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CHARLES CITY COUNTY, VIRGINIA

FY 2020

OPERATING  
BUDGET  
+  
CAPITAL  
IMPROVEMENT  
PLAN

*co.charles-city.va.us*

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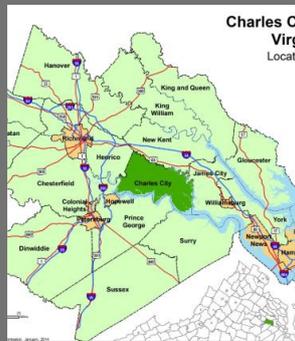
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# INTRODUCTION + OVERVIEW



# INTRODUCTION + OVERVIEW

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## NOTES TO THE READER

The annual budget document for Charles City County is organized into eight primary sections, grouped by theme and purpose. Collectively, these sections provide a roadmap through the County's FY20 operating budget and capital improvement plan. This document was designed to be used as a comprehensive resource by a wide range of users, particularly the residents of Charles City County.

### BASIS OF ACCOUNTING + BASIS OF BUDGETING:

Governmental fund financial statements are reported using the current financial resources measurement focus and the **modified accrual basis of accounting**. This is also the manner in which these funds are budgeted.

Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.



### **CODE OF VIRGINIA:**

The Code of Virginia requires that Counties prepare and approve an annual budget, for informative and fiscal planning purposes.



### **GFOA DISTINGUISHED BUDGET PRESENTATION AWARD:**

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Charles City County, Virginia, for its Annual Budget for the fiscal year beginning July 1, 2018. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Charles City County  
Virginia**

For the Fiscal Year Beginning

**July 1, 2018**

*Christopher P. Morill*

Executive Director

# LEADERSHIP

## BOARD OF SUPERVISORS



GIBLERT SMITH  
Board Member  
District I  
[gsmith@co.charles-city.va.us](mailto:gsmith@co.charles-city.va.us)



WILLIAM COADA  
Board Member  
District II  
[bcoda@co.charles-city.va.us](mailto:bcoda@co.charles-city.va.us)



FLOYD H. MILES, SR.  
Board Chairman  
District III  
[fmilessr@co.charles-city.va.us](mailto:fmilessr@co.charles-city.va.us)

## COUNTY ADMINISTRATOR



MICHELLE JOHNSON  
[mjohnson@co.charles-city.va.us](mailto:mjohnson@co.charles-city.va.us)

# INTRODUCTION + OVERVIEW

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# DIRECTORY OF STAFF

## ELECTED OFFICIALS

Clerk of Circuit Court  
Commissioner of Revenue  
Commonwealth Attorney  
Sheriff  
Treasurer

Victoria Washington- Cox  
Denise Smith  
Robert Tyler  
Alan Jones, Sr.  
Mindy Bradby

## OTHER COUNTY OFFICIALS

General District/ Juvenile + Domestic Court Clerk  
Registrar  
Social Services Director  
Superintendent of Schools

Barbara Watkins  
Catrinia Bameycastle  
Elizabeth Holt  
David Gaston

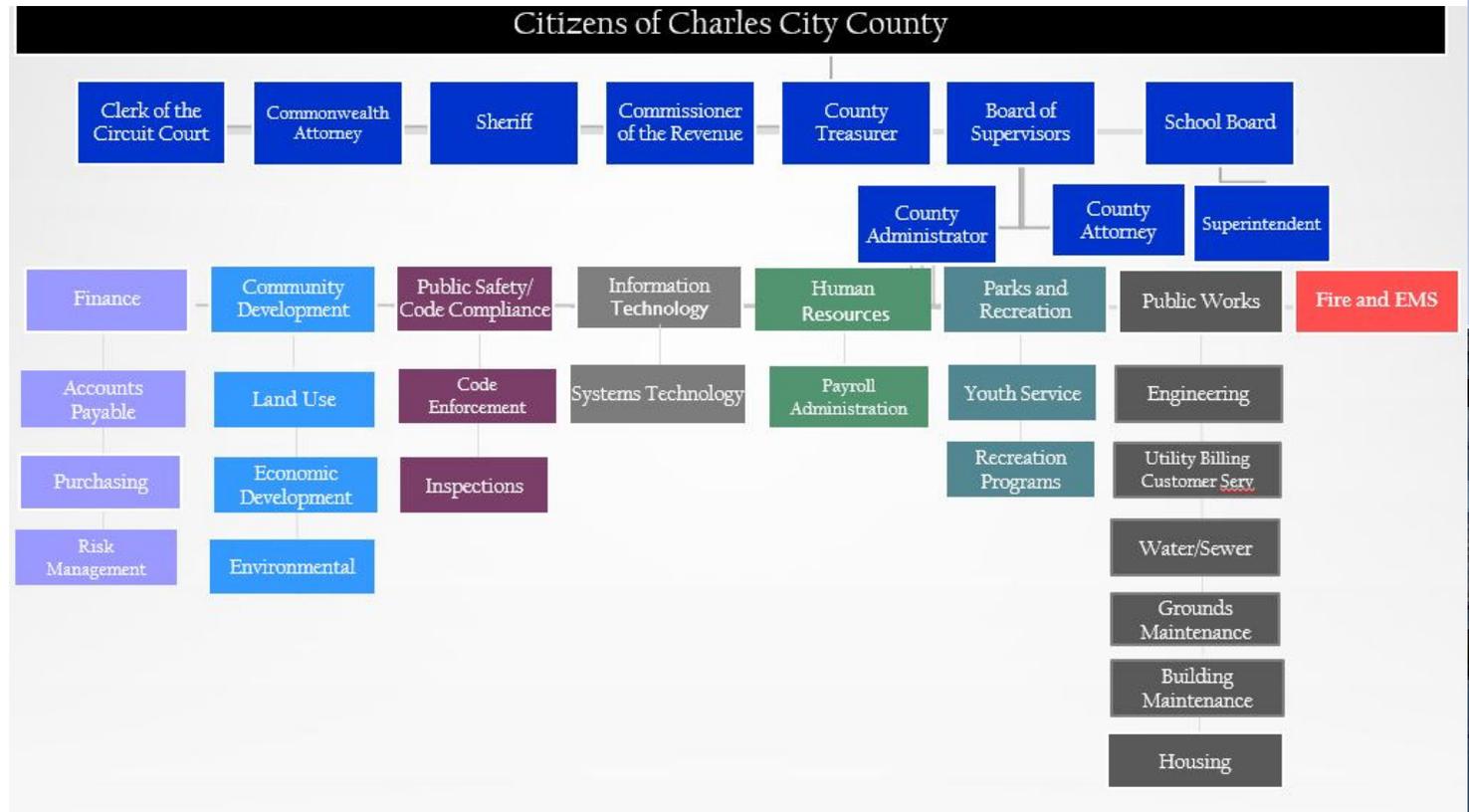
## DIRECTORS BY DEPARTMENT

Building Official  
Community Development  
Finance  
Human Resources  
Information Technology  
Parks + Recreation  
Public Works

Dallas Johnson  
Rachel Chieppa  
Abbey Pemberton  
Thalia Bowen  
Harry French  
Alfred Crump  
Ricky Hicks

# INTRODUCTION + OVERVIEW

## CHART OF COUNTY ORGANIZATION



# INTRODUCTION + OVERVIEW

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## COUNTY PROFILE: HISTORY + LOCATION

### HISTORY

Charles City County is a quiet, rural haven of 7,022 residents located in the east-central portion of the Commonwealth of Virginia. In 1634, the Colonial General Assembly met at Jamestown and divided the Virginia Colony into eight shires, similar to those in England. These were Accomack, Charles River, Henrico, Elizabeth City, James City, Warwick River, Warrosquyoake and Charles City. The Charles City shire was named for the English King's son, Charles, who later became King Charles I. When first established, Charles City comprised a large area on both sides of the James River, but gradually it lost land area to the formation of other counties.

Settlement in Charles City County began as early as 1613. Many of the famous estates were patented in these early years. Charles Carter built Shirley Plantation about 1769. It is believed to be the first Virginia plantation. Today the Carter family still owns Shirley Plantation. Benjamin Harrison IV built the Berkeley Plantation mansion in 1726. Berkeley was the birthplace of Benjamin Harrison V, a signer of the Declaration of Independence and Governor of Virginia. Berkeley was also the home of William Henry Harrison, the ninth President of the United States. John Tyler, tenth President of the United States, purchased Sherwood Forest in 1842. William Byrd III, a notable Virginia planter, author, and colonial official constructed Westover Plantation about 1730. Evelynton Plantation was originally part of William Byrd's expansive Westover Plantation. Since 1847, it has been the home to the Ruffin family. Also of historic interest is Westover Parish Church. Erected in 1737, Westover Church has counted among its membership the families of William Byrd II, President William Henry Harrison and President John Tyler.



Charles City County is a reflection of America's past. Its historic and archaeological resources provide important data concerning the development of early settlements of Native Americans, the entry of the Europeans and African-Americans into the New World, and the colonial and plantation periods. Many of the historic and archaeological resources can be seen in a pristine setting. *The Washington Post* has called Charles City County "the land lost in time" because it remains virtually untouched by new development. Now, Charles City County stands of pine and hardwood trees greeting visitors at every entrance to the County. Small residential communities are nestled within the County's predominant land use—forest. Stately plantations and other historic sites remind visitors and residents alike of the long history of the County.

Charles City County has a County Administrator and a three-member Board of Supervisors. The County has a comprehensive plan and zoning and subdivision ordinances. There are no incorporated towns within the county.

# INTRODUCTION + OVERVIEW:

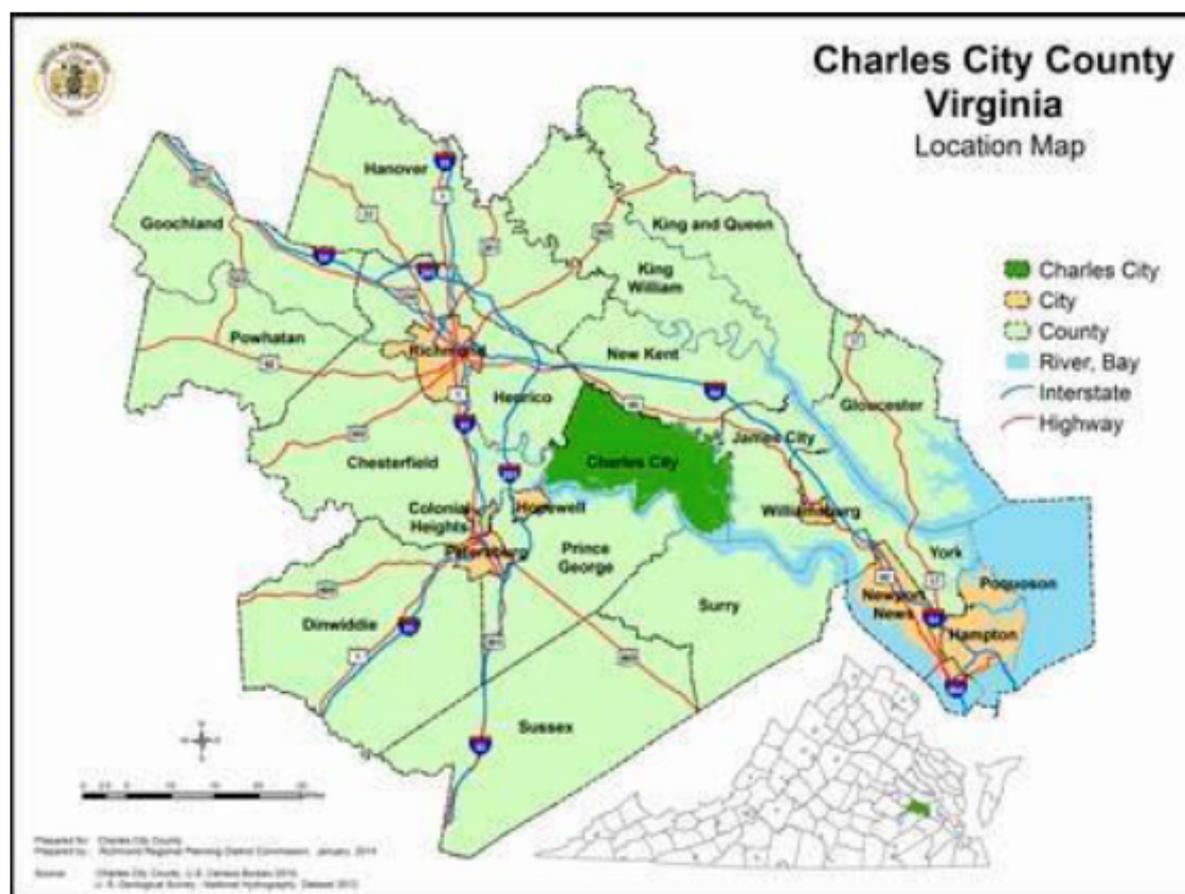
## COUNTY PROFILE: HISTORY + LOCATION

### LOCATION

Charles City County is conveniently located between Richmond and Hampton Roads, and is within 750 miles of over 55% of the nation's population. The County's industrial corridor is served by Virginia Route 106 which connects to Interstate 64 (Exit 211) to the north and Interstate 295 to the south (through U.S. Route 460).

The County's Courthouse area is served by Virginia Route 155, which also intersects Interstate 64 (Exit 214).

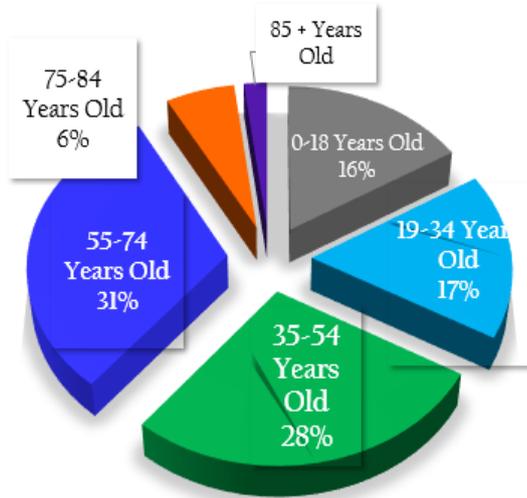
The County is part of the Richmond Metropolitan Statistical Area (MSA) and is only 100 miles from Washington, D.C., 68 miles from Norfolk, 30 miles from Richmond, and 25 miles from Williamsburg.



