

DINWIDDIE COUNTY, VA



FISCAL
YEAR

FY 2022

ADOPTED CONSOLIDATED BUDGET

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READER'S GUIDE

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

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

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

This information is provided in the form of actual data for FY 2020; appropriations and either estimated or unaudited actual data for FY 2021 and the adopted budget for FY 2022.

For Additional Information

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

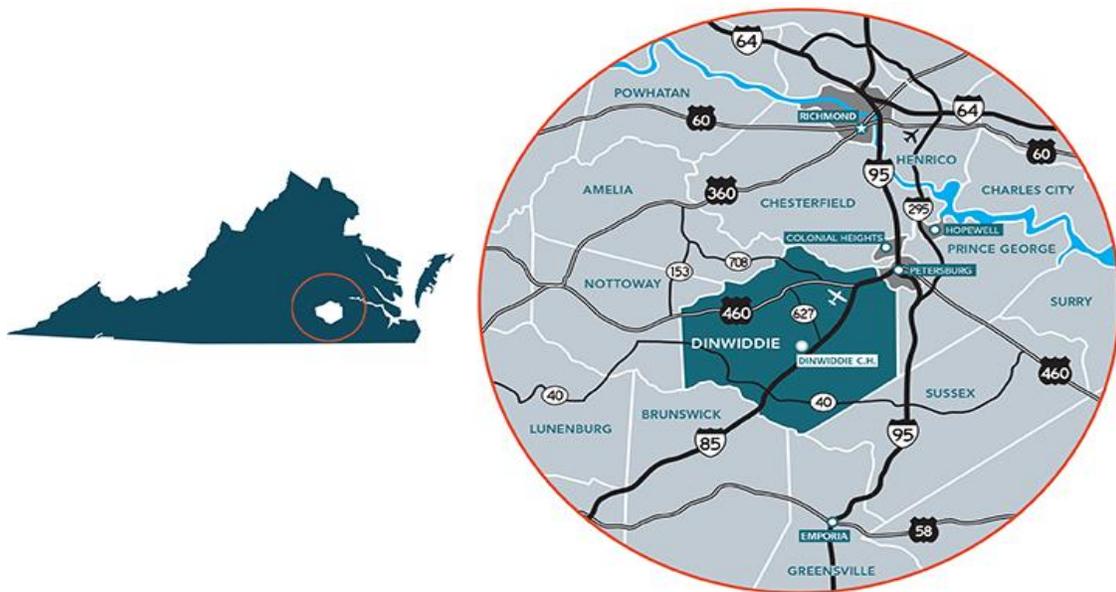
BRIEF HISTORY AND DESCRIPTION OF GOVERNMENT

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 27,947 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

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



Constitutional Officers

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

School Board

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

Superintendent of Schools

Dr. Kari Weston

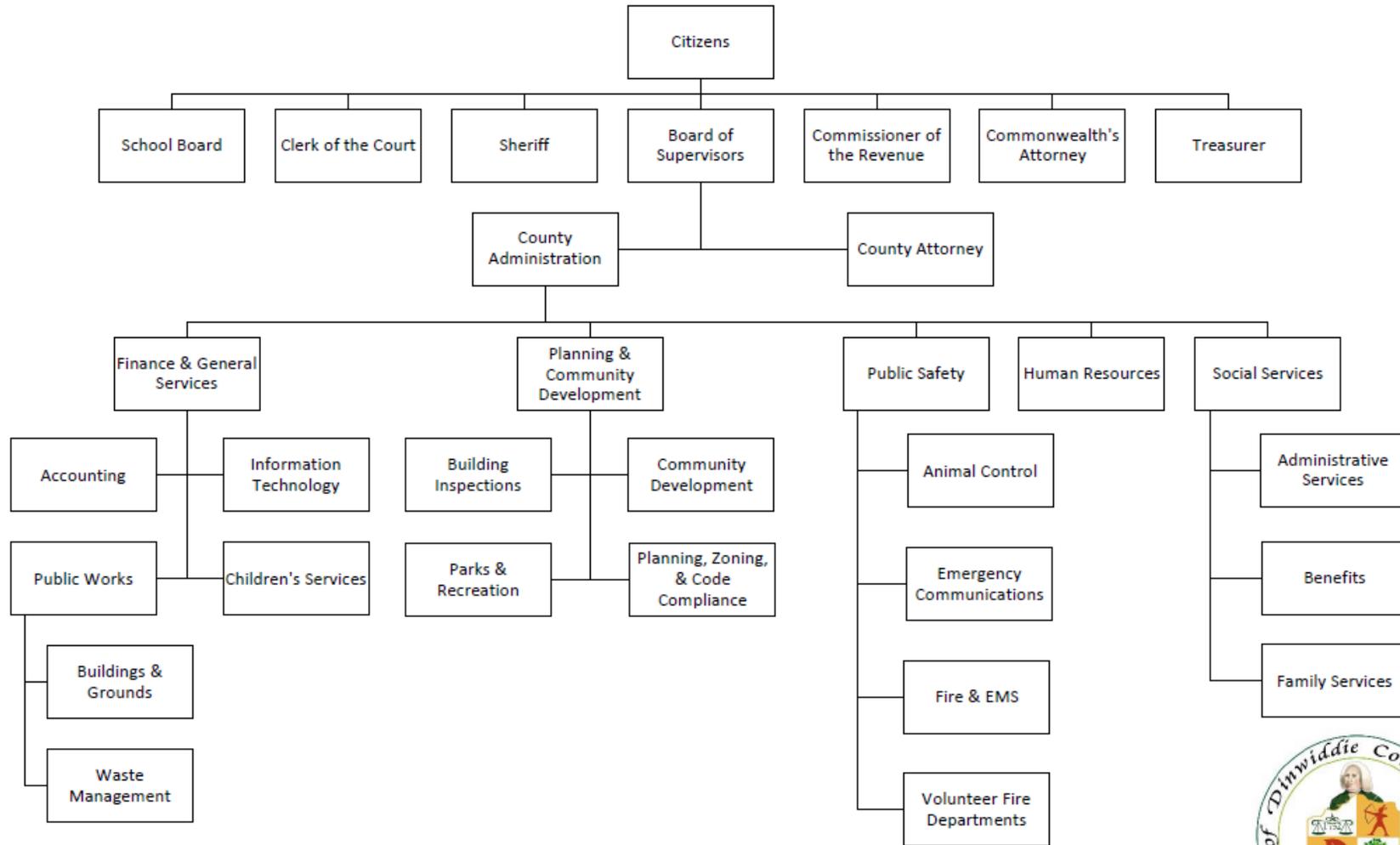
Industrial Development Authority

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

County Administration

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

County of Dinwiddie Organizational Chart



BUDGET PROCESS

The annual budget represents a proposed plan of expenditures and the expected means of financing those expenditures and is based on the Board of Supervisors, administrative, and departmental strategic plans, goals, and objectives. The process of preparing the annual budget conforms to section 15.2 of the Code of Virginia. The FY 2022-2031 Capital Improvement Plan (CIP) was discussed and approved in a separate process this year, primarily because of federal COVID19 funds received by both the County and the Schools that could be used on certain types of capital projects.

December 14	Department Manager Meeting: Overview of FY 2022 Budget Packets
January 5	Board of Supervisors Budget Calendar Approval
January 8	Departments and Outside Agencies Budget Requests Due to Administration
January-March	Administration Review of Expenditure Requests and Development of Revenue Projections
January 20	Board of Supervisors Advance -- <i>Cancelled due to COVID19</i>
January 25-29	Department Request Reviews with Administration & Managers
March 9	Joint Board of Supervisors/School Board Work Session
March 10-11	Board of Supervisors Operating Budget Work Sessions
March 16	Board of Supervisors Regular Meeting: Tax Rates for Advertisement, Health Insurance Resolution
March 21 & 28	Run Tax Rates Advertisement in Local Newspaper
March 30	Tax Rates Public Hearing and Resolution Adoption; Board of Supervisors Budget Work Session
April 6	Board of Supervisors Budget Work Session: Operational Expenditures
April 7	Planning Commission: CIP Review – <i>Cancelled</i>
April 11 & 18	Run Budget Public Hearing Advertisements in Local Newspaper
April 20	Public Hearing for Budget
May 4	Adoption of Budget Resolution
August 9	Run Capital Improvements Plan Advertisement in Local Newspaper
August 17	Capital Improvements Plan Public Hearing and Adoption

BUDGET AND ACCOUNTING

OVERVIEW

Reporting Entity

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

Basis of Accounting

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

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

Fixed Assets and Depreciation

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

Basis of Budget

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

BUDGET AND ACCOUNTING

OVERVIEW

Organization of the Budget

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

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

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

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

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

Relationship between Operating and Capital Budgets

The General Fund and Special Revenue Funds budgets are operating budgets, which include expenditures that are generally of a recurring nature and are appropriated for one year only. They provide for the provision of all County services, but do not result in major physical assets for the community. Year-to-year changes in the operating budgets are expected to be fairly stable and represent incremental changes in the cost of doing business, 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 impact the tax rate and the property taxes that the citizens will be required to pay.

FINANCIAL MANAGEMENT

POLICIES

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

Objectives of Financial Policies

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

Financial Planning Policies

Balanced Budget

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

Long Range Planning

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

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

Asset Inventory

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

Investments

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

FINANCIAL MANAGEMENT

POLICIES

Revenue Policies

Revenue Diversification

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

Fees and Charges

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

Tax Collections

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

Restricted Revenues

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

Grants, Donations, and Insurance Payments

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

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

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

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

Expenditures Policies

Debt Capacity, Issuance, and Management

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

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

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 which exceeds 1% of the total expenditures shown in the currently adopted budget must be accomplished by publishing a notice of a meeting and a public hearing once in a general circulation newspaper at least seven days prior to the meeting date. The notice shall state the Board’s intent to amend the budget and include a brief synopsis of the proposed budget amendment. The amendment may be adopted at the meeting after the public hearing.

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

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

Fund Balance Policy

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

Non-Spendable Fund Balance

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

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

From: W. Kevin Massengill
County Administrator

Subj: County Administrator's FY 2022 Budget Message

I am pleased to submit the official proposed budget for Fiscal Year 2022. The purpose of this document is to inform you, and the citizens that we serve, about the current fiscal condition of Dinwiddie County, and the manner in which together we will effectively carry out the services that ultimately meet the needs of the overall community throughout the upcoming fiscal year.

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

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

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

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

FY 2022 Budget Goals

- Develop a conservative budget realistically aligned with the current COVID-19 health pandemic.
- Maintain current level of service for Dinwiddie citizens and enhance delivery of services where feasible.
- Fully implement Phase 1 of the Classification and Compensation Study for Dinwiddie Government and Constitutional Officers’ employees.
- Continue to partner with the Dinwiddie County Public Schools to make investments in teacher and division compensation.
- Make strategic decisions and investments using the Coronavirus Aid, Relief, and Economic Security Act (CARES) and the American Rescue Plan Act (ARPA) funds.

COVID-19 Health Pandemic

During the FY 2021 budget development process, COVID-19 began to affect the Dinwiddie community. Due to that health crisis and the uncertainty of an impending economic crisis at that time, County Administration recommended the FY 2021 expenditure budget remain the same as FY20 as much as possible. It was our belief that this financially conservative approach was prudent and necessary for the unprecedented times that our nation, our commonwealth, and our local government was experiencing.

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

I am very pleased to report that the prudent and conservative budgeting practices in FY 2021, coupled with sound financial oversight of daily operations, created a favorable environment for the composition of the proposed FY 2022 budget before you.

Adopted Calendar 2021 Tax Rates per \$100 of Assessed Valuation (NO CHANGE FROM 2020)

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

Revenues

Before the COVID-19 health crisis last year, the County was conservatively forecasting approximately \$2 million in General Fund revenue growth. Due to the uncertain financial times, County Administration decided to remove all forecasted revenue growth. As such, the proposed FY21 General Fund revenue budget was \$76,737 less than FY20. I am pleased to report that the General Fund revenue for FY21 is anticipated to be \$50,645,852. This is \$1,891,762 more than previously budgeted for FY21. County Administration used these positive baseline projections and assumptions to develop the FY22 General Fund revenue budget with an increase of \$2,798,160 over FY21.

The following is a breakdown of revenue sources that total \$51,552,250 for FY 2022:

- Local: \$44,841,124 - Increase of \$2,775,091
- Commonwealth of Virginia: \$ 6,706,526 - Increase of \$26,724
- Federal: \$ 4,600 - Decrease of (\$3,655)

Historically, Dinwiddie County government has done an excellent job in conservatively projecting revenues that ultimately yield additional funds by the end of each fiscal year. Moreover, the planned and projected expenditures of the County are

based on those conservative revenue estimates. As a result, overall County spending has traditionally been well within budget. County departments, Constitutional Officers, and outside agencies supported by the County are due much praise for consistently working within their respective budgets, especially during this 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. County-wide revenues are also conservatively estimated, with total resources for FY22 budgeted at \$135,729,536. As you are aware, the Board elected to maintain the real estate tax rate at \$.79 for the ninth straight year. The FY22 budget assumes a 96% collection rate on both real estate taxes and personal property taxes.

County Administration is actively evaluating additional revenue considerations that the Board of Supervisors could elect to adopt during FY 2022.

- **Cigarette Tax** - Effective July 1, 2020 the Virginia General Assembly authorized all counties to levy tax on cigarettes. Under prior law, only cities, towns, and two counties were authorized to tax cigarettes. The 2021 General Assembly Session in SB1326 defined a regional board and established a cap for those localities currently taxing cigarettes and also those about to enact the tax. Dinwiddie County is actively working with numerous localities to evaluate the optional regional approach.
- **Increasing Lodging Tax** - VA Code Section 58.1-3819 removed the cap on the local transient occupancy tax, which had previously been at 5%. Dinwiddie County presently is at 5%. The following is a breakdown of municipalities lodging tax rates in comparison to Dinwiddie County.

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

Expenditures

The proposed FY22 expenditure budget accomplishes the budget goals as outlined earlier. The budget before you is balanced and the County is using on-going revenue to pay for on-going expenditures. The following is a breakdown of General Fund operations and transfers.

Description	Amount	Percentage of Total
County Operations	\$27,834,106	54%
DCPS Operations/Capital Transfer	\$15,840,100	31%
Debt Transfers	\$6,490,217	12%
Social Svcs/Children’s Svcs Transfer	\$1,362,827	3%
Community Dev Transfer	\$25,000	0%

Dinwiddie County Public Schools

The proposed FY22 County budget provides an additional \$507,612 to the Dinwiddie County Public Schools for their operations fund. This fully funds the revised FY22 operational request from the Dinwiddie County Public Schools. With this additional investment, the County is pleased to collaborate with the Schools to provide the necessary funding to ensure teachers will receive a 5% increase in compensation.

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

School Operating Fund	\$ 15,690,100
School Debt Service – General Fund Transfer	\$ 2,844,705
School Debt Service – Meals Tax Fund Transfer	\$ 1,000,000
<u>School Capital</u>	<u>\$ 150,000</u>
Total	\$ 19,684,805

County Workforce

Dinwiddie County is very blessed to have an exemplary workforce comprised of individuals who are dedicated and committed to providing the very best in government services. As you will recall, In FY 2019 the Board of Supervisors authorized a classification and compensation study for all employees of Dinwiddie County government and Constitutional Officers and their employees. The County contracted with Management Advisory Group, Inc. for a study to specifically achieve the following:

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

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

The proposed FY 2022 County budget provides funding for Phase 1 of the Classification and Compensation Implementation to achieve the following:

- Moves each employee to the market minimum of their position.
- Internal parity by placing each employee on an appropriate grade and step within a newly created pay scale.
- Begins to address compression by providing additional compensation to those positions needing longevity adjustments.
 - 1/3 of the longevity adjustment to be made in FY 2022
 - I am proposing the remaining 2/3 longevity adjustments be paid out in subsequent fiscal years (FY 2023 and FY 2024).
- At a minimum, each employee will receive a 4% adjustment.
 - 2% Proposed for FY 2021 (Delayed due to COVID-19)
 - 2% Proposed for FY 2022
- Constitutional Officers have the ability to opt in or out of the implementation. Employees of Constitutional Officers are also included in the implementation.
- As you are aware, I requested not to be included in the implementation.

The top budget priority established by the Board of Supervisors for FY 2022 was to implement the new Class and Compensation Plan, and I am very pleased to report that has been accomplished.

Additional County Workforce Investments

The FY 2022 proposed budget includes funding to make strategic investments in the following County operations.

Department County Attorney’s Office	Position <i>Program Support Specialist</i>	Personnel Action <i>Part Time to Full Time</i>
Accounting	<i>Accounting Specialist</i>	<i>New Hire</i>
Department Animal Control	Position <i>Animal Control Officer (ACO)</i>	Personnel Action <i>Reduce Part Time Animal Shelter Attendant Hours & Incr to Full Time ACO</i>

Information Technology	<i>Information Technology Technician</i>	<i>New Hire</i>
Public Works	<i>Park Services Crew Leader</i>	<i>Additional Part Time Hours</i>

Constitutional Officers

The proposed FY22 County budget also provides additional funding to the five Constitutional Officers. County Administration and the Board of Supervisors believe that a strong working relationship with the Constitutional Officers is vital to the overall success of the County. Constitutional Officers and their staff are included in the classification and compensation implementation for FY22

Debt Service

No additional debt has been proposed in the FY 2022 budget. The County has maintained a Standard & Poor’s rating of AA for general obligation bonds and AA- for lease revenue bonds since 2014.

Capital Improvement Plan

Dinwiddie County will receive approximately \$5.5M in American Rescue Plan Act (ARPA) funding that can be spent over the next two fiscal years on certain types of capital projects. It is also anticipated that Dinwiddie County Public Schools will receive approximately \$6.7M as well. The goal of County Administration is to develop a CIP with prioritized spending for FY 2022 by the end of FY 2021, maximizing federal COVID-19 relief funding. A public hearing will then be required to adopt the plan and appropriate the funding.

General Fund Balance

Per County financial policy, the unassigned general fund balance is not to be used to balance the FY 2022 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 FY22 at \$14,312,710, and the General Fund balance at June 30, 2022 is budgeted at \$20,104,090.

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. While it remains unclear what the impact of COVID-19 will have on the local, state, and federal economy long term, I believe that our budget approach for FY 2022 is not only conservative, but also prudent for positioning our local government to outlast this global health crisis and emerge financially sound. With this in mind, I am confident that each stakeholder in the FY 2022 budget is determined to deliver high quality services and is dedicated to working collectively to implement the budget before you in these uncertain and unpredictable times.

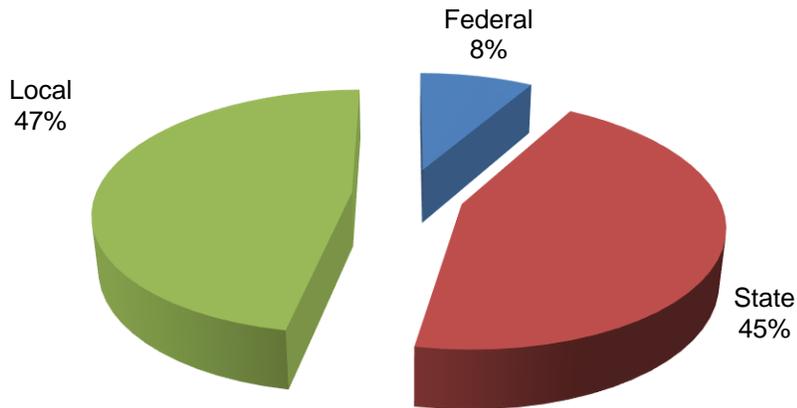
I would like to express my sincere appreciation to all individuals that were involved in developing this proposed budget. I am extremely impressed and proud of the true commitment and dedication of the Dinwiddie County workforce for consistently demonstrating their ability to address our financial challenges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

