646	323,072	323,072	335,995	12,923

COMMUNITY DEVELOPMENT

PLANNING / ZONING / CODE COMPLIANCE

This department promotes the county’s progressive vision through planned growth in Dinwiddie County by maintaining a comprehensive planning program that minimizes land use conflicts, coordinates the provision of community facilities and public services, and optimizes the quality of life for all county residents. Staff manages the county’s Comprehensive Planning Program and coordinates the county’s development review process. Staff also administers the County’s Zoning and Subdivision Ordinances, the Erosion and Sediment Control Ordinance, Storm-water Management Ordinance, Flood Protection Ordinance, Street Naming and Addressing Code, Vegetation Code, and the Land Application of Bio-solids Code. Transportation planning is conducted through the Tri-Cities Area Metropolitan Planning Organization (Tri-Cities Area MPO). The planning director serves on the Tri-Cities Area MPO Technical Committee, and a Dinwiddie County Board of Supervisors member is appointed to represent the County on the Tri-Cities Area MPO Policy Committee. Staff provides technical support to the Board of Supervisors, the Planning Commission, the Board of Zoning Appeals, and related subcommittees of each. Staff is responsible for processing and reviewing re-zonings, conditional-use permits, special exceptions, variances, site plans, and subdivisions. The FY 2024 budget includes a new Planner I position.

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

	Actual Expend FY/2022	Amended Budget FY/2023	Projected Expend FY/2023	Adopted Budget FY/2024	Budget Change
<i>Director of Planning</i>	101,125	116,709	116,710	122,618	5,909
<i>Environmental Administrator</i>	45,256	52,606	28,541	52,606	(0)
<i>Planner I</i>	0	0	0	51,508	51,508
<i>Principal Planner/Zoning Administrator</i>	36,855	75,643	77,441	81,361	5,718
<i>Code Compliance Officer</i>	48,350	51,290	51,291	53,888	2,598
<i>Program Support Specialist II</i>	42,095	49,738	49,738	52,256	2,518
<i>Board of Zoning Appeals Members</i>	1,299	2,000	812	2,000	0
<i>Planning Commissioners</i>	9,420	9,100	5,197	9,100	0
<i>Part Time</i>	464	0	0	0	0
<i>FICA</i>	21,368	31,859	24,674	32,538	679
<i>Retirement</i>	26,926	39,847	31,602	40,720	873
<i>Medical Insurance</i>	22,114	41,376	30,234	41,376	0
<i>Group Life Insurance</i>	3,644	5,432	4,308	5,551	119
<i>Disability Insurance</i>	198	591	139	550	(41)
<i>Salaries & Benefits</i>	359,114	476,191	420,688	546,071	69,880
<i>Professional Services - Other</i>	96,596	45,000	89,219	37,000	(8,000)
<i>Repair and Maintenance</i>	19	0	44	0	0
<i>Maintenance Service Contract</i>	3,663	5,000	5,893	5,000	0
<i>Advertising</i>	9,733	8,100	3,887	8,100	0
<i>Postal Service</i>	2,646	3,000	2,071	3,000	0
<i>Telecommunications</i>	2,365	2,400	2,027	2,400	0
<i>Lease/Rental of Equipment</i>	5,981	6,296	6,296	6,296	0
<i>Mileage</i>	376	820	551	500	(320)

PLANNING / ZONING / CODE COMPLIANCE

	Actual Expend FY/2022	Amended Budget FY/2023	Projected Expend FY/2023	Adopted Budget FY/2024	Budget Change
<i>Meals & Lodging</i>	704	2,450	692	2,210	(240)
<i>Convention & Education</i>	2,792	2,100	3,438	4,323	2,223
<i>Dues/Memberships</i>	909	1,550	972	1,170	(380)
<i>Office Supplies</i>	2,391	3,000	2,334	2,500	(500)
<i>Repair & Maintenance Supplies</i>	12,903	7,000	15,000	7,000	0
<i>Vehicle/Equipment Fuel</i>	1,676	2,000	1,678	2,000	0
<i>Uniforms/Apparel</i>	520	500	0	500	0
<i>Other Operating Expenditures</i>	143,276	89,216	134,101	81,999	(7,217)
<i>Motor Vehicles</i>	0	20,480	23,200	0	(20,480)
<i>Computer Equipment</i>	1,610	0	0	0	0
<i>Capital Expenditures</i>	1,610	20,480	23,200	0	(20,480)
<i>Total Expenditures</i>	504,000	585,887	577,989	628,070	42,183