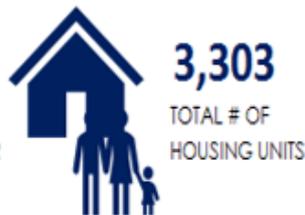
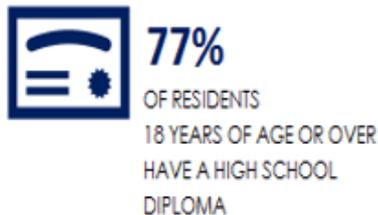
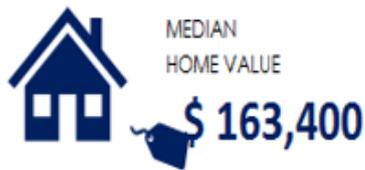
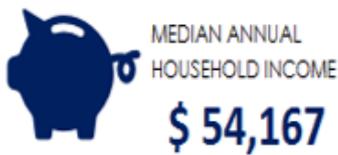
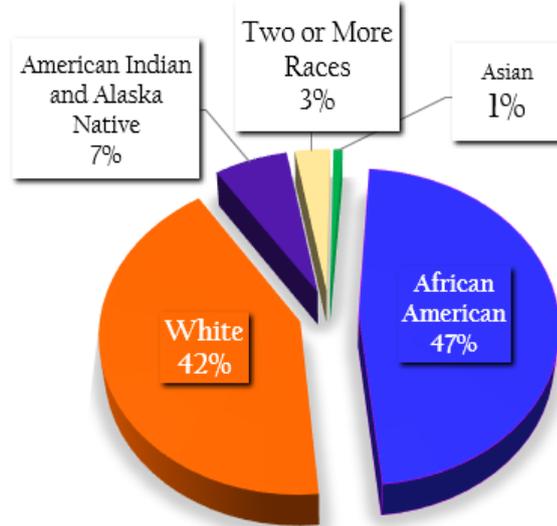
## COUNTY DEMOGRAPHICS

ESTIMATED POPULATION: 7,022

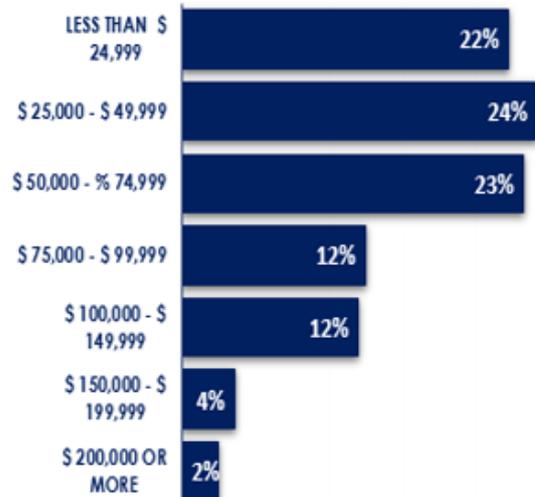
RESIDENTS BY AGE



RESIDENTS BY RACE



HOUSEHOLD INCOME



### Additional Notes:

The economy of Charles City County, VA employs 3.3k people. The largest industries in Charles City County, VA are Manufacturing, Retail Trade, and Health Care & Social Assistance. The highest paying industries are Professional, Scientific, & Technical Services (\$56,771), Information (\$51,964), and Public Administration (\$47,857).

Inflationary trends in the County compare to national indices.

## LETTER FROM COUNTY ADMINISTRATOR



COUNTY of CHARLES CITY  
P.O. BOX 128  
CHARLES CITY, VIRGINIA 23030

To the Honorable Board of Supervisors,

I present to you the enclosed FY20 budget for Charles City County. This proposed budget highlights support for the Board of Supervisors' key priorities which include:

- Developing the County's Department of Fire + EMS
- Addressing necessary updates and maintenance of County facilities

Local revenues are projected to increase in FY20, largely due to the anticipated re-stabilization of local sales tax revenue. Back in FY17, the Department of Taxation discovered that an overpayment had taken place, and that corrective measures were necessary to resolve. The County was required to pay back the difference over the course of the FY18 and FY19 budget periods. Fortunately, this obligation has now been met in full, and the County will once again return to receiving its full share of attributable local sales tax revenue.

FY20 will be the time for the County to make the first deep investments required for building out the Department of Fire + EMS. Priorities for this effort in FY20 will include: purchasing necessary vehicles and equipment (ambulance, fire truck, radios etc), adequately staffing the department, and addressing basic operational needs. Full time positions for two (2) Lieutenants, and six (6) Firefighters will be added. The overall fund will have a budget of \$ 1,234,600, of which \$ 1,070,377 will be the local appropriation.

Necessary renovations will be made to the restrooms in the County's Social Center, to improve the facility for residents within the community. The cost of this work is expected to be \$ 50,500. Also on the capital projects list, the Sheriff's Department will begin leasing two additional Dodge Durangos, for \$35,603.

The proposed FY20 budget continues to move the County toward being a high performing organization. Staff is recommending a performance-based salary increase for existing staff, ranging from 1% to 3% for a total cost of \$71,994. In lieu of offering flat raises across the board, using a performance-based approach evaluates employees in each department and encourages increased productivity.

For other agencies to operate, there is a need for a local appropriation. The FY20 proposed budget will provide \$5,700,089 to the Charles City Public Schools, \$1,070,377 to the Fire & EMS fund, \$401,534 to the Department of Social Services, \$ 790,856 to the School Capital Improvement Plan (CIP), \$ 369,697 to Public Utilities, \$ 342,578 to the County CIP and \$102,165 to CPMT.

Each year staff continues to improve facilities, infrastructure, and services provided to Citizens, Visitors, and Businesses of Charles City County. This spending plan is designed with all entities in mind. We value each dollar received and anticipate using it for the entire community in different capacities.

Respectfully submitted,

Michelle Johnson  
County Administrator

# INTRODUCTION + OVERVIEW:

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## BUDGET PROCESS

### DEVELOPING THE ANNUAL BUDGET: The Planning + Review Process:

The planning and development of Charles City County's annual operating and capital budget begins each year in early Fall and continues through the following Spring, when a final version is adopted by the Board of Supervisors (see next page for FY20 Budget Calendar).

In **September**, the County's Board of Supervisors formally approves a budget calendar for the upcoming fiscal year. Included is a work plan and timeline, with oversight responsibility ultimately falling to the County Administrator and Director of Finance. The work plan involves a thorough internal review of each department's needs, and is designed to ensure that all resources are allocated responsibly across departmental programs.

In **October**, the County Administrator and Director of Finance begin working directly with each team leader to review expenditure patterns from the prior year and discuss projected funding needs. Each department submits a formal, itemized funding request to the Finance Department for review and compilation. It is the responsibility of each department to provide detailed support and explanations for every dollar requested. Wherever possible, solutions are explored to improve efficiency and effectiveness across the organization. Departmental requests are due back to the Finance Department in **November**.

The Board of Supervisors hears presentations from each department and agency in early **January**, providing comments to the County Administrator and Director of Finance by the end of that month.

In **February**, the School Division makes a formal budget presentation to the Board of Supervisors detailing projected funding needs for the Charles City County Public School system. Ideally, the School division will have already received confirmation from the State as to where state funding levels will be for the school year, and the budget presented in February will be built around the remaining need from the locality.

After a thorough review of all departmental requests, and a consideration of any projected economic factors affecting the budget in the coming fiscal year, the County Administrator and Director of Finance draft a comprehensive budget proposal.

In **March/ April**, the formal budget proposal is presented to the Board of Supervisors in a public meeting. Immediately following the presentation, a summary schedule with highlights of the proposed budget is published for public reference in the local newspaper. An electronic copy is also made available on the County's website: [www.co.charles-city.va.us](http://www.co.charles-city.va.us).

At the end of **April**, a public hearing is held to entertain any questions or concerns from the community about the budget as proposed.

The Board of Supervisors must formally adopt the upcoming fiscal year's budget **prior to June 30**.

Once adopted and the new fiscal year begins, the budget is entered into the County's accounting system to provide current information for monitoring and future planning purposes. The Finance Department distributes monthly expenditure reports to each department and works with each team to facilitate monthly appropriations throughout the year. At the end of the fiscal year, unused amounts shall lapse unless a carryover is specifically requested and approved.

If it is determined during the year that the amount budgeted for a specific program is not sufficient to meet the necessary functions needed, and/ or if the County adds unbudgeted expenses throughout the fiscal year, the Board of Supervisors may approve requests to increase the previously adopted budget.

# INTRODUCTION + OVERVIEW:

## BUDGET PROCESS

### CHARLES CITY COUNTY FISCAL YEAR 2020 BUDGET CALENDAR

#### SEPTEMBER

**September 25, 2018** – Board of Supervisors approves the FY20 budget calendar.

#### OCTOBER

**October 2, 2018** – FY20 budget packets are distributed to departments & agencies.

**October 23, 2018** – Board of Supervisors Meeting

#### NOVEMBER

**November 16, 2018** – FY20 budget packets due back to the Finance Department

**November 27, 2018** – Board of Supervisors meeting

#### DECEMBER

**December 20, 2018** – Board of Supervisors Meeting

#### JANUARY

**January 7, 2019** – Budget meeting presentations from departments & agencies

**January 22, 2019** – Board of Supervisors meeting

**January 31, 2019** – Board of Supervisors' comments & budget recommendations due to County Administrator

#### FEBRUARY

**February 26, 2019** – School Board presents FY20 budget

#### MARCH

**March 26, 2019** – County Administrator presents the FY20 budget (*Postponed until April Meeting*)

#### APRIL

**April 23, 2019** – Board of Supervisors Meeting : County Administrator presents the FY20 budget

**April 25, 2019** – FY20 budget advertised and public hearing date announced (1/2)

#### MAY

**May 2, 2019** - FY20 budget advertised and public hearing date announced (2/2)

**May 9, 2019** – Public hearing on FY20 budget

**May 28, 2019** - Adoption of FY20 budget

**SEPTEMBER 2018**

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**OCTOBER 2018**

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**NOVEMBER 2018**

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**DECEMBER 2018**

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**JANUARY 2019**

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**FEBRUARY 2019**

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**MARCH 2019**

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**APRIL 2019**

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**MAY 2019**

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30	31					

# INTRODUCTION + OVERVIEW

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## FY20 BUDGET OVERVIEW: QUICK HIGHLIGHTS



### INCREASE IN LOCAL REVENUE PROJECTED FOR FY20 :

In FY18 and FY19, the County was required to make a series of repayments to the State of Virginia for local sales tax dollars that were erroneously allocated to Charles City between FY15-17. All repayment obligations have now been satisfied, allowing the local sales tax revenue stream to be fully restored before the start of FY20.



### NO TAX RATE INCREASE FOR FY20:

Real estate and personal property tax rates will remain at FY19 levels for the new fiscal year. The Board of Supervisors strives to avoid increasing resident property tax rates whenever possible.



### PERFORMANCE-BASED SALARY INCREASES PROPOSED:

For FY20, the County Administrator and Board of Supervisors implemented a performance-based incentive program for current County employees. Based on in-depth performance reviews, employees are eligible to receive salary raises between 1%-3%. The maximum potential cost to the County is \$ 71,994.



### PUBLIC SAFETY REMAINS A PRIORITY FOR FY20:

The Board of Supervisors stands committed to improving public safety by enhancing the quality of emergency response services available to County residents. In FY19, the County established its first professional Department of Fire + EMS, and in FY20 the necessary equipment and vehicles will be purchased. Twelve cents of every tax dollar will be used toward building the County's new Department of Fire + EMS.

# FINANCIAL STRUCTURE, POLICY + PROCESS

## FY20 BUDGET OVERVIEW:

GENERAL FUND 111 Revenues	
\$ 16,245,633	
+	
Transfer from Fund Balance	
\$ 166,551	
	TOTAL: \$ 16,412,184

Fund 111	Fund 131	Fund 251	Fund 311		Fund 511	Funds 212-216	Fund 220
GENERAL FUND Expenses	Fire + EMS	Social Svcs	CIP - County	CIP - School	Utilities	School	CPMT
\$ (7,634,888)	\$ (1,070,377)	\$ (401,534)	\$ (342,578)	\$ (790,856)	\$ (369,697)	\$ (5,700,089)	\$ (102,165)
47%	7%	2%	2%	5%	2%	35%	1%

NET REVENUE/ (SHORTAGE):
\$ 0

# FINANCIAL STRUCTURE, POLICY + PROCESS

## FY20 BUDGET OVERVIEW:

REVENUES	FY2019 Adopted Budget	FY2020 Proposed Budget
<b>GENERAL FUND</b>		
Property Taxes	9,706,588	\$ 9,835,805
Local Sales Taxes and Use Taxes	358,076	362,080
Permit, Fees & Regular Licenses	3,080,695	4,059,681
Use of Property & Money	20,893	31,611
Miscellaneous	194,159	208,883
Revenue from the Commonwealth of Virginia	1,824,101	1,747,572
Fund Balance Transfer	500,391	166,551
<b>SUBTOTAL</b>	<b>15,684,903</b>	<b>\$ 16,412,183</b>
<b>TRANSFER TO OTHER FUNDS</b>	<b>(8,187,077)</b>	<b>(8,777,295)</b>
<b>Total General Fund</b>	<b>7,497,826</b>	<b>\$ 7,634,888</b>
<b>FIRE + EMS FUND</b>		
EMS Transport Fees	135,737	109,226
Refunds and Reimbursements	7,679	-
Emergency Services	54,997	54,997
General Fund Appropriation	769,088	1,070,377
<b>Total Fire + EMS Fund</b>	<b>967,501</b>	<b>1,234,600</b>
<b>SCHOOL FUND</b>		
Local & Other Revenues	127,791	189,837
State Revenue	3,653,078	3,457,562
General Fund Appropriation	5,504,573	5,700,089
Federal Funds	800,322	775,008
<b>Total School System Fund</b>	<b>10,085,764</b>	<b>10,122,496</b>
<b>SOCIAL SERVICES FUND</b>		
Local & Other Revenues	8,140	-
State-Aid	798,826	830,383
General Fund Appropriation	352,709	401,534
<b>Total Social Services Fund</b>	<b>1,159,675</b>	<b>1,231,917</b>
<b>CAPITAL IMPROVEMENT FUND</b>		
Capital Improvement Plan	1,868,474	1,133,434
<b>Total Capital Improvement Fund</b>	<b>1,868,474</b>	<b>1,133,434</b>
<b>ENTERPRISE FUND</b>		
Public Utilities Local Receipts	182,904	182,904
General Fund Appropriation	390,818	369,697
<b>Total Public Utilities</b>	<b>573,722</b>	<b>552,601</b>
<b>SPECIAL WELFARE FUND</b>		
Special Welfare Fund	6,872	6,872
<b>Total Special Welfare Fund</b>	<b>6,872</b>	<b>6,872</b>
<b>TRANSFER TO STATE FUND</b>		
Transfer to the Commonwealth	3,352	3,352
<b>Total Transfers to the State Fund</b>	<b>3,352</b>	<b>3,352</b>
<b>Total Operating Fund Revenue</b>	<b>\$ 22,163,186</b>	<b>\$ 21,920,160</b>

# FINANCIAL STRUCTURE, POLICY + PROCESS

## FY20 BUDGET OVERVIEW:

### EXPENDITURES

	FY2019 Adopted Budget	FY2020 Proposed Budget
<b><u>GENERAL FUND-COUNTY OPERATIONS</u></b>		
Legislative	67,047	63,863
General & Financial	1,751,787	1,843,109
Board of Elections	131,944	153,012
Constitutional Officers	222,666	251,250
Judicial Administration - Courts	480,946	493,041
Fire & Rescue	89,850	-
Public Safety - Other	1,613,382	1,661,155
Public Works	1,189,483	1,249,417
Public Health	232,445	240,466
Miscellaneous	8,214	500
Public Welfare Education	76,648	81,729
Recreational & Cultural	595,069	597,334
Planning & Community Development	345,272	358,442
Capital Improvement Projects Under \$10,000	-	21,408
Contingency	166,181	171,994
Debt Service	526,892	448,171
<b>TOTAL</b>	<b>7,497,826</b>	<b>7,634,888</b>
<b><u>FIRE - EMS FUND</u></b>		
Fire - EMS Services	198,725	659,954
Fire Protection	144,292	144,292
Emergency Medical Response	566,484	402,000
Emergency Management	58,000	28,354
<b>Total Fire - EMS Fund</b>	<b>967,501</b>	<b>1,234,600</b>
<b><u>SCHOOL FUND</u></b>		
Operations	10,085,764	10,122,496
<b>Total School Fund</b>	<b>10,085,764</b>	<b>10,122,496</b>
<b><u>SOCIAL SERVICES FUND</u></b>		
Administration	966,595	1,025,267
Benefits Program	193,080	206,650
<b>Total Social Services</b>	<b>1,159,675</b>	<b>1,231,917</b>
<b><u>CAPITAL IMPROVEMENT FUND</u></b>		
Capital Improvement Plan	1,868,474	1,133,434
<b>Total Capital Improvement Fund</b>	<b>1,868,474</b>	<b>1,133,434</b>
<b><u>ENTERPRISE FUND</u></b>		
Mt. Zion/Wayside Water	47,587	46,087
Mt. Zion Wastewater	65,310	55,260
Industrial Center	108,288	103,288
Government Utility	332,537	337,966
Utility Special Projects	20,000	10,000
<b>Total Enterprise Fund</b>	<b>573,722</b>	<b>552,601</b>
<b><u>SPECIAL WELFARE FUND</u></b>		
Special Welfare	6,872	6,872
<b>Total Special Welfare Fund</b>	<b>6,872</b>	<b>6,872</b>
<b><u>TRANSFER TO STATE FUND</u></b>		
Transfer to the Commonwealth	3,352	3,352
<b>Total Transfer to the State Fund</b>	<b>3,352</b>	<b>3,352</b>
<b>TOTAL EXPENDITURES</b>	<b>22,163,186</b>	<b>21,920,160</b>

## FY20 EXPENDITURES

### YOUR FY 20 TAX DOLLAR AT WORK:



#### GENERAL GOVERNMENT OPERATIONS

FUNDING FOR DEPARTMENTS THAT SUPPORT ORGANIZED OPERATIONS SUCH AS COUNTY ADMINISTRATION, INFORMATION TECHNOLOGY, PUBLIC WORKS, PARKS + RECREATION, FINANCE, ETC.