Sincerely,

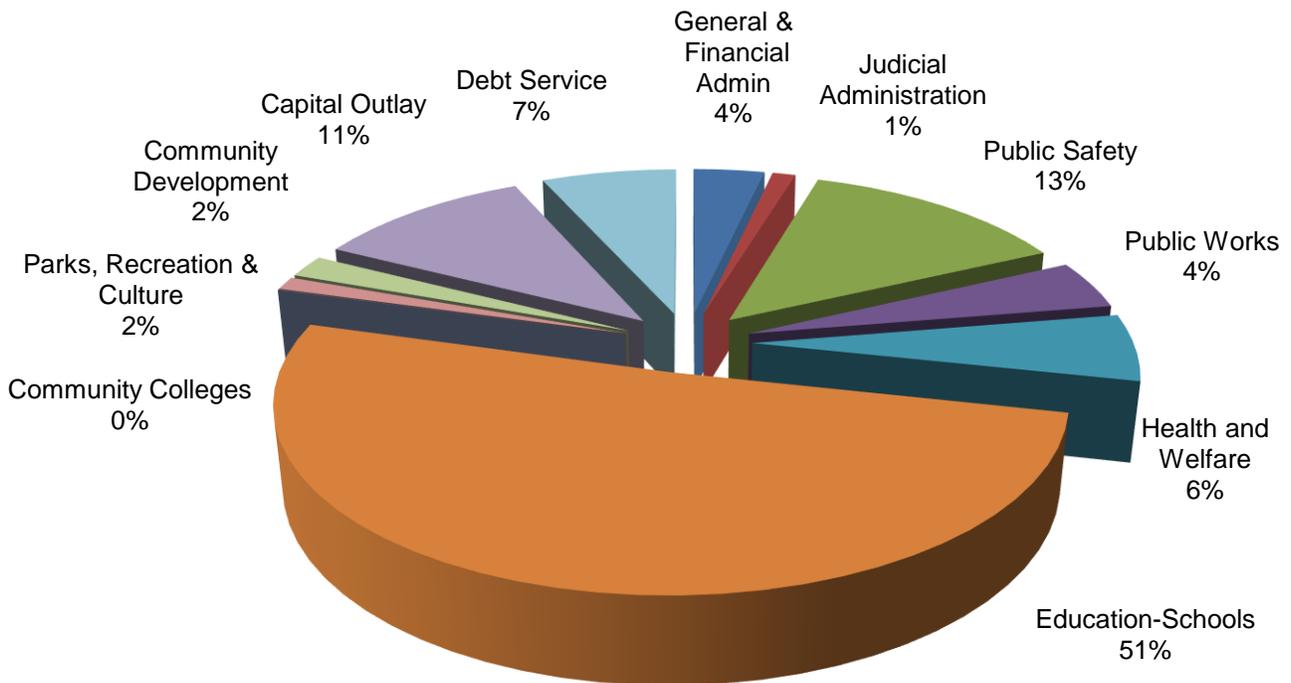


W. Kevin Massengill
County Administrator

FY 2022 CONSOLIDATED REVENUES



FY 2022 CONSOLIDATED EXPENDITURES



COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET	Year Ended June 30, 2020 Budgeted Revenue	Year Ended June 30, 2020 Actual Revenue	Year Ended June 30, 2021 Budgeted Revenue	Year Ended June 30, 2021 Projected Revenue	Year Ended June 30, 2022 Budgeted Revenue	Budgeted Increase/ Decrease
GENERAL FUND						
Revenue From Local Sources:						
Real Estate -- Current Taxes	17,941,859	18,016,886	17,457,432	18,072,170	18,228,272	770,840
Real Estate -- Delinquent Taxes	668,000	693,979	638,000	669,000	669,000	31,000
Mineral Lands	127,580	118,085	96,963	101,092	100,200	3,237
Public Service Corporations	1,783,224	2,061,110	2,031,548	2,371,647	2,110,666	79,118
Personal Property -- Current Taxes	7,752,932	7,747,769	7,536,230	7,860,791	8,494,837	958,607
Personal Property -- Delinquent Taxes	908,500	1,580,562	1,079,000	1,210,500	1,210,500	131,500
Mobile Homes	60,903	70,226	58,081	70,968	68,113	10,032
Heavy Equipment	592,372	565,250	646,717	624,760	625,520	(21,197)
Volunteer Exemptions	2,054	3,058	2,191	2,553	2,866	675
Airplanes	33,247	31,900	31,613	30,948	29,998	(1,615)
Non Filing Fee	15,000	33,856	23,545	27,175	21,675	(1,870)
Machinery and Tools	2,879,466	2,908,235	2,940,272	2,958,046	2,956,148	15,876
Certified Pollution/Recycling	300,000	393,337	325,000	375,000	375,000	50,000
Penalties	215,000	291,638	220,000	290,000	290,000	70,000
Interest on Taxes	17,941,859	18,016,886	17,457,432	18,072,170	18,228,272	770,840
Total General Property Taxes	33,280,137	34,515,891	33,086,592	34,664,650	35,182,795	2,096,203
Local Sales and Use Tax	1,965,000	2,243,771	1,947,000	2,458,859	2,557,213	610,213
Consumer Utility	540,000	563,833	600,000	541,927	576,000	(24,000)
Local Consumption Tax	246,000	218,069	170,000	245,343	264,235	94,235
Business Licenses	825,000	942,784	900,000	787,087	900,000	0
Motor Vehicle Licenses	542,000	577,085	550,000	577,000	577,000	27,000
Bank Stock Tax	234,852	210,082	206,920	210,082	208,608	1,688
Recordation Tax	200,000	338,621	225,000	361,948	338,000	113,000
Admissions Tax	50,000	18,222	25,000	31,743	50,000	25,000
Transient Occupancy Tax	100,000	79,934	85,000	96,317	98,243	13,243
Communications Sales & Use Tax	750,000	764,220	700,000	691,695	675,000	(25,000)
Total Other Local Taxes	5,452,852	5,956,621	5,408,920	6,002,001	6,244,299	835,379

COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET	Year Ended June 30, 2020 Budgeted Revenue	Year Ended June 30, 2020 Actual Revenue	Year Ended June 30, 2021 Budgeted Revenue	Year Ended June 30, 2021 Projected Revenue	Year Ended June 30, 2022 Budgeted Revenue	Budgeted Increase/ Decrease
<i>Animal Licenses</i>	14,670	10,354	10,200	9,200	9,200	(1,000)
<i>Weapons Permits</i>	21,500	30,690	25,000	30,000	30,000	5,000
<i>Building and Related Permits</i>	261,500	239,344	232,000	252,704	249,000	17,000
<i>Zoning and Related Permits</i>	34,700	43,117	37,500	44,133	38,275	775
Total Permits, Fees, & Licenses	332,370	323,504	304,700	336,037	326,475	21,775
<i>Court Fines and Forfeitures</i>	638,225	855,743	673,400	735,085	735,250	61,850
Total Fines & Forfeitures	638,225	855,743	673,400	735,085	735,250	61,850
<i>Interest on Bank Deposits</i>	228,500	261,470	278,500	60,221	83,500	(195,000)
<i>Rental of General Property</i>	115,157	108,777	112,657	103,357	112,157	(500)
Total Use of Money & Property	343,657	370,247	391,157	163,578	195,657	(195,500)
<i>Sheriff/Courthouse Charges</i>	160,761	153,608	142,761	184,244	181,761	39,000
<i>Commonwealth's Attorney Charges</i>	3,000	3,249	3,000	2,946	3,000	0
<i>Ambulance Charges</i>	767,000	789,080	787,000	752,196	789,000	2,000
<i>Correction/Detention Charges</i>	3,500	2,391	2,500	2,528	2,500	0
<i>Animal Control/Pound Charges</i>	12,882	14,566	12,840	14,532	14,240	1,400
<i>Waste Collection & Disposal Charges</i>	90,000	114,695	90,000	96,888	100,000	10,000
<i>Recreation Charges</i>	171,200	115,970	171,200	17,310	114,600	(56,600)
<i>Sale of Maps</i>	50	16	0	0	0	0
<i>Water Charges</i>	620,000	588,385	609,223	609,223	605,000	(4,223)
<i>Misc. Charges</i>	159,000	165,125	181,200	177,259	168,680	(12,520)
Total Charges for Services	1,987,393	1,947,085	1,999,724	1,857,127	1,978,781	(20,943)
<i>Misc. Revenue</i>	15,000	36,028	10,000	3,666	10,000	0
Total Misc. Revenue	15,000	36,028	10,000	3,666	10,000	0
<i>Security Reimbursement</i>	75,000	87,341	90,000	50,310	66,000	(24,000)
<i>Misc. Recovered Costs</i>	110,600	102,846	101,540	144,203	101,867	327
Total Recovered Costs	185,600	190,187	191,540	194,513	167,867	(23,673)
Revenue from Local Sources	42,235,234	44,195,306	42,066,033	43,956,657	44,841,124	2,775,091

COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET	Year Ended June 30, 2020 Budgeted Revenue	Year Ended June 30, 2020 Actual Revenue	Year Ended June 30, 2021 Budgeted Revenue	Year Ended June 30, 2021 Projected Revenue	Year Ended June 30, 2022 Budgeted Revenue	Budgeted Increase/ Decrease
Revenue from the Commonwealth:						
<i>Non-Categorical Aid</i>	3,858,342	3,844,741	3,866,467	3,884,293	3,835,692	(30,775)
<i>Commonwealth's Attorney</i>	374,518	327,091	379,327	336,788	392,426	13,099
<i>Sheriff</i>	1,462,732	1,459,880	1,486,178	1,435,824	1,533,430	47,252
<i>Commissioner of the Revenue</i>	130,555	130,447	133,315	129,971	137,682	4,367
<i>Treasurer</i>	99,631	99,299	108,956	98,372	115,599	6,643
<i>Registrar</i>	42,320	46,125	42,320	46,125	46,125	3,805
<i>Clerk of Circuit Court</i>	283,266	307,013	324,633	294,477	331,866	7,233
<i>Misc. Categorical Aid/Grants</i>	341,606	255,422	338,606	277,844	313,706	(24,900)
Revenue from the Commonwealth	6,592,970	6,470,018	6,679,802	6,503,694	6,706,526	26,724
Revenue from the Federal Government:						
<i>Payments in Lieu of Taxes</i>	923	999	955	1,000	1,000	45
<i>Misc. Grants</i>	1,700	7,486	7,300	4,500	3,600	(3,700)
Revenue from the Federal Government	2,623	8,485	8,255	5,500	4,600	(3,655)
GENERAL FUND	48,830,827	50,673,809	48,754,090	50,465,852	51,552,250	2,798,160
MEALS TAX FUND						
Revenue From Local Sources:						
<i>Meals Tax</i>	850,000	912,800	890,000	969,042	975,000	85,000
MEALS TAX FUND	850,000	912,800	890,000	969,042	975,000	85,000
SOCIAL SERVICES FUND						
Revenue from the Commonwealth:						
<i>Public Assistance and Welfare Admin</i>	850,000	824,573	825,000	795,295	1,287,501	462,501
Revenue from the Federal Government:						
<i>Public Assistance and Welfare Admin</i>	1,395,000	1,450,801	1,370,000	1,388,489	1,546,498	176,498
Other Financing Sources:						
<i>Transfer from General Fund</i>	575,980	575,980	449,389	449,389	456,270	6,881
<i>Transfer from CARES Funds</i>	0	0	555,000	555,000	0	(555,000)
SOCIAL SERVICES FUND	2,820,980	2,851,354	3,199,389	3,188,173	3,290,269	90,880

COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET	Year Ended June 30, 2020 Budgeted Revenue	Year Ended June 30, 2020 Actual Revenue	Year Ended June 30, 2021 Budgeted Revenue	Year Ended June 30, 2021 Projected Revenue	Year Ended June 30, 2022 Budgeted Revenue	Budgeted Increase/ Decrease
SCHOOL FUND						
Revenue From Local Sources:						
Tuition/Drivers Education Fees	15,000	6,511	10,000	0	5,000	(5,000)
Rent of General Property	139,976	139,976	139,976	139,976	139,976	0
Misc. Local Revenues	0	170	0	125	0	0
Recovered Costs	150,000	418,450	275,000	188,057	244,500	(30,500)
Revenue from Local Sources	304,976	565,107	424,976	328,158	389,476	(35,500)
Revenue from the Commonwealth:						
DCJS - School Security Officers	0	40,805	50,518	50,518	50,518	0
Share of State Sales Tax	4,790,711	4,902,936	4,916,756	4,723,632	4,969,488	52,732
Basic School Aid	15,389,292	15,120,192	16,495,046	15,972,523	16,290,720	(204,326)
Hard to Staff, Enrollment Loss	0	0	0	1,013,181	399,552	399,552
GED Funding	8,355	8,387	8,386	8,386	8,386	0
Remedial Summer Education	74,046	87,745	77,619	12,419	0	(77,619)
Regular Foster Care	33,602	27,043	37,770	36,136	24,511	(13,259)
Gifted and Talented	155,707	154,033	157,374	152,560	153,671	(3,703)
Remedial Education	629,055	622,294	632,523	613,175	617,640	(14,883)
Special Education	1,862,253	1,852,866	2,124,550	2,059,564	2,074,561	(49,989)
Vocational Education	363,504	364,281	289,983	265,407	267,223	(22,760)
School Fringe Benefits	2,974,000	2,942,033	3,208,011	3,092,280	3,135,483	(72,528)
Homebound Education	63,156	69,461	69,514	38,053	38,434	(31,080)
Compensation Supplement	916,849	912,961	0	0	1,030,401	1,030,401
At Risk Payments	761,436	753,423	1,108,036	1,069,199	1,415,148	307,112
Primary Class Size Payments	788,715	805,563	814,641	759,639	753,940	(60,701)
At Risk Four Year Olds	246,536	164,357	341,605	265,780	436,090	94,485
Mentor Teacher Program	3,302	5,688	5,688	3,377	3,377	(2,311)
Supplemental Lottery per Pupil	1,139,392	1,127,553	1,121,596	1,229,770	1,194,744	73,148
English as a Second Language	60,206	67,003	93,511	85,846	104,242	10,731
Algebra Readiness	70,877	74,514	79,330	76,716	76,718	(2,612)
Technology	232,000	219,875	232,000	150,000	232,000	0
Learning Loss	0	0	0	214,361	0	0
Other Categorical	131,161	13,111	0	43,554	18,088	18,088
Revenue from the Commonwealth	30,694,155	30,336,124	31,864,457	31,936,076	33,294,935	1,430,478

COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET	Year Ended June 30, 2020 Budgeted Revenue	Year Ended June 30, 2020 Actual Revenue	Year Ended June 30, 2021 Budgeted Revenue	Year Ended June 30, 2021 Projected Revenue	Year Ended June 30, 2022 Budgeted Revenue	Budgeted Increase/ Decrease
SCHOOL FUND						
<i>Revenue from the Federal Government:</i>						
<i>JR ROTC and Misc. Grants</i>	65,000	55,523	65,000	65,000	65,000	0
<i>Other Financing Sources:</i>						
<i>Transfer from General Fund</i>	15,182,488	15,182,488	15,182,488	15,182,488	15,690,100	507,612
SCHOOL FUND	46,246,619	46,139,242	47,536,921	47,511,722	49,439,511	1,902,590
SCHOOL TEXTBOOK FUND						
<i>Revenue From Commonwealth:</i>						
<i>Transfer from State SOQ Funds</i>	313,562	310,192	325,250	315,202	312,596	(12,654)
<i>Other Financing Sources:</i>						
<i>Transfer from School Fund</i>	120,915	119,615	131,498	131,498	126,382	(5,116)
SCHOOL TEXTBOOK FUND	434,477	429,807	456,748	446,700	438,978	(17,770)
SCHOOL NUTRITION FUND						
<i>Revenue From Local Sources:</i>						
<i>Interest from Bank Deposits</i>	100	84	100	75	100	0
<i>Misc. Rebates/Refunds</i>	3,000	4,648	1,000	3,910	1,000	0
<i>Cafeteria Sales</i>	425,000	308,144	400,000	17,807	240,000	(160,000)
<i>Revenue from the Commonwealth:</i>						
<i>School Breakfast/Lunch Program</i>	30,000	45,622	45,000	18,941	45,000	0
<i>Revenue from the Federal Government:</i>						
<i>School Breakfast/Lunch Program</i>	1,260,000	1,284,333	1,300,000	1,296,287	1,460,000	160,000
<i>Other Financing Sources:</i>						
<i>Transfer from School Fund</i>	0	192,406	0	0	0	0
SCHOOL NUTRITION FUND	1,718,100	1,835,237	1,746,100	1,337,020	1,746,100	0
SCHOOL COVID19 FUND						
<i>Revenue from Local Sources:</i>						
<i>Local COVID19 Grants</i>	0	0	62,425	62,425	0	(62,425)
<i>Revenue from the Federal Government:</i>						
<i>Federal COVID19 Funds</i>	0	0	1,599,229	916,289	2,980,000	1,380,771
<i>Other Financing Sources:</i>						
<i>Transfer from County COVID19 Funds</i>	0	0	1,489,855	1,489,855	0	(1,489,855)
SCHOOL COVID19 FUND	0	0	3,151,509	2,468,569	2,980,000	(171,509)

COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET	Year Ended June 30, 2020 Budgeted Revenue	Year Ended June 30, 2020 Actual Revenue	Year Ended June 30, 2021 Budgeted Revenue	Year Ended June 30, 2021 Projected Revenue	Year Ended June 30, 2022 Budgeted Revenue	Budgeted Increase/ Decrease
COMMUNITY DEVELOPMENT FUND						
<i>Revenue From Local Sources:</i>						
<i>Misc. Grants/Donations</i>	31,550	32,250	31,550	0	0	(31,550)
<i>Revenue from the Commonwealth:</i>						
<i>Misc. Grants</i>	0	0	0	0	0	0
<i>Revenue from the Federal Government:</i>						
<i>Misc. Grants</i>	0	0	0	0	0	0
<i>Other Financing Sources:</i>						
<i>Transfer from General Fund</i>	85,000	85,000	25,000	25,000	25,000	0
COMMUNITY DEVELOPMENT FUND	116,550	117,250	56,550	25,000	25,000	(31,550)
COMMUNITY SERVICE FUND						
<i>Revenue From Local Sources:</i>						
<i>Misc. Donations</i>	0	900	0	4,675	0	0
COMMUNITY SERVICE FUND	0	900	0	4,675	0	0
CHILDREN'S SERVICES ACT FUND						
<i>Revenue From Local Sources:</i>						
<i>Misc. Donations/Grants</i>	0	4,080	3,000	0	0	(3,000)
<i>Revenue from the Commonwealth:</i>						
<i>Children's Services Act Programs</i>	1,384,921	1,361,203	1,568,974	1,568,974	1,840,584	271,610
<i>Other Financing Sources:</i>						
<i>Transfer from General Fund</i>	885,442	885,442	925,425	925,425	906,557	(18,868)
CHILDREN'S SERVICES ACT FUND	2,270,363	2,250,725	2,497,399	2,494,399	2,747,141	249,742
LAW LIBRARY FUND						
<i>Revenue from Local Sources:</i>						
<i>Law Library Fees</i>	3,475	3,822	4,600	3,260	3,500	(1,100)
LAW LIBRARY FUND	3,475	3,822	4,600	3,260	3,500	(1,100)

COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET	Year Ended June 30, 2020 Budgeted Revenue	Year Ended June 30, 2020 Actual Revenue	Year Ended June 30, 2021 Budgeted Revenue	Year Ended June 30, 2021 Projected Revenue	Year Ended June 30, 2022 Budgeted Revenue	Budgeted Increase/ Decrease
FIRE & EMS GRANTS FUND						
Revenue from Local Sources:						
<i>Misc. Donations</i>	0	7,554	0	8,361	0	0
Revenue from the Commonwealth:						
<i>Fire Programs Fund</i>	100,225	100,225	104,871	104,871	104,871	0
<i>EMS Funds</i>	30,100	0	61,100	61,100	31,000	(30,100)
Revenue from the Federal Government:						
<i>Federal COVID19 Funds</i>	2,518,750	357,981	4,707,375	4,682,960	0	(4,707,375)
<i>Misc. Grants</i>	7,500	7,500	7,500	7,500	7,500	0
Other Financing Sources:						
<i>Transfer from County Capital Fund</i>	0	0	10,031	10,031	0	(10,031)
FIRE & EMS GRANTS FUND	2,656,575	473,260	4,890,877	4,874,823	143,371	(4,747,506)
FORFEITED ASSET SHARING FUND						
Revenue from Local Sources:						
<i>Drug Enforcement Funds</i>	0	1,734	0	292	0	0
Revenue from the Commonwealth:						
<i>Drug Enforcement Funds</i>	0	2,160	0	7,460	0	0
Revenue from the Federal Government:						
<i>Drug Enforcement Funds</i>		4,266	0	0	0	0
FORFEITED ASSET SHARING FUND	0	8,160	0	7,752	0	0
SCHOOL CAPITAL PROJECTS FUND						
Revenue from Local Sources:						
<i>Interest on Investment</i>	0	0	0	500	0	0
Other Financing Sources:						
<i>Proceeds from Bonds</i>	0	0	1,563,000	1,563,000	0	(1,563,000)
<i>Transfer from School Fund</i>	350,471	350,471	750,000	750,000	1,000,000	250,000
<i>Transfer from County Capital Fund</i>	463,380	463,380	5,590	5,590	0	(5,590)
<i>Transfer from General Fund</i>	150,000	150,000	150,000	150,000	150,000	0
SCHOOL CAPITAL PROJECTS FUND	963,851	963,851	2,468,590	2,469,090	1,150,000	(1,318,590)

COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET	Year Ended June 30, 2020 Budgeted Revenue	Year Ended June 30, 2020 Actual Revenue	Year Ended June 30, 2021 Budgeted Revenue	Year Ended June 30, 2021 Projected Revenue	Year Ended June 30, 2022 Budgeted Revenue	Budgeted Increase/ Decrease
SCHOOL GRANTS FUND						
<i>Revenue from Local Sources:</i>						
<i>Misc. Local Grants</i>	32,952	121,322	32,310	17,014	40,669	8,359
<i>Revenue from the Commonwealth:</i>						
<i>Misc. State Grants</i>	584,707	523,799	672,974	477,918	473,870	(199,104)
<i>Revenue from the Federal Government:</i>						
<i>Title I</i>	905,000	849,881	833,979	735,944	982,620	148,641
<i>Title VI-B</i>	893,894	732,624	897,539	799,998	932,245	34,706
<i>Vocational Education</i>	71,243	72,590	71,487	87,340	87,340	15,853
<i>Preschool Grant</i>	28,918	26,474	29,457	18,002	29,582	125
<i>Title II</i>	132,940	126,602	127,309	81,958	142,608	15,299
<i>Title III</i>	5,640	2,416	10,725	5,378	8,189	(2,536)
<i>Other Federal Funds</i>	55,662	23,732	59,835	87,967	75,000	15,165
<i>Other Financing Sources:</i>						
<i>Transfer from School Fund</i>	70,582	65,554	111,409	107,074	106,292	(5,117)
SCHOOL GRANTS FUND	2,781,538	2,544,995	2,847,024	2,418,593	2,878,415	31,391
COUNTY GRANTS FUND						
<i>Revenue from Local Sources:</i>						
<i>Recycling Revenue</i>	55,000	41,477	40,000	48,560	45,000	5,000
<i>Revenue from the Commonwealth:</i>						
<i>Litter Control Grant</i>	6,930	6,930	7,960	7,960	8,000	40
COUNTY GRANTS FUND	61,930	48,407	47,960	56,520	53,000	5,040

COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET	Year Ended June 30, 2020 Budgeted Revenue	Year Ended June 30, 2020 Actual Revenue	Year Ended June 30, 2021 Budgeted Revenue	Year Ended June 30, 2021 Projected Revenue	Year Ended June 30, 2022 Budgeted Revenue	Budgeted Increase/ Decrease
COUNTY CAPITAL PROJECTS FUND						
Revenue From Local Sources:						
<i>Gifts/Donations Private Sources</i>	12,305	12,406	0	0	0	0
<i>Cash Proffers</i>	0	7,812	0	17,577	0	0
<i>Recovered Costs</i>	0	50,000	0	0	0	0
<i>Interest on Investment</i>	0	87,324	0	15,000	0	0
Revenue from the Commonwealth:						
<i>Misc. Grants</i>	988,500	0	125,000	156,000	0	(125,000)
Other Financing Sources:						
<i>Proceeds from Bonds</i>	10,234,462	10,234,462	1,147,000	1,147,000	0	(1,147,000)
<i>Transfer from General Fund</i>	2,267,619	2,267,619	410,000	410,000	0	(410,000)
COUNTY CAPITAL PROJECTS FUND	13,502,886	12,659,623	1,682,000	1,745,577	0	(1,682,000)
COUNTY DEBT SERVICE FUND						
Other Financing Sources:						
<i>Transfer from General Fund</i>	3,645,512	3,645,512	3,645,513	3,645,513	3,645,512	(1)
COUNTY DEBT SERVICE FUND	3,645,512	3,645,512	3,645,513	3,645,513	3,645,512	(1)
SCHOOL DEBT SERVICE FUND						
Other Financing Sources:						
<i>Transfer from General Fund</i>	2,844,704	2,844,704	2,844,704	2,844,704	2,844,704	0
<i>Transfer from Meals Tax Fund</i>	975,000	975,000	975,000	975,000	1,000,000	25,000
SCHOOL DEBT SERVICE FUND	3,819,704	3,819,704	3,819,704	3,819,704	3,844,704	25,000
TOTAL ALL FUNDS	130,723,387	129,378,459	127,694,974	127,951,983	124,912,751	(2,782,223)
LESS INTERFUND TRANSFERS	27,617,093	27,803,171	27,660,902	27,656,567	25,950,818	(1,710,085)
TOTAL REVENUE	103,106,294	101,575,288	100,034,072	100,295,416	98,961,933	(1,072,138)

COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET	Year Ended June 30, 2020 Budgeted Revenue	Year Ended June 30, 2020 Actual Revenue	Year Ended June 30, 2021 Budgeted Revenue	Year Ended June 30, 2021 Projected Revenue	Year Ended June 30, 2022 Budgeted Revenue	Budgeted Increase/ Decrease
BEGINNING FUND BALANCES - JULY 1						
<i>General Fund</i>	17,000,169	17,000,169	17,546,029	17,546,029	20,104,090	2,558,062
<i>Meals Tax Fund</i>	170,664	170,664	108,465	108,465	102,507	(5,958)
<i>Social Services Fund</i>	148,855	148,855	274,036	274,036	309,348	35,312
<i>School Fund</i>	350,471	350,471	1,187,375	1,187,375	1,218,696	31,321
<i>School Textbook Fund</i>	255,068	255,068	242,811	242,811	425,000	182,189
<i>School Nutrition Fund</i>	178,243	178,243	157,126	157,126	120,000	(37,126)
<i>School COVID19 Fund</i>	0	0	0	0	0	0
<i>Community Development Fund</i>	718,519	718,519	811,066	811,066	835,366	24,300
<i>Community Service Fund</i>	12,153	12,153	12,693	12,693	16,182	3,489
<i>Children's Services Act Fund</i>	191	191	114,085	114,085	1	(114,084)
<i>Law Library Fund</i>	11,492	11,492	14,229	14,229	15,489	1,260
<i>Fire & EMS Grants Fund</i>	218,731	218,731	193,284	193,284	287,633	94,349
<i>Forfeited Asset Sharing Fund</i>	12,957	12,957	20,790	20,790	25,025	4,235
<i>School Capital Projects Fund</i>	679,558	679,558	449,379	449,379	1,499,000	1,049,621
<i>School Grants Fund</i>	298,441	298,441	313,345	313,345	75,000	(238,345)
<i>County Grants Fund</i>	127,930	127,930	91,358	91,358	12,894	(78,464)
<i>County Capital Projects Fund</i>	1,150,674	1,150,674	10,247,665	10,247,665	9,560,704	(686,961)
<i>County Debt Service Fund</i>	1,606,726	1,606,726	2,062,085	2,062,085	1,445,136	(616,949)
<i>School Debt Service Fund</i>	1	1	387,142	387,142	715,532	328,390
TOTAL FUND BALANCES - JULY 1	22,940,844	22,940,844	34,232,962	34,232,962	36,767,603	2,534,641
TOTAL RESOURCES	126,047,138	124,516,131	134,267,034	134,528,378	135,729,536	1,462,503

COUNTY OF DINWIDDIE, VIRGINIA	Year Ended	Budgeted				
EXPENDITURE BUDGET	June 30, 2020	June 30, 2020	June 30, 2021	June 30, 2021	June 30, 2022	Increase/
	Budgeted	Actual	Budgeted	Projected	Budgeted	Decrease
	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures	
GENERAL FUND						
<i>Board of Supervisors</i>	123,511	111,030	116,103	104,205	117,832	1,730
<i>County Administration</i>	390,674	380,857	398,862	372,513	404,800	5,938
<i>County Attorney</i>	307,260	307,128	390,519	302,572	424,195	33,676
<i>Human Resources</i>	476,088	464,524	434,809	439,697	478,372	43,563
<i>Independent Auditor</i>	74,240	74,240	75,000	75,000	75,000	0
<i>Commissioner of the Revenue</i>	439,642	433,320	451,502	429,594	466,268	14,766
<i>Business License</i>	30,344	29,627	31,340	30,066	28,926	(2,414)
<i>Land Use</i>	28,644	28,597	29,238	28,627	26,926	(2,312)
<i>Treasurer</i>	536,414	536,779	548,592	571,661	632,845	84,253
<i>Accounting</i>	274,267	271,700	274,507	272,334	355,532	81,025
<i>Information Technology</i>	620,926	608,038	622,130	637,176	743,957	121,827
<i>Registrar/Board of Elections</i>	198,023	190,142	215,100	217,850	238,313	23,213
<i>Circuit Court</i>	17,200	10,341	17,200	11,648	15,600	(1,600)
<i>General District Court</i>	18,875	17,930	31,258	13,254	30,733	(525)
<i>Magistrates</i>	150	61	100	181	200	100
<i>Clerk of the Circuit Court</i>	516,773	471,085	511,074	471,053	539,633	28,559
<i>Victim Witness</i>	127,195	77,495	127,768	77,938	141,247	13,479
<i>Commonwealth's Attorney</i>	498,345	470,690	527,408	493,504	546,125	18,717
<i>Sheriff</i>	4,933,337	4,819,746	5,038,981	4,719,729	5,415,486	376,505
<i>Volunteer Fire Departments</i>	636,411	633,256	639,695	648,658	698,990	59,295
<i>Fire & Emergency Medical Services</i>	3,133,885	2,913,924	3,134,281	2,934,493	3,342,951	208,670
<i>Confinement & Care of Prisoners</i>	2,061,905	2,061,844	2,024,403	2,024,403	1,977,638	(46,765)
<i>Court Services</i>	267,340	266,550	265,318	278,821	287,580	22,262
<i>Other Corrections & Detention</i>	219,803	204,021	223,309	202,384	237,012	13,703
<i>Building Inspections</i>	293,072	285,608	299,996	285,982	318,341	18,345
<i>Animal Control/Pound</i>	341,345	311,925	353,549	331,119	554,427	200,878
<i>Medical Examiner</i>	1,500	100	1,500	800	800	(700)
<i>Emergency Communications</i>	1,421,495	1,360,131	1,420,472	1,380,673	1,692,451	271,979
<i>Street Lights</i>	45,500	45,399	45,500	39,228	45,500	0

COUNTY OF DINWIDDIE, VIRGINIA EXPENDITURE BUDGET	Year Ended June 30, 2020 Budgeted Expenditures	Year Ended June 30, 2020 Actual Expenditures	Year Ended June 30, 2021 Budgeted Expenditures	Year Ended June 30, 2021 Projected Expenditures	Year Ended June 30, 2022 Budgeted Expenditures	Budgeted Increase/ Decrease
<i>Waste Management</i>	1,504,626	1,502,847	1,564,280	1,553,335	1,734,359	170,079
<i>Public Nuisance Control</i>	45,000	43,332	45,000	30,000	30,000	(15,000)
<i>General Properties</i>	2,830,394	2,799,559	2,909,222	2,790,707	3,062,999	153,777
<i>Local Health Department</i>	303,275	303,275	342,023	342,023	342,023	0
<i>Mental Health</i>	80,573	80,573	85,537	85,537	85,537	0
<i>Area Agency on Aging</i>	10,767	10,767	10,767	10,767	11,000	233
<i>Other Social Services</i>	31,213	31,213	24,213	24,213	26,213	2,000
<i>Community College</i>	10,983	10,983	10,968	10,968	15,855	4,887
<i>Parks and Recreation</i>	986,949	860,872	996,593	674,299	1,004,342	7,749
<i>Public Boat Landing</i>	1,200	1,200	1,200	1,200	1,200	0
<i>Regional Library</i>	287,395	287,395	298,890	298,890	310,646	11,756
<i>Planning, Zoning & GIS</i>	493,969	386,148	497,145	377,946	516,361	19,216
<i>Community Development</i>	507,224	459,044	473,293	381,570	477,762	4,469
<i>Other Planning & Community Development</i>	197,015	195,595	196,015	172,600	205,359	9,344
<i>Soil and Water Conservation District</i>	12,500	12,500	12,500	12,500	12,500	0
<i>Virginia Cooperative Extension</i>	132,666	119,814	154,924	113,550	160,272	5,348
Total Expenditures	25,469,913	24,491,204	25,872,083	24,275,270	27,834,106	1,962,023
<i>Transfer to County Capital Projects Funds</i>	2,267,619	2,267,619	410,000	410,000	0	(410,000)
<i>Transfer to School Fund</i>	15,182,488	15,182,488	15,182,488	15,182,488	15,690,100	507,612
<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>	575,980	575,980	449,389	449,389	456,270	6,881
<i>Transfer to Community Development Fund</i>	85,000	85,000	25,000	25,000	25,000	0
<i>Transfer to Children's Services Act Fund</i>	885,442	885,442	925,425	925,425	906,557	(18,868)
<i>Transfer to County Debt Service Fund</i>	3,645,512	3,645,512	3,645,513	3,645,513	3,645,512	(1)
<i>Transfer to School Debt Service Fund</i>	2,844,704	2,844,704	2,844,705	2,844,705	2,844,705	0
Total Transfers to Other Funds	25,636,745	25,636,745	23,632,520	23,632,520	23,718,144	85,624
GENERAL FUND	51,106,658	50,127,949	49,504,603	47,907,790	51,552,250	2,047,647

COUNTY OF DINWIDDIE, VIRGINIA EXPENDITURE BUDGET	Year Ended June 30, 2020 Budgeted Expenditures	Year Ended June 30, 2020 Actual Expenditures	Year Ended June 30, 2021 Budgeted Expenditures	Year Ended June 30, 2021 Projected Expenditures	Year Ended June 30, 2022 Budgeted Expenditures	Budgeted Increase/ Decrease
MEALS TAX FUND						
<i>Transfer to School Debt Service Fund</i>	975,000	975,000	975,000	975,000	1,000,000	25,000
MEALS TAX FUND	975,000	975,000	975,000	975,000	1,000,000	25,000
SOCIAL SERVICES FUND	2,820,980	2,726,173	3,387,065	3,152,861	3,490,270	103,205
SCHOOL FUND						
<i>Instruction</i>	31,908,952	31,072,005	32,946,523	32,373,541	34,300,729	1,354,206
<i>Administration, Attendance & Health Services</i>	2,513,146	2,472,095	2,743,362	2,470,606	2,558,231	(185,131)
<i>Pupil Transportation Services</i>	3,234,583	2,838,316	3,306,870	3,016,078	3,374,711	67,841
<i>Operation and Maintenance of Services</i>	6,057,642	5,859,279	6,231,059	6,129,869	6,407,687	176,628
<i>Technology</i>	2,340,799	2,332,597	2,503,575	2,501,735	2,565,479	61,904
<i>Transfer to School Capital Projects Fund</i>	350,471	350,471	750,000	750,000	1,000,000	250,000
<i>Transfer to School Grants Fund</i>	70,582	65,554	111,409	107,074	106,292	(5,117)
<i>Transfer to School Nutrition Fund</i>	0	192,406	0	0	0	0
<i>Transfer to School Textbook Fund</i>	120,915	119,615	131,498	131,498	126,382	(5,116)
SCHOOL FUND	46,597,090	45,302,339	48,724,296	47,480,401	50,439,511	1,715,215
SCHOOL TEXTBOOK FUND	689,546	442,064	663,239	264,511	400,000	(263,239)
SCHOOL NUTRITION FUND	1,896,343	1,856,354	1,786,662	1,374,146	1,855,383	68,721
SCHOOL COVID19 FUND	0	0	3,151,509	2,468,569	2,980,000	(171,509)
COMMUNITY DEVELOPMENT FUND						
<i>Tourism/Recreation</i>	60,000	0	500	0	500	0
<i>Workforce Development</i>	176,247	24,703	268,294	700	236,044	(32,250)
<i>Economic Development</i>	598,822	0	598,822	0	623,822	25,000
<i>Transfer to General Fund</i>	835,069	24,703	867,616	700	860,366	(7,250)
COMMUNITY DEVELOPMENT FUND	60,000	0	500	0	500	0

COUNTY OF DINWIDDIE, VIRGINIA EXPENDITURE BUDGET	Year Ended June 30, 2020 Budgeted Expenditures	Year Ended June 30, 2020 Actual Expenditures	Year Ended June 30, 2021 Budgeted Expenditures	Year Ended June 30, 2021 Projected Expenditures	Year Ended June 30, 2022 Budgeted Expenditures	Budgeted Increase/ Decrease
COMMUNITY SERVICE FUND						
<i>Operation Lifesaver</i>	3,785	0	3,784	686	4,198	414
<i>Triad</i>	2,869	360	2,629	500	2,829	200
<i>K-9</i>	5,500	0	6,280	0	9,155	2,875
COMMUNITY SERVICE FUND	12,154	360	12,693	1,186	16,182	3,489
CHILDREN'S SERVICES ACT FUND	2,270,554	2,136,832	2,611,484	2,608,483	2,747,141	135,657
LAW LIBRARY FUND	14,967	1,085	18,829	2,000	18,989	160
FIRE & EMS GRANTS FUND						
<i>Fire Programs</i>	248,355	106,739	246,486	69,157	282,200	35,714
<i>EMS Programs</i>	97,701	23,617	112,768	10,827	132,941	20,173
<i>Misc. Federal Grants</i>	10,500	10,370	7,500	7,500	7,500	0
<i>Covid19 Expenditures</i>	2,518,750	357,981	2,662,520	2,638,104	0	(2,662,520)
<i>Animal Control Donation Expenditures</i>	0	0	10,031	10,031	8,363	(1,668)
<i>Transfer to DSS COVID19</i>	0	0	555,000	555,000	0	(555,000)
<i>Transfer to Schools COVID19</i>	0	0	1,489,855	1,489,855	0	(1,489,855)
FIRE & EMS GRANTS FUND	2,875,306	498,707	5,084,160	4,780,474	431,004	(4,653,156)
FORFEITED ASSET SHARING FUND						
<i>Commonwealth's Attorney</i>	5,319	327	5,662	0	7,650	1,988
<i>Sheriff</i>	7,638	0	15,128	3,517	17,375	2,247
FORFEITED ASSET SHARING FUND	12,957	327	20,790	3,517	25,025	4,235
SCHOOL CAPITAL PROJECTS FUND	1,643,409	1,194,030	2,917,969	1,419,469	2,599,000	(318,969)
SCHOOL GRANTS FUND	3,079,979	2,530,091	3,073,074	2,656,938	2,887,870	(185,204)
COUNTY GRANTS FUND	189,860	84,979	139,318	134,984	65,894	(73,424)

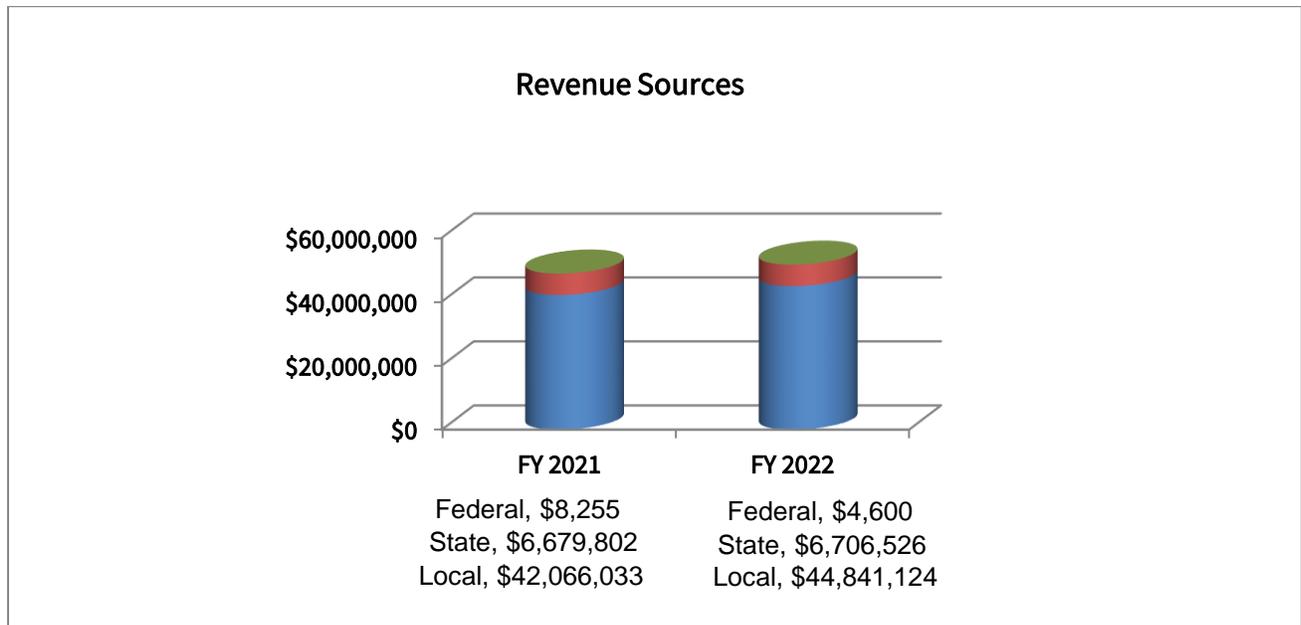
COUNTY OF DINWIDDIE, VIRGINIA EXPENDITURE BUDGET	Year Ended June 30, 2020 Budgeted Expenditures	Year Ended June 30, 2020 Actual Expenditures	Year Ended June 30, 2021 Budgeted Expenditures	Year Ended June 30, 2021 Projected Expenditures	Year Ended June 30, 2022 Budgeted Expenditures	Budgeted Increase/ Decrease
COUNTY CAPITAL PROJECTS FUND						
<i>Capital Projects</i>	14,190,180	3,099,251	11,914,043	2,416,917	9,529,669	(2,384,374)
<i>Transfer to School Capital Projects Fund</i>	463,380	463,380	5,590	5,590	0	(5,590)
<i>Transfer to Fire & EMS Grants Fund</i>	0	0	10,031	10,031	0	(10,031)
COUNTY CAPITAL PROJECTS FUND	14,653,560	3,562,631	11,929,664	2,432,538	9,529,669	(2,399,995)
COUNTY DEBT SERVICE						
<i>Principal/Interest Payments on Debt</i>	3,029,213	3,030,013	3,958,930	3,958,930	4,080,459	121,529
<i>Contributions to Water Authority</i>	286,650	105,000	257,872	200,592	0	(257,872)
<i>Contributions to Airport Authority</i>	55,140	55,140	102,940	102,940	110,200	7,260
COUNTY DEBT SERVICE	3,371,003	3,190,153	4,319,742	4,262,462	4,190,659	(129,083)
SCHOOL DEBT SERVICE						
<i>Principal/Interest Payments on Debt</i>	3,677,964	3,432,563	3,491,314	3,491,314	3,367,431	(123,883)
SCHOOL DEBT SERVICE	3,677,964	3,432,563	3,491,314	3,491,314	3,367,431	(123,883)
TOTAL ALL FUNDS	136,722,399	118,086,340	142,679,027	125,417,343	138,456,644	(4,222,383)
LESS INTERFUND TRANSFERS	27,617,093	27,803,171	27,660,903	27,656,568	25,950,818	(1,710,085)
TOTAL EXPENDITURES	109,105,306	90,283,169	115,018,124	97,760,775	112,505,826	(2,512,298)