PUBLIC NUISANCE CONTROL

	Actual Expend FY/2022	Amended Budget FY/2023	Projected Expend FY/2023	Adopted Budget FY/2024	Budget Change
<i>Professional Services – Other</i>	16,494	30,000	44,919	40,000	10,000
<i>Other Operating Expenditures</i>	16,494	30,000	44,919	40,000	10,000
<i>Total Expenditures</i>	16,494	30,000	44,919	40,000	10,000

COMMUNITY DEVELOPMENT

The Community Development department works with state, regional, and local groups, including the Dinwiddie County Industrial Development Authority, the Dinwiddie Airport and Industrial Authority, and the Dinwiddie County Water Authority, to market the County and generate economic opportunities through new job creation and existing business expansion. Staff also works closely with Dinwiddie County Public Schools to develop Dinwiddie Youth Workforce Development Initiatives, which aim to provide youth with skills and experiences that lead to sustainable, fulfilling careers and build a healthy, prosperous community. This department, along with the Department of Social Services, the Dinwiddie County Resource Council, and the faith-based community strives to improve the daily lives of County citizens. See www.accessdinwiddie.com for additional economic development details and for information on the County’s natural resources, Civil War history, sports tourism and the annual County Fair.

	Actual Expend FY/2022	Amended Budget FY/2023	Projected Expend FY/2023	Adopted Budget FY/2024	Budget Change
<i>Deputy County Administrator-Planning & Community Development</i>	114,555	129,140	129,140	135,678	6,538
<i>Director of Economic Development</i>	83,498	91,944	93,713	104,029	12,085
<i>Managers</i>	112,697	118,402	96,045	119,606	1,204
<i>GIS Analyst</i>	0	59,377	13,588	65,225	5,848
<i>Part Time</i>	0	0	9,990	5,000	5,000
<i>FICA</i>	23,077	25,971	24,037	32,860	6,889
<i>Retirement</i>	30,764	33,371	30,907	41,732	8,361
<i>Medical Insurance</i>	33,384	39,324	37,199	50,988	11,664
<i>Group Life Insurance</i>	4,164	4,549	4,201	5,689	1,140
<i>Disability Insurance</i>	595	625	483	976	351
<i>Salaries & Benefits</i>	402,734	502,703	439,303	561,782	59,079
<i>Professional Services – Engineer/Architect</i>	2,500	5,000	0	5,000	0
<i>Professional Services – Other</i>	22	150	302	150	0
<i>Maintenance Service Contract</i>	1,147	1,200	406	1,170	(30)
<i>Advertising</i>	2,415	6,250	4,883	9,250	3,000
<i>Marketing</i>	1,644	8,180	1,333	8,180	0
<i>Special Events</i>	22,783	78,500	78,156	92,750	14,250
<i>Telecommunications</i>	2,195	1,500	1,659	1,650	150
<i>Lease/Rental of Equipment</i>	3,055	3,216	3,216	3,216	0
<i>Mileage</i>	80	0	60	0	0
<i>Meals & Lodging</i>	0	906	494	0	(906)
<i>Convention & Education</i>	895	4,100	895	3,521	(579)
<i>Dues/Memberships</i>	330	705	493	1,955	1,250
<i>Office Supplies</i>	108	250	100	250	0
<i>Vehicle/Equipment Fuel</i>	712	700	0	700	0
<i>Other Operating Expenditures</i>	37,887	110,657	91,997	127,792	17,135
<i>Total Expenditures</i>	440,621	613,360	531,300	689,574	76,214

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/2022	Amended Budget FY/2023	Projected Expend FY/2023	Adopted Budget FY/2024	Budget Change
<i>Industrial Development Authority Member</i>	4,628	5,000	3,573	5,000	0
<i>FICA</i>	354	383	273	383	0
<i>Salaries & Benefits</i>	<i>4,982</i>	<i>5,383</i>	<i>3,846</i>	<i>5,383</i>	<i>0</i>
<i>Purchased Gov't Services-BABS</i>	20,000	21,200	21,200	21,200	0
<i>Contribution-Crater Planning District Commission</i>	18,201	18,166	18,166	28,166	10,000
<i>Contribution-Petersburg Area Tourism</i>	21,000	40,500	40,500	65,000	24,500
<i>Contribution-Virginia's Gateway Region</i>	50,600	50,589	50,589	72,947	22,358
<i>Contribution-Misc.</i>	19,500	46,500	46,500	49,000	2,500
<i>Payment to Dinwiddie County IDA</i>	25,000	25,000	25,000	25,000	0
<i>Payment to Dinwiddie County Airport</i>	45,675	45,675	45,675	45,675	0
<i>Other Operating Expenditures</i>	<i>199,976</i>	<i>247,630</i>	<i>247,630</i>	<i>306,988</i>	<i>59,358</i>
<i>Total Expenditures</i>	<i>204,958</i>	<i>253,013</i>	<i>251,476</i>	<i>312,371</i>	<i>59,358</i>