#### CAPITAL IMPROVEMENT FUND

RESOURCES DEDICATED TO THE PROVISION OF COUNTY INFRASTRUCTURE AND CAPITAL FACILITIES.



#### ENTERPRISE FUND

THIS REPRESENTS FUNDING USED FOR THE COUNTY'S PUBLIC UTILITIES FACILITIES AND INFRASTRUCTURE.



#### SCHOOL SYSTEM

THIS REPRESENTS THE LOCAL COUNTY'S FUNDING FOR CHARLES CITY PUBLIC SCHOOLS, WHICH IS NEARLY 50% OF THE OVERALL SCHOOL DIVISION OPERATING BUDGET.



#### FIRE + EMS

IN FY20, THE COUNTY WILL BEGIN BUILDING A PROFESSIONAL FIRE DEPARTMENT TO MEET THE NEED IN THE COMMUNITY.



#### SOCIAL SERVICES

THE COUNTY CONTINUES TO PROVIDE LOCAL FUNDING TO SUPPLEMENT STATE DOLLARS RECEIVED FOR SOCIAL SERVICES.

## FY20 REVENUES

### FY20 REVENUE SOURCES

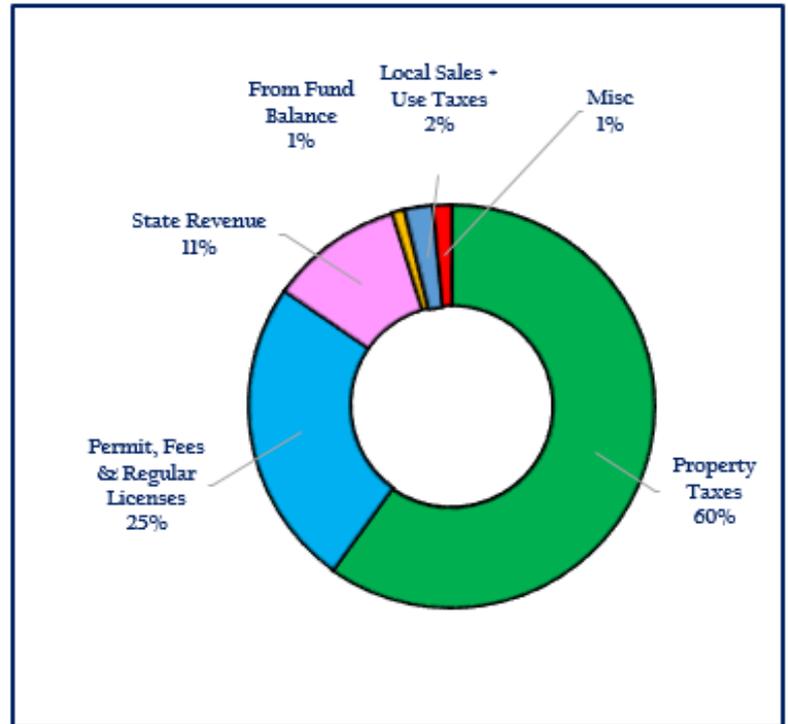
#### TAX RATES

	FY2020 Proposed Budget	
Real Property Tax (per \$100 of assessed value)	\$	0.76
Personal Property Tax (per \$100 of assessed value)		3.75
Tangible Personal Property (per \$100 of assessed value)		3.75
Machinery & Tools		3.00
Merchant's Capital		2.80
Mobile Home Tax (per \$100 assessed value)		0.72
Common Carriers (per \$100 of assessed value)		3.00
Electric Utility Tax (Residential Customer maximum)		2.50
Gas Utility (Residential Customer maximum)		2.50

#### REVENUES

##### GENERAL FUND

	FY2020 Proposed Budget	
Property Taxes	\$	9,835,805
Local Sales Taxes and Use Taxes		362,080
Permit, Fees & Regular Licenses		4,059,681
Use of Property & Money		31,611
Miscellaneous		208,883
Revenue from the Commonwealth of Virginia		1,747,572
Fund Balance Transfer		166,551
<b>SUBTOTAL</b>	<b>\$</b>	<b>16,412,183</b>
<b>TRANSFER TO OTHER FUNDS</b>		<b>(8,777,295)</b>
<b>Total General Fund</b>	<b>\$</b>	<b>7,634,888</b>



FY20 GENERAL FUND REVENUES (PROJECTED):

**\$16,412,184**



# FINANCIAL STRUCTURE: POLICY + PROCESS

## FINANCIAL POLICIES

*To date, the Charles City County Board of Supervisors has not formally adopted an official document of financial policies. In FY2019, County staff identified this as a goal and engaged the assistance of an advisory team to create a standing document. The project work is still underway, with target points to include:*

### ACCOUNTING, AUDITING AND FINANCIAL REPORTING

1. The County shall establish and maintain a high standard of accounting practices in conformance with uniform financial reporting in Virginia and Generally Accepted Accounting Principles (GAAP) for governmental entities as promulgated by the Governmental Accounting Standards Board (GASB).
2. The County's annual financial report will present a summary of financial activity by governmental funds and all funds respectively.
3. An independent public accounting firm shall perform an annual audit in accordance with generally accepted auditing standards for all funds received and expended by any department, constitutional officer or agency of the County, or as may be required for any agency for which the County serves as fiscal agent.

### OPERATING BUDGET

1. The operating budget is intended to implement the Board's service priorities and vision for the County.
2. The budget is a plan for identifying and allocating resources at a level which will meet real needs as efficiently and effectively as possible.
3. The County Administrator shall develop and submit to the Board an annual budget. The County will develop its annual budget in such a manner so as to incorporate historic trend analysis for revenues and expenditures with an adjustment for current financial trends and developments as appropriate.
4. The County's goal is to pay for all recurring expenditures with recurring revenues.
5. One-time or other special revenues will not be used to finance continuing County operations but instead will be used for funding special projects.
6. It is important that a positive unassigned fund balance in the general fund and a positive cash balance in all governmental funds be shown at the end of the fiscal year.
7. The budget shall provide for funding at the rate stipulated by the Virginia Retirement System for all retirement systems.
8. The County shall prepare regular reports comparing actual revenue and expenditures to projected budgeted amounts.
9. The County will avoid tax anticipation borrowing and maintain adequate fiscal reserves in accordance with the fund balance policy.
10. Budget appropriations and transfers will be brought to the County Board of Supervisors for consideration as required by the County's By-Laws.
11. The County will establish a contingency reserve to offset costs related to unforeseen emergencies.

## FINANCIAL POLICIES

### FINANCIAL POLICIES (Continued)

including unanticipated expenditures of a nonrecurring nature, or to meet unexpected small increases in service delivery costs. This reserve (General Fund Contingency) will be budgeted at not less than \$100,000.

12. The County shall periodically review fees and user charges for each enterprise fund operation, such as utilities, with the goal of providing coverage at a level that fully covers the total direct and indirect cost of the activity.
13. The County shall set fees for other user activities, such as recreation programs, inspections, and other similar activities, at a level that is appropriate for the department based upon the service provided and the objectives of the Board.
14. The County shall routinely identify intergovernmental grant opportunities. In considering approval for such grants, the Board shall assess the merits of the program as if it were funded with local tax dollars. Local tax dollars shall not be used to offset the loss of grant funding without first reviewing the merits of the program and the incremental impact on the operating budget.

### CAPITAL IMPROVEMENT BUDGET

1. The County will consider all capital improvements in accordance with an adopted capital improvement program (CIP).
2. The County will include as part of its annual budget process an annual capital budget based on the five-year capital improvement plan. Future capital expenditures necessitated by changes in population, changes in real estate development, or changes in economic base will be included in capital budget projections.
7. The County will coordinate development of the capital improvement budget with development of the operating budget. Future operating costs associated with new capital improvements will be projected and included in operating budget forecasts.
8. The County shall take all prudent steps to maintain its assets at a level adequate to protect the County's capital investment and to minimize future maintenance and replacement costs.
9. The County will identify the estimated costs and potential funding sources for each capital project proposal prior to seeking approval from the Board.
10. The County will attempt to determine the least costly and most flexible financing method for all new projects.

### CASH MANAGEMENT AND INVESTMENTS

1. It is the intent of the County that public funds will be invested to the extent possible to reduce the need for property tax and utility revenues. Funds will be invested with the chief objectives of safety of principal, liquidity, and yield, in that order. All deposits and investments of County funds will be in accordance with applicable Virginia Law guiding the investment of public funds.
2. It is the intent of the County that public funds will be invested in public depositories where the funds will be collateralized either from the collateral pool for the payment of losses of public deposits as established under Virginia's Security for Public Deposits Act (SPDA) or if the financial institution decides to opt-out of the collateral pool that the financial institution follow the more stringent requirements as specified under SPDA.

# FINANCIAL SUMMARIES

**CONSOLIDATED FINANCIAL  
SCHEDULES**

**REVENUES + EXPENDITURES BY FUND  
LAST 4 FISCAL YEARS**

FUND 111 : GENERAL FUND

FUND 131: FIRE + EMS FUND

FUND 251: SOCIAL SERVICES FUND

FUND 311: CAPITAL IMPROVEMENT PLAN FUND

FUND 511: ENTERPRISE UTILITIES FUND

GENERAL FUND  
FUND 111

GENERAL FUND REVENUES				
	FY/2017 ACTUAL	FY/2018 ACTUAL	FY/2019 ADOPTED	FY/2020 ADOPTED
<b>**REVENUE FROM LOCAL SOURCES</b>				
Real Estate Taxes	(5,997,930)	(5,966,790)	(6,367,265)	(6,232,030)
<b>Public Service Corp Taxes</b>	<b>(1,044,000)</b>	<b>(1,059,311)</b>	<b>(1,049,756)</b>	<b>(1,175,000)</b>
Personal Property Tax	(1,865,519)	(1,972,974)	(1,893,921)	(2,069,500)
Mobile Home Taxes	(8,540)	(7,606)	(8,381)	(8,330)
Mach. and Tools Tax	(111,465)	(89,715)	(129,600)	(95,202)
Common Carriers Tax (P.P.)	(79,123)	(63,788)	(79,200)	(71,330)
Cur. Merchants Cap. Taxes	(29,476)	(26,363)	(27,589)	(27,589)
Late Payment + Interest Charges	<b>(149,698)</b>	<b>(131,524)</b>	<b>(150,876)</b>	<b>(156,824)</b>
Consumer's Utility Taxes-Tele	(145,972)	(141,408)	(144,969)	(144,969)
Consumer's Utility Taxes-Ele	(152,313)	(153,695)	(150,596)	(150,596)
Consumer's Utility Taxes-Gas	(1,833)	(1,700)	(1,820)	(1,820)
Gross Receipts Tax	(37,537)	(41,156)	(38,795)	(38,773)
Franchise Tax-Cable TV/BB&T	(1,200)	(22,415)	(7,332)	(11,808)
Motor Vehicle Licenses	(25)	(45)	(52)	(20)
Recordation Taxes-Grantor	(13,298)	(13,647)	(14,512)	(13,355)
Lodging Tax	-	-	-	(1,890)
Local Sales Tax	(779,228)	(503,287)	(393,236)	(800,020)
Current Animal Licenses	(2,172)	(1,681)	(2,451)	(2,091)
Kennel Licenses	(3,900)	(3,500)	(3,900)	(3,832)
Grantee Tax - (Local)	(37,750)	(45,144)	(40,706)	(42,651)
Zoning Business Permit	(840)	(1,060)	(984)	(904)
Business Permit Fee	(6,615)	(7,872)	(6,813)	(7,890)
Fines And Forfeitures	(28,615)	(39,644)	(32,658)	(36,168)
Transfer Fees	(223)	(261)	(243)	(245)
Zoning and Subdiv. Permit	(30,062)	(8,020)	(12,000)	(16,437)
Erosion and Sediment Review	(2,202)	(9,154)	(8,000)	(7,822)
Sheriff Handgun Permit Fees	(4,090)	(4,655)	(3,534)	(4,142)
Building Permits	(78,704)	(60,054)	(66,989)	(69,910)
State Surcharge Fee	(2,110)	(1,246)	(1,286)	(1,546)
Building Permit Penalty	(2,120)	(3,762)	(2,657)	(2,375)
State Surcharge Penalty	(43)	(75)	(26)	(41)
Temporary CO Fee	(200)	(300)	(300)	(338)
Certificate of Occupancy Fee	(1,800)	(1,400)	(1,350)	(1,536)
Re-Inspection Fee	(100)	(100)	(100)	(118)
Re-Connect Electric	(150)	(100)	(95)	(100)
Amendment Fee	(252)	(176)	(177)	(288)
Cond. Use Permit - Other	(1,800)	(1,500)	(1,800)	(1,575)
Landfill Host Fees	(2,738,756)	(2,787,729)	(2,162,160)	(2,716,560)