COUNTY OF DINWIDDIE, VIRGINIA EXPENDITURE BUDGET	Year Ended June 30, 2020 Budgeted Expenditures	Year Ended June 30, 2020 Actual Expenditures	Year Ended June 30, 2021 Budgeted Expenditures	Year Ended June 30, 2021 Projected Expenditures	Year Ended June 30, 2022 Budgeted Expenditures	Budgeted Increase/ Decrease
ENDING FUND BALANCES - JUNE 30						
<i>General Fund</i>	14,724,338	17,546,029	16,795,515	20,104,090	20,104,090	3,308,575
<i>Meals Tax Fund</i>	45,664	108,465	23,465	102,507	77,507	54,042
<i>Social Services Fund</i>	148,855	274,036	86,360	309,348	109,347	22,987
<i>School Fund</i>	0	1,187,375	(0)	1,218,696	218,696	218,696
<i>School Textbook Fund</i>	(1)	242,811	36,320	425,000	463,978	427,658
<i>School Nutrition Fund</i>	0	157,126	116,564	120,000	10,717	(105,847)
<i>School COVID19 Fund</i>	0	0	0	0	0	0
<i>Community Development Fund</i>	(0)	811,066	(0)	835,366	(0)	0
<i>Community Service Fund</i>	(1)	12,693	0	16,182	0	0
<i>Children's Services Act Fund</i>	0	114,085	(0)	1	1	1
<i>Law Library Fund</i>	(0)	14,229	0	15,489	(0)	(1)
<i>Fire & EMS Grants Fund</i>	0	193,284	(0)	287,633	0	0
<i>Forfeited Asset Sharing Fund</i>	0	20,790	(0)	25,025	(0)	0
<i>School Capital Projects Fund</i>	0	449,379	0	1,499,000	50,000	50,000
<i>School Grants Fund</i>	0	313,345	87,295	75,000	65,545	(21,750)
<i>County Grants Fund</i>	(0)	91,358	(0)	12,894	(0)	(0)
<i>County Capital Projects Fund</i>	(0)	10,247,665	0	9,560,704	31,035	31,035
<i>County Debt Service Fund</i>	1,881,235	2,062,085	1,387,856	1,445,136	899,989	(487,867)
<i>School Debt Service Fund</i>	141,741	387,142	715,532	715,532	1,192,805	477,273
TOTAL FUND BALANCE - JUNE 30	16,941,832	34,232,962	19,248,907	36,767,603	23,223,709	3,974,803
TOTAL REQUIREMENTS	126,047,138	124,516,131	134,267,031	134,528,378	135,729,536	1,462,505

GENERAL FUND

REVENUES BY SOURCE

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



Local Revenue

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

State Revenue

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

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

Federal Revenue

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

GENERAL FUND

EXPENDITURES BY FUNCTION

GENERAL GOVERNMENT

BOARD OF SUPERVISORS

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

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

	Actual Expend FY/2020	Amended Budget FY/2021	Projected Expend FY/2021	Adopted Budget FY/2022	Budget Change
<i>Board Member Salaries</i>	52,831	53,612	53,612	53,612	1
<i>FICA</i>	3,234	4,101	3,524	4,101	0
<i>Medical Insurance</i>	24,613	22,380	19,776	24,048	1,668
<i>Salaries & Benefits</i>	80,678	80,093	76,912	81,761	1,669
<i>Advertising</i>	8,270	10,000	8,827	10,000	0
<i>Public Official Insurance</i>	8,465	8,171	8,465	8,500	329
<i>Mileage</i>	821	1,300	0	1,300	0
<i>Meals & Lodging</i>	2,740	5,200	977	5,200	0
<i>Convention & Education</i>	1,390	1,645	400	1,645	0
<i>Dues/Memberships</i>	8,045	8,060	8,080	8,080	20
<i>Office Supplies</i>	386	1,300	473	1,000	(300)
<i>Food Supplies</i>	201	300	24	300	0
<i>Books and Subscriptions</i>	34	34	46	46	12
<i>Other Operating Expenditures</i>	30,352	36,010	27,293	36,071	61
<i>Total Expenditures</i>	111,030	116,103	104,205	117,832	1,730

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/2020	Amended Budget FY/2021	Projected Expend FY/2021	Adopted Budget FY/2022	Budget Change
<i>County Administrator</i>	134,827	135,510	135,510	134,427	(1,083)
<i>Executive Assistant/Clerk to Board</i>	47,563	48,442	37,183	56,618	8,176
<i>Grants/Community Info Coordinator</i>	62,009	63,092	63,092	66,978	3,886
<i>Overtime</i>	608	0	163	0	0
<i>FICA</i>	18,298	18,899	17,625	19,739	840
<i>Retirement</i>	22,970	24,243	23,100	25,544	1,301
<i>Medical Insurance</i>	40,435	38,004	33,656	34,944	(3,060)
<i>Group Life Insurance</i>	3,208	3,281	3,127	3,458	177
<i>Disability Insurance</i>	0	0	81	299	299
<i>Salaries & Benefits</i>	329,917	331,471	313,536	342,007	10,536
<i>Maintenance Service Contracts</i>	3,848	5,100	4,545	4,825	(275)
<i>Printing & Binding</i>	0	4,000	0	4,000	0
<i>Postal Service</i>	2,569	5,208	10,038	5,000	(208)
<i>Telecommunications</i>	2,659	2,800	2,603	2,600	(200)
<i>General Liability Insurance</i>	21,756	22,723	22,756	23,000	277
<i>Lease/Rental of Equipment</i>	6,293	6,775	6,768	6,768	(7)
<i>Mileage</i>	4,467	5,160	4,800	4,800	(360)
<i>Meals & Lodging</i>	1,336	2,700	0	2,700	0
<i>Convention & Education</i>	1,327	2,005	457	2,000	(5)
<i>Dues/Memberships</i>	1,805	2,000	2,000	2,000	0
<i>Office Supplies</i>	4,687	6,500	4,440	4,500	(2,000)
<i>Food Supplies</i>	93	300	0	300	0
<i>Books And Subscriptions</i>	100	2,120	357	300	(1,820)
<i>Other Operating Expenditures</i>	50,940	67,391	58,976	62,793	(4,598)
<i>Total Expenditures</i>	380,857	398,862	372,513	404,800	5,938

LEGAL SERVICES

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

The office is staffed by a full-time county attorney, contracted assistant county attorney, and a full-time program support specialist, who had been a part-time employee until FY 2022. Additional assistance is provided through contracted attorneys for specific legal matters as needed.

	Actual Expend FY/2020	Amended Budget FY/2021	Projected Expend FY/2021	Adopted Budget FY/2022	Budget Change
<i>County Attorney</i>	120,344	121,427	121,427	125,158	3,731
<i>Program Support Specialist II</i>	20,872	21,109	19,823	38,321	17,212
<i>Sumer Intern</i>	0	0	743	0	0
<i>FICA</i>	10,818	10,904	10,906	12,506	1,602
<i>Retirement</i>	11,288	11,914	11,914	16,184	4,270
<i>Medical Insurance</i>	20,237	18,972	18,972	25,164	6,192
<i>Group Life Insurance</i>	1,577	1,613	1,613	2,191	578
<i>Disability Insurance</i>	0	0	0	202	202
<i>Salaries & Benefits</i>	185,136	185,939	185,398	219,726	33,787
<i>Professional Services – Legal</i>	111,369	193,760	108,663	193,760	0
<i>Professional Services – Other</i>	5,128	4,628	4,000	4,628	0
<i>Postal Service</i>	51	300	0	300	0
<i>Meals & Lodging</i>	616	500	0	384	(116)
<i>Convention & Education</i>	640	1,000	563	1,000	0
<i>Dues/Memberships</i>	712	760	715	765	5
<i>Office Supplies</i>	146	300	100	300	0
<i>Books And Subscriptions</i>	3,330	3,332	3,134	3,332	0
<i>Other Operating Expenditures</i>	121,992	204,580	117,174	204,469	(111)
<i>Total Expenditures</i>	307,128	390,519	302,572	424,195	33,676

HUMAN RESOURCES

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

The last classification and compensation study was conducted in FY 2016, so funds were allocated in the FY 2020 budget for an updated study. Implementation was planned for FY 2021, but was delayed until FY 2022 due to the COVID19 health crisis. Additional information on salaries and benefits can be found in Appendix D.

	Actual Expend FY/2020	Amended Budget FY/2021	Projected Expend FY/2021	Adopted Budget FY/2022	Budget Change
<i>Director of Human Resources</i>	77,441	78,524	78,524	92,057	13,533
<i>Program Support Technician</i>	37,842	38,925	38,695	39,946	1,021
<i>Human Resources Coordinator</i>	42,815	43,898	43,898	50,071	6,173
<i>Overtime</i>	836	0	62	0	0
<i>FICA</i>	11,094	12,343	11,516	13,929	1,586
<i>Retirement</i>	14,830	15,652	15,623	18,025	2,373
<i>Medical Insurance</i>	30,887	28,128	28,128	30,240	2,112
<i>Group Life Insurance</i>	2,071	2,119	2,119	2,440	321
<i>Disability Insurance</i>	226	226	226	264	38
<i>Salaries & Benefits</i>	218,042	219,815	218,790	246,972	27,157
<i>Unemployment Insurance</i>	0	4,000	500	4,000	0
<i>Line of Duty Act Insurance</i>	46,635	48,078	48,225	49,000	922
<i>Workers Compensation Insurance</i>	144,863	155,000	169,268	170,000	15,000
<i>Professional Services – Medical</i>	605	1,188	258	1,188	0
<i>Professional Services – Other</i>	45,000	0	0	0	0
<i>Advertising</i>	55	0	0	0	0
<i>Postal Service</i>	30	30	0	0	(30)
<i>Telecommunications</i>	681	609	525	703	94
<i>Meals & Lodging</i>	285	600	0	1,150	550
<i>Convention & Education</i>	2,713	1,000	623	750	(250)
<i>Dues/Memberships</i>	314	314	658	344	30
<i>Office Supplies</i>	4,456	3,000	850	3,090	90
<i>Food Supplies</i>	845	1,175	0	1,175	0
<i>Other Operating Expenditures</i>	246,481	214,994	220,906	231,400	16,406
<i>Total Expenditures</i>	464,524	434,809	439,697	478,372	43,563

INDEPENDENT AUDITOR

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

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 2023. The State also requires the preparation of a cost allocation plan for the County, and the Auditor of Public Accounts requires that each Virginia Retirement System participating locality be audited annually for compliance with GASB 68.

	Actual Expend FY/2020	Amended Budget FY/2021	Projected Expend FY/2021	Adopted Budget FY/2022	Budget Change
<i>Professional Services - Accounting/Auditing</i>	74,240	75,000	75,000	75,000	0
<i>Other Operating Expenditures</i>	74,240	75,000	75,000	75,000	0
<i>Total Expenditures</i>	<i>74,240</i>	<i>75,000</i>	<i>75,000</i>	<i>75,000</i>	<i>0</i>

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 county-wide assessment was completed on December 31, 2018. This Constitutional Office is staffed by an elected four-year term Commissioner of the Revenue, six full time deputies, and part time hours. The Commissioner of the Revenue and two of her deputies have received the Master Commissioner / Deputy Commissioner certification.

	Actual Expend FY/2020 Actual	Amended Budget FY/2021 Amended	Projected Expend FY/2021 Projected	Adopted Budget FY/2022 Adopted	Budget Change
<i>Commissioner of the Revenue</i>	92,662	93,745	93,745	103,904	10,159
<i>Deputy COTR I</i>	42,815	43,898	43,898	0	(43,898)
<i>Deputy COTR II</i>	68,865	73,325	71,324	37,364	(35,961)
<i>Deputy COTR III</i>	82,573	84,739	84,752	166,703	81,964
<i>Part Time Help</i>	3,398	9,020	1,670	9,200	180
<i>FICA</i>	20,387	23,453	21,049	24,264	811
<i>Retirement</i>	27,128	28,815	28,632	30,489	1,674
<i>Medical Insurance</i>	64,261	60,444	57,944	60,480	36
<i>Group Life Insurance</i>	3,789	3,900	3,875	4,127	227
<i>Disability Insurance</i>	586	586	586	637	51
<i>Salaries & Benefits</i>	406,464	421,925	406,392	437,168	15,243
<i>Professional Services – Other</i>	13,423	9,700	10,000	10,000	300
<i>Repair and Maintenance</i>	0	100	0	100	0
<i>Maintenance Service Contracts</i>	1,445	2,000	1,664	2,100	100
<i>Printing & Binding</i>	0	1,540	594	1,500	(40)
<i>Advertising</i>	60	225	150	300	75
<i>Postal Service</i>	3,000	3,200	3,188	3,200	0
<i>Telecommunications</i>	0	600	0	600	0
<i>Lease/Rental of Equipment</i>	3,192	3,192	3,192	3,400	208
<i>Meals & Lodging</i>	473	1,700	0	1,200	(500)
<i>Convention & Education</i>	1,406	2,500	263	1,700	(800)
<i>Dues/Memberships</i>	460	1,000	908	1,000	0
<i>Office Supplies</i>	1,776	2,200	1,136	2,000	(200)
<i>Vehicle/Equipment Fuel</i>	144	320	108	300	(20)
<i>Books And Subscriptions</i>	1,478	1,300	2,000	1,700	400
<i>Other Operating Expenditures</i>	26,856	29,577	23,202	29,100	(477)
<i>Total Expenditures</i>	433,320	451,502	429,594	466,268	14,766

COMMISSIONER OF THE REVENUE

	Actual Expend FY/2020	Amended Budget FY/2021	Projected Expend FY/2021	Adopted Budget FY/2022	Budget Change
Business License					
Deputy COTR III	20,906	21,428	21,969	19,161	(2,267)
FICA	1,554	1,640	1,669	1,466	(174)
Retirement	1,959	2,068	2,068	1,897	(171)
Medical Insurance	3,017	2,874	2,874	3,096	222
Group Life Insurance	274	280	280	257	(23)
Salaries & Benefits	27,709	28,290	28,859	25,876	(2,414)
Printing & Binding	0	50	0	50	0
Postal Service	1,918	3,000	1,207	3,000	0
Other Operating Expenditures	1,918	3,050	1,207	3,050	0
Total Expenditures	29,627	31,340	30,066	28,926	(2,414)
Land Use					
Deputy COTR III	20,886	21,427	20,886	19,161	(2,267)
FICA	1,552	1,639	1,560	1,466	(173)
Retirement	1,959	2,068	2,068	1,897	(171)
Medical Insurance	3,017	2,874	2,874	3,096	222
Group Life Insurance	274	280	280	257	(23)
Salaries & Benefits	27,687	28,288	27,667	25,876	(2,412)
Printing & Binding	0	50	0	100	50
Postal Service	910	900	960	950	50
Other Operating Expenditures	910	950	960	1,050	100
Total Expenditures	28,597	29,238	28,627	26,926	(2,312)

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.

	Actual Expend FY/2020	Amended Budget FY/2021	Projected Expend FY/2021	Adopted Budget FY/2022	Budget Change
<i>Treasurer</i>	89,807	90,890	90,890	101,493	10,603
<i>Deputy Treasurer IV</i>	47,260	48,343	44,379	0	(48,343)
<i>Deputy Treasurer II</i>	79,904	80,987	82,070	85,319	4,332
<i>Deputy Treasurer I</i>	65,262	68,511	67,428	73,726	5,215
<i>Deputy Treasurer III</i>	0	0	0	44,120	44,120
<i>Overtime</i>	498	0	0	0	0
<i>Part Time Help</i>	0	0	22,471	32,002	32,002
<i>FICA</i>	20,023	22,088	22,251	25,701	3,613
<i>Retirement</i>	26,473	27,941	27,421	30,161	2,220
<i>Medical Insurance</i>	55,335	52,068	50,047	55,992	3,924
<i>Group Life Insurance</i>	3,697	3,782	3,712	4,082	300
<i>Disability Insurance</i>	249	250	222	233	(17)
<i>Salaries & Benefits</i>	388,509	394,860	410,891	452,829	57,969
<i>Professional Services - Other</i>	85,045	90,000	85,000	100,000	10,000
<i>Maintenance Service Contracts</i>	3,192	4,000	3,955	3,644	(356)
<i>Advertising</i>	1,100	1,500	1,100	2,000	500
<i>Postal Service</i>	49,348	45,000	60,000	60,000	15,000
<i>Lease/Rental of Equipment</i>	3,352	3,232	3,272	3,272	40
<i>Mileage</i>	21	0	0	0	0
<i>Meals & Lodging</i>	25	1,000	0	1,000	0
<i>Convention & Education</i>	1,341	3,000	1,440	4,000	1,000
<i>Dues/Memberships</i>	125	1,000	585	1,000	0
<i>Office Supplies</i>	4,721	5,000	5,418	5,100	100
<i>Other Operating Expenditures</i>	148,270	153,732	160,770	180,016	26,284
<i>Total Expenditures</i>	536,779	548,592	571,661	632,845	84,253

ACCOUNTING

The Accounting department is responsible for employee payroll and employment taxes; procurement of goods and services; accounts payable and Form 1099 reporting; risk management; operational and capital budgeting; debt management; auditor assistance and internal controls; and general financial reporting while ensuring accuracy and consistency in all financial transactions. The department is staffed by the Deputy County Administrator - Finance and General Services, a procurement officer, and two accounting specialists, one of which is a new position for FY 2022. The department also received the Government Finance Officers Association's Award of Financial Reporting Achievement for the County's last six Comprehensive Annual Financial Reports.

	Actual Expend FY/2020	Amended Budget FY/2021	Projected Expend FY/2021	Adopted Budget FY/2022	Budget Change
<i>Deputy County Admin-Finance & General Services</i>	106,752	107,835	107,835	117,278	9,443
<i>Procurement Officer</i>	47,260	48,343	48,184	53,823	5,480
<i>Accounting Specialists</i>	42,815	43,898	43,898	89,614	45,716
<i>Overtime</i>	970	0	949	0	0
<i>FICA</i>	13,922	15,306	14,322	19,945	4,639
<i>Retirement</i>	18,462	19,486	19,486	25,811	6,325
<i>Medical Insurance</i>	33,566	31,476	31,476	40,020	8,544
<i>Group Life Insurance</i>	2,578	2,637	2,637	3,494	857
<i>Disability Insurance</i>	226	226	226	473	247
<i>Salaries & Benefits</i>	266,552	269,207	269,014	350,457	81,250
<i>Printing & Binding</i>	698	700	0	700	0
<i>Meals & Lodging</i>	1,349	1,000	0	1,000	0
<i>Convention & Education</i>	1,257	1,500	1,500	1,500	0
<i>Dues/Memberships</i>	1,268	1,250	1,250	1,275	25
<i>Office Supplies</i>	77	350	70	100	(250)
<i>Books and Subscriptions</i>	499	500	500	500	0
<i>Other Operating Expenditures</i>	5,148	5,300	3,320	5,075	(225)
<i>Total Expenditures</i>	271,700	274,507	272,334	355,532	81,025

INFORMATION TECHNOLOGY

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

The department consists of a director, a network administrator, a systems administrator, an IT technician, and a systems analyst, which was added for FY 2022. FY 2022 capital expenditures provide for routine upgrades and replacement of equipment.

	Actual Expend FY/2020	Amended Budget FY/2021	Projected Expend FY/2021	Adopted Budget FY/2022	Budget Change
<i>Director of Information Technology</i>	92,052	93,135	93,135	98,777	5,642
<i>Network/Systems Administrators</i>	122,580	124,746	124,746	132,234	7,488
<i>IT Technician</i>	37,842	38,925	38,925	38,321	(604)
<i>IT Systems Analyst</i>	0	0	0	52,574	52,574
<i>FICA</i>	18,045	19,645	18,560	24,626	4,981
<i>Retirement</i>	23,682	24,995	24,995	31,869	6,874
<i>Medical Insurance</i>	47,730	44,760	44,760	54,288	9,528
<i>Group Life Insurance</i>	3,307	3,383	3,383	4,314	931
<i>Disability Insurance</i>	200	200	200	480	280
<i>Salaries & Benefits</i>	345,438	349,789	349,407	437,481	87,692
<i>Repair and Maintenance</i>	2,534	0	0	0	0
<i>Maintenance Service Contracts</i>	168,022	174,961	190,000	203,641	28,680
<i>Postal Service</i>	34	0	128	0	0
<i>Telecommunications</i>	35,824	29,205	39,375	36,000	6,795
<i>Lease/Rental of Equipment</i>	7,172	10,275	6,965	6,965	(3,310)
<i>Mileage</i>	398	0	0	1,570	1,570
<i>Meals & Lodging</i>	2,484	2,500	0	2,500	0
<i>Convention & Education</i>	950	4,000	0	4,400	400
<i>Dues/Memberships</i>	0	200	0	200	0
<i>Office Supplies</i>	318	200	302	200	0
<i>Uniforms/Apparel</i>	0	1,000	1,000	1,000	0
<i>Other Operating Expenditures</i>	217,735	222,341	237,769	256,476	34,135
<i>Computer Equipment</i>	44,864	50,000	50,000	50,000	0
<i>Capital Expenditures</i>	44,864	50,000	50,000	50,000	0
<i>Total Expenditures</i>	608,038	622,130	637,176	743,957	121,827

REGISTRAR / BOARD OF ELECTIONS

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

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

	Actual Expend FY/2020	Amended Budget FY/2021	Projected Expend FY/2021	Adopted Budget FY/2022	Budget Change
<i>Registrar</i>	56,177	57,260	66,443	59,449	2,189
<i>Deputy Registrar</i>	29,562	30,645	30,645	33,890	3,245
<i>Overtime</i>	1,293	0	4	1,326	1,326
<i>Part Time Help</i>	3,550	2,500	2,500	3,500	1,000
<i>Electoral Board</i>	8,390	8,677	8,851	8,764	88
<i>Poll Workers</i>	23,930	30,000	22,000	30,000	0
<i>FICA</i>	7,465	9,875	8,973	10,475	600
<i>Retirement</i>	8,042	8,488	9,106	9,240	752
<i>Medical Insurance</i>	12,068	11,496	15,683	20,460	8,964
<i>Group Life Insurance</i>	1,123	1,149	1,233	1,251	102
<i>Disability Insurance</i>	156	156	156	179	23
<i>Salaries & Benefits</i>	151,757	160,246	165,594	178,534	18,288
<i>Professional Services – Other</i>	0	200	49	0	(200)
<i>Maintenance Service Contracts</i>	25,780	26,000	26,000	35,695	9,695
<i>Printing & Binding</i>	0	15,000	15,744	11,000	(4,000)
<i>Advertising</i>	645	1,200	230	500	(700)
<i>Postal Service</i>	2,927	5,000	3,000	4,000	(1,000)
<i>Telecommunications</i>	0	0	0	0	0
<i>Lease/Rental of Equipment</i>	1,704	1,704	1,704	1,704	0
<i>Lease/Rental of Buildings-Polls</i>	1,725	1,500	1,200	1,200	(300)
<i>Mileage</i>	922	1,000	549	1,250	250
<i>Meals & Lodging</i>	0	200	0	1,300	1,100
<i>Convention & Education</i>	0	300	0	300	0
<i>Dues/Memberships</i>	180	350	180	430	80
<i>Office Supplies</i>	3,177	2,400	2,400	2,400	0
<i>Other Operating Expenditures</i>	37,061	54,854	51,056	59,779	4,925
<i>Furniture & Fixtures</i>	0	0	1,200	0	0
<i>Computer Equipment</i>	1,325	0	0	0	0
<i>Capital Expenditures</i>	1,325	0	1,200	0	0
<i>Total Expenditures</i>	190,142	215,100	217,850	238,313	23,213

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 Clerk is elected by the citizens for an eight-year term.