SOIL & WATER CONSERVATION DISTRICT

Appomattox River Soil & Water Conservation District

This organization's mission is to facilitate and coordinate USDA and Commonwealth of Virginia conservation programs in Dinwiddie County. The funds provide educational programs, conservation programs and activities to students and landowners. The Enviro-thon team, comprised of five Dinwiddie County High School students, has performed very well over that past several years at both the Area and the State levels.

Many programs are offered to agricultural producers that promote an awareness of the need to conserve natural resources and water sources for now and the future. Scholarships are provided to youth for Conservation Camp, Forestry Camp support, and to high school graduates to promote interest and knowledge of conservation for future jobs in these fields.

	Actual Expend FY/2022	Amended Budget FY/2023	Projected Expend FY/2023	Adopted Budget FY/2024	Budget Change
<i>Contribution-Appomattox Soil & Water District</i>	12,500	12,500	12,500	12,500	0
<i>Other Operating Expenditures</i>	<i>12,500</i>	<i>12,500</i>	<i>12,500</i>	<i>12,500</i>	<i>0</i>
<i>Total Expenditures</i>	<i>12,500</i>	<i>12,500</i>	<i>12,500</i>	<i>12,500</i>	<i>0</i>

VIRGINIA COOPERATIVE EXTENSION PROGRAM

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

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

	Actual Expend FY/2022	Amended Budget FY/2023	Projected Expend FY/2023	Adopted Budget FY/2024	Budget Change
<i>Cooperative Extension Technician</i>	16,557	18,922	16,884	19,444	522
<i>Overtime</i>	585	0	500	0	0
<i>Summer Intern</i>	2,095	4,000	2,606	4,000	0
<i>FICA</i>	1,472	1,754	1,491	1,793	39
<i>Salaries & Benefits</i>	20,708	24,676	21,481	25,237	561
<i>Professional Services - Other</i>	54	4,200	22	5,200	1,000
<i>Purchased Gov't Services-Cooperative Extension</i>	89,109	108,870	109,187	105,016	(3,854)
<i>Electrical Service</i>	0	2,600	2,823	2,600	0
<i>Telecommunications</i>	510	450	446	450	0
<i>Lease/Rental Of Buildings</i>	22,092	22,534	22,533	23,015	481
<i>Convention & Education</i>	658	0	0	0	0
<i>Contribution-Southeast VA 4-H Education Center</i>	10,000	10,000	10,000	10,000	0
<i>Dues/Memberships</i>	215	1,500	220	1,500	0
<i>Education/Recreation Supplies</i>	4,671	1,500	1,500	1,500	0
<i>Plastic Pest Containers Program</i>	1,801	1,800	1,793	1,800	0
<i>Other Operating Expenditures</i>	129,109	153,454	148,523	151,081	(2,373)
<i>Total Expenditures</i>	149,817	178,130	170,004	176,318	(1,812)

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/2022	Amended Budget FY/2023	Projected Expend FY/2023	Adopted Budget FY/2024	Budget Change
<i>Transfer to Community Development Fund</i>	25,000	25,000	25,000	25,000	0
<i>Transfer to School Fund</i>	15,690,100	15,990,100	15,990,100	16,190,100	200,000
<i>Transfer to Children’s Services Act Fund</i>	906,557	906,557	906,557	706,557	(200,000)
<i>Transfer to Social Services Fund</i>	456,270	423,579	423,579	531,212	107,633
<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>	2,690,125	1,838,043	1,838,043	2,969,487	1,131,444
<i>Transfer to County Debt Service Fund</i>	3,645,512	3,645,512	3,645,512	3,771,380	125,868
<i>Transfer to School Debt Service Fund</i>	2,844,705	2,844,705	2,844,705	2,494,705	(350,000)
<i>Total Transfers to Other Funds</i>	26,408,269	25,823,496	25,823,496	26,838,441	1,014,945

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 VDEQ and monies received from the County's recycling program. Expenditures include equipment and vehicles for Waste Management, along with Earth Day and recycling awareness items.