<b>GENERAL FUND REVENUES</b>				
	<b>FY/2017 ACTUAL</b>	<b>FY/2018 ACTUAL</b>	<b>FY/2019 ADOPTED</b>	<b>FY/2020 ADOPTED</b>
Monitoring Funds	(328,392)	(323,544)	(325,936)	(315,225)
Ingenco Gas Sales	(13,713)	(16,614)	(13,294)	(27,867)
Use of Money and Property	(22,263)	(24,985)	(20,893)	(31,611)
<b>Charges for Services</b>	<b>(213,672)</b>	<b>(53,485)</b>	<b>(55,450)</b>	<b>(51,614)</b>
<b>Recreation Program Revenue</b>	<b>(44,440)</b>	<b>(35,388)</b>	<b>(44,668)</b>	<b>(43,098)</b>
Refunds + Reimbursements	(50,359)	(78,448)	(50,150)	(85,245)
Donations and Gifts Received	(155,861)	(16,130)	(43,891)	(27,775)
Revenue from State Sources - Non Categorical	(728,070)	(719,586)	(725,754)	(723,647)
Revenue from State Sources - Categorical	(965,850)	(993,620)	(1,000,491)	(1,000,491)
Payments in Lieu of Taxes	(1,144)	(2,613)	(1,356)	(1,520)
Insurance Recoveries	(486)	(35,814)	(20,000)	(21,915)
Sale of Property	(106,162)	(8,500)	(76,500)	-
<b>SUBTOTAL: REVENUE GENERATED WITHIN FUND</b>	<b>(15,990,073)</b>	<b>(14,774,754)</b>	<b>(15,167,937)</b>	<b>(16,245,633)</b>
Fund Balance Transfer	-	-	(500,391)	(166,551)
<b>TOTAL REVENUE GENERATED WITHIN FUND</b>	<b>(15,990,073)</b>	<b>(14,774,754)</b>	<b>(15,668,328)</b>	<b>(16,412,184)</b>
<b>TRANSFERS OUT</b>				
Transfer to School Fund	4,926,194	5,179,573	5,449,573	5,645,089
Transfer to Decide Smart	55,000	55,000	55,000	55,000
Transfer to Fire/EMS Fund	-	-	769,088	1,070,377
Transfer VPA Fund	437,000	382,471	352,709	401,534
Transfer to School CIP Fund	447,116	345,162	665,000	790,856
Transfer to Water System Fun	425,759	501,012	390,818	369,697
Transfer to CIP	573,538	406,020	402,724	342,578
Transfer to CPMT	-	-	102,165	102,165
<b>TOTAL TRANSFERS OUT</b>	<b>6,864,607</b>	<b>6,869,238</b>	<b>8,187,077</b>	<b>8,777,295</b>
<b>TOTAL FOR FUND</b>	<b>(9,125,466)</b>	<b>(7,905,516)</b>	<b>(7,481,251)</b>	<b>(7,634,888)</b>

GENERAL FUND EXPENDITURES						
	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ADOPTED	YEAR OVER YEAR CHANGE (\$)	YEAR OVER YEAR CHANGE (%)
<b>LEGISLATIVE</b>						
Board of Supervisors	61,328	56,495	67,047	63,863	(3,184)	-5%
<b>TOTAL LEGISLATIVE</b>	<b>61,328</b>	<b>56,495</b>	<b>67,047</b>	<b>63,863</b>	<b>(3,184)</b>	
<b>GENERAL AND FINANCIAL</b>						
County Administrator	173,725	177,236	198,204	200,522	(22,182)	-10%
Legal Services	72,163	66,274	87,000	127,000	40,000	46%
Non-Departmental	62,230	52,300	59,754	59,754	-	0%
Non-Departmental Telecommunications	119,545	111,244	139,000	175,900	36,900	27%
Audit	37,900	37,900	34,800	38,800	4,000	11%
Commissioner of the Revenue	235,137	241,626	246,946	253,717	6,771	3%
Treasurer	169,750	177,673	186,971	189,275	2,304	1%
Finance	260,607	138,842	160,066	160,436	370	0%
Human Resources	77,649	77,649	142,717	145,439	2,722	2%
Information Technology	259,220	304,813	412,537	407,456	(5,081)	-1%
Motor Pool	70,324	74,042	67,088	67,732	644	1%
Central Gas	14,685	12,997	14,204	14,626	422	3%
Memberships	2,490	2,473	2,500	2,452	(48)	-2%
<b>TOTAL GENERAL AND FINANCIAL</b>	<b>1,555,425</b>	<b>1,475,069</b>	<b>1,751,787</b>	<b>1,843,109</b>	<b>66,822</b>	
<b>BOARD OF ELECTIONS</b>						
Board of Elections	24,083	58,706	34,908	34,538	(370)	-1%
General Registrar	128,451	96,898	97,036	118,473	21,437	22%
<b>TOTAL BOARD OF ELECTIONS</b>	<b>152,534</b>	<b>155,604</b>	<b>131,944</b>	<b>153,011</b>	<b>21,067</b>	
<b>JUDICIAL ADMIN. (COURT</b>						
Circuit Court	30,900	21,777	32,135	32,135	-	0%
Combined GD/JD Court	3,266	7,665	8,980	12,050	3,070	34%
County Magistrate	355	201	600	600	-	0%
Clerk of Circuit Court	208,909	215,861	234,944	232,471	(2,473)	-1%
Sheriff (Judicial)	170,623	140,034	141,809	142,728	919	1%
Courthouse Security Fund	34,891	75,607	51,546	73,057	21,511	42%
Crater Criminal Justice	6,827	10,932	10,932	10,932	-	0%
<b>TOTAL JUDICIAL ADMIN (COURTS)</b>	<b>455,771</b>	<b>472,077</b>	<b>480,946</b>	<b>503,973</b>	<b>23,027</b>	
<b>COMMONWEALTH ATTORNEY</b>						
Commonwealth Attorney	211,212	218,033	222,666	251,109	28,443	13%
Asset Forfeiture - Commonwealth's Attorney	1,170	173	-	-	-	0%
<b>TOTAL COMMONWEALTH ATTORNEY</b>	<b>212,382</b>	<b>218,206</b>	<b>222,666</b>	<b>251,109</b>	<b>28,443</b>	
<b>PUBLIC SAFETY</b>						
Sheriff (Law Enforcement)	652,107	694,516	751,937	682,362	(69,575)	-9%
County Sheriff Support	165,876	183,578	259,139	267,150	8,011	3%
E-911	45,314	47,839	59,850	44,850	(15,000)	-25%
Wireless E-911	36,807	29,653	30,000	30,000	-	0%
<b>TOTAL PUBLIC SAFETY</b>	<b>900,104</b>	<b>955,586</b>	<b>1,100,926</b>	<b>1,024,362</b>	<b>(76,564)</b>	
Correction + Detention	276,834	236,424	275,097	293,653	18,556	7%
VJCCCA	5,036	9,400	9,400	9,400	-	0%
Col. Comm. Correction JB - Criminal Justice Planner	10,166	6,207	10,085	12,287	2,202	22%
9th District Court Svcs- Shared Exp: New Kent Co.	26,480	4,524	21,370	21,370	-	0%
<b>TOTAL CORRECTION + DETENTION</b>	<b>318,516</b>	<b>256,555</b>	<b>315,952</b>	<b>336,710</b>	<b>20,758</b>	
<b>OTHER PROTECTION</b>						
<b>CODES (Enforcement)</b>						
Office of the Building Inspector	141,266	145,107	159,559	158,080	(1,479)	-1%
Animal Control	111,140	126,465	126,745	131,021	4,276	3%
Medical Examiner	40	40	50	50	-	0%
<b>TOTAL OTHER PROTECTION</b>	<b>252,446</b>	<b>271,612</b>	<b>286,354</b>	<b>289,151</b>	<b>2,797</b>	
<b>LANDFILL MONITORING</b>						
Landfill Monitoring	307,382	249,846	294,277	300,990	6,713	2%
<b>TOTAL LANDFILL MONITORING</b>	<b>307,382</b>	<b>249,846</b>	<b>294,277</b>	<b>300,990</b>	<b>6,713</b>	
<b>GENERAL PROPERTIES</b>						
General Properties	461,992	492,035	526,372	618,338	91,966	17%
Animal Shelter	12,037	12,004	11,250	12,050	800	7%
Courthouse Judicial Complex	41,046	35,225	47,550	47,050	(500)	-1%
Government Administration Building	93,292	91,231	122,434	99,665	(22,769)	-19%
Historical Courthouse	1,255	2,160	1,150	1,750	600	52%
Neighborhood Facility Building	41,148	37,756	24,750	-	(24,750)	-100%
Public Works Maintenance Facility	19,216	29,530	26,200	20,000	(6,200)	-24%
Sheriff's Department	62,940	63,093	51,000	51,000	-	0%
Visitor's Center	1,532	1,737	1,400	1,500	100	7%
Roxbury Industrial Park	200	500	500	1,000	500	100%
Harrison Park	7,232	12,230	7,500	4,750	(2,750)	-37%
Lawrence Lewis Park	1,867	1,865	5,000	6,000	1,000	20%
Ruthville Gymnasium	37,449	30,226	34,850	34,850	-	0%
Ruthville Recreation Center	33,786	42,146	35,250	33,250	(2,000)	-6%
<b>TOTAL GENERAL PROPERTIES</b>	<b>814,992</b>	<b>851,738</b>	<b>895,206</b>	<b>931,203</b>	<b>35,997</b>	

GENERAL FUND EXPENDITURES						
	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ADOPTED	YEAR OVER YEAR CHANGE (\$)	YEAR OVER YEAR CHANGE (%)
<b>CONTRIBUTIONS</b>						
Health Dept.	110,698	110,698	110,698	115,126	4,428	4%
H.E.A.L. Charles City Health Council	-	20	2,000	2,000	-	0%
Mental Health Services	116,259	116,260	119,747	123,340	3,593	3%
<b>WELFARE</b>						
Welfare Contributions	73,419	74,419	75,419	80,500	5,081	7%
John Tyler Community College	1,229	1,229	1,229	1,229	-	0%
<b>TOTAL CONTRIBUTIONS</b>	<b>301,605</b>	<b>302,626</b>	<b>309,093</b>	<b>322,195</b>	<b>13,102</b>	
<b>PARKS + RECREATION OPERATIONS</b>						
Recreation Operations	465,699	518,023	454,216	438,973	(15,243)	-3%
Lawrence Lewis Park Boat Ramp	17,203	16,820	17,224	17,224	-	0%
<b>TOTAL PARKS + RECREATION</b>	<b>482,902</b>	<b>534,843</b>	<b>471,440</b>	<b>456,197</b>	<b>(15,243)</b>	
<b>LIBRARY/ CULTURAL</b>						
Heritage Regional Library	71,179	72,500	87,125	122,325	35,200	40%
Cultural Alliance	10,000	5,000	4,500	4,500	-	0%
Center for Local History	7,113	9,586	32,004	31,536	(468)	-1%
<b>TOTAL LIBRARY + CULTURAL</b>	<b>88,292</b>	<b>87,086</b>	<b>123,629</b>	<b>158,361</b>	<b>34,732</b>	
<b>COMMUNITY DEVELOPMENT</b>						
Department of Community Development	215,930	229,842	255,039	265,786	10,747	4%
Community Development Contributions	29,976	29,570	29,471	37,236	7,765	26%
<b>TOTAL COMMUNITY DEVELOPMENT</b>	<b>245,906</b>	<b>259,412</b>	<b>284,510</b>	<b>303,022</b>	<b>18,512</b>	
<b>ENVIRONMENTAL MGMT</b>						
Water Conservation Dist.	18,800	18,800	18,800	18,800	-	0%
<b>TOTAL ENVIRONMENTAL MGMT</b>	<b>18,800</b>	<b>18,800</b>	<b>18,800</b>	<b>18,800</b>	<b>-</b>	
<b>COOPERATIVE EXTENSION</b>						
Cooperative Extension	38,832	17,766	41,962	36,620	(5,342)	-13%
<b>TOTAL COOPERATIVE EXTENSION</b>	<b>38,832</b>	<b>17,766</b>	<b>41,962</b>	<b>36,620</b>	<b>(5,342)</b>	
<b>MISCELLANEOUS</b>						
General Fund Contingency	50,296	100,000	100,000	100,000	-	0%
Salary Adjustments	-	67,583	66,181	71,994	5,813	9%
<b>TOTAL MISCELLANEOUS</b>	<b>50,296</b>	<b>167,583</b>	<b>166,181</b>	<b>171,994</b>	<b>5,813</b>	
<b>REVOLVING ACCOUNTS</b>						
Ruthville Fitness Center	7,484	28,413	6,000	-	(6,000)	-100%
Summer Concert Series	-	-	-	-	-	0%
<b>TOTAL REVOLVING ACCOUNTS</b>	<b>7,484</b>	<b>28,413</b>	<b>6,000</b>	<b>-</b>	<b>(6,000)</b>	
<b>DEBT SERVICE</b>						
Courthouse- Judicial Lease Principal	396,769	393,730	390,837	-	(390,837)	-100%
Courthouse Judicial Lease Interest	37,484	40,524	7,228	-	(7,228)	-100%
Phone System Lease	48,872	31,116	53,226	53,265	39	0%
Hideaway Wastewater Treatment Plant Replacement	-	-	61,200	61,200	-	0%
Library Loan	-	-	-	333,706	333,706	
<b>TOTAL DEBT SERVICE</b>	<b>483,125</b>	<b>465,370</b>	<b>512,491</b>	<b>448,171</b>	<b>(64,320)</b>	<b>-13%</b>
<b>CIP Projects Under \$10k</b>						
CIP Projects Under \$10k	-	-	-	21,408	21,408	100%
<b>TOTAL CIP Projects Under \$10k</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>21,408</b>	<b>21,408</b>	
<b>TOTAL EXPENDITURES</b>	<b>6,748,122</b>	<b>6,844,687</b>	<b>7,481,251</b>	<b>7,634,888</b>		

FIRE + EMS FUND  
FUND 131

# FINANCIAL SUMMARIES



## FIRE + EMS

Public safety remains at the top of the County's priority list, and the proposed FY20 budget was designed with this in mind.

The FY19 budget set the stage by establishing the County's first professional Department of Fire + EMS, led by Director Jimmy Johnson and Captain George Bridgers. The enclosed proposal for FY20 will move things forward and begin the 'heavy lifting' phase, addressing several of the big- ticket basics which must be addressed at the onset, in order to adequately build a Fire Department from the ground up.

Priorities this year will include:

- Staffing (Hiring 2 Lieutenants + 6 Firefighters)
- Purchasing necessary vehicles + equipment:  
(1 Ambulance + 1 Fire truck + Necessary equipment and gear)
- Outfitting facilities with the basic essentials for initial operations

The County will provide a local appropriation of **\$ 1,070,377** to the Fire + EMS Fund, which equates to **\$ 0.1255** cents on the tax dollar.