	Actual Expend FY/2020	Amended Budget FY/2021	Projected Expend FY/2021	Adopted Budget FY/2022	Budget Change
<i>Clerk of the Circuit Court</i>	131,742	132,825	132,825	138,329	5,504
<i>Chief Deputy Clerk I</i>	56,177	57,260	54,955	58,911	1,651
<i>Deputy Clerk IV</i>	42,815	43,898	43,898	45,251	1,353
<i>Deputy Clerk II</i>	34,954	36,223	36,223	37,364	1,141
<i>Deputy Clerk I</i>	32,631	34,530	34,530	36,430	1,900
<i>Overtime</i>	208	0	0	0	0
<i>Part Time Help</i>	1,745	0	0	0	0
<i>FICA</i>	22,043	23,514	22,432	24,196	682
<i>Retirement</i>	28,000	29,894	29,633	31,312	1,418
<i>Medical Insurance</i>	38,811	32,316	41,412	44,508	12,192
<i>Group Life Insurance</i>	3,910	4,046	4,011	4,238	192
<i>Disability Insurance</i>	172	177	177	192	15
<i>Salaries & Benefits</i>	393,209	394,683	400,096	420,732	26,049
<i>Professional Services – Accounting/Auditing</i>	7,170	7,310	7,310	7,460	150
<i>Professional Services – Other</i>	34,389	55,000	20,000	65,000	10,000
<i>Maintenance Service Contracts</i>	24,232	37,500	25,000	33,000	(4,500)
<i>Postal Service</i>	3,025	3,400	3,634	3,000	(400)
<i>Telecommunications</i>	241	350	306	350	0
<i>Lease/Rental of Equipment</i>	1,891	1,891	1,891	1,891	0
<i>Mileage</i>	602	900	0	600	(300)
<i>Meals & Lodging</i>	348	1,000	0	600	(400)
<i>Convention & Education</i>	1,375	2,000	530	1,000	(1,000)
<i>Dues/Memberships</i>	295	540	395	500	(40)
<i>Office Supplies</i>	3,315	5,500	3,460	4,500	(1,000)
<i>Books & Subscriptions</i>	994	1,000	1,000	1,000	0
<i>Other Operating Expenditures</i>	77,876	116,391	63,526	118,901	2,510
<i>Furniture & Fixtures</i>	0	0	150	0	0
<i>Computer Equipment</i>	0	0	7,281	0	0
<i>Capital Expenditures</i>	0	0	7,431	0	0
<i>Total Expenditures</i>	471,085	511,074	471,053	539,633	28,559

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/2020	Amended Budget FY/2021	Projected Expend FY/2021	Adopted Budget FY/2022	Budget Change
<i>Temporary Help - Jurors/Commissioners</i>	4,750	6,100	3,195	6,000	(100)
<i>Purchased Gov't Services-Petersburg Office</i>	2,303	9,200	8,133	8,500	(700)
<i>Telecommunications</i>	234	600	261	300	(300)
<i>Office Supplies</i>	362	300	59	300	0
<i>Food Supplies</i>	2,691	1,000	0	500	(500)
<i>Other Operating Expenditures</i>	10,341	17,200	11,648	15,600	(1,600)
<i>Total Expenditures</i>	10,341	17,200	11,648	15,600	(1,600)

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/2020	Amended Budget FY/2021	Projected Expend FY/2021	Adopted Budget FY/2022	Budget Change
<i>Professional Services - Legal</i>	11,628	23,000	6,008	25,000	2,000
<i>Maintenance Service Contracts</i>	1,911	2,500	1,783	1,000	(1,500)
<i>Postal Service</i>	944	750	344	750	0
<i>Telecommunications</i>	823	900	2,752	900	0
<i>Lease/Rental of Equipment</i>	1,658	2,133	1,908	1,908	(225)
<i>Dues/Memberships</i>	175	175	175	175	0
<i>Office Supplies</i>	333	1,000	285	1,000	0
<i>Uniforms/Apparel</i>	458	800	0	0	(800)
<i>Other Operating Expenditures</i>	17,930	31,258	13,254	30,733	(525)
<i>Total Expenditures</i>	17,930	31,258	13,254	30,733	(525)

MAGISTRATES

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

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

	Actual Expend FY/2020	Amended Budget FY/2021	Projected Expend FY/2021	Adopted Budget FY/2022	Budget Change
<i>Telecommunications</i>	32	50	0	0	(50)
<i>Office Supplies</i>	91	100	100	100	0
<i>Other Operating Expenditures</i>	123	150	100	100	(50)
<i>Total Expenditures</i>	123	150	100	100	(50)

VICTIM WITNESS PROGRAM

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

	Actual Expend FY/2020	Amended Budget FY/2021	Projected Expend FY/2021	Adopted Budget FY/2022	Budget Change
<i>Victim Witness Coordinator</i>	56,177	57,260	57,260	65,186	7,926
<i>Victim Witness Technician</i>	0	33,447	0	36,497	3,050
<i>FICA</i>	4,195	6,939	4,319	7,779	840
<i>Retirement</i>	4,766	8,873	5,562	10,067	1,194
<i>Health Insurance</i>	6,034	11,496	5,748	12,384	888
<i>Group Life Insurance</i>	736	1,201	753	1,363	162
<i>Disability Insurance</i>	0	177	0	193	16
<i>Salaries & Benefits</i>	71,908	119,393	73,642	133,467	14,074
<i>Maintenance Service Contracts</i>	1,414	1,400	1,400	1,400	0
<i>Telecommunications</i>	200	300	213	300	0
<i>Mileage</i>	358	1,275	0	680	(595)
<i>Meals & Lodging</i>	1,032	2,075	0	2,075	0
<i>Convention & Education</i>	79	1,125	583	1,125	0
<i>Dues/Memberships</i>	250	350	250	350	0
<i>Office Supplies</i>	2,255	1,850	1,850	1,850	0
<i>Other Operating Expenditures</i>	5,588	8,375	4,296	7,780	(595)
<i>Total Expenditures</i>	77,495	127,768	77,938	141,247	13,479

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. The majority of the cases handled are brought by law enforcement officers, although they also prosecute cases initiated by citizen's complaint.

	Actual Expend FY/2020	Amended Budget FY/2021	Projected Expend FY/2021	Adopted Budget FY/2022	Budget Change
<i>Commonwealth's Attorney</i>	130,068	131,151	131,151	139,242	8,091
<i>Assistant Commonwealth's Attorneys</i>	95,757	125,681	109,627	132,642	6,961
<i>Office Manager</i>	47,260	48,343	48,343	49,798	1,455
<i>Secretaries</i>	71,812	75,148	75,332	77,174	2,026
<i>FICA</i>	25,244	29,095	26,925	30,513	1,418
<i>Retirement</i>	32,099	37,062	35,732	39,487	2,425
<i>Medical Insurance</i>	46,589	52,908	44,932	48,816	(4,092)
<i>Group Life Insurance</i>	4,615	5,017	4,836	5,345	328
<i>Disability Insurance</i>	1,327	1,527	1,456	1,632	105
<i>Salaries & Benefits</i>	454,771	505,932	478,334	524,649	18,717
<i>Professional Services - Other</i>	278	150	49	150	0
<i>Maintenance Service Contracts</i>	6,296	6,400	6,300	6,400	0
<i>Advertising</i>	109	125	88	125	0
<i>Postal Service</i>	529	600	405	600	0
<i>Telecommunications</i>	412	575	147	575	0
<i>Lease/Rental of Equipment</i>	1,126	1,126	1,126	1,126	0
<i>Mileage</i>	0	500	0	500	0
<i>Meals & Lodging</i>	144	1,000	0	1,000	0
<i>Education & Convention</i>	600	4,000	729	4,000	0
<i>Dues/Memberships</i>	2,416	2,500	2,500	2,500	0
<i>Office Supplies</i>	3,161	3,500	3,000	3,500	0
<i>Books And Subscriptions</i>	848	1,000	826	1,000	0
<i>Other Operating Expenditures</i>	15,919	21,476	15,170	21,476	0
<i>Total Expenditures</i>	470,690	527,408	493,504	546,125	18,717

PUBLIC SAFETY

SHERIFF

The Dinwiddie County Sheriff's office protects persons and property by providing essential law enforcement and public safety services, while promoting community involvement, stability and order through service, assistance and visibility. The Sheriff's Office is responsible for law enforcement, traffic safety, courthouse security, processing civil court papers, criminal investigations, and responding to emergency situations. This Constitutional Office consists of an elected four-year term Sheriff, approximately fifty deputies, and support staff. FY 2022 capital expenditures support to the E-summons program.

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

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

	Actual Expend FY/2020	Amended Budget FY/2021	Projected Expend FY/2021	Adopted Budget FY/2022	Budget Change
<i>Sheriff</i>	99,130	100,213	100,213	111,896	11,683
<i>Law Enforcement Officers</i>	1,001,455	1,047,558	1,038,542	1,083,059	35,501
<i>School Resource Officers</i>	95,963	100,218	88,238	110,493	10,275
<i>Investigators</i>	428,641	434,122	435,037	454,458	20,336
<i>Administration</i>	350,744	362,011	361,259	394,181	32,170
<i>Civil Process Officers</i>	141,983	145,232	144,078	154,186	8,954
<i>Courthouse Security Officers</i>	275,642	279,817	297,267	356,263	76,446
<i>Transport Officers</i>	331,776	321,120	338,879	360,213	39,093
<i>Overtime</i>	256,677	250,000	215,847	255,000	5,000
<i>Security Work</i>	66,656	92,000	42,427	93,840	1,840
<i>Selective Enforcement</i>	179,182	190,000	130,893	193,800	3,800
<i>Part Time Security</i>	40,513	61,084	38,901	62,944	1,860
<i>FICA</i>	234,537	265,710	248,309	284,602	18,892
<i>Retirement</i>	254,721	278,979	283,188	308,356	29,377
<i>Medical Insurance</i>	524,824	508,824	478,467	524,580	15,756
<i>Group Life Insurance</i>	35,574	37,761	38,532	41,737	3,976
<i>Disability Insurance</i>	324	353	71	385	32
<i>Salaries & Benefits</i>	4,318,342	4,475,002	4,280,148	4,789,995	314,993
<i>Professional Services - Medical</i>	9,800	12,000	10,005	12,000	0
<i>Professional Services - Other</i>	82	750	46	750	0
<i>Repair And Maintenance</i>	44,633	55,000	53,051	55,000	0
<i>Maintenance Service Contracts</i>	59,965	50,000	60,000	110,000	60,000
<i>Advertising</i>	584	1,000	1,041	1,000	0
<i>Purchased Gov't Services-Crater Criminal Justice Academy</i>	38,773	42,912	42,912	46,305	3,393
<i>Electrical Service</i>	12,832	16,000	9,847	16,000	0
<i>Heating Service</i>	0	800	0	0	(800)
<i>Postal Service</i>	2,040	2,200	1,346	2,200	0

SHERIFF

	Actual Expend FY/2020	Amended Budget FY/2021	Projected Expend FY/2021	Adopted Budget FY/2022	Budget Change
<i>Telecommunications</i>	35,793	38,000	37,627	38,000	0
<i>Lease/Rental of Equipment</i>	3,941	3,941	3,572	3,572	(369)
<i>Meals & Lodging</i>	2,869	3,000	0	3,000	0
<i>Convention & Education</i>	295	5,000	3,587	5,000	0
<i>Extradition of Prisoners Travel</i>	424	1,000	584	1,000	0
<i>Contribution-Crime Solvers/Strike Force</i>	250	750	250	750	0
<i>Dues/Memberships</i>	7,975	9,400	10,264	11,414	2,014
<i>Office Supplies</i>	3,632	5,000	4,083	5,000	0
<i>Food Supplies</i>	704	1,000	422	1,000	0
<i>Repair & Maintenance Supplies</i>	17,222	18,000	13,466	18,000	0
<i>Vehicle/Equipment Fuel</i>	106,351	140,000	95,586	140,000	0
<i>Police Supplies</i>	54,561	68,000	22,745	68,000	0
<i>Uniforms/Apparel</i>	15,704	16,000	22,545	20,000	4,000
<i>Books And Subscriptions</i>	921	1,000	256	1,000	0
<i>K-9 Expenditures</i>	4,768	6,500	5,336	6,500	0
<i>Investigative Supplies</i>	12,428	15,000	12,105	15,000	0
<i>Other Operating Expenditures</i>	436,547	512,253	410,675	580,491	68,238
<i>Machinery & Equipment</i>	3,475	0	709	0	0
<i>Motor Vehicles</i>	24,181	0	0	0	0
<i>Computer Equipment</i>	37,201	51,726	28,197	45,000	(6,726)
<i>Capital Expenditures</i>	64,857	51,726	28,906	45,000	(6,726)
<i>Total Expenditures</i>	4,819,746	5,038,981	4,719,729	5,415,486	376,505

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/2020	Amended Budget FY/2021	Projected Expend FY/2021	Adopted Budget FY/2022	Budget Change
<i>Purchased Gov't Services-Jail Beds</i>	2,061,844	2,024,403	2,024,403	1,977,638	(46,765)
<i>Other Operating Expenditures</i>	2,061,844	2,024,403	2,024,403	1,977,638	(46,765)
<i>Total Expenditures</i>	2,061,844	2,024,403	2,024,403	1,977,638	(46,765)

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 2022 include turnout gear for the volunteers, a support unit for Old Hickory Volunteer Fire Department, and a knox box security project.

	Actual Expend FY/2020	Amended Budget FY/2021	Projected Expend FY/2021	Adopted Budget FY/2022	Budget Change
<i>Professional Services - Medical</i>	26,134	27,000	16,463	27,000	0
<i>Professional Services - Other</i>	2,144	2,000	490	2,000	0
<i>Repair And Maintenance</i>	144,970	112,200	108,783	112,200	0
<i>Maintenance Service Contracts</i>	52,508	52,500	52,500	52,500	0
<i>Printing & Binding</i>	0	0	0	1,000	1,000
<i>Advertising</i>	0	0	0	3,000	3,000
<i>Electrical Service-Reimburse Dinwiddie</i>	14,609	14,500	14,500	14,500	0
<i>Electrical Service-Reimburse Ford</i>	12,439	13,500	13,500	13,500	0
<i>Electrical Service-Reimburse McKenney</i>	9,755	12,000	12,000	12,000	0
<i>Electrical Service-Reimburse Namozine</i>	11,906	14,000	14,000	14,000	0
<i>Electrical Service-Reimburse Old Hickory</i>	5,648	7,000	7,000	7,000	0
<i>Telecommunications</i>	6,149	8,000	5,212	8,491	491
<i>Auto & Multi-Peril Insurance</i>	67,924	68,078	69,472	71,482	3,404
<i>Health & Accident Insurance</i>	52,321	57,218	63,049	60,079	2,861
<i>Convention & Education</i>	0	0	0	1,000	1,000
<i>Contribution-Dinwiddie</i>	19,156	22,500	22,500	22,500	0
<i>Contribution-Ford</i>	18,338	22,500	22,500	22,500	0
<i>Contribution-McKenney</i>	18,946	22,500	22,500	22,500	0
<i>Contribution-Namozine</i>	25,000	25,000	25,000	25,000	0
<i>Contribution-Old Hickory</i>	19,696	22,500	22,500	22,500	0
<i>Contribution-Carson</i>	14,382	14,699	14,699	14,875	176
<i>Contribution-Chief's Association</i>	3,177	3,000	1,000	3,000	0
<i>Repair & Maintenance Supplies</i>	0	0	0	450	450
<i>Vehicle/Equipment Fuel</i>	1,065	3,500	2,880	3,500	0
<i>Other Operating Expenditures</i>	591,062	599,195	578,658	614,577	15,382
<i>Machinery & Equipment</i>	36,880	40,500	70,000	15,000	(25,500)
<i>Motor Vehicles</i>	0	0	0	48,655	48,655
<i>Computer Equipment</i>	5,314	0	0	20,758	20,758
<i>Capital Expenditures</i>	42,194	40,500	70,000	84,413	43,913
<i>Total Expenditures</i>	633,256	639,695	648,658	698,990	59,295

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.

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/2020	Amended Budget FY/2021	Projected Expend FY/2021	Adopted Budget FY/2022	Budget Change
<i>EMT - Intermediate</i>	89,092	92,158	93,773	99,624	7,466
<i>EMT - Paramedic</i>	294,816	305,390	270,183	323,474	18,084
<i>Chief, Fire & EMS</i>	104,148	105,231	105,231	114,555	9,324
<i>Assistant Chiefs, Fire & EMS</i>	142,155	144,321	141,433	159,219	14,898
<i>Program Support Specialist II</i>	33,669	36,223	36,223	39,232	3,009
<i>Firefighter/EMT - Basic</i>	135,605	168,523	155,637	249,121	80,598
<i>Firefighter/EMT - Intermediate</i>	154,058	151,640	159,092	118,558	(33,082)
<i>Firefighter/EMT - Paramedic</i>	363,825	413,284	373,523	476,238	62,954
<i>Captains, Fire & EMS</i>	192,978	197,300	199,880	214,518	17,218
<i>Training/Recruitment/Retention Officer</i>	49,090	63,092	63,092	67,100	4,008
<i>Overtime</i>	269,870	288,400	220,304	294,168	5,768
<i>Part Time EMT</i>	121,338	171,034	128,614	175,198	4,164
<i>FICA</i>	145,345	163,449	147,992	178,322	14,873
<i>Retirement</i>	147,055	162,983	154,172	184,302	21,319
<i>Medical Insurance</i>	209,166	208,896	214,768	242,556	33,660
<i>Group Life Insurance</i>	20,538	22,060	20,869	24,946	2,886
<i>Disability Insurance</i>	184	186	186	207	21
<i>Salaries & Benefits</i>	2,472,934	2,694,170	2,484,973	2,961,339	267,169

FIRE AND EMERGENCY MEDICAL SERVICES

	Actual Expend FY/2020	Amended Budget FY/2021	Projected Expend FY/2021	Adopted Budget FY/2022	Budget Change
<i>Professional Services - Medical</i>	21,113	27,300	27,300	27,500	200
<i>Professional Services - Accounting/Auditing</i>	38,250	35,000	36,355	35,000	0
<i>Professional Services - Other</i>	41,674	1,000	12,000	1,000	0
<i>Repair And Maintenance</i>	120,803	75,000	105,000	75,000	0
<i>Maintenance Service Contracts</i>	82,393	92,500	85,000	92,500	0
<i>Printing & Binding</i>	921	1,000	1,004	1,000	0
<i>Advertising</i>	374	600	246	600	0
<i>Postal Service</i>	188	450	150	200	(250)
<i>Telecommunications</i>	13,695	13,880	14,635	17,240	3,360
<i>Lease/Rental of Equipment</i>	3,334	3,334	3,424	3,425	91
<i>Mileage</i>	331	500	0	300	(200)
<i>Meals & Lodging</i>	8,511	18,000	0	8,500	(9,500)
<i>Convention & Education</i>	9,334	7,500	6,317	7,500	0
<i>Contribution-Red Cross</i>	6,500	6,500	6,500	6,500	0
<i>Contribution-Forestry Services</i>	21,147	21,147	21,147	21,147	0
<i>Contribution-Med Flight</i>	1,000	700	700	500	(200)
<i>Dues/Memberships</i>	250	2,600	397	2,600	0
<i>Misc. Charges – Pass Thru Costs</i>	(2,059)	0	0	0	0
<i>Office Supplies</i>	2,281	2,000	2,718	2,000	0
<i>Food Supplies</i>	60	100	58	100	0
<i>Medical Supplies</i>	39,575	38,000	38,000	38,000	0
<i>Janitorial Supplies</i>	3,384	4,000	4,000	4,000	0
<i>Repair & Maintenance Supplies</i>	2,555	2,700	1,228	2,700	0
<i>Vehicle/Equipment Fuel</i>	1,018	6,000	2,322	6,000	0
<i>Uniforms/Apparel</i>	11,841	16,100	8,695	16,100	0
<i>Books And Subscriptions</i>	4,571	4,700	5,966	4,700	0
<i>Education/Recreation Supplies</i>	2,500	2,500	0	2,500	0
<i>Other Operating Supplies - Disaster</i>	0	5,000	21,000	5,000	0
<i>Other Operating Expenditures</i>	435,545	388,111	404,163	381,612	(6,499)
<i>Machinery & Equipment</i>	2,250	30,000	30,000	0	(30,000)
<i>Communications Equipment</i>	0	0	0	0	0
<i>Computer Equipment</i>	3,194	22,000	15,357	0	(22,000)
<i>Capital Expenditures</i>	5,444	52,000	45,357	0	(52,000)
<i>Total Expenditures</i>	2,913,924	3,134,281	2,934,493	3,342,951	208,670