Community Development

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

Community Service

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

Children's Services Act

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

Law Library

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

Fire & EMS Grants

The Virginia Department of Fire Programs provides funds for training, firefighting equipment and protective clothing for the County's volunteer fire companies. Additionally, the Virginia Office of EMS receives funding allocated from the Four-for-Life program annually and passes it through to localities. This funding is legislated by the Code of Virginia §46.2-694 which stipulates that an additional \$4.25 per year is charged and collected at the time of vehicle registration and set aside as a special fund to be used only for EMS purposes, part of which is distributed to localities for EMS expenditures. The Opioid Settlement monies and Animal Control donations are managed in this fund, along with COVID 19 funding.

Asset Forfeiture Sharing Program

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

SCHOOL FUNDS



The mission of Dinwiddie County Public Schools is to provide each student the opportunity to become a productive citizen, while engaging the entire community in the educational needs of our children. It is the responsibility of the Superintendent and the School Board to develop an annual budget reflecting the needs of the school division. The budget is then presented to the Board of Supervisors to approve categorical appropriation of funds for the operation of the School system. The Schools' FY 2024 budget priorities include the following:

- Investing in staff
- Investing in services
- Addressing mandates and rising costs

School Funds Revenue Analysis

Revenue assumptions for FY 2024 include the County local fund transfer of \$16,190,100, which is \$200,000 higher than the FY 2023 transfer. FY 2024 State revenues show an increase of \$1,731,189, 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 2024 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 state-required local match. Additional local funds are appropriated for debt service and capital projects through General Fund transfers.

State Aid

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

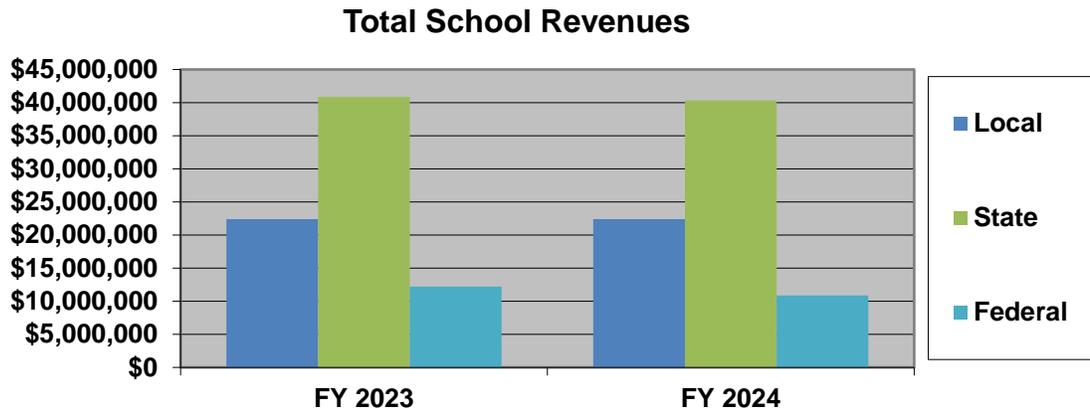
Federal Aid

Primary sources of revenue from the Federal government for school programs include the Consolidated Federal Grant "No Child Left Behind", Title VIB Special Education Funds and School Food Programs. Collectively these sources account for most of the total federal revenue for the School Fund. COVID19 and other miscellaneous federal programs and grants make up the remaining funding.

SCHOOL FUNDS

Charges for Services & Local Miscellaneous Receipts

Charges for services and Medicaid reimbursement account for 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 \$146,975 in local revenue in FY 2024. 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 2024 budget as approved by the Board of Supervisors on May 16, 2023.

FUND	CATEGORY	FY 2023	FY 2024	CHANGE
Fund 205	Instruction & Technology	39,183,498	41,071,113	1,887,615
Fund 208	Schools COVID19	7,059,838	5,764,800	-1,295,038
Fund 303	Grants	3,945,138	3,595,766	-349,372
Fund 206	Textbooks	650,000	913,109	263,109
Total Instruction		50,838,474	51,344,788	506,314
Fund 205	Administration, Attendance & Health	3,047,986	3,438,416	390,430
Fund 205	Pupil Transportation	3,671,610	3,716,713	45,103
Fund 205	Operation and Maintenance	7,526,088	7,249,242	-276,846
Fund 207	School Nutrition Services	3,279,486	2,500,000	-779,486
Fund 302	Capital Projects	6,563,239	5,541,380	-1,021,859
Fund 402	Debt Service	3,353,500	3,344,756	-8,744
	Inter-Fund Transfers	1,301,097	796,192	-504,905
Total Funds		79,581,480	77,931,487	-1,649,993