FIRE + EMS FUND				
	FY/ 2017 ACTUAL	FY/ 2018 ACTUAL	FY/ 2019 ADOPTED	FY/ 2020 ADOPTED
<b>FIRE/ EMS FUND</b>				
<b>**FIRE &amp; EMS SERVICES**</b>				
Regular Salaries			70,000	410,000
Salaries- Part Time			10,600	-
FICA			6,166	31,365
Retirement			7,355	36,654
Hospitalization			9,671	77,812
Life Insurance			419	2,132
Workmans Compensation			-	500
Advertising			-	-
Books & Subscriptions			-	1,000
Computer Equipment + Supplies			1,700	5,100
Copier Service			960	1,000
Dues & Assoc. Memberships			500	500
Miscellaneous			5,000	5,000
Office Supplies			3,200	1,500
Postal Services			400	100
Promotional Materials			-	1,500
Telecomm- Cellular			1,500	4,500
Training			15,000	10,000
Travel (Mileage)			-	-
Travel (Sub. and Lodging)			-	200
Travel (Conv & Ed)			750	5,000
Electrical Service			-	2,500
Gasoline- Vehicle/ Equipment			-	7,000
Heating Service			-	2,500
Lease/ Rental Equipment -			-	500
Motor Vehicle Insurance			-	-

FIRE + EMS FUND				
	FY/ 2017 ACTUAL	FY/ 2018 ACTUAL	FY/ 2019 ADOPTED	FY/ 2020 ADOPTED
Supplies - EMS Equipment			-	6,000
Supplies - Extrication			-	1,000
Supplies - Hose/ Nozzle			-	1,000
Supplies - Lights			-	500
Supplies - SCBA			-	-
Supplies - Small Engine			-	500
Turn-Out Gear Replacement			-	14,856
Uniforms			-	5,735
Vehicle / Equipment Supplies			-	-
Machinery + Equipment - EMS			10,000	-
Machinery + Equipment - Radios			55,504	-
Machinery + Equip - HazMat			-	2,000
Furniture + Fixtures			-	12,000
Maint Svc Contracts - EMS Equip			-	-
Maint Svc Contracts - Extrication			-	-
Maint Svc Contracts - Extinguishers			-	-
Maint Svc Contracts - Ladders			-	-
Maint Svc Contracts - SCBA			-	10,000
Repairs + Maint - EMS Equipment			-	-
Repairs + Maint - Extrication			-	-
Repairs + Maint - Hose/ Nozzle			-	-
Repairs + Maint - Portable			-	-
Repairs + Maint - SCBA			-	-
Repairs + Maint - Small Engine			-	-
<b>TOTAL FIRE + EMS SERVICES</b>			<b>198,725</b>	<b>659,954</b>
<b>FIRE PROTECTION</b>				
C. Cty. Vol. Fire Dept.	80,000	80,000	80,000	80,000
Station III Operation	12,549	8,800	8,800	8,800

<b>FIRE + EMS FUND</b>				
	FY/ 2017 ACTUAL	FY/ 2018 ACTUAL	FY/ 2019 ADOPTED	FY/ 2020 ADOPTED
Forester	7,892	7,892	7,892	7,892
Fire Programs	-	20,000	20,000	20,000
EMS/Fire Stipends	17,950	15,000	15,000	15,000
Lease of Property	12,600	12,600	12,600	12,600
<b>TOTAL FIRE PROTECTION</b>	<b>130,991</b>	<b>144,292</b>	<b>144,292</b>	<b>144,292</b>
<b>EMER. MEDICAL RESPONSE</b>				
EMS Professional Services	543,120	546,000	546,000	390,000
Regional Med-Flight Progra	200	200	200	200
Line of Duty Insurance	4,580	4,500	4,800	4,800
Four For Life Grant Expend	-	8,484	8,484	-
EMS Billing Fees	10,566	7,000	7,000	7,000
<b>TOTAL EMERG MEDICAL RESPONSE</b>	<b>558,466</b>	<b>566,184</b>	<b>566,484</b>	<b>402,000</b>
<b>EMERGENCY MANAGEMENT</b>				
Salaries (Part-time)	10,350	10,350	21,200	11,342
FICA	774	774	1,622	868
Retirement	1,063	1,063	2,194	1,014
Hospitalization	688	688	3,474	1,710
Life Insurance	53	53	110	59
Miscellaneous	2,059	2,059	13,361	13,361
Emergency Preparedness	8,323	8,323	16,039	-
<b>TOTAL EMERG. MANAGEMENT</b>	<b>23,310</b>	<b>23,310</b>	<b>58,000</b>	<b>28,354</b>
<b>TOTAL FOR FUND</b>	<b>\$ 712,767</b>	<b>\$ 733,786</b>	<b>\$ 967,501</b>	<b>\$ 1,234,600</b>

<b>FIRE + EMS FUND</b>				
	FY/ 2017 ACTUAL	FY/ 2018 ACTUAL	FY/ 2019 ADOPTED	FY / 2020 ADOPTED
<b>REVENUES</b>				
EMS Transport Fees	\$ (112,083)	\$ (79,859)	\$ (135,737)	\$ (109,226)
Fire Dept. Phone Reimbursement	(871)	(454)	(854)	-
Fire Department Rent	(6,825)	(4,725)	(6,825)	-
Emergency Services- Other	(20,500)	(20,500)	(20,500)	(20,500)
Four-for-life	(8,500)	(8,500)	(8,500)	(8,500)
Fire Programs	(22,997)	(22,997)	(22,997)	(22,997)
EMS Account Collections	(3,000)	(3,000)	(3,000)	(3,000)
<b>SUBTOTAL REVENUES</b>	<b>(174,776)</b>	<b>(140,035)</b>	<b>(198,413)</b>	<b>(164,223)</b>
General Fund Appropriation	-	-	(769,088)	(1,070,377)
<b>TOTAL REVENUES</b>	<b>(174,776)</b>	<b>(140,035)</b>	<b>(967,501)</b>	<b>(1,234,600)</b>
<b>EXPENDITURES</b>				

**NOTE:**

Fund 131 was newly created in the FY19 budget to appropriately budget for the Fire + EMS services following establishment of the County's paid Department of Fire + EMS in FY19.

The revenues and expenditures above were previously captured in the General Fund III under Emergency Management

SOCIAL SERVICES  
FUND 251

# FINANCIAL SUMMARIES



## SOCIAL SERVICES

The Department of Social Services presented the FY20 budget of **\$ 1,231,917**, within which **\$ 406,124** was the requested local appropriation.

The Department of Social Services will continue to receive funding from the Virginia Department of Social Services, which equates to approximately **80%** of the budget. The local match, or **20%**, is the piece that is required by the State for the locality.

Social Services is faced with many challenges in their pursuit to providing strong services to the citizens of Charles City County. There are various requirements that the department must meet throughout the year in order to stay in compliance with State guidelines.

Outside of the State requirements, the Social Services team plans to add a total of four full-time employees (two Benefit Workers, one Services Worker, and one Administrative position). The two Benefit Workers will be largely funded by the State as part of the 80/20 cost sharing.

Following a thorough review of the request, staff is recommending a local match of **\$ 401,534** to the department for FY20, an overall decrease of **(\$ 4,590)** from the original requested total.

# SOCIAL SERVICES FUND

TOTAL (80% FROM STATE ; 20% FROM COUNTY)						LOCAL CONTRIBUTION (20%)					
	FY/2017 ACTUAL	FY/ 2018 ACTUAL	FY/ 2019 ADOPTED	FY/2020 ADOPTED	YEAR OVER YEAR CHANGE (%)		FY/ 2019 ADOPTED	FY/ 2020 ADOPTED	YEAR OVER YEAR CHANGE (%)	PERCENT OF LOCAL DOLLARS	
<b>** VPA **</b>						<b>** VPA **</b>					
Appropriation						Appropriation					
VPA Board Salaries	6,800	7,300	7,300	7,800	7%	VPA Board Salaries	7,300	7,800	6.8%	100%	
P.A. Regular Salaries	465,316	599,727	599,727	600,265	0%	P.A. Regular Salaries	179,918	180,620	0.4%	30%	
Personnel - CPS On Call	9,984	11,648	11,648	11,648	0%	Personnel - CPS On Call	2,330	2,330	0.0%	20%	
Administrative Salaries		24,761	24,761	55,944	126%	Administrative Salaries	24,761	51,354	107.4%	100%	
P.A. FICA	34,886	45,609	45,609	45,609	0%	P.A. FICA	9,122	9,122	0.0%	20%	
P.A. Retirement	44,459	67,390	67,390	67,390	0%	P.A. Retirement	13,478	13,478	0.0%	20%	
VRS-Hybrid	563	500	3,200	3,200	0%	VRS-Hybrid	640	640	0.0%	20%	
P.A. Hospitalization	82,823	105,375	105,375	121,181	15%	P.A. Hospitalization	21,075	24,236	15.0%	20%	
P.A. Life Insurance	2,275	2,960	2,960	2,960	0%	P.A. Life Insurance	592	592	0.0%	20%	
VRS-Hybrid-Disability Ins.	240	150	800	800	0%	VRS-Hybrid-Disability Ins.	160	160	0.0%	20%	
P.A. Workmans Comp	2,516	3,000	3,000	3,200	7%	P.A. Workmans Comp	600	640	6.7%	20%	
P.A. Prof. Health Svcs.	146	150	150	150	0%	P.A. Prof. Health Svcs.	30	30	0.0%	20%	
Prof. Services - Other	200	500	500	500	0%	Prof. Services - Other	100	100	0.0%	20%	
Contractual Services	18,015	21,000	21,000	21,000	0%	Contractual Services	4,200	4,200	0.0%	20%	
Repair and Maint.-Equip	531	1,000	1,000	2,000	100%	Repair and Maint.-Equip	200	400	100.0%	20%	
Advertising	10	150	150	150	0%	Advertising	30	30	0.0%	20%	
Repair and Maint.-Auto	1,115	550	1,100	2,000	82%	Repair and Maint.-Auto	220	400	81.8%	20%	
P.A. Data Processing	12,720	13,000	13,000	13,000	0%	P.A. Data Processing	2,600	2,600	0.0%	20%	
Postal Services	2,102	2,500	2,500	2,500	0%	Postal Services	500	500	0.0%	20%	
Telecommunications	29,096	25,000	25,000	27,000	8%	Telecommunications	5,000	5,400	8.0%	20%	
Motor Vehicle Insurance	3,284	3,284	3,284	5,500	67%	Motor Vehicle Insurance	657	1,100	67.5%	20%	
Surety Bonds	2,867	2,875	2,950	2,950	0%	Surety Bonds	590	590	0.0%	20%	
Liability	1,501	1,501	1,501	1,501	0%	Liability	300	300	0.0%	20%	
Lease/Rent Equipment	4,239	4,000	4,000	5,000	25%	Lease/Rent Equipment	800	1,000	25.0%	20%	
P.A. Travel (Mileage)	2,619	2,100	2,100	4,500	114%	P.A. Travel (Mileage)	420	900	114.3%	20%	
Volunteer Services		250	250	250	0%	Volunteer Services	50	50	0.0%	20%	
P.A. Dues and Assoc. Mem.	475	450	450	510	13%	P.A. Dues and Assoc. Mem.	90	102	13.3%	20%	
Miscellaneous	1,011	1,500	1,500	1,500	0%	Miscellaneous	1,500	1,500	0.0%	100%	
P.A. Office Supplies	16,092	11,340	11,340	12,700	12%	P.A. Office Supplies	2,268	2,540	12.0%	20%	
P.A. Rep. and Maint. Sup.		550	550	550	0%	P.A. Rep. and Maint. Sup.	110	110	0.0%	20%	
Vehicle Supplies	1,323	1,000	1,000	1,000	0%	Vehicle Supplies	200	200	0.0%	20%	
Staff Development		1,500	1,500	1,500	0%	Staff Development	300	300	0.0%	20%	
<b>TOTAL VPA</b>	<b>747,208</b>	<b>962,620</b>	<b>966,595</b>	<b>1,025,758</b>	<b>6%</b>	<b>TOTAL VPA - COUNTY</b>	<b>280,141</b>	<b>313,324</b>	<b>11.8%</b>		
<b>** Support **</b>						<b>** Support **</b>					
Appropriation						Appropriation					
FICA	1,963			2,220		FICA	-	844	0.0%	38%	
FICA (Adult Protective Service)	42	150	150		0%	FICA (Adult Protective Service)	57	-	-100.0%	38%	
FICA (Adult Services)	409	1,500	1,500		0%	FICA (Adult Services)	570	-	-100.0%	38%	
Auxilliary Grants-Aged		5,000	5,000	5,000	0%	Auxilliary Grants-Aged	1,000	1,000	0.0%	20%	
Auxilliary Grant-Blind						Auxilliary Grant-Blind	-	-	0.0%	20%	
Auxilliary Grant-Disabled	21,776	40,000	40,000	40,000	0%	Auxilliary Grant-Disabled	8,000	8,000	0.0%	20%	
State Adoption Assistance	14,566	25,000	25,000	25,000	0%	State Adoption Assistance	-	-	0.0%	0%	
Companion Local		21,650	24,850	24,850	0%	Companion Local	24,850	24,850	0.0%	100%	
Family Preservation (SSBG)	1,254	1,740	1,740	1,740	0%	Family Preservation (SSBG)	348	348	0.0%	20%	
Day Care/Local		3,000	3,000	3,000	0%	Day Care/Local	3,000	3,000	0.0%	100%	
State Adden/Loc		7,000	7,000	7,000	0%	State Adden/Loc	7,000	7,000	0.0%	100%	
Project Life Saver		4,000	4,000	4,000	0%	Project Life Saver	4,000	4,000	0.0%	100%	
Promoting Safe/Stable Families	6,577	10,000	10,000	18,000	80%	Promoting Safe/Stable Families	2,000	3,600	80.0%	20%	
Self Sufficiency Initiative	25,150	25,500	20,500	25,500	24%	Self Sufficiency Initiative	20,500	25,500	24.4%	100%	
Adult Protective Services	7,528	6,130	11,050	11,050	0%	Adult Protective Services	2,210	2,210	0.0%	20%	
VIEW Purchase Services	6,974	9,290	9,290	9,290	0%	VIEW Purchase Services	1,858	1,858	0.0%	20%	
Adult Services	28,935	23,480	30,000	30,000		Adult Services	6,000	6,000	0.0%	20%	
<b>TOTAL SUPPORT</b>	<b>115,174</b>	<b>183,440</b>	<b>193,080</b>	<b>206,650</b>	<b>8%</b>	<b>TOTAL SUPPORT - COUNTY</b>	<b>81,393</b>	<b>88,210</b>	<b>8.4%</b>		
<b>TOTAL BUDGET</b>	<b>862,382</b>	<b>1,146,060</b>	<b>1,159,675</b>	<b>1,232,408</b>	<b>6.41%</b>	<b>TOTAL - COUNTY</b>	<b>361,534</b>	<b>401,534</b>	<b>11.1%</b>		

# CAPITAL IMPROVEMENT FUND

## FUND 311

# FINANCIAL SUMMARIES

## CAPITAL IMPROVEMENTS FUND FY 20 COUNTY PROJECTS

The County's Capital Improvement Plan includes projects with estimated costs over \$5,000, each with a useful life of one year or more.



## CAPITAL IMPROVEMENT PLAN

The Capital Improvement Plan (CIP) is now in year five of the initial plan, as established in FY16. In the last five years, the CIP has enabled the County to improve across several areas and eliminate various problems.

The FY20 budget will bring about several new projects, while also advancing existing projects toward completion. The proposed total for County projects will be \$ 342,578. Projects for the School Division will cost approximately \$ 790,856.