COURT SERVICES

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

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/2020	Amended Budget FY/2021	Projected Expend FY/2021	Adopted Budget FY/2022	Budget Change
<i>Professional Services – Other</i>	45,563	35,000	48,803	45,000	10,000
<i>Purchased Gov't Services-Crater Youth Care</i>	220,922	229,918	229,918	242,480	12,562
<i>Telecommunications</i>	51	100	0	0	(100)
<i>Office Supplies</i>	15	300	100	100	(200)
<i>Other Operating Expenditures</i>	266,550	265,318	278,821	287,580	22,262
<i>Total Expenditures</i>	266,550	265,318	278,821	287,580	22,262

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/2020	Amended Budget FY/2021	Projected Expend FY/2021	Adopted Budget FY/2022	Budget Change
<i>Director of Children's Services</i>	75,552	76,635	76,635	85,482	8,847
<i>CSA Management Specialist</i>	39,758	40,841	40,841	43,253	2,412
<i>Part Time Community Services Worker Coord</i>	27,882	24,778	25,782	25,154	376
<i>Part Time VJCCCA Community Counselor</i>	14,890	30,970	16,619	30,625	(345)
<i>Parent Representatives FAPT/CPMT</i>	202	990	260	900	(90)
<i>FICA</i>	11,910	13,328	12,199	14,184	856
<i>Retirement</i>	10,816	11,416	11,416	12,745	1,329
<i>Medical Insurance</i>	12,068	11,496	11,496	12,384	888
<i>Group Life Insurance</i>	1,511	1,545	1,545	1,725	180
<i>Salaries & Benefits</i>	194,588	211,999	196,792	226,452	14,453
<i>Professional Services - Other</i>	0	0	0	0	0
<i>Maintenance Service Contracts</i>	4,242	1,507	1,576	1,507	0
<i>Postal Service</i>	644	650	681	650	0
<i>Telecommunications</i>	262	500	103	0	(500)
<i>Insurance</i>	435	435	435	435	0
<i>Lease/Rental of Equipment</i>	1,623	1,623	1,623	1,623	0
<i>Mileage</i>	0	0	0	0	0
<i>Meals & Lodging</i>	93	800	0	800	0
<i>Convention & Education</i>	32	3,245	0	3,245	0
<i>Office Supplies</i>	1,687	1,300	1,086	1,300	0
<i>Repair & Maintenance Supplies</i>	0	0	0	0	0
<i>Vehicle/Equipment Fuel</i>	329	750	88	750	0
<i>Education/Recreation Supplies</i>	86	500	0	250	(250)
<i>Other Operating Expenditures</i>	9,433	11,310	5,592	10,560	(750)
<i>Total Expenditures</i>	204,021	223,309	202,384	237,012	13,703

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/2020	Amended Budget FY/2021	Projected Expend FY/2021	Adopted Budget FY/2022	Budget Change
<i>Building Official</i>	77,441	78,524	78,524	85,482	6,958
<i>Building Inspectors</i>	101,819	103,985	103,985	107,092	3,107
<i>Program Support Specialist II</i>	34,283	35,366	34,081	39,232	3,866
<i>FICA</i>	15,830	16,667	16,316	17,733	1,066
<i>Retirement</i>	20,030	21,141	21,141	22,949	1,808
<i>Medical Insurance</i>	19,402	18,192	18,192	19,560	1,368
<i>Group Life Insurance</i>	2,797	2,861	2,862	3,106	245
<i>Disability Insurance</i>	181	181	181	207	26
<i>Salaries & Benefits</i>	271,784	276,917	275,281	295,362	18,445
<i>Professional Services - Other</i>	0	3,000	0	3,000	0
<i>Repair and Maintenance</i>	593	0	302	0	0
<i>Advertising</i>	0	350	0	350	0
<i>Postal Service</i>	466	400	344	400	0
<i>Telecommunications</i>	1,458	2,250	2,160	2,600	350
<i>Meals & Lodging</i>	824	2,100	(342)	2,100	0
<i>Convention & Education</i>	950	3,064	(433)	3,064	0
<i>Dues/Memberships</i>	830	915	915	915	0
<i>Training - 2% State</i>	4,539	4,500	4,564	4,500	0
<i>Office Supplies</i>	622	1,000	699	900	(100)
<i>Repair & Maintenance Supplies</i>	170	0	120	150	150
<i>Vehicle/Equipment Fuel</i>	2,975	4,000	2,074	3,500	(500)
<i>Uniforms/Apparel</i>	0	300	299	300	0
<i>Books And Subscriptions</i>	397	1,200	0	1,200	0
<i>Other Operating Expenditures</i>	13,824	23,079	10,701	22,979	(100)
<i>Total Expenditures</i>	285,608	299,996	285,982	318,341	18,345

ANIMAL CONTROL / POUND

Animal Control responds to emergency calls involving injured animals, attacks of livestock/poultry, and any type of domestic or wild animal bites. Investigations are conducted based on citizen complaints involving cruelty, property damage, and issues involving nuisance. The County also operates a pound, which secures and cares for stray animals and offers them for adoption to the public. The department employs a chief animal control officer; four full time animal control officers; and one full time animal care attendant. Community volunteers also play an important role in the care and adoption of pound animals. Capital expenditures include vehicle replacements and equipment for the fourth animal control officer added to the FY 2022 budget.

	Actual Expend FY/2020	Amended Budget FY/2021	Projected Expend FY/2021	Adopted Budget FY/2022	Budget Change
<i>Animal Control Officers</i>	94,810	109,548	105,514	154,196	44,648
<i>Chief Animal Control Officer</i>	56,177	57,260	57,260	68,694	11,434
<i>Animal Care Attendant</i>	28,841	29,924	29,924	32,100	2,176
<i>Overtime</i>	13,400	2,500	9,349	2,550	50
<i>Part Time Animal Pound Attendant</i>	1,413	10,400	2,803	0	(10,400)
<i>FICA</i>	13,956	16,037	14,876	19,702	3,665
<i>Retirement</i>	16,847	18,940	17,818	25,244	6,304
<i>Medical Insurance</i>	38,604	36,276	38,613	48,816	12,540
<i>Group Life Insurance</i>	2,353	2,564	2,511	3,417	853
<i>Disability Insurance</i>	499	561	541	814	253
<i>Salaries & Benefits</i>	266,899	284,010	279,209	355,534	71,524
<i>Professional Services - Medical</i>	9,885	9,600	10,221	9,600	0
<i>Professional Services - Other</i>	1,766	250	2,477	250	0
<i>Repair And Maintenance</i>	2,374	3,000	2,867	3,000	0
<i>Maintenance Service Contracts</i>	2,787	3,500	3,330	3,500	0
<i>Advertising</i>	0	500	115	400	(100)
<i>Electrical Service</i>	6,101	7,000	5,145	7,000	0
<i>Heating Service</i>	1,463	1,600	2,288	2,100	500
<i>Postal Service</i>	15	25	20	25	0
<i>Telecommunications</i>	4,706	4,900	4,636	5,380	480
<i>Lease/Rental of Equipment</i>	720	720	720	720	0
<i>Meals & Lodging</i>	431	978	0	990	12
<i>Convention & Education</i>	422	2,675	0	3,100	425
<i>Dues/Memberships</i>	140	165	205	165	0
<i>Livestock and Fowl Claims</i>	0	0	0	0	0
<i>Court Cases - Exp to be Reimb</i>	1,904	700	0	0	(700)
<i>Commission on Sale of Dog Tags</i>	379	700	420	500	(200)
<i>Office Supplies</i>	531	750	225	750	0
<i>Food Supplies</i>	(19)	250	(192)	250	0
<i>Grounds Maintenance Supplies</i>	494	500	254	500	0
<i>Medical Supplies</i>	(1,903)	1,000	(821)	500	(500)
<i>Janitorial Supplies</i>	1,136	3,500	1,010	2,000	(1,500)
<i>Repair & Maintenance Supplies</i>	601	1,300	188	1,300	0
<i>Vehicle/Equipment Fuel</i>	8,041	11,800	8,381	11,800	0
<i>Police Supplies</i>	228	1,950	0	5,425	3,475
<i>Uniforms/Apparel</i>	175	2,000	413	3,000	1,000
<i>Books And Subscriptions</i>	0	100	0	100	0
<i>Other Operating Expenditures</i>	42,604	59,463	41,901	62,355	2,892

ANIMAL CONTROL / POUND

	Actual Expend FY/2020	Amended Budget FY/2021	Projected Expend FY/2021	Adopted Budget FY/2022	Budget Change
<i>Machinery & Equipment</i>	762	0	0	10,978	10,978
<i>Motor Vehicles</i>	0	0	0	122,201	122,201
<i>Computer Equipment</i>	1,660	10,076	10,009	3,359	(6,717)
<i>Capital Expenditures</i>	2,422	10,076	10,009	136,538	126,462
<i>Total Expenditures</i>	311,925	353,549	331,119	554,427	200,878

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/2020	Amended Budget FY/2021	Projected Expend FY/2021	Adopted Budget FY/2022	Budget Change
<i>Professional Services - Medical</i>	100	1,500	800	800	(700)
<i>Other Operating Expenditures</i>	100	1,500	800	800	(700)
<i>Total Expenditures</i>	100	1,500	800	800	(700)

EMERGENCY COMMUNICATIONS

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

The County also has an emergency notification system, which can contact all landline phones and other registered communications devices in the County in a matter of minutes as needed. A replacement radio project spanning FY 2020 through FY 2023, implemented through bond financing in the CIP, has significantly increased tower lease costs in the operating budget.

	Actual Expend FY/2020	Amended Budget FY/2021	Projected Expend FY/2021	Adopted Budget FY/2022	Budget Change
<i>Director of Emergency Communications</i>	68,446	69,529	69,529	85,482	15,953
<i>Communications Officers</i>	451,278	485,682	469,528	547,033	61,351
<i>Communications Shift Supervisors</i>	175,188	179,019	182,926	208,918	29,899
<i>Overtime</i>	83,689	72,720	71,556	74,174	1,454
<i>Part Time Communications Officers</i>	36,571	17,829	22,282	19,349	1,520
<i>On Call Pay</i>	8,727	8,760	7,104	8,760	0
<i>FICA</i>	58,844	63,765	59,761	72,194	8,429
<i>Retirement</i>	63,640	70,866	70,165	83,302	12,436
<i>Medical Insurance</i>	126,234	137,292	122,359	133,344	(3,948)
<i>Group Life Insurance</i>	9,019	9,592	9,497	11,275	1,683
<i>Disability Insurance</i>	1,526	1,595	1,625	1,871	276
<i>Salaries & Benefits</i>	1,083,162	1,116,649	1,086,332	1,245,703	129,054
<i>Professional Services - Medical</i>	263	200	33	200	0
<i>Professional Services - Other</i>	651	1,000	350	1,000	0
<i>Repair And Maintenance</i>	8,567	13,000	6,175	10,000	(3,000)
<i>Maintenance Service Contracts</i>	186,050	213,800	216,000	217,163	3,363
<i>Advertising</i>	372	500	115	375	(125)
<i>Electrical Service</i>	11,788	11,000	10,051	11,000	0
<i>Heating Service</i>	145	500	1,476	600	100
<i>Postal Service</i>	94	300	57	200	(100)
<i>Telecommunications</i>	18,700	18,120	17,194	18,673	553
<i>Lease/Rental of Equipment</i>	35,405	35,068	32,871	174,761	139,693
<i>Meals & Lodging</i>	1,594	3,000	0	1,500	(1,500)
<i>Convention & Education</i>	859	3,585	3,001	7,626	4,041
<i>Dues/Memberships</i>	339	350	345	350	0
<i>Office Supplies</i>	2,766	2,500	2,914	2,500	0
<i>Janitorial Supplies</i>	327	400	127	300	(100)
<i>Uniforms/Apparel</i>	0	500	630	500	0
<i>Other Operating Expenditures</i>	267,920	303,823	291,339	446,748	142,925
<i>Communication Equipment</i>	9,049	0	0	0	0
<i>Computer Equipment</i>	0	0	3,003	0	0
<i>Capital Expenditures</i>	9,049	0	3,003	0	0
<i>Total Expenditures</i>	1,360,131	1,420,472	1,380,673	1,692,451	271,979

PUBLIC WORKS

WASTE MANAGEMENT

The Waste Management department shares a director with General Properties and consists of a public works coordinator; four full time equipment operators/drivers; and a number of part time equipment operators and manned site attendants. This department is open 365 days each year and is responsible for the County's eight manned waste disposal convenience centers, monitoring waste water runoff control and closed landfill maintenance, and recycling processing. Much of the routine maintenance of the department's equipment is handled by County staff as well. Waste disposal services are handled by an outside vendor.

	Actual Expend FY/2020	Amended Budget FY/2021	Projected Expend FY/2021	Adopted Budget FY/2022	Budget Change
<i>Public Works Coordinator</i>	38,788	39,871	39,871	44,281	4,410
<i>Sanitation Equipment Operators</i>	79,516	81,682	81,682	84,038	2,356
<i>Heavy Equipment Operators</i>	39,915	61,308	61,308	70,331	9,023
<i>Overtime</i>	4,418	1,000	8,242	3,000	2,000
<i>Part Time Heavy Equipment Operators</i>	45,646	23,942	27,653	39,716	15,774
<i>Part Time Convenience Site Attendants</i>	339,605	318,270	307,272	355,281	37,011
<i>Part Time Sanitation Equipment Operators</i>	22,546	18,435	15,718	18,913	478
<i>FICA</i>	43,217	41,655	41,134	47,090	5,435
<i>Retirement</i>	14,841	17,567	17,567	19,666	2,099
<i>Medical Insurance</i>	27,012	29,688	29,688	38,136	8,448
<i>Group Life Insurance</i>	2,073	2,378	2,378	2,662	284
<i>Disability Insurance</i>	471	572	572	619	47
<i>Salaries & Benefits</i>	658,047	636,368	633,085	723,734	87,366
<i>Professional Services – Medical</i>	392	500	575	500	0
<i>Professional Services – Other</i>	654,017	720,000	766,674	800,000	80,000
<i>Repair And Maintenance</i>	76,125	70,000	53,763	77,000	7,000
<i>Maintenance Service Contracts</i>	1,590	2,000	1,261	1,600	(400)
<i>Advertising</i>	622	1,000	272	500	(500)
<i>Electrical Service</i>	9,828	11,000	8,432	10,000	(1,000)
<i>Postal Service</i>	3	50	7	0	(50)
<i>Telecommunications</i>	1,709	1,800	1,288	1,725	(75)
<i>Lease/Rental of Equipment</i>	312	312	477	3,000	2,688
<i>Office Supplies</i>	391	600	455	500	(100)
<i>Repair & Maintenance Supplies</i>	42,330	33,000	25,374	25,000	(8,000)
<i>Vehicle/Equipment Fuel</i>	40,114	65,000	43,365	60,000	(5,000)
<i>Uniforms/Apparel</i>	1,240	2,800	375	1,500	(1,300)
<i>Other Operating Expenditures</i>	828,674	908,062	902,317	981,325	73,263
<i>Rohoic Manned Site</i>					
<i>Repair and Maintenance-Rohoic</i>	0	500	0	500	0
<i>Electrical Service-Rohoic</i>	1,142	1,200	954	1,200	0
<i>Water & Sewer-Rohoic</i>	1,168	1,025	1,523	1,530	505
<i>McKenney Manned Site</i>					
<i>Repair and Maintenance-McKenney</i>	0	500	0	500	0

WASTE MANAGEMENT

	Actual Expend FY/2020	Amended Budget FY/2021	Projected Expend FY/2021	Adopted Budget FY/2022	Budget Change
<i>Electrical Service-McKenney</i>	829	900	731	900	0
<i>Water & Sewer-McKenney</i>	1,320	1,025	1,755	1,740	715
Hart Rd Manned Site					
<i>Repair and Maintenance-Hart Rd</i>	0	500	0	3,500	3,000
<i>Electrical Service-Hart Rd</i>	1,456	1,425	1,285	1,425	0
<i>Water & Sewer-Hart Rd</i>	1,020	900	1,380	1,380	480
Old Hickory Manned Site					
<i>Repair and Maintenance-Old Hickory</i>	0	500	0	500	0
<i>Electrical Service-Old Hickory</i>	713	875	628	800	(75)
<i>Water & Sewer-Old Hickory</i>	1,020	900	1,380	1,380	480
Dinwiddie Manned Site					
<i>Repair and Maintenance-Dinwiddie</i>	0	500	0	500	0
<i>Electrical Service-Dinwiddie</i>	1,190	1,200	865	1,200	0
<i>Water & Sewer-Dinwiddie</i>	1,020	900	1,380	1,380	480
Old Stage Manned Site					
<i>Repair and Maintenance-Old Stage</i>	0	500	0	3,500	3,000
<i>Electrical Service-Old Stage</i>	904	900	692	900	0
<i>Water & Sewer-Old Stage</i>	1,020	900	1,380	1,380	480
Ford Manned Site					
<i>Repair and Maintenance-Ford</i>	0	500	0	500	0
<i>Electrical Service-Ford</i>	703	1,000	629	700	(300)
<i>Water & Sewer-Ford</i>	1,020	900	1,380	1,380	480
Wilsons Manned Site					
<i>Repair and Maintenance-Wilsons</i>	0	500	0	500	0
<i>Electrical Service-Wilsons</i>	621	900	592	625	(275)
<i>Water & Sewer-Wilsons</i>	980	900	1,380	1,380	480
Total Manned Sites	16,126	19,850	17,933	29,300	9,450
Total Expenditures	1,502,847	1,564,280	1,553,335	1,734,359	170,079

GENERAL PROPERTIES

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

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

	Actual Expend FY/2020	Amended Budget FY/2021	Projected Expend FY/2021	Adopted Budget FY/2022	Budget Change
<i>Director of Public Works</i>	89,807	90,890	90,890	98,777	7,887
<i>Maintenance Technicians</i>	102,209	109,548	109,503	127,752	18,204
<i>Public Works Assistant Director</i>	62,009	63,092	63,092	67,100	4,008
<i>Custodians</i>	204,738	215,424	208,405	215,596	172
<i>Park Services Crew Leader</i>	36,042	40,841	40,841	42,172	1,331
<i>Public Works Supervisor</i>	50,894	51,977	51,977	55,203	3,226
<i>Overtime</i>	3,805	5,000	6,124	5,000	0
<i>Part Time Custodians</i>	12,919	12,377	15,943	12,348	(29)
<i>Part Time Grounds Maintenance Workers</i>	85,831	86,016	69,838	117,496	31,480
<i>FICA</i>	48,340	51,651	49,586	56,720	5,069
<i>Retirement</i>	50,974	54,997	53,921	60,053	5,056
<i>Medical Insurance</i>	73,909	83,820	90,488	101,940	18,120
<i>Group Life Insurance</i>	7,123	7,444	7,388	8,128	684
<i>Disability Insurance</i>	1,478	1,540	1,518	1,695	155
Salaries & Benefits	830,078	874,617	859,516	969,982	95,365
<i>Professional Services - Medical</i>	88	0	66	0	0
<i>Professional Services - Other</i>	368	500	266	100,500	100,000
<i>Repair and Maintenance</i>	35,581	69,850	53,400	60,000	(9,850)
<i>Maintenance Service Contracts</i>	499,502	500,000	500,000	500,000	0
<i>Advertising</i>	133	500	0	150	(350)
<i>Purchased Gov't Services-ARWA</i>	587,109	609,223	606,847	601,497	(7,726)
<i>Purchased Gov't Services-SCWWA Nutrient Credits</i>	24,675	25,300	0	8,625	(16,675)
<i>Electrical Service</i>	299,938	312,000	251,140	300,000	(12,000)
<i>Heating Service</i>	25,230	30,000	32,324	30,000	0
<i>Water & Sewer</i>	282,492	239,279	239,280	247,642	8,363
<i>Telecommunications</i>	10,891	11,000	12,317	11,000	0
<i>Property Insurance</i>	41,395	41,395	41,395	41,395	0
<i>Inland Marine Insurance</i>	13,405	13,401	13,401	13,401	0
<i>Motor Vehicle Insurance</i>	62,724	62,437	62,966	62,437	0
<i>Office Supplies</i>	136	200	0	150	(50)
<i>Grounds Maintenance Supplies</i>	30,522	38,720	37,772	48,720	10,000
<i>Janitorial Supplies</i>	24,515	40,000	30,828	25,000	(15,000)

GENERAL PROPERTIES

	Actual Expend FY/2020	Amended Budget FY/2021	Projected Expend FY/2021	Adopted Budget FY/2022	Budget Change
<i>Repair & Maintenance Supplies</i>	22,184	25,300	32,841	27,000	1,700
<i>Vehicle/Equipment Fuel</i>	8,358	15,000	16,199	15,000	0
<i>Uniforms/Apparel</i>	237	500	150	500	0
<i>Other Operating Expenditures</i>	1,969,481	2,034,605	1,931,192	2,093,017	58,412
<i>Total Expenditures</i>	2,799,559	2,909,222	2,790,707	3,062,999	153,777

STREETLIGHTS

	Actual Expend FY/2020	Amended Budget FY/2021	Projected Expend FY/2021	Adopted Budget FY/2022	Budget Change
<i>Electrical Service</i>	45,399	45,500	39,228	45,500	0
<i>Other Operating Expenditures</i>	45,399	45,500	39,228	45,500	0
<i>Total Expenditures</i>	45,399	45,500	39,228	45,500	0

HEALTH AND WELFARE

Dinwiddie County supports and contributes to the following agencies:

HEALTH

Local Health Department

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

	Actual Expend FY/2020	Amended Budget FY/2021	Projected Expend FY/2021	Adopted Budget FY/2022	Budget Change
<i>Contribution-Dinwiddie Health Department</i>	303,275	342,023	342,023	342,023	0
<i>Other Operating Expenditures</i>	303,275	342,023	342,023	342,023	0
<i>Total Expenditures</i>	303,275	342,023	342,023	342,023	0

BEHAVIORAL HEALTH

District 19 Community Services Board

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

	Actual Expend FY/2020	Amended Budget FY/2021	Projected Expend FY/2021	Adopted Budget FY/2022	Budget Change
<i>Contribution-District 19 CSB</i>	80,573	85,537	85,537	85,537	0
<i>Other Operating Expenditures</i>	80,573	85,537	85,537	85,537	0
<i>Total Expenditures</i>	80,573	85,537	85,537	85,537	0

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/2020	Amended Budget FY/2021	Projected Expend FY/2021	Adopted Budget FY/2022	Budget Change
<i>Contribution-Crater AAA</i>	10,767	10,767	10,767	11,000	233
<i>Other Operating Expenditures</i>	10,767	10,767	10,767	11,000	233
<i>Total Expenditures</i>	10,767	10,767	10,767	11,000	233

OTHER SOCIAL SERVICES

The James House

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

CARES, Inc.