Further details of the FY 2024 School budget are available in a separate document that may be obtained from the School Board Office or www.dinwiddie.k12.va.us

CAPITAL PROJECTS FUNDS

In FY 2019, the Board of Supervisors decided to extend the Capital Improvement Plan to ten years to better plan for project financing. Only the first year of the plan is actually appropriated, and only the first five years of the plan are considered for cash proffer purposes. The following table lists CIP projects that were appropriated and/or expended over the past five years, and the projects that are still in progress. Some of the projects may have started prior to FY 2019 & have additional expenditures in those prior years. Appendix B shows anticipated capital needs in the FY 2024-2033 CIP resolution.

CAPITAL IMPROVEMENT PLAN FUND PROJECTS	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023 Estimated	Remaining Budget
<i>County Government Complex</i>	1,705,636	209,720			51,751	249
<i>County Museum</i>		23,719	554	14,673		61,074
<i>DCWA / SCWWA / ARWA</i>	273,854	120,797	213,527		115,000	35,000
<i>Manned Sites</i>	8,414					0
<i>McKenney Gym</i>	3,126	72				2,268
<i>McKenney Recreation Center</i>	200	100				830
<i>Laserfiche Expansion</i>	1,596		3,096	4,100		29,499
<i>Broadband Study/Project</i>	19,533	16,352	1,124		100,000	2,749,125
<i>School Buses</i>	574,000	253,380	5,590	15,378	1,081,536	0
<i>Pamplin Corridor Enhancement</i>	4,368					68,421
<i>Radio System Upgrade</i>	14,164	2,007,729	2,065,880	2,080,429	138,854	4,043,278
<i>E911 Upgrade</i>	2,100	30,553	73,594	13,559		3,534
<i>Replace Tanker 3</i>	242,895					0
<i>Planning Vehicle</i>	25,275					0
<i>Law Enforcement Vehicles</i>	180,219	187,125			105,553	119,446
<i>Namozine VFD Roof Replacement</i>	37,721					0
<i>Volunteer Fire Dept. Turnout Gear</i>	7,337	29,355				0
<i>2 Video Laryngoscopy Units</i>	43,000					0
<i>EMD Program Update</i>	12,913					0
<i>Squad 2 Replacement</i>	200,896					0
<i>Breathing Apparatus Replacement</i>	735,384					0
<i>Courthouse/Other Bldg. HVAC</i>	146,140				39,825	172,175
<i>Din Middle School Roof Recoat</i>		210,000				0
<i>Airport Authority Projects</i>		47,800				0
<i>Building Inspections Truck</i>		27,700				0
<i>EMS Captain Vehicle Replacement</i>		67,000				0
<i>McKenney VFD Renovations</i>		12,595	69,845		50,996	49,004
<i>Animal Shelter Projects</i>		2,275	10,03)			0
<i>Ambulances</i>		84,389	297,068	422,279	697,069	325,992
<i>Ladder Truck & Engine Replace</i>			1,072,552		1,719,39	0
<i>Courthouse Renovations</i>				76,969		431,992
<i>Brush 2 Replacement – Ford</i>				48,901		51,099
<i>Pamplin Roof Replacement</i>				194,812	475,779	(15,465)
<i>ERP System</i>				778,296	281,537	305,167
<i>2 VFD's Mechanical Upgrade</i>						500,000
<i>Facilities Study</i>						100,000
<i>Waste Management Vehicles</i>						165,000
<i>Spring Booster Facility & Renov</i>					500,00	0
Total Project Expenditures	4,238,771	3,330,662	3,812,861	3,649,395	5,357,293	9,197,689

DEBT SERVICE FUNDS

The Constitution of Virginia and the Virginia Public Finance Act provide Dinwiddie County with the authority to issue general obligation debt secured solely by the pledge of its faith and credit, as well as debt secured first by the fee revenues generated by the system for which the bonds are issued and, if necessary, by general obligation tax revenues. There is no limitation imposed by state law or local ordinance on the amount of general obligation debt a county may issue. Debt secured solely by the revenues generated by the system for which the bonds were issued may be issued in any amount without a public referendum. Funding for County & School debt service obligations comes from meals tax revenues, transfers from current general fund revenues, school funds, and from the debt service fund balance itself. The County underwent a bond rating review by Standard & Poor's in FY 2014 and was upgraded to AA for General Obligation debt and AA- for Lease Revenue debt. Moody's upgraded the County's issuer rating from Aa3 to Aa2 in 2023. Lease revenue bonds are issued through the Dinwiddie County Industrial Development Authority.