A few highlights of the proposed CIP include:

### ADMINISTRATION:

Necessary roof and gutter repairs to the GSAB **\$ 65,000**

### PARKS + RECREATION

Renovations to the Social Center (Recreation Center) restrooms **\$ 50,500**

### VEHICLES

Two vehicle leases for the County Sheriff's Dept **\$ 35,603**

### WASTEWATER PROJECTS

Pit replacements in five locations **\$ 30,000**

### FIRE + EMS

Financing of radios for Fire + EMS **\$ 120,000**

Financing of one ambulance **\$ 41,475**

# FINANCIAL SUMMARIES

## CAPITAL IMPROVEMENTS FUND FY 20 SCHOOL PROJECTS



# CAPITAL IMPROVEMENT PLAN

### CHARLES CITY COUNTY PUBLIC SCHOOLS \_CIP PLAN:

1. Cooling Tower (CCHS Building 100)	\$	105,000
2. CCHS Kitchen + Dining Room HVAC Units		65,000
3. Phase II HVAC Control System Update		85,071
4. Thirty Classroom / Hallway HVAC Units		60,000
5. Boilers (CCHS Building 200)		96,585
6. Gym HVAC units		110,000
7. One School Bus		107,000
8. One Seven Passenger Van		24,500
9. Student 1:1 Initiative (\$765 ea) Qty 160		122,400
10. Switches: AP + Server Upgrades		<u>15,300</u>

**TOTAL SCHOOL CIP: \$ 790,856**

**FY/ 2020 CAPITAL IMPROVEMENT PLAN  
COUNTY + SCHOOL PROJECTS**

	Project Total (Estimated)	CURRENT 5 YEAR CIP (EST 2016)					FUTURE YEARS		
		FY16 ACTUAL	FY17 ACTUAL	FY18 ACTUAL	FY19 ADOPTED	FY20 ADOPTED	FY21	FY22	FY23
		<b>ADMINISTRATION</b>							
GSAB Wastewater Treatment Plant	\$ 313,610	10,062	108,548	-	-	-	195,000	-	-
GSAB Auditorium Renovation	\$ 8,608	-	-	-	8,608	-	-	-	-
School Central Office Relocation	\$ 125,000	-	-	-	125,000	-	-	-	-
Social Services Relocation	\$ 75,000	-	-	-	75,000	-	-	-	-
Old Courthouse Renovation	\$ 200,000	-	-	200,000	-	-	-	-	-
Library/History Center (incl. Historic Courthouse)	\$ 2,912,200	-	162,200	2,750,000	-	-	-	-	-
Visitor Center Renovations	\$ 11,000	-	-	-	5,000	-	6,000	-	-
Teller Windows (Treasurer's Office)	\$ 5,620	-	-	-	2,810	-	2,810	-	-
Courthouse Renovations	\$ 158,005	9,005	-	34,000	-	-	40,000	15,000	60,000
Roof and Gutter Repairs Section C 3,500 SF	\$ 65,000	-	-	-	-	65,000	-	-	-
Roof and Gutter Repairs Section B 7,900 SF	\$ 155,000	-	-	-	-	-	155,000	-	-
Roof Gutter Repairs Section A 6,800 SF	\$ 135,000	-	-	-	-	-	-	135,000	-
HVAC Replacement BAS	\$ 54,000	-	-	-	27,000	-	27,000	-	-
HVAC New Replacement Boiler	\$ 53,000	-	-	-	-	-	53,000	-	-
HVAC New Variable Freq. Drives for chilled/hot water pumps	\$ 12,000	-	-	-	-	-	12,000	-	-
HVAC New Fan Coil Unit Controllers	\$ 88,600	-	-	-	-	-	-	88,600	-
HVAC New Air Handler Unit Controllers	\$ 7,300	-	-	-	-	-	-	7,300	-
<b>TOTAL ADMINISTRATION</b>	<b>\$ 4,378,943</b>	<b>\$ 19,067</b>	<b>\$ 270,748</b>	<b>\$ 2,984,000</b>	<b>\$ 243,418</b>	<b>\$ 65,000</b>	<b>\$ 490,810</b>	<b>\$ 245,900</b>	<b>\$ 60,000</b>
<b>INFORMATION TECHNOLOGY</b>									
Phone System	\$ 268,832	268,832	-	-	-	-	-	-	-
Hardware Replacement	\$ 20,000	-	-	-	10,000	-	10,000	-	-
Accounting Software	\$ 130,000	-	-	-	130,000	-	-	-	-
<b>TOTAL INFORMATION TECHNOLOGY</b>	<b>\$ 418,832</b>	<b>\$ 268,832</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 140,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>PUBLIC WORKS</b>									
Fuel Facility	\$ 45,000	-	\$ 35,000	-	\$ 5,000	\$ -	\$ 5,000	-	-
Public Works Maintenance Facility	\$ 62,000	-	-	-	-	-	42,000	20,000	-
<b>TOTAL PUBLIC WORKS</b>	<b>\$ 107,000</b>	<b>\$ -</b>	<b>\$ 35,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 42,000</b>	<b>\$ 20,000</b>	<b>\$ -</b>
<b>PARKS &amp; RECREATION</b>									
Social Center (Recreation Center) Renovations:	\$ 68,627	25,127	-	23,500	-	-	20,000	-	-
Roof Replacement									
Restroom Renovations						50,500			
Ruthville Gym Updates/ Repairs:									
LED Lighting in Gym	\$ 6,200	-	-	-	3,200	-	-	3,000	-
Sand Filter Arm Replacements	\$ 12,000	-	-	-	-	-	12,000	-	-
Windows (Weight Room) (Yoga Room) (13)	\$ 55,000	-	-	-	-	-	55,000	-	-
Windows (Office) (Senior Connection) (16)	\$ 35,000	-	-	-	-	-	35,000	-	-
Doors/ Access Cards for G Hall									
Front Doors (4)							8,444		
Side Doors (4)								4,631	
Outside Locker Room Doors (2) + Front Office Door (1)									4,872
Pit Replacements (5)						30,000			
<b>TOTAL RECREATION</b>	<b>\$ 731,325</b>	<b>\$ 46,207</b>	<b>\$ 20,000</b>	<b>\$ 72,020</b>	<b>\$ 3,200</b>	<b>\$ 80,500</b>	<b>\$ 130,444</b>	<b>\$ 7,631</b>	<b>\$ 4,872</b>
<b>VEHICLES</b>									
Sheriff	\$ 82,737	17,126	12,850	-	33,856	35,603	-	-	-
County	\$ 69,874	-	42,874	27,000	-	-	-	-	-
<b>TOTAL VEHICLES</b>	<b>\$ 152,611</b>	<b>\$ 17,126</b>	<b>\$ 55,724</b>	<b>\$ 27,000</b>	<b>\$ 33,856</b>	<b>\$ 35,603</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>UTILITIES</b>									
<b>WATER PROJECTS</b>									
Hydropneumatic Tank Upgrades (All)	\$ 172,844	172,844	-	-	-	-	-	-	-
Mt. Zion well replacement	\$ 1,100,000	-	-	1,100,000	-	-	-	-	-
Kimages water system upgrade	\$ -	-	-	-	-	-	-	-	-
Wayside water system upgrade	\$ 5,000	-	-	5,000	-	-	-	-	-
Meter Reading System	\$ 164,000	-	-	-	82,000	-	-	-	-
Mt. Zion Pump Station	\$ 35,000	-	-	35,000	-	-	-	-	-
Roxbury Industrial Center water system upgrade	\$ -	-	-	-	-	-	-	-	-
<b>TOTAL WATER PROJECTS</b>	<b>\$ 1,476,844</b>	<b>\$ 172,844</b>	<b>\$ -</b>	<b>\$ 1,140,000</b>	<b>\$ 82,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>WASTEWATER PROJECTS</b>									
GSAB Wastewater Treatment Plant							349,250		
Hideaway treatment plant replacement	\$ 1,915,617	135,617	-	1,780,000	-	-	-	-	-
Jerusalem Wastewater Treatment Plant									
<b>TOTAL WASTEWATER PROJECTS</b>	<b>\$ 5,625,697</b>	<b>\$ 492,447</b>	<b>\$ 220,000</b>	<b>\$ 2,413,000</b>	<b>\$ 698,750</b>	<b>\$ -</b>	<b>\$ 349,250</b>	<b>\$ 349,250</b>	<b>\$ -</b>
<b>FIRE STATION #3</b>									
Radios						\$ 120,000	\$ 312,185	\$ 312,185	\$ 312,185
Ambulance						41,475	41,475	41,475	41,475
Fire Truck(s)						-	-	-	-
<b>TOTAL FIRE STATION</b>	<b>\$ 6,899</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,100</b>	<b>\$ 161,475</b>	<b>\$ 353,660</b>	<b>\$ 353,660</b>	<b>\$ 353,660</b>
<b>COURTHOUSE COMPLEX</b>									
Commissioner of Revenue Office Security						\$ -			
Clerk of Circuit Court Office Security						\$ -	\$ 25,400		
Library Relocation - Repurpose existing space into Courtroom						\$ -	\$ 100,000		
<b>TOTAL COURTHOUSE (Comm of Revenue + Clerk of Circuit Court)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 125,400</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL COUNTY</b>	<b>\$ 13,514,615</b>	<b>\$ 1,639,886</b>	<b>\$ 686,472</b>	<b>\$ 6,836,020</b>	<b>\$ 1,203,324</b>	<b>\$ 342,578</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>AMOUNT OF COUNTY REQUESTS NOT FUNDED</b>						<b>\$ 1,838,264</b>			

**FY/ 2020 CAPITAL IMPROVEMENT PLAN  
COUNTY + SCHOOL PROJECTS**

	Project Total (Estimated)	CURRENT 5 YEAR CIP (EST 2016)					FUTURE YEARS		
		FY16 ACTUAL	FY17 ACTUAL	FY18 ACTUAL	FY19 ADOPTED	FY20 ADOPTED	FY21	FY22	FY23
		<b>SCHOOLS</b>							
<b>INFORMATION TECHNOLOGY</b>									
One to One Technology Initiative (\$735 ea) Qty 164	\$ 195,657	-	-	69,090	-	-	126,567	-	-
One to One Technology Initiative (\$735 ea) Qty 206	\$ 158,981	-	-	-	-	-	-	158,981	-
Student 1:1 Initiative (\$765 ea) Qty 160						122,400			
Updating Elementary School Lab	\$ 31,025	-	-	-	31,025	-	-	-	-
Computers On Wheels (4 carts, 25 laptops ea.)	\$ 142,864	-	-	70,864	-	-	-	-	72,000
Instructional Replacements	\$ 95,566	-	-	-	-	-	47,783	47,783	-
Administrative Replacements	\$ 5,250	-	-	-	-	-	-	5,250	-
Classroom Inst. Tech.- Elementary	\$ 98,400	-	-	-	98,400	-	-	-	-
Classroom Inst. Tech.- High	\$ 129,600	-	-	-	-	-	129,600	-	-
Switches & AP Upgrades	\$ 120,000	-	-	20,000	20,000	15,300	20,000	20,000	20,000
Microsoft Office 365 (Initial Setup/ Migration)	\$ 61,200	-	-	10,200	10,200	-	10,200	10,200	10,200
Active Touch Screens with Stands	\$ 50,000	-	-	-	50,000	-	-	-	-
Non Cap. Equip. 1:1 Technology	\$ 322,502	23,802	298,700	-	-	-	-	-	-
<b>TOTAL INFORMATION TECHNOLOGY</b>	<b>\$ 1,706,045</b>	<b>\$ 23,802</b>	<b>\$ 298,700</b>	<b>\$ 170,154</b>	<b>\$ 209,625</b>	<b>\$ 137,700</b>	<b>\$ 334,150</b>	<b>\$ 242,214</b>	<b>\$ 102,200</b>
<b>TRANSPORTATION</b>									
Bus Replacement ( 1 Bus )	\$ 1,001,642	189,642	135,000	95,000	-	107,000	194,000	97,000	97,000
1 Seven-Passenger Van	\$ 47,000	-	-	-	47,000	24,500	-	-	-
<b>TOTAL TRANSPORTATION</b>	<b>\$ 1,081,842</b>	<b>\$ 189,642</b>	<b>\$ 135,000</b>	<b>\$ 128,200</b>	<b>\$ 47,000</b>	<b>\$ 131,500</b>	<b>\$ 194,000</b>	<b>\$ 97,000</b>	<b>\$ 97,000</b>
<b>OPERATIONS &amp; FACILITIES</b>									
a. Multipurpose HVAC Units	\$ 40,000	-	-	-	40,000	-	-	-	-
b. CCHS Library HVAC Units	\$ 40,000	-	-	-	40,000	-	-	-	-
c. Cooling Tower (CCHS Building 100)	\$ -	-	-	-	-	105,000	-	-	-
d. Cooling Tower (CCHS Building 200)	\$ 105,000	-	-	-	105,000	-	-	-	-
e. Boilers (CCHS Building 100)	\$ -	-	-	-	-	-	-	-	-
f. Boilers (CCHS Building 200)	\$ -	-	-	-	-	96,585	-	-	-
g. Boiler (Gym)	\$ -	-	-	-	-	-	-	-	-
h. CCES Kitchen & Dining Room HVAC Units	\$ 65,000	-	-	-	65,000	-	-	-	-
i. CCHS Kitchen & Dining Room HVAC Units	\$ -	-	-	-	-	65,000	-	-	-
j. Update HVAC Control System	\$ 85,071	-	-	-	85,071	85,071	-	-	-
k. Gym HVAC Units	\$ -	-	-	-	-	110,000	-	-	-
l. Sixty Classroom/Hallway HVAC units	\$ 60,000	-	-	-	60,000	-	-	-	-
m. Thirty Classroom/ Hallway HVAC Units	\$ -	-	-	-	-	60,000	-	-	-
<b>Elementary Classroom Wing Renovations</b>									
Interior Paintings & Protective Coatings	\$ 39,161	-	-	-	-	-	-	-	-
Ceiling Tiles	\$ 60,559	-	-	-	-	-	-	-	-
Carpet Replacement	\$ 131,086	-	-	-	-	-	-	-	-
Electrical Renovations / Code update	\$ 9,285	-	-	-	-	-	-	-	-
<b>Elementary Classroom Wing Renovations</b>									
Blue Wing Renovation	\$ -	-	-	-	-	-	-	-	-
High School Common Areas	\$ 340,332	-	-	-	-	-	-	-	-
HVAC Renovations (HS Café, Gym, Vo-Tech)	\$ 175,852	-	-	76,402	-	-	-	-	-
Lighting Renovations (Interior, Exterior, Parking) & Life Safety	\$ 93,281	-	-	-	-	-	-	-	-
Lighting Renovations (Auditorium & Stage Lighting)	\$ 12,200	-	-	12,200	-	-	-	-	-
Kitchen Equip Replacements	\$ 19,500	-	-	19,500	-	-	-	-	-
Floor Refurb (Gym, Locker, Aud, Café)	\$ -	-	-	-	-	-	-	-	-
Wastewater Treatment Plant	\$ 160,000	-	-	16,500	-	-	-	-	-
Maintenance Vehicles & Snow Removal Equip.	\$ 31,000	-	-	-	31,000	-	-	-	-
High School Track Replacement	\$ 79,439	-	-	79,439	-	-	-	-	-
a. Scoreboard --- \$25,532.35	\$ 25,532	-	-	25,532	-	-	-	-	-
b. Window & Door Tinting --- \$22,380.00	\$ 22,380	-	-	22,380	-	-	-	-	-
c. Marquee-- \$ 31,526.98	\$ 31,527	-	-	31,527	-	-	-	-	-
d. CCHS Washer/ Dryer	\$ -	-	-	-	-	-	-	-	-
e. CCHS Radio Repeater System	\$ 14,000	-	-	-	14,000	-	-	-	-
f. CCHS Gym Sound System	\$ 12,700	-	-	-	12,700	-	-	-	-
g. CCES Tables/ Desks / Classroom Carpet Replacement	\$ 51,604	-	-	-	51,604	-	-	-	-
h. Textbook Inventory Tool	\$ 6,000	-	-	-	6,000	-	-	-	-
<b>TOTAL OPERATIONS &amp; FACILITIES</b>	<b>\$ 2,207,126</b>	<b>\$ 161,642</b>	<b>\$ -</b>	<b>\$ 184,056</b>	<b>\$ 510,375</b>	<b>\$ 521,656</b>			
<b>TOTAL SCHOOLS</b>	<b>\$ 4,995,013</b>	<b>\$ 375,086</b>	<b>\$ 433,700</b>	<b>\$ 482,410</b>	<b>\$ 767,000</b>	<b>\$ 790,856</b>			
<b>AMOUNT OF SCHOOL REQUESTS NOT FUNDED</b>						<b>\$ 276,378</b>			

# ENTERPRISE UTILITY FUND FUND 511

# FINANCIAL SUMMARIES

## PUBLIC UTILITIES FUND



## PUBLIC UTILITIES

The County remains committed to improving upon the condition of public utility infrastructure and facilities throughout the community. We continue to face a variety of challenges, which each year's budget assists in overcoming.

During the FY19 budget year, necessary upgrades began on the Kimages Water- Wastewater system to improve services to citizens in District 1. The FY20 budget will start phase II of the project, by completing pit replacements for the new system.

Staff is not proposing a rate increase in FY20, therefore projected revenue from public utilities will remain level.

FY20 will allow the Public Utilities personnel costs to remain level, as no additional full-time employees will be added.