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

Legal Aid Justice Center

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

Senior Navigator

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

CCHASM

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

Feed More, Inc.

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

	Actual Expend FY/2020	Amended Budget FY/2021	Projected Expend FY/2021	Adopted Budget FY/2022	Budget Change
<i>Contribution-Domestic Violence Programs</i>	14,000	7,000	7,000	7,000	0
<i>Contribution-CARES</i>	1,742	1,742	1,742	1,742	0
<i>Contribution-Legal Aid</i>	8,471	8,471	8,471	8,471	0
<i>Contribution-Misc. Social Services</i>	7,000	7,000	7,000	9,000	2,000
<i>Other Operating Expenditures</i>	31,213	24,213	24,213	26,213	2,000
<i>Total Expenditures</i>	31,213	24,213	24,213	26,213	2,000

EDUCATION – CONTRIBUTIONS TO COLLEGES

Dinwiddie County supports and contributes to the following colleges:

Virginia State University

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

Richard Bland College

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

John Tyler Community College

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

	Actual Expend FY/2020	Amended Budget FY/2021	Projected Expend FY/2021	Adopted Budget FY/2022	Budget Change
<i>Contribution-Virginia State University</i>	2,500	2,500	2,500	2,500	0
<i>Contribution-Richard Bland College</i>	5,000	5,000	5,000	10,000	5,000
<i>Contribution-John Tyler Community College</i>	3,483	3,468	3,468	3,355	(113)
<i>Other Operating Expenditures</i>	10,983	10,968	10,968	15,855	4,887
<i>Total Expenditures</i>	10,983	10,968	10,968	15,855	4,887

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/2020	Amended Budget FY/2021	Projected Expend FY/2021	Adopted Budget FY/2022	Budget Change
<i>Director of Parks & Recreation</i>	73,709	74,792	74,792	81,560	6,768
<i>Assistant Director</i>	62,009	63,092	63,092	67,100	4,008
<i>Office Manager</i>	44,982	46,065	46,065	47,514	1,449
<i>Recreation Managers</i>	129,841	139,602	139,602	146,649	7,047
<i>Overtime</i>	1,761	0	62	0	0
<i>Part Time Recreation Aide Facilities</i>	78,912	105,428	48,713	100,306	(5,122)
<i>Part Time Recreation Aide Athletics</i>	41,382	55,042	18,771	55,590	548
<i>Part Time Recreation Aide Concessions</i>	18,332	29,000	5,707	28,558	(442)
<i>Part Time Programs Instructors</i>	12,383	27,540	3,288	28,091	551
<i>Part Time Recreation Specialists</i>	18,203	23,647	4,674	24,120	473
<i>FICA</i>	35,366	40,931	30,428	44,331	3,400
<i>Retirement</i>	28,083	31,388	30,902	33,939	2,551
<i>Medical Insurance</i>	49,233	47,160	47,399	50,700	3,540
<i>Group Life Insurance</i>	4,076	4,249	4,262	4,594	345
<i>Disability Insurance</i>	195	226	231	246	20
<i>Salaries & Benefits</i>	598,466	688,162	517,989	713,298	25,136
<i>Professional Services – Medical</i>	350	500	481	500	0
<i>Professional Services – Other</i>	23,084	29,950	3,535	27,500	(2,450)
<i>Temporary Help – Instructors</i>	6,398	11,000	3,080	10,000	(1,000)
<i>Repair and Maintenance</i>	10,815	11,000	13,926	5,000	(6,000)
<i>Maintenance Service Contracts</i>	9,868	19,380	8,732	19,380	0
<i>Advertising</i>	951	0	0	0	0
<i>Electrical Service</i>	52,101	60,000	43,472	60,000	0
<i>Heating Service</i>	4,574	10,950	7,221	9,450	(1,500)
<i>Water & Sewer</i>	19,924	17,500	12,015	19,000	1,500
<i>Postal Service</i>	8	0	1	0	0
<i>Telecommunications</i>	18,952	18,170	18,092	18,170	0
<i>Lease/Rental of Equipment</i>	3,022	3,022	2,737	2,737	(285)
<i>Meals & Lodging</i>	373	500	0	0	(500)
<i>Convention & Education</i>	560	1,089	45	1,127	38
<i>Sales & Meals Tax</i>	2,725	5,200	315	5,200	0
<i>Dues/Memberships</i>	554	550	0	550	0

PARKS AND RECREATION

	Actual Expend FY/2020	Amended Budget FY/2021	Projected Expend FY/2021	Adopted Budget FY/2022	Budget Change
<i>Office Supplies</i>	4,391	4,500	2,432	4,000	(500)
<i>Food Supplies</i>	483	500	0	500	0
<i>Medical Supplies</i>	1,164	2,600	2,020	2,300	(300)
<i>Janitorial Supplies</i>	513	500	177	500	0
<i>Repair & Maintenance Supplies</i>	1,517	4,500	1,867	4,500	0
<i>Vehicle/Equipment Fuel</i>	1,970	1,760	1,823	2,500	740
<i>Uniforms/Apparel</i>	686	1,000	1,962	1,000	0
<i>Education/Recreation Supplies</i>	68,859	74,260	23,342	67,130	(7,130)
<i>Concessions</i>	22,686	30,000	5,111	30,000	0
<i>Other Operating Expenditures</i>	298,936	363,071	325,686	308,431	(54,640)
<i>Machinery & Equipment</i>	2,826	0	0	0	0
<i>Furniture & Fixtures</i>	611	0	3,926	0	0
<i>Computer Equipment</i>	2,826	0	0	0	0
<i>Capital Expenditures</i>	5,878	0	3,926	0	0
<i>Total Expenditures</i>	860,872	996,593	674,299	1,004,342	7,749

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/2020	Amended Budget FY/2021	Projected Expend FY/2021	Adopted Budget FY/2022	Budget Change
<i>Contribution-Regional Library</i>	287,395	298,890	298,890	310,646	11,756
<i>Other Operating Expenditures</i>	287,395	298,890	298,890	310,646	11,756
<i>Total Expenditures</i>	287,395	298,890	298,890	310,646	11,756

BOATLANDING

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

	Actual Expend FY/2020	Amended Budget FY/2021	Projected Expend FY/2021	Adopted Budget FY/2022	Budget Change
<i>Water & Sewer</i>	1,200	1,200	1,200	1,200	0
<i>Other Operating Expenditures</i>	1,200	1,200	1,200	1,200	0
<i>Total Expenditures</i>	1,200	1,200	1,200	1,200	0

COMMUNITY DEVELOPMENT

PLANNING / ZONING / GIS / CODE COMPLIANCE

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

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/2020	Amended Budget FY/2021	Projected Expend FY/2021	Adopted Budget FY/2022	Budget Change
<i>Director of Planning</i>	92,052	93,135	93,135	101,125	7,990
<i>Assistant Planning Director</i>	19,455	78,049	0	75,873	(2,176)
<i>Program Support Specialist II</i>	36,919	38,002	40,143	42,095	4,093
<i>Code Enforcement Officer</i>	44,843	47,190	47,190	48,819	1,629
<i>Environmental Inspector</i>	63,559	64,642	64,642	66,372	1,730
<i>Overtime</i>	27	0	9	0	0
<i>Planning Commission Salaries</i>	7,188	9,100	8,374	9,100	0
<i>Board of Zoning Appeals Salaries</i>	866	1,000	433	2,000	1,000
<i>FICA</i>	19,943	25,330	19,229	26,422	1,092
<i>Retirement</i>	24,113	31,352	23,655	33,094	1,742
<i>Medical Insurance</i>	18,109	28,128	14,844	30,240	2,112
<i>Group Life Insurance</i>	3,368	4,244	3,202	4,479	235
<i>Salaries & Benefits</i>	330,441	420,172	314,856	439,620	19,448
<i>Professional Services - Other</i>	29,707	35,000	27,965	35,000	0
<i>Repair and Maintenance</i>	1,948	0	0	0	0
<i>Maintenance Service Contracts</i>	4,875	8,612	4,364	5,000	(3,612)
<i>Advertising</i>	3,479	8,100	8,100	8,100	0
<i>Postal Service</i>	3,586	2,500	2,971	3,000	500
<i>Telecommunications</i>	1,453	1,325	1,337	1,325	0
<i>Lease/Rental of Equipment</i>	3,216	3,216	6,296	6,296	3,080
<i>Mileage</i>	338	550	0	550	0
<i>Meals & Lodging</i>	1,124	1,920	0	1,920	0
<i>Convention & Education</i>	1,244	1,500	4,355	1,500	0
<i>Dues/Memberships</i>	829	1,550	944	1,550	0

PLANNING / ZONING / GIS / CODE COMPLIANCE

	Actual Expend FY/2020	Amended Budget FY/2021	Projected Expend FY/2021	Adopted Budget FY/2022	Budget Change
<i>Office Supplies</i>	1,442	3,000	1,193	3,000	0
<i>Repair & Maintenance Supplies</i>	797	7,000	4,853	7,000	0
<i>Vehicle/Equipment Fuel</i>	1,647	2,200	712	2,000	(200)
<i>Uniforms/Apparel</i>	0	500	0	500	0
<i>Other Operating Expenditures</i>	55,686	76,973	63,090	76,741	(232)
<i>Computer Equipment</i>	20	0	0	0	0
<i>Capital Expenditures</i>	20	0	0	0	0
<i>Total Expenditures</i>	386,148	497,145	377,946	516,361	19,216

PUBLIC NUISANCE CONTROL

	Actual Expend FY/2020	Amended Budget FY/2021	Projected Expend FY/2021	Adopted Budget FY/2022	Budget Change
<i>Professional Services – Other</i>	43,332	45,000	30,000	30,000	(15,000)
<i>Other Operating Expenditures</i>	43,332	45,000	30,000	30,000	(15,000)
<i>Total Expenditures</i>	43,332	45,000	30,000	30,000	(15,000)

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 Fair.

	Actual Expend FY/2020	Amended Budget FY/2021	Projected Expend FY/2021	Adopted Budget FY/2022	Budget Change
<i>Deputy County Administrator-Planning & Community Development</i>	101,608	102,691	102,691	114,555	11,864
<i>Director of Economic Development</i>	68,446	69,529	69,529	83,498	13,969
<i>Youth Workforce Program Manager</i>	35,272	46,065	46,065	48,908	2,843
<i>Marketing/Tourism Manager</i>	55,301	61,580	61,580	63,789	2,209
<i>FICA</i>	19,143	21,409	20,863	23,772	2,363
<i>Retirement</i>	24,669	27,278	27,278	30,764	3,486
<i>Medical Insurance</i>	31,105	30,528	30,528	32,844	2,316
<i>Group Life Insurance</i>	3,445	3,692	3,692	4,164	472
<i>Disability Insurance</i>	312	319	557	595	276
<i>Salaries & Benefits</i>	339,302	363,091	361,700	402,890	39,799
<i>Professional Services – Engineer/Architect</i>	0	5,000	0	5,000	0
<i>Professional Services – Other</i>	29,532	4,400	0	4,400	0
<i>Maintenance Service Contract</i>	311	750	3,000	3,000	2,250
<i>Advertising</i>	4,275	5,990	30	5,990	0
<i>Marketing</i>	3,288	6,500	11,000	8,430	1,930
<i>Telecommunications</i>	2,115	2,500	1,660	1,600	(900)
<i>Lease/Rental of Equipment</i>	3,216	3,216	3,216	3,216	0
<i>Meals & Lodging</i>	711	1,061	0	1,061	0
<i>Convention & Education</i>	963	1,080	0	1,240	160
<i>Dues/Memberships</i>	290	805	685	685	(120)
<i>Office Supplies</i>	67	400	250	250	(150)
<i>Vehicle/Equipment Fuel</i>	716	0	0	0	0
<i>Special Events</i>	74,259	78,500	30	40,000	(38,500)
<i>Other Operating Expenditures</i>	119,742	110,202	19,871	74,872	(35,330)
<i>Total Expenditures</i>	459,044	473,293	381,570	477,762	4,469

OTHER PLANNING AND COMMUNITY DEVELOPMENT

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

Dinwiddie Industrial Development Authority

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

Blackstone Area Bus System (BABS)

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

Dinwiddie Airport and Industrial Authority

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

Petersburg Area Regional Tourism

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

Crater Planning District Commission

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

Virginia's Gateway Region

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

Friends of the Lower Appomattox River

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

Virginia's Retreat

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

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/2020	Amended Budget FY/2021	Projected Expend FY/2021	Adopted Budget FY/2022	Budget Change
<i>Industrial Development Authority Member Salaries</i>	3,682	5,000	3,898	5,000	0
<i>FICA</i>	282	383	298	383	(1)
<i>Salaries & Benefits</i>	3,963	5,383	4,196	5,383	(1)
<i>Purchased Gov't Services-BABS</i>	20,000	20,000	20,000	20,000	0
<i>Contribution-Airport Authority</i>	45,675	45,675	45,675	45,675	0
<i>Contribution-Petersburg Area Tourism</i>	21,000	21,000	21,000	21,000	0
<i>Contribution-Crater Planning District Commission</i>	18,201	18,201	18,201	18,201	0
<i>Contribution-Virginia's Gateway Region</i>	44,456	44,456	22,228	50,600	6,144
<i>Contribution-Dinwiddie County IDA</i>	25,000	25,000	25,000	25,000	0
<i>Contribution-Misc.</i>	17,300	16,300	16,300	19,500	3,200
<i>Other Operating Expenditures</i>	191,632	190,632	168,404	199,976	9,344
<i>Total Expenditures</i>	195,595	196,015	172,600	205,359	9,344

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/2020	Amended Budget FY/2021	Projected Expend FY/2021	Adopted Budget FY/2022	Budget Change
<i>Contribution-Appomattox Soil & Water District</i>	12,500	12,500	12,500	12,500	0
<i>Other Operating Expenditures</i>	12,500	12,500	12,500	12,500	0
<i>Total Expenditures</i>	12,500	12,500	12,500	12,500	0

VIRGINIA COOPERATIVE EXTENSION PROGRAM

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

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

	Actual Expend FY/2020	Amended Budget FY/2021	Projected Expend FY/2021	Adopted Budget FY/2022	Budget Change
<i>Cooperative Extension Technician</i>	15,260	16,511	3,959	17,091	580
<i>Summer Intern</i>	1,950	4,000	0	4,000	0
<i>FICA</i>	1,317	1,569	303	1,613	44
<i>Salaries & Benefits</i>	18,526	22,080	4,262	22,705	625
<i>Professional Services - Other</i>	2,000	4,200	272	0	(4,200)
<i>Purchased Gov't Services-Cooperative Extension</i>	75,711	101,272	79,397	100,725	(547)
<i>Telecommunications</i>	356	450	628	450	0
<i>Lease/Rental Of Buildings</i>	22,092	22,092	22,092	22,092	0
<i>Convention & Education</i>	0	900	198	0	(900)
<i>Contribution-Southeast VA 4-H Education Center</i>	1,000	1,000	1,000	10,000	9,000
<i>Dues/Memberships</i>	130	130	215	1,500	1,370
<i>Education/Recreation Supplies</i>	0	1,000	3,652	1,000	0
<i>Plastic Pest Containers Program</i>	0	1,800	1,834	1,800	0
<i>Other Operating Expenditures</i>	101,288	132,844	109,288	137,567	4,723
<i>Total Expenditures</i>	119,814	154,924	113,550	160,272	5,348

TRANSFERS TO OTHER FUNDS

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

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

	Actual Expend FY/2020	Amended Budget FY/2021	Projected Expend FY/2021	Adopted Budget FY/2022	Budget Change
<i>Transfer to Social Services Fund</i>	575,980	449,389	449,389	456,270	6,881
<i>Transfer to School Fund</i>	15,182,488	15,182,488	15,182,488	15,690,100	507,612
<i>Transfer to Community Development Fund</i>	85,000	25,000	25,000	25,000	0
<i>Transfer to Children’s Services Act Fund</i>	885,442	925,425	925,425	906,557	(18,868)
<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>	2,267,619	410,000	410,000	1,755,000	1,345,000
<i>Transfer to County Debt Service Fund</i>	3,645,512	3,645,513	3,645,513	3,645,512	(1)
<i>Transfer to School Debt Service Fund</i>	2,844,704	2,844,705	2,844,705	2,844,705	0
<i>Total Transfers to Other Funds</i>	25,636,745	23,632,520	23,632,520	25,473,144	1,840,624

SPECIAL REVENUE FUNDS

BY PURPOSE

Local Meals Tax

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

Social Services

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

County Grants

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

Community Development

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

Community Service

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

Children's Services Act

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

Law Library

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

Fire & EMS Grants

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

Asset Forfeiture Sharing Program

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

SPECIAL REVENUE FUNDS

BY PURPOSE

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

SCHOOL FUNDS



The mission of Dinwiddie County Public Schools is to provide each student the opportunity to become a productive citizen, engaging the entire community in the educational needs of our children. It is the responsibility of the Superintendent and the School Board to develop an annual budget reflecting the needs of the school division. The budget is then presented to the County for the Board of Supervisors to approve categorical appropriation of funds for the operation of the School system. The Schools' FY 2022 budget goals include the following:

- Student Success
- Meaningful Student and Community Engagement
- Retain & Recruit High Performing Staff
- Maintain Fiscal Stability

School Funds Revenue Analysis

Revenue assumptions for FY 2022 include the County local fund transfer of \$15,590,100, which is \$507,612 higher than the FY 2021 transfer. FY 2022 State revenues show an increase of \$1,430,478, which includes increased compensation supplement, enrollment loss, and at-risk funding. Fund balances in the various school funds will be used along with current revenues to balance the FY 2022 School budgets.

Local Aid

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

State Aid

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

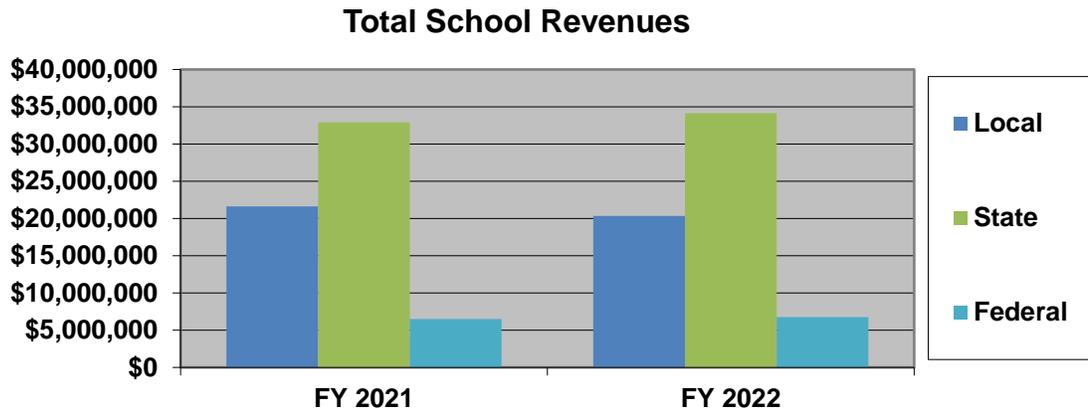
Federal Aid

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

SCHOOL FUNDS

Charges for Services & Local Miscellaneous Receipts

Charges for services and Medicaid reimbursement account for the remaining revenue for the School Fund. Leasing of space at the Historic Southside High School Education Center to the Rivermont School is expected to generate \$139,976 in local revenue in FY 2022. The sales of textbooks and cafeteria meals are accounted for in separate Textbook and School Nutrition Funds.



School Funds Expenditure Analysis

The School Funds expenditures budget is presented to the Board of Supervisors in the following categories: Instruction & Technology; Administration, Attendance and Health; Pupil Transportation; Operation and Maintenance; School Nutrition Services; Capital Projects; and Debt Service. Shown below is the Schools’ FY 2022 budget as approved by the Board of Supervisors on May 4, 2021.

FUND	CATEGORY	FY 2021	FY 2022	CHANGE
Fund 205	Instruction & Technology	35,450,098	36,866,208	1,416,110
Fund 208	Schools COVID19	3,151,509	2,980,000	-171,509
Fund 303	Grants	3,073,074	2,887,870	-185,204
Fund 206	Textbooks	663,239	400,000	-263,239
Total Instruction		42,337,920	43,134,078	796,158
Fund 205	Administration, Attendance & Health	2,743,362	2,558,231	-185,131
Fund 205	Pupil Transportation	3,306,870	3,374,711	67,841
Fund 205	Operation and Maintenance	6,231,059	6,407,687	176,628
Fund 207	School Nutrition Services	1,786,662	1,855,383	68,721
Fund 302	Capital Projects	2,917,969	2,599,000	-318,969
Fund 402	Debt Service	3,491,314	3,367,431	-123,883
	Inter-Fund Transfers	992,907	1,232,674	239,767
Total Funds		63,808,063	64,529,195	721,132

Further details of the FY 2022 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 CIP to ten years to better plan for project financing. Although the Board of Supervisors approves the whole ten-year plan, only the first year of the plan is actually appropriated, and only the first five years of the plan are considered for cash proffer purposes. The following table lists CIP projects that were appropriated and/or expended over the past five years and the projects that are still in process. Some of the projects may have started prior to FY 2017 & have additional expenditures in those prior years. Appendix B shows anticipated capital needs in the FY 2022-2031 CIP resolution.