The chart below shows the current debt service funding sources and uses for the County and the Schools over the next several years. Recent debt issues include the following items. Approximately \$25 million of debt was issued in summer 2016 to fund two new buildings and renovate two existing buildings in the government complex. In September 2018, \$3,910,000 of debt was issued to fund certain projects in the FY 2019 CIP. In November 2019, some of the 2012 VRA bonds were advance refunded for savings of approximately \$1.6 million in interest, and \$10,234,462 in bonds were issued for the public safety radio replacement project approved in the FY 2020 CIP. In November 2021, \$2,710,000 in bonds were issued to finance the County's ladder truck replacement and the Schools' HVAC system replacement at Southside Elementary School. No new debt was issued in FY 2023, and none is anticipated in FY 2024.

<i>Funding Sources</i>	2023	2024	2025	2026	2027	2028
County						
<i>Beginning Fund Balance</i>	900,962	416,169	58,253	58,254	58,253	487,168
<i>Transfer From County General Fund</i>	3,645,512	3,771,380	3,837,245	3,839,007	3,645,512	3,645,512
Total	4,546,474	4,187,549	3,895,498	3,897,261	3,703,765	4,132,680
Schools						
<i>Beginning Fund Balance</i>	1,192,803	1,684,003	2,183,947	2,705,886	3,244,529	3,798,919
<i>Transfer From County Meals Tax Fund</i>	1,000,000	1,350,000	1,100,000	1,100,000	1,100,000	1,100,000
<i>Transfer From County General Fund</i>	2,844,704	2,494,704	2,744,704	2,744,704	2,744,704	2,744,704
Total	5,037,507	5,528,707	6,028,651	6,550,590	7,089,233	7,643,623
Total Funding Sources For Debt Service	9,583,981	9,716,256	9,924,149	10,447,851	10,792,998	11,776,303

DEBT SERVICE FUNDS

<i>Expenditures</i>	2023	2024	2025	2026	2027	2028
County						
<i>Lease Revenue Bonds</i>	4,075,245	4,074,236	3,782,184	3,783,947	3,161,537	3,161,652
<i>Airport Authority Loans Transfer</i>	55,060	55,060	55,060	55,060	55,060	55,060
Total	4,130,305	4,129,296	3,837,244	3,839,007	3,216,597	3,216,712
Schools						
<i>General Obligation Bonds</i>	832,499	817,500	802,500	787,500	772,500	757,500
<i>Lease Revenue Bonds</i>	2,519,301	2,525,556	2,518,559	2,516,855	2,516,107	2,517,435
<i>Admin Fees</i>	1,700	1,700	1,700	1,700	1,700	1,700
Total	3,353,504	3,344,760	3,322,764	3,306,061	3,290,314	3,276,643
Total Expenditures For Debt Service	7,483,808	7,474,057	7,160,009	7,145,069	6,506,911	6,493,355
Annual Change	-74,286	-9,752	-314,048	-14,940	-638,158	-13,556
Ending Fund Balance	2,100,172	2,242,200	2,764,140	3,302,782	4,286,087	5,282,948

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 provide law library access in the regional library branches in the County.

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

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

APPENDIX A

REVENUE CLASSIFICATIONS

Non-Categorical State Aid

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

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

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

Categorical State Aid

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

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

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

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

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

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

Categorical Federal Aid

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

Miscellaneous

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

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

APPENDIX B

TAX & BUDGET RESOLUTIONS

RESOLUTION ADOPTION OF CALENDAR YEAR 2023 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 2023 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 2023 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 2023 shall be set at 34%

APPENDIX B

TAX & BUDGET RESOLUTIONS

RESOLUTION ADOPTION OF FISCAL YEAR 2024 BUDGET AND APPROPRIATION OF FUNDS

WHEREAS, the County Administrator has prepared a Proposed Budget for the fiscal year beginning July 1, 2023 and ending June 30, 2024 (FY 2024); and

WHEREAS, a public hearing on the FY 2024 budget was advertised and public hearing held on May 2, 2023 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, 2023 and ending June 30, 2024; and