**ENTERPRISE UTILITIES FUND: FUND 511**

		FY/2017 ACTUAL	FY/2018 ACTUAL	FY/2019 ADOPTED	FY/2020 ADOPTED
<b>999</b>	<b>**PUBLIC UTILITY FUND**</b>				
<b>16080</b>	<b>LOCAL RECEIPTS</b>				
016080-0900	Wayside Water	(37,175)	(52,936)	(36,539)	(36,539)
016080-0910	Mt. Zion/Rustic Water	(16,146)	(21,313)	(32,395)	(32,395)
016080-9901	Sewage Disposal/Mt. Zion	(16,862)	(19,735)	(89,279)	(89,279)
016080-9902	Sewage Conn Fee/Mt. Zion	(180)	(324)	(172)	(172)
016080-9903	Water Conn.Fee/Mt. Zion	-	-	-	-
016080-9904	Industrial Center Water	(7,753)	(10,043)	(8,229)	(8,229)
016080-9905	Industrial Center Disposal	(9,491)	(9,545)	(8,114)	(8,114)
016080-9930	Church Lane Project	(7,781)	(9,292)	(8,176)	(8,176)
	<b>TOTAL DEPARTMENT</b>	<b>(95,388)</b>	<b>(123,188)</b>	<b>(182,904)</b>	<b>(182,904)</b>
<b>41050</b>	<b>**GENERAL FUND APPROPRIATIONS</b>				
041050-0500	General Fund Appropriations	(763,736)	(714,228)	(390,818)	(369,697)
	<b>TOTAL DEPARTMENT</b>	<b>(763,736)</b>	<b>(714,228)</b>	<b>(390,818)</b>	<b>(369,697)</b>
	<b>TOTAL FOR FUND</b>	<b>\$ (876,479)</b>	<b>\$ (837,416)</b>	<b>\$ (573,722)</b>	<b>\$ (552,601)</b>

ENTERPRISE UTILITIES FUND : FUND 511		FY/2017 ACTUAL	FY/2018 ACTUAL	FY/2019 ADOPTED	FY/2020 ADOPTED
<b>43400</b>	<b>** MT. ZION/WAYSIDE WATER **</b>				
043400-3310-0	Repairs and Maint.	10,498	14,810	15,000	15,000
043400-5110-0	Electrical	8,891	8,237	9,000	9,000
043400-5210-0	Postal Services	1,688	1,842	1,500	1,500
043400-5530-0	Travel (Sub & Lodging)	-	71	500	500
043400-5540-0	Travel (Conv.& Ed.)	70	-	300	300
043400-5810-0	Dues & Memberships	25	330	350	350
043400-5840-0	DEQ Permit Fee	864	1,500	1,500	1,500
043400-6001-0	Office Supplies	250	325	330	330
043400-6011-0	Uniforms	1,200	1,500	1,500	1,500
043400-8001-0	Equipment/Laboratory Fee	8,388	11,001	9,000	8,000
043400-8006-0	Tanks & Equipment	5,266	6,000	6,107	6,107
043400-8001-1	Machinery & Equipment	1,490	1,500	1,500	1,500
043400-8012-4	Monitoring Equipment	907	700	1,000	500
	<b>TOTAL DEPARTMENT</b>	<b>41,503</b>	<b>47,816</b>	<b>47,587</b>	<b>46,087</b>
<b>043500 -0</b>	<b>** Mt. Zion Wastewater **</b>				
043500-5110-0	Electrical	14,189	19,855	15,000	15,000
043500-5510-0	Travel (Mileage)	-	-	350	-
043500-5530-0	Travel (Sub & Lodging)	-	279	350	300
043500-5540-0	Travel (Conv.& Ed.)	80	325	500	350
043500-5810-0	Dues & Memberships	300	502	500	500
043500-5840-0	DEQ Permit Fee	110	4,400	4,400	4,400
043500-6001-0	Office Supplies	240	309	310	310
043500-6011-0	Uniforms	1,400	1,900	1,900	1,900
043500-8001-0	Equipment/Laboratory Fee	4,347	2,427	5,000	3,000
043500-8006-0	Tanks & Equipment	15,797	13,376	15,000	15,000
043500-8008-0	General Bldg. Maint.	14,075	6,027	10,000	2,500
043500-8012-0	Safety Equipment	191	500	500	500
043500-8001-1	Machinery & Equipment	10,500	10,305	10,500	10,500
043500-8012-4	Monitoring Equipment	1,042	201	1,000	1,000
	<b>TOTAL DEPARTMENT</b>	<b>62,271</b>	<b>60,406</b>	<b>65,310</b>	<b>55,260</b>
<b>043600 -0</b>	<b>*** INDUSTRIAL CENTER ***</b>				
043600-3120-0	Professional Services	11,581	9,165	15,000	15,000
043600-3310-0	Repairs & Maintenance	15,885	16,140	15,000	15,000
043600-5110-0	Electrical	19,653	22,613	20,000	20,000
043600-5210-0	Postal Services	29	29	28	28
043600-5810-0	Dues & Memberships	300	257	260	260
043600-5840-0	DEQ Permit Fee	11,751	6,782	6,800	6,800
043600-6001-0	Office Supplies	100	100	100	100
043600-6011-0	Uniforms	1,358	1,850	1,850	1,850
043600-8001-0	Equipment/Laboratory Fee	4,528	2,626	4,250	4,250
043600-8006-0	Tanks & Equipment	15,108	27,110	25,000	20,000
043600-8008-0	General Building Maintenance	5,500	2,053	6,000	6,000
043600-8012-0	Safety Equipment	321	500	500	500
043600-8001-1	Machinery & Equipment	11,890	10,078	12,000	12,000
043600-8012-4	Monitoring Equipment	1,868	2,050	1,500	1,500
	<b>TOTAL DEPARTMENT</b>	<b>99,872</b>	<b>101,353</b>	<b>108,288</b>	<b>103,288</b>

FINANCIAL SUMMARIES  
REVENUES

CONSOLIDATED FINANCIAL SCHEDULES  
FUND 511

ENTERPRISE UTILITIES FUND : FUND 511					
		FY/2017 ACTUAL	FY/2018 ACTUAL	FY/2019 ADOPTED	FY/2020 ADOPTED
<b>43700</b>	<b>** Utility **</b>				
043700-1101-2	Regular Salaries	203,209	222,529	232,383	238,109
043700-2720-0	Workman's Compensation-Govt	4,872	3,268	4,000	4,000
043700-2100-2	FICA-Regular	14,200	15,755	17,777	18,215
043700-2210-2	Retirement	18,662	17,400	24,035	21,287
043700-2220-2	VRS-Hybrid	453	760	750	-
043700-2300-2	Hospitalizaton	42,540	35,408	52,384	55,117
043700-2400-2	Life Insurance	974	912	1,208	1,238
<b>TOTAL DEPARTMENT</b>		<b>281,397</b>	<b>271,911</b>	<b>332,537</b>	<b>337,966</b>
<b>43800</b>	<b>**SPECIAL PROJECTS**</b>				
043800-8001-1	Machinery & Equipment	16,156	18,610	20,000	10,000
<b>TOTAL DEPARTMENT</b>		<b>16,156</b>	<b>18,610</b>	<b>20,000</b>	<b>10,000</b>
<b>43900</b>	<b>**NEIGHBORHOOD COMMUNITY SYS</b>				
<b>TOTAL FOR FUND</b>		<b>501,199</b>	<b>500,096</b>	<b>573,722</b>	<b>552,601</b>
<b>LESS 511 LOCAL REVENUES</b>			<b>(123,188)</b>	<b>(182,904)</b>	<b>(182,904)</b>
<b>TOTAL FROM COUNTY</b>			<b>\$ 376,908</b>	<b>\$ 390,818</b>	<b>\$ 369,697</b>

# CHARLES CITY COUNTY PUBLIC SCHOOLS

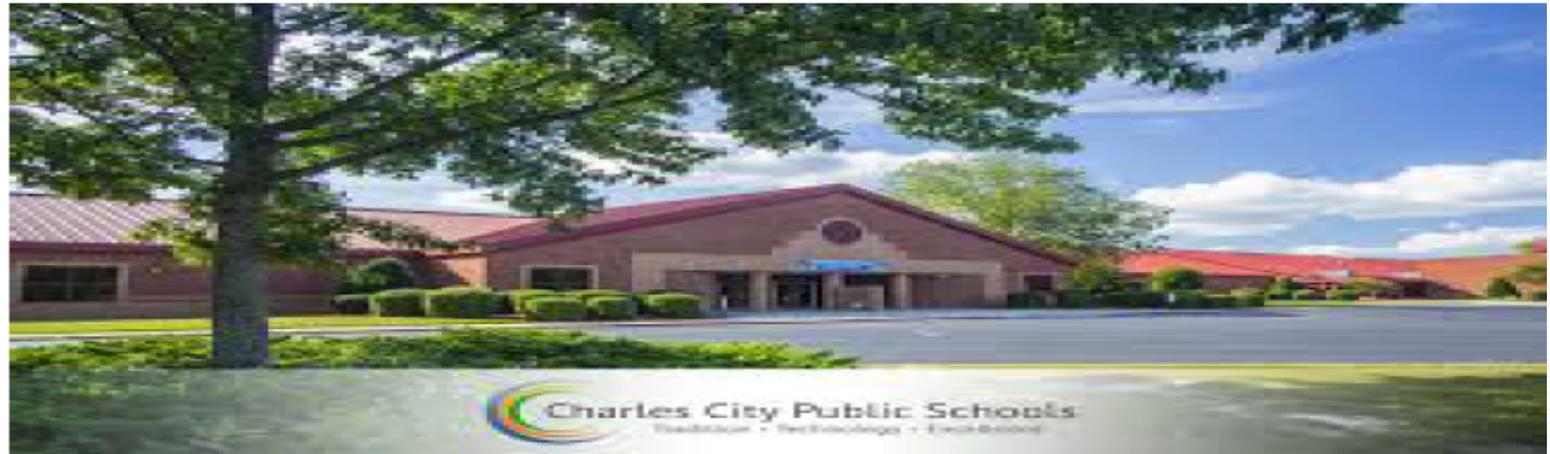


# FINANCIAL SUMMARIES

## SCHOOL DIVISION: CHARLES CITY PUBLIC SCHOOLS FY20 REVENUE + EXPENDITURES



### SCHOOL DIVISION



The School Division originally submitted a funding request of \$ 6,081,998 to the County for FY2020, which reflects an increase of \$ 577,425 over the FY2019 contribution.

In the FY2020 budget, Staff is recommending to maintain level-funding from the FY2019 contribution, with an additional supplement of \$195,516 to assist in covering the projected shortfall from the State's budget:

Level Funding from FY2019:	\$ 5,504,573
Supplement to cover shortfall	195,516
<b>TOTAL</b>	<b>\$ 5,700,089</b>

Within this local appropriation amount, Staff is recommending a 1% salary increase for teachers, which will unlock an additional \$ 58,086 in State funding (approx. 3%), labeled as compensation supplements in the State budget.

# FINANCIAL SUMMARIES

SCHOOL DIVISION: CHARLES CITY PUBLIC SCHOOLS  
 FY20 REVENUE + EXPENDITURES

## QUICK SNAPSHOT: FY 2020 REVENUES ACROSS ALL SOURCES:

	FY/ 2019 Adopted	FY/ 2020 Adopted	Year over Year Increase/ (Decrease)
<b>School Division Funding, Excl. CIP:</b>			
Miscellaneous	127,791	189,837	62,046
State	3,653,078	3,457,562	(195,516)
Federal	800,322	775,008	(25,314)
County	5,504,573	5,700,089	195,516
<b>Total School Division</b>	<b>10,085,764</b>	<b>10,122,496</b>	<b>36,732</b>
<b>State Funding, By Fund:</b>			
School Operating (212)	3,611,716	3,364,521	(247,195)
Self Sustaining (213)	6,522	60,759	54,237
Textbook (214)	29,247	26,342	(2,905)
Food Service (215)	5,593	5,940	347
<b>Total State</b>	<b>3,653,078</b>	<b>3,457,562</b>	<b>(195,516)</b>
<b>Total Revenues/Expense by Fund:</b>			
School Operating (212)	9,142,893	9,150,309	7,416
Self Sustaining (213)	484,913	513,836	28,923
Textbook (214)	60,615	60,615	-
Food Service (215)	397,343	397,736	393
<b>Total State</b>	<b>10,085,764</b>	<b>10,122,496</b>	<b>36,732</b>

# FINANCIAL SUMMARIES

## SCHOOL DIVISION: CHARLES CITY PUBLIC SCHOOLS FY20 REVENUE

Charles City County Public Schools  
2019-2020 Budget Report  
School Division Revenue Summary by Fund

<u>REVENUE/FUNCT</u>	<u>ACTUAL FY18</u> <u>Amount</u>	<u>ADOPTED FY18</u> <u>Amount</u>	<u>ADOPTED FY19</u> <u>Amount</u>	<u>POSTADP FY20</u> <u>Amount</u>	<u>CHANGE</u> <u>\$</u>	<u>CHANGE</u> <u>%</u>
<b>FUND 212 Regular School Fund</b>						
16120 Charges for Services	4,770	4,290	4,290	34,290	30,000	699.3
18030 Reimbursements	71,411	22,700	22,700	54,353	31,653	139.4
18990 Donations & Special Gifts	42,488	1,390	1,390	1,390		
24020 State Categorical Aide	2,851,327	2,831,894	2,739,300	2,432,524	(306,776)	-11.2
24030 State Sales Tax Revenue	881,942	941,472	872,416	931,997	59,581	6.8
33020 Federal Revenue	60,385	71,477	71,477	71,477		
51050 Local Appropriations	5,119,768	5,199,953	5,431,320	5,624,278	192,958	3.6
<b>212 Regular School Fund TOTAL</b>	<b>9,032,091</b>	<b>9,073,176</b>	<b>9,142,893</b>	<b>9,150,309</b>	<b>7,416</b>	<b>0.1</b>
<b>FUND 213 Self-Sustaining Fund</b>						
24020 State Categorical Aide	63,985	6,522	3,103	60,759	57,656	1,858.1
33020 Federal Revenue	577,495	550,312	481,810	453,077	(28,733)	-6.0
<b>213 Self-Sustaining Fund TOTAL</b>	<b>641,480</b>	<b>556,834</b>	<b>484,913</b>	<b>513,836</b>	<b>28,923</b>	<b>6.0</b>
<b>FUND 214 Textbook Fund</b>						
24020 State Categorical Aide	33,882	34,141	29,247	26,342	(2,905)	-9.9
51050 Local Appropriations	32,934	32,934	31,368	34,273	2,905	9.3
<b>214 Textbook Fund TOTAL</b>	<b>66,816</b>	<b>67,075</b>	<b>60,615</b>	<b>60,615</b>		
<b>FUND 215 Food Service Fund</b>						
16120 Charges for Services	69,168	94,411	99,411	99,804	393	0.4
24020 State Categorical Aide		6,112	5,593	5,940	347	6.2
33020 Federal Revenue	231,784	250,454	250,454	250,454		
51050 Local Appropriations	55,000	30,000	41,885	41,538	(347)	-0.8
<b>215 Food Service Fund TOTAL</b>	<b>355,952</b>	<b>380,977</b>	<b>397,343</b>	<b>397,736</b>	<b>393</b>	<b>0.1</b>
<b>TOTAL</b>	<b>10,096,339</b>	<b>10,078,062</b>	<b>10,085,764</b>	<b>10,122,496</b>	<b>36,732</b>	<b>0.4</b>