CAPITAL IMPROVEMENTS PLAN FUND PROJECTS	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021 Estimated	Remaining Budget
<i>County Government Complex</i>	(168,983)	(405,357)	(1,705,636)	(209,720)		0
<i>County Museum</i>				(23,719)	(554)	75,747
<i>DCWA / SCWWA / ARWA</i>	(510,332)	(134,026)	(273,854)	(120,797)	(213,527)	0
<i>Manned Sites</i>	(154,707)	(96,406)	(8,414)			0
<i>McKenney Gym</i>	(3,840)	(3,944)	(3,126)	(72)		2,268
<i>McKenney Recreation Center</i>	(1,851,643)	(38,812)	(200)	(100)		600
<i>Laserfiche Expansion</i>	0	(3,315)	(1,596)	0	(3,096)	3,599
<i>Broadband Study/Project</i>	(21,000)	(27,119)	(19,533)	(16,352)	(1,124)	1,004,116
<i>Replace Engine #3</i>	(2,756)	(573,821)				0
<i>School Buses</i>	(550,000)	(550,000)	(574,000)	(253,380)	(5,590)	15,378
<i>Pamplin Corridor Enhancement</i>			(4,368)			68,421
<i>Replace Responder 4 (Responder 3)</i>	(49,630)					0
<i>Replace Squad 5 - Old Hickory</i>	(177,551)					(0)
<i>Replace Ambulance 83</i>	(239,082)					(0)
<i>Radio System Upgrade</i>	(52,147)		(14,164)	(2,007,729)	(2,063,380)	6,165,547
<i>Carson Volunteer Fire Department</i>	(250,000)					0
<i>E911 Upgrade</i>		(143,966)	(2,100)			(0)
<i>Replace Tanker 3</i>		(124,868)	(242,895)			0
<i>Planning Vehicle</i>			(25,275)			0
<i>Law Enforcement Vehicles</i>			(180,219)	(187,125)		(0)
<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>Self Contained Breathing Apparatus Replacement</i>			(735,384)			(0)
<i>Courthouse/Other Bldg HVAC</i>		(138,000)	(146,140)			0
<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 Paving & Concrete</i>				(12,595)	(69,845)	0
<i>Animal Shelter Projects</i>				(2,275)	(10,031)	(0)
<i>Next Gen 911 System - VITA grant</i>				(30,553)	(73,594)	0
<i>Ambulance</i>				(84,389)	(208,207)	(0)
<i>Ambulances</i>					(88,861)	572,811

CAPITAL PROJECTS FUNDS

<i>CAPITAL IMPROVEMENTS</i>	<i>FY 2017</i>	<i>FY 2018</i>	<i>FY 2019</i>	<i>FY 2020</i>	<i>FY 2021</i>	<i>Remaining</i>
<i>PLAN FUND PROJECTS</i>					<i>Estimated</i>	<i>Budget</i>
<i>Ladder Truck</i>					(1,072,552)	99,836
<i>Total Project Expenditures</i>	(4,031,673)	(2,239,633)	(4,238,771)	(3,330,662)	(3,810,361)	8,008,324

DEBT SERVICE FUNDS

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

The chart below shows the current debt service funding sources and uses for the County and the Schools over the next several years. Recent debt issues include the following items. Approximately \$25 million of debt was issued in summer 2016 to fund two new buildings and renovate two existing buildings in the government complex. In September 2018 \$3,910,000 of debt was issued to fund certain projects in the FY 2019 CIP. In November 2019, some of the 2012 VRA bonds were advance refunded for savings of approximately \$1.6 million in interest, and \$10,234,462 in bonds were issued for the public safety radio replacement project approved in the FY 2020 CIP. 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.

<i>Funding Sources</i>	2021	2022	2023	2024	2025	2026
County						
<i>Beginning Fund Balance</i>	2,062,086	1,445,131	899,984	415,191	57,275	57,275
<i>Transfer From County General Fund</i>	3,645,512	3,645,512	3,645,512	3,771,380	3,837,245	3,839,007
Total	5,707,598	5,090,643	4,545,496	4,186,571	3,894,520	3,896,282
Schools						
<i>Beginning Fund Balance</i>	387,142	715,529	1,192,797	1,684,148	2,184,241	2,706,331
<i>Transfer From County Meals Tax Fund</i>	975,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
<i>Transfer From County General Fund</i>	2,844,704	2,844,704	2,844,704	2,844,704	2,844,704	2,844,704
Total	4,206,846	4,560,233	5,037,501	5,528,852	6,028,945	6,551,035
Total Funding Sources For Debt Service	9,914,444	9,650,875	9,582,997	9,715,422	9,923,465	10,447,317

<i>Expenditures</i>	2021	2022	2023	2024	2025	2026
County						
<i>Lease Revenue Bonds</i>	3,958,930	4,080,459	4,075,245	4,074,236	3,782,184	3,783,947
<i>Airport Authority Loans Transfer</i>	102,940	110,200	55,060	55,060	55,060	55,060
<i>Water Authority Loans Transfer</i>	200,597	0	0	0	0	0
Total	4,262,467	4,190,659	4,130,305	4,129,296	3,837,244	3,839,007

DEBT SERVICE FUNDS

<i>Expenditures</i>	2021	2022	2023	2024	2025	2026
<i>Schools</i>						
<i>General Obligation Bonds</i>	1,140,249	847,499	832,499	817,500	802,500	787,500
<i>Lease Revenue Bonds</i>	2,349,514	2,518,382	2,519,301	2,525,556	2,518,559	2,516,855
<i>Admin Fees</i>	1,550	1,550	1,550	1,550	1,550	1,550
<i>Total</i>	3,491,317	3,367,435	3,353,354	3,344,610	3,322,614	3,305,911
<i>Total Expenditures For Debt Service</i>	7,753,784	7,558,094	7,483,658	7,473,907	7,159,859	7,144,919
<i>Annual Change</i>	966,708	-195,690	-74,436	-9,752	-314,048	-14,940
<i>Ending Fund Balance</i>	2,160,659	2,092,781	2,099,338	2,241,516	2,763,606	3,302,399

APPENDIX A

REVENUE CLASSIFICATIONS

General Property Taxes

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

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

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

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

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

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

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

Other Local Taxes

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

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

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

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

APPENDIX A

REVENUE CLASSIFICATIONS

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

Permits, Fees, and Licenses

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

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

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

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

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

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

Fines and Forfeitures

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

Use of Property and Money

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

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

Charges for Services

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

APPENDIX A

REVENUE CLASSIFICATIONS

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

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

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

Recovered Costs

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

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

Non-Categorical State Aid

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

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

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

Categorical State Aid

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

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

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

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

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

APPENDIX A

REVENUE CLASSIFICATIONS

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

Categorical Federal Aid

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

Miscellaneous

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

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

APPENDIX B

TAX & BUDGET RESOLUTIONS

RESOLUTION ADOPTION OF CALENDAR YEAR 2021 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 2021 property tax rates for Dinwiddie County, Virginia has been published in a local newspaper and a public hearing held on such proposed rates, although such notice and public hearing are not required under such Code section because the tax rates did not increase;

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

1. Property Tax Rates The property tax rates for calendar year 2021 shall be set in the amounts shown below:

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

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 2021 shall be set at 41%.

APPENDIX B

TAX & BUDGET RESOLUTIONS

RESOLUTION ADOPTION OF FISCAL YEAR 2022 BUDGET AND APPROPRIATION OF FUNDS

WHEREAS, the County Administrator has prepared a Proposed Budget for the fiscal year beginning July 1, 2021 and ending June 30, 2022 (FY 2022); and

WHEREAS, a public hearing on the FY 2022 budget was advertised and public hearing held on April 20, 2021 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, 2021 and ending June 30, 2022; and

WHEREAS, the tax rates on real estate, tangible personal property, and machinery and tools were set on March 30, 2021 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 \$135,729,536 for FY 2022 is hereby approved as proposed on this date and hereby appropriated in the FY 2022 General and Other Funds for the offices and activities in the amounts as shown below:

Fund	Revenues	Expenditures
General	\$ 51,552,250	\$ 51,552,250
Meals Tax	\$ 975,000	\$ 1,000,000
Social Services	\$ 3,290,269	\$ 3,490,270
School Operations	\$ 49,439,511	\$ 50,439,511
School Textbooks	\$ 438,978	\$ 400,000
School Nutrition	\$ 1,746,100	\$ 1,855,383
School Covid-19	\$ 2,980,000	\$ 2,980,000
Community Development	\$ 25,000	\$ 860,366
Community Service	\$ 0	\$ 16,182
Children's Services Act	\$ 2,747,141	\$ 2,747,141
Law Library	\$ 3,500	\$ 18,989
Fire & EMS Grants	\$ 143,371	\$ 431,004
Forfeited Asset Sharing	\$ 0	\$ 25,025
School Capital	\$ 1,150,000	\$ 2,599,000
School Grants	\$ 2,878,415	\$ 2,887,870
County Grants	\$ 53,000	\$ 65,894
County Capital	\$ 0	\$ 9,529,669
County Debt	\$ 3,645,512	\$ 4,190,659
School Debt	\$ 3,844,704	\$ 3,367,431
Total	\$124,912,751	\$138,456,644
Fund Balance	\$ 36,767,603	\$ 23,223,709
<u>Less: Inter-fund Transfers</u>	<u>-\$ 25,950,818</u>	<u>-\$ 25,950,818</u>
Total Resources & Requirements	\$135,729,536	\$135,729,536

APPENDIX B

TAX & BUDGET RESOLUTIONS

RESOLUTION ADOPTION OF FISCAL YEAR 2022 BUDGET AND APPROPRIATION OF FUNDS

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

APPENDIX B

TAX & BUDGET RESOLUTIONS

RESOLUTION ADOPTION OF FISCAL YEARS 2022-2031 CAPITAL IMPROVEMENTS PROGRAM

WHEREAS, in consideration of information received from the departments and agencies of the County, and direction from the Board of Supervisors, the county administrator has developed a proposed Fiscal Years 2022-2031 Capital Improvements Program (“CIP”); and

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

WHEREAS, such review has been completed for the Fiscal Years 2022-2031 CIP and funding for the Fiscal Year 2022 CIP is to be included in the Fiscal Year 2022 County budget; and

WHEREAS, the five year Capital Improvements Program pursuant to Virginia Code Section 15.2-2239 includes only fiscal years 2022 through 2026; and

WHEREAS, as required by Virginia Code Section 15.2-2303.2(B), Dinwiddie County reports that it received \$21,483 in FY 2021 from cash proffers and plans to spend \$21,483 of money received from cash proffers in FY 2022; and

NOW THEREFORE BE IT RESOLVED by the Board of Supervisors of Dinwiddie County, Virginia that the attached proposed Fiscal Years 2022-2031 Capital Improvements Program is hereby adopted and appropriated.

APPENDIX B

TAX & BUDGET RESOLUTIONS

COUNTY OF DINWIDDIE CAPITAL IMPROVEMENTS PLAN													
APPROVED FOR FY 22-31													
Requestor	Projects by Fiscal Year	Gen Fund Transfer	Total Project Cost	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Admin	Fiber Projects	30,000	1,030,000	30,000	200,000	200,000	200,000	200,000	200,000				
Admin	Cybernetic Upgrade		200,000				200,000						
Admin	Government Complex Phone System Replacement		150,000				150,000						
Admin	Government Complex Cisco Switch Replacement		1,000,000					500,000	500,000				
Public Safety	McKenney VFD Paving & Concrete		589,800		589,800								
Public Safety	Ambulance Replacement		2,700,000		265,000	265,000	310,000	310,000	310,000	310,000	310,000	310,000	310,000
Public Safety	Brush 2 Replacement - Ford	100,000	100,000	100,000									
Public Safety	AutoPulse Replacement		175,000		175,000								
Public Safety	Namozine VFD Paving & Concrete		545,120		545,120								
Public Safety	CAD, RMS, MDT Upgrade		500,000			500,000							
Public Safety	Dinwiddie & McKenney VFD Mechanical Systems Upgrades		500,000		500,000								
Public Safety	Cardiac Monitors Replacement		475,000						475,000				
Public Safety	Engine 1 Replacement		2,375,000		760,000		805,000				810,000		
Public Safety	Airport Area Fire Station		4,691,560			4,691,560							
Public Safety	Rescue 1		825,000		825,000								
Public Safety	Animal Control Cremation System		98,800			98,800							
Public Safety	Tanker Replacement 1, 4		2,220,000			470,000			550,000			600,000	600,000
Public Safety	Training Facility Master Plan / Live Fire Training Facility		993,608			125,000	868,608						
Public Safety	Extrication Tools Replacement		425,000									425,000	
Public Safety	Mobile Command Unit		500,000				500,000						
Public Works	HVAC Animal Shelter		10,000			10,000							
Public Works	HVAC Pamplin Building		312,000		12,000	300,000							
Public Works	HVAC Sheriff Training Center		10,000		10,000								
Public Works	HVAC Eastside Enhancement Center		150,000		150,000								
Public Works	HVAC Tower Sites		40,000		30,000	10,000							
Public Works	Skid Steer		45,000		45,000								
Public Works	Roll Off Truck		100,000		100,000								
Public Works	Roof Replacement - Pamplin Building	400,000	400,000	400,000									
Public Works	Front Load Truck - Recycling		110,000			110,000							
Public Works	Heavy Vehicle Maintenance Facility		800,000								800,000		
Schools	School Bus Replacement		4,769,664	0	627,144	435,000	522,000	522,000	484,810	499,355	499,355	550,000	630,000
Schools	DHS Roof Repair - Envelop Study		600,000		600,000								
Schools	DES Roof Repair - Envelop Study		440,407		440,407								
Schools	HSHSEC Chiller Replacement		148,500		148,500								
Schools	Sunnyside Modular Classroom Replacement		150,000		150,000								
Schools	DHS Spring Sports Field House		800,000			800,000							
Schools	DMS Asbestos Abatement		150,000				150,000						
Schools	Elementary School Playground Equipment Upgrades		800,000				800,000						
Schools	DES/DMS/Midway HVAC Upgrades		1,500,000				1,500,000						
Schools	Turf for Football/Soccer Field		931,459					931,459					
Schools	Sutherland Elementary Playground Replacement		200,000							200,000			
Schools	Sutherland Elementary TPO Roof Replacment		250,000							250,000			
Schools	Dinwiddie High School EPDM Roof Replacement		750,000							750,000			
Sheriff	Law Enforcement Vehicles		1,510,000	0	190,000	180,000	190,000	190,000	190,000	190,000	190,000	190,000	
Water/Sewer	Waste Water Capacity		4,500,000										4,500,000
	Total	1,755,000	40,795,918	1,755,000	6,362,971	8,195,360	6,195,608	2,653,459	2,709,810	2,199,355	2,609,355	2,075,000	6,040,000

APPENDIX C

PAID FULL TIME EQUIVALENTS

County Employees by Function	FY 2020 Actual	FY 2021 Budget	FY 2021 Actual	FY 2022 Budget
General Government				
County Administration	3.00	3.00	2.79	3.00
Legal Services	1.60	1.60	1.71	2.00
Human Resources	3.00	3.00	3.00	3.00
Commissioner of Revenue	6.06	6.14	5.98	6.14
Business License/Land Use	1.00	1.00	1.04	1.00
Treasurer	6.01	6.00	6.38	6.60
Accounting	3.02	3.00	3.02	4.00
Information Technology	4.00	4.00	3.82	5.00
Registrar	2.05	2.00	2.54	2.00
Judicial Administration				
Clerk of the Circuit Court	5.06	5.00	5.00	5.00
Victim Witness Program	1.00	2.00	1.00	2.00
Commonwealth's Attorney	5.50	6.00	5.89	6.00
Public Safety				
Sheriff	63.80	65.63	65.63	66.36
Fire & EMS Services	38.27	39.00	38.01	40.27
Children's Services	3.07	3.35	3.24	3.35
Building Inspections	4.00	4.00	4.00	4.00
Animal Control/Pound	5.04	5.50	5.02	6.00
Emergency Communications	19.28	19.00	18.55	19.00
Public Works				
Waste Management	22.86	20.50	22.43	21.79
General Properties	18.87	18.79	18.54	19.39
Culture and Recreation				
Parks, Recreation, & Tourism	13.98	15.00	10.70	15.72
Community Development				
Planning/Zoning/GIS	4.25	5.00	4.00	5.00
Community Development	3.71	4.00	4.00	4.00
Cooperative Extension-4-H Tech only	.66	.79	.33	.82
Totals	239.10	243.30	236.97	251.44

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. FY 2020 Classification & Compensation Study recommendations for FY 2022 & FY 2023 implementation.

2. Compensation Board Funded Positions

- a. The County is required to pay the Constitutional Officers and their SCB funded employees at least what the Compensation Board salary scale requires.
- b. State is considering a 5% salary increase for FY 2022.

3. Other Requested Workforce Changes

- a. New Positions
 - i. Accounting
 - ii. Public Works
 - iii. Communications
 - iv. Information Technology
 - v. Sheriff's Office
- b. Part Time to Full Time Positions
 - i. County Attorney
 - ii. Animal Control
- c. Additional Part Time Hours
 - i. Community Development
 - ii. Public Works – Park Services & Landfill Attendant

4. FICA

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

5. VRS

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

- a. For FY 2021 & FY 2022, the VRS employer rate will be 9.90%, primarily due to VRS's reduction of their assumption for the long-term rate of return from 7.00% to 6.75%
- b. Employees in VRS covered positions pay a 5% employee contribution in addition to the employer contribution paid by the County.

APPENDIX D

OVERVIEW OF SALARIES & BENEFITS

- 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 .83% in FY 2022.

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%

- b. The FY 2021 plan rates and EE/ER ratio will be presented for approval at the regular BOS meeting on March 16th. We are required by the terms of The Local Choice program to pay at least 80% of the single plan premium. Potential budget impact is increase of approximately \$126,000.

7. Group Life Insurance

- a. The FY 2022 rate for GLI will remain at 1.34% per the VRS Board of Trustees.

8. Workers' Compensation Insurance

- a. The FY 2022 premium for employee workers' compensation will increase based on the change in experience modification factor from .76 to .80 and because of increased salary amounts from the Class & Comp study.

APPENDIX E

MISCELLANEOUS COUNTY AND COMMUNITY STATISTICS

DEPARTMENT STATISTICS	FY 2019 TOTAL	FY 2020 TOTAL	FY 2021 TOTAL
Sheriff			
Physical arrests	1,322	1,134	1,061
Traffic violations	9,063	9,738	7,590
Civil papers	10,013	9,124	8,541
Fire & Rescue			
Fire calls answered	2,303	2,234	2,570
EMS calls answered	3,785	3,626	3,941
Building Inspections			
Permits issued	1,223	1,166	1,380
Animal Control			
Calls answered	4,294	4,193	4,705
Animal Pound			
Adoptions	138	193	244
Waste Management			
Refuse collected in tons	17,324	19,244	20,071
Recycled waste collected in tons	1,221	928	695
Social Services			
Caseload-average monthly	5,950	6,671	7,186
Children's Services			
Caseload-average monthly	65	60	52
Parks, Recreation, & Tourism			
Program participants-average monthly	9,749	5,929	5,399
Annual Rentals	414	295	190
Planning & Zoning			
Addresses Assigned	88	128	98
Business License	227	137	245

APPENDIX E

MISCELLANEOUS COUNTY AND COMMUNITY STATISTICS

DEPARTMENT STATISTICS	FY 2019 TOTAL	FY 2020 TOTAL	FY 2021 TOTAL
Planning & Zoning			
Cell Tower Co-location	11	1	0
Conditional Use Permit	5	0	2
Agreement In Lieu Of (A&S)	101	87	78
Erosion and Sediment Control	1	0	0
Ordinance Amendment	2	0	0
Plan Review	0	1	0



Plat Review	85	91	102
Rezoning Request	4	1	2
Sign Permit	16	3	4
Special Exception	0	0	0
Storm Water Management	0	0	2
Variance Request	0	0	0
Zoning Permit	83	93	58
Cash Proffers	0	3	11

APPENDIX E

MISCELLANEOUS COUNTY AND COMMUNITY STATISTICS

Fiscal Year	Population	Personal Income	Per Capital Personal Income	School Enrollment	Unemployment Rate
2021	27,947	\$3,294,156	\$ 43,438	4,134	5.10%
2020	28,667	\$3,243,557	\$ 42,375	4,269	8.80%
2019	28,502	\$3,193,735	\$ 41,337	4,304	3.50%
2018	28,500	\$3,144,588	\$ 40,325	4,258	3.60%
2017	28,363	\$3,083,304	\$ 39,637	4,277	4.60%
2016	28,753	\$2,946,213	\$ 38,007	4,362	4.80%
2015	28,971	\$2,946,554	\$ 38,080	4,380	5.30%
2014	28,864	\$2,862,445	\$ 36,838	4,389	6.40%
2013	28,314	\$2,849,513	\$ 36,593	4,439	7.30%
2012	28,018	\$2,840,233	\$ 36,619	4,435	7.60%

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 2020 & 2021.

APPENDIX F

GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Capital Improvements Plan (CIP): A 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.

APPENDIX F

GLOSSARY

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

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

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

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

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

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

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

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

Disbursement: The expenditure of monies from an account.

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

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

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

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

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

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

APPENDIX F

GLOSSARY

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

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

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

General Fund: The general operating fund of the County.

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

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

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

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

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

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

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

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

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

P&I: Principal and Interest

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

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

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

APPENDIX F

GLOSSARY

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

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

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

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

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

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

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