WHEREAS, the tax rates on real estate, tangible personal property, and machinery and tools were set on April 11, 2023 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 \$154,047,973 for FY 2024 is hereby approved as proposed on this date and hereby appropriated in the FY 2024 General and Other Funds for the offices and activities in the amounts as shown below:

Fund	Revenues	Expenditures
General	\$ 56,529,428	\$ 59,105,173
Meals Tax	\$ 1,100,000	\$ 1,350,000
Social Services	\$ 3,390,564	\$ 3,601,957
School Operations	\$ 55,771,676	\$ 56,271,676
School Textbooks	\$ 542,758	\$ 913,109
School Nutrition	\$ 2,568,960	\$ 2,500,000
School Covid-19	\$ 5,764,800	\$ 5,764,800
Community Development	\$ 50,240	\$ 731,344
Community Service	\$ 0	\$ 10,992
Children's Services Act	\$ 2,106,557	\$ 2,400,000
Law Library	\$ 3,500	\$ 17,372
Fire & EMS Grants	\$ 174,793	\$ 528,166
Forfeited Asset Sharing	\$ 0	\$ 48,524
School Capital	\$ 1,715,000	\$ 5,541,380
School Grants	\$ 3,669,051	\$ 3,595,766
County Grants	\$ 71,584	\$ 135,361
County Capital	\$ 3,237,487	\$ 10,742,274
County Debt	\$ 3,771,380	\$ 4,129,306
School Debt	\$ 3,844,705	\$ 3,344,756
Total	\$144,312,483	\$160,731,956
Fund Balance	\$ 40,285,123	\$ 23,865,650
<u>Less: Inter-fund Transfers</u>	<u>-\$ 30,549,633</u>	<u>-\$ 30,549,633</u>
Total Resources & Requirements	\$154,047,973	\$154,047,973

APPENDIX B

TAX & BUDGET RESOLUTIONS

RESOLUTION ADOPTION OF FISCAL YEAR 2024 BUDGET AND APPROPRIATION OF FUNDS

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

APPENDIX B

TAX & BUDGET RESOLUTIONS

RESOLUTION ADOPTION OF FISCAL YEARS 2024-2033 CAPITAL IMPROVEMENT PLAN

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 2024-2033 Capital Improvement Plan (“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 2024-2033 CIP and funding for the Fiscal Year 2024 CIP is to be included in the Fiscal Year 2024 County budget; and

WHEREAS, the five year Capital Improvement Plan pursuant to Virginia Code Section 15.2-2239 includes only fiscal years 2024 through 2028; and

WHEREAS, as required by Virginia Code Section 15.2-2303.2(B), Dinwiddie County reports that it received \$3,906 in FY 2023 from cash proffers and plans to spend \$3,906 of money received from cash proffers in FY 2024; and

NOW THEREFORE BE IT RESOLVED by the Board of Supervisors of Dinwiddie County, Virginia that the attached proposed Fiscal Years 2024-2033 Capital Improvement Plan is hereby adopted and appropriated.

APPENDIX C

PAID FULL TIME EQUIVALENTS

County Employees by Function	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Budget
General Government				
County Administration	3.00	3.00	3.00	3.00
Legal Services	2.04	2.60	2.38	2.55
Human Resources	2.92	3.00	2.92	3.00
Commissioner of Revenue	6.59	7.14	6.98	7.36
Treasurer	6.40	6.50	6.56	6.50
Accounting	3.82	4.00	3.94	4.00
Information Technology	4.44	5.00	5.00	5.00
Registrar	2.26	2.00	2.28	2.22
Judicial Administration				
Clerk of the Circuit Court	5.00	5.00	5.00	5.00
Victim Witness Program	1.00	2.00	1.00	1.48
Commonwealth's Attorney	6.00	7.00	5.76	7.00
Public Safety				
Sheriff	65.18	69.00	68.91	72.00
Fire & EMS Services	37.11	39.67	37.39	48.67
Children's Services	3.07	3.20	3.21	3.20
Building Inspections	4.00	4.00	4.00	4.00
Animal Control/Pound	5.01	6.05	5.66	6.05
Emergency Communications	18.92	19.68	18.63	19.68
Public Works				
Waste Management	22.02	21.79	21.62	21.79
General Properties	17.97	18.85	15.98	17.85
Culture and Recreation				
Parks, Recreation, & Tourism	12.71	14.30	13.63	14.50
Community Development				
Planning/Zoning/GIS	4.42	5.00	4.33	6.00
Community Development	4.00	5.00	4.12	5.00
Cooperative Extension-4-H Tech only	0.70	0.84	0.70	0.84
Totals	238.58	254.62	243.02	267.69

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. 2.624% COLA and a 2.376% step increase approved for FY 2023.
- c. 2.624% COLA and a 2.376% step increase approved for FY 2024.

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. General Assembly is considering a 5%-7% salary increase for state supported local employees for FY 2024.

3. Other Requested Workforce Changes

- a. New Positions
 - i. Fire & EMS
 - ii. Information Technology
 - iii. Sheriff's Office
 - iv. Planning
- b. Additional Part Time Hours
 - i. Waste Management
 - ii. Treasurer's Office
 - iii. Registrar
 - iv. Parks & Recreation
 - v. Community Development
- c. Other Salary Requests
 - i. Board of Supervisors
 - ii. Registrar
 - iii. Commonwealth's Attorney
 - iv. Animal Control

4. FICA

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

APPENDIX D

OVERVIEW OF SALARIES & BENEFITS

5. VRS

- a. The County will pay 9.83% for VRS covered positions in FY 2024.
- 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 2024.

6. Health Insurance

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

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

- b. The FY 2024 plan rates and EE/ER ratio were presented for approval at the regular BOS meeting on March 21st. We are required by the terms of The Local Choice program to pay at least 80% of the single plan premium. Potential budget impact would only be employee-initiated plan changes during open enrollment.

7. Group Life Insurance

- a. The FY 2024 rate for GLI will remain at 1.34% per the VRS Board of Trustees.

8. Workers' Compensation Insurance

- a. The workers' compensation experience modification factor is showing a decrease from .94 to .88 for FY 2024. However, because of an increase in salaries, the overall FY 2024 premium will probably be higher than FY 2023.

APPENDIX E

MISCELLANEOUS COUNTY AND COMMUNITY STATISTICS

DEPARTMENT STATISTICS	FY 2021 TOTAL	FY 2022 TOTAL	FY 2023 TOTAL
Sheriff			
Physical arrests	1,061	1,020	1,360
Traffic violations	7,590	6,093	6,426
Civil papers	8,541	9,355	8,881
Fire & Rescue			
Fire calls answered	2,570	2,480	2,547
EMS calls answered	3,941	4,138	4,347
Building Inspections			
Permits issued	1,380	1,472	1,218
Animal Control			
Calls answered	4,705	4,143	4,587
Animal Pound			
Adoptions	244	230	167
Waste Management			
Refuse collected in tons	20,071	19,090	19,514
Recycled waste collected in tons	695	604	563
Social Services			
Caseload-average monthly	7,186	7,833	8,427
Children's Services			
Caseload-average monthly	52	58	86
Parks, Recreation, & Tourism			
Program participants-average monthly	5,399	14,421	13,934
Annual Rentals	190	638	547
Planning & Zoning			
Addresses Assigned	98	117	90
Business License	245	258	203

APPENDIX E

MISCELLANEOUS COUNTY AND COMMUNITY STATISTICS

DEPARTMENT STATISTICS	FY 2021 TOTAL	FY 2022 TOTAL	FY 2023 TOTAL
Planning & Zoning			
Cell Tower Co-location	0	3	6
Conditional Use Permit	2	4	3
Agreement In Lieu Of (A&S)	78	38	27
Erosion and Sediment Control	0	3	0
Ordinance Amendment	0	3	1



Plat Review	102	112	128
Rezoning Request	2	5	3
Sign Permit	4	11	3
Site Plan Review	1	2	0
Storm Water Management	2	1	2
Zoning Permit	58	52	45
Amendment of Conditions	0	0	2
Cash Proffers	11	8	2

APPENDIX E

MISCELLANEOUS COUNTY AND COMMUNITY STATISTICS

Fiscal Year	Population	Personal Income	Per Capital		Unemployment Rate
			Personal Income	School Enrollment	
2023	28,552	\$ 4,045,244	\$ 49,202	4,104	3.10%
2022	27,989	\$ 3,904,434	\$ 49,042	4,082	3.30%
2021	27,947	\$ 3,768,526	\$ 47,335	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%

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 2022 & 2023.

APPENDIX F

GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

APPENDIX F

GLOSSARY

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

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

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

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

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

Disbursement: The expenditure of monies from an account.

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

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

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

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

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

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

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

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

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

General Fund: The general operating fund of the County.

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

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

APPENDIX F

GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