# FINANCIAL SUMMARIES

## SCHOOL DIVISION: CHARLES CITY PUBLIC SCHOOLS FY20 EXPENDITURES

### FUND/CATEGORY Summary

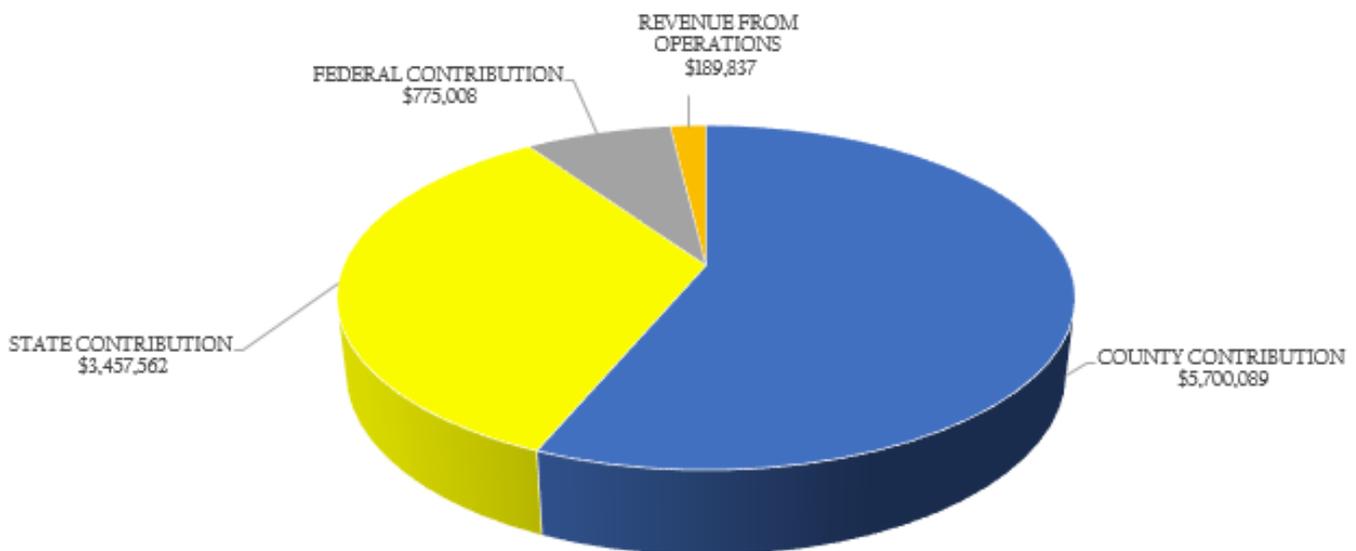
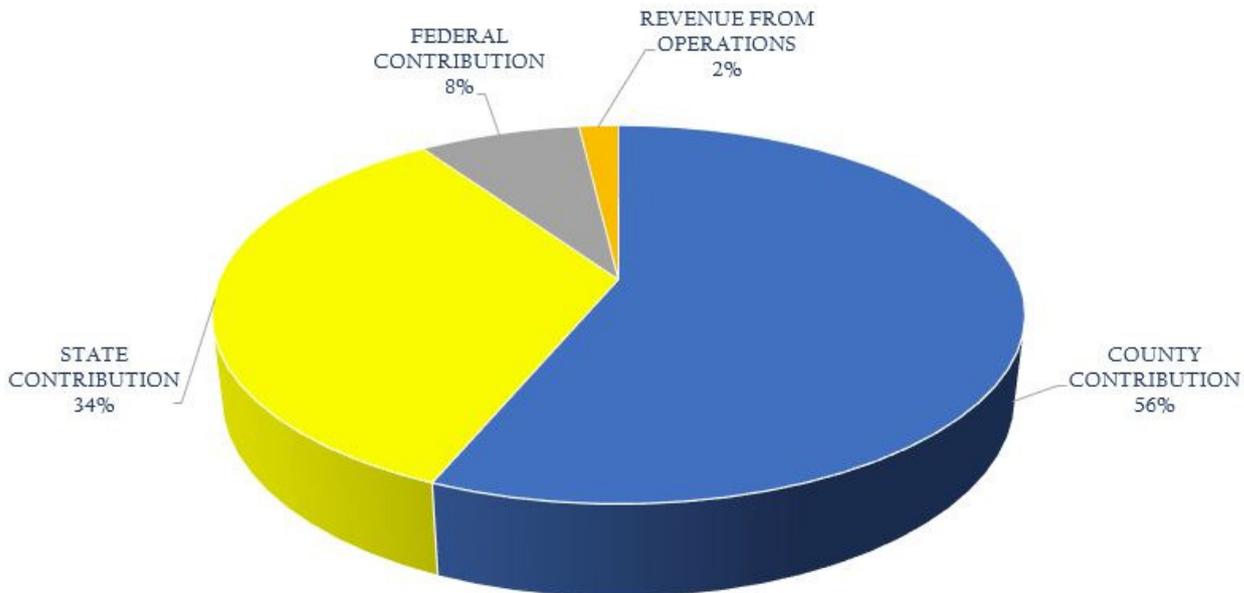
<u>CATEGORY</u>	<u>ACTUAL FY18 Amount</u>	<u>ADOPTED FY18 Amount</u>	<u>ADOPTED FY19 Amount</u>	<u>POSTADP FY20 Amount</u>	<u>CHANGE</u>	<u>Change %</u>
<b>FUND 212 Regular School Fund</b>						
61 Instruction	5,702,871	5,755,273	5,670,977	5,626,052	(44,925)	-0.8
62 Admin, Attend. & Health	885,737	978,735	898,946	962,103	63,157	7.0
63 Transportation	788,446	786,366	903,486	934,980	31,494	3.5
64 Operations & Maint.	1,203,758	1,096,753	1,145,057	1,109,153	(35,904)	-3.1
67 Debt/Transfers			28,115	28,115		
68 Technology	451,279	456,049	496,312	489,906	(6,406)	-1.3
<b>212 Regular School Fund TOTAL</b>	<b>9,032,091</b>	<b>9,073,176</b>	<b>9,142,893</b>	<b>9,150,309</b>	<b>7,416</b>	<b>0.1</b>
<b>FUND 213 Self-Sustaining Fund</b>						
61 Instruction	481,025	479,308	437,230	456,875	19,645	4.5
63 Transportation	100,075	61,423	31,580	37,961	6,381	20.2
64 Operations & Maint.	58,493					
68 Technology	1,887	16,103	16,103	19,000	2,897	18.0
<b>213 Self-Sustaining Fund TOTAL</b>	<b>641,480</b>	<b>556,834</b>	<b>484,913</b>	<b>513,836</b>	<b>28,923</b>	<b>6.0</b>
<b>FUND 214 Textbook Fund</b>						
61 Instruction	55,535	67,075	60,615	60,615		
<b>FUND 215 Food Service Fund</b>						
65 School Food Service	366,989	380,977	397,343	392,776	(4,567)	-1.1
68 Technology	3,940			4,960	4,960	
<b>215 Food Service Fund TOTAL</b>	<b>370,929</b>	<b>380,977</b>	<b>397,343</b>	<b>397,736</b>	<b>393</b>	<b>0.1</b>
<b>TOTAL</b>	<b>10,100,035</b>	<b>10,078,062</b>	<b>10,085,764</b>	<b>10,122,496</b>	<b>36,732</b>	<b>0.4</b>



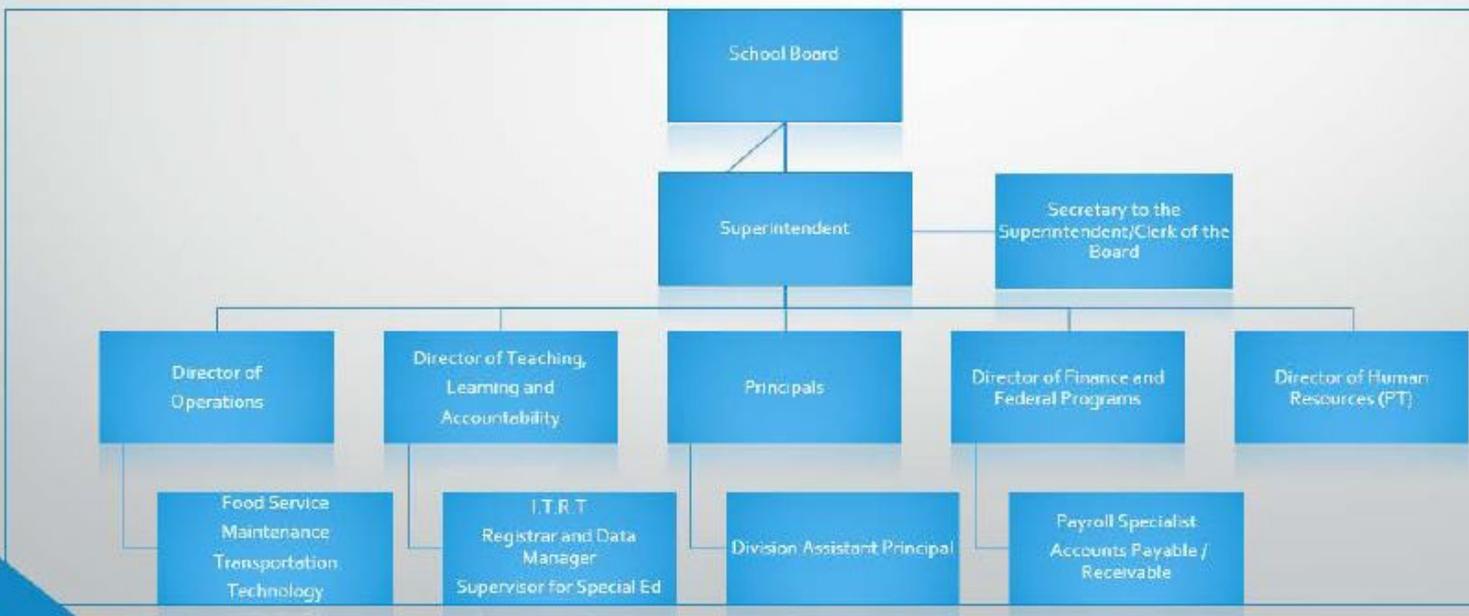
# FINANCIAL SUMMARIES

## SCHOOL DIVISION: CHARLES CITY PUBLIC SCHOOLS FY20 REVENUE + EXPENDITURES

### SCHOOL DIVISION FY20 REVENUE SOURCES

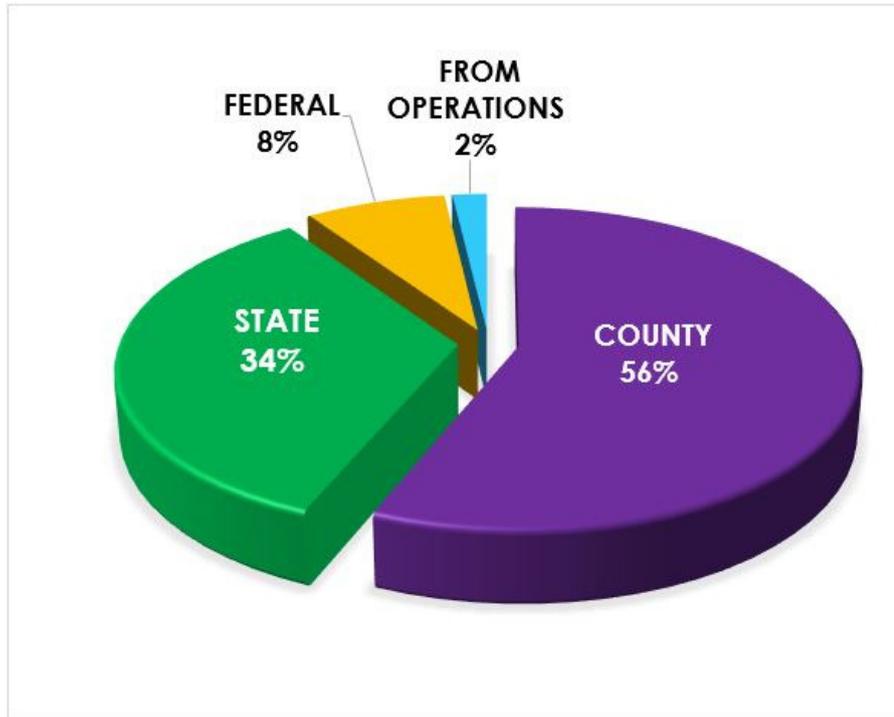


# SCHOOL DIVISION: CHARLES CITY PUBLIC SCHOOLS ORGANIZATION CHART



## SCHOOL DIVISION- FY20 REVENUE SOURCES:

County	\$ 5,700,089
State	3,457,562
Federal	775,008
From Operations	189,837
<b>TOTAL SCHOOL OPERATING</b>	<b>\$ 10,122,496</b>



FUND BALANCE  
&  
REVENUE SOURCES

# FUND BALANCE

The Government Accounting Standards Board (GASB) defines 'fund balance' as follows:

**Fund balance** refers to the difference between assets and liabilities in the governmental funds balance sheet.

The term is used to describe the net position of governmental funds calculated in accordance with generally accepted accounting principles (GAAP).

Governments must maintain adequate levels of fund balance to mitigate current and future risks (e.g. revenue shortfalls and unanticipated expenditures)

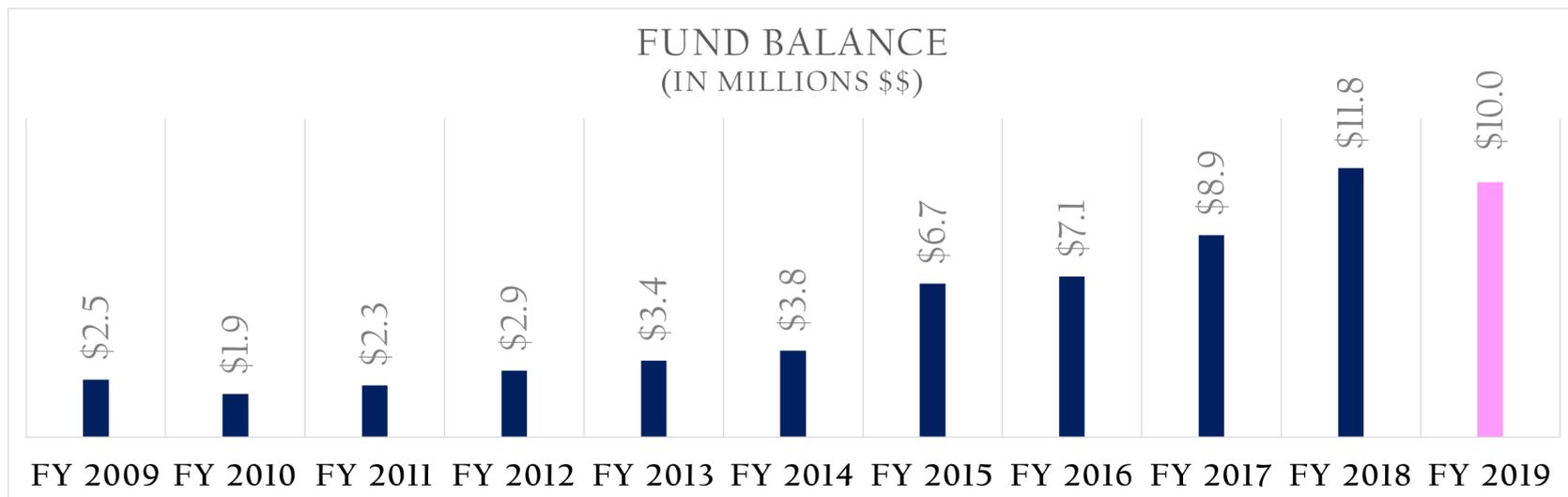
The GFOA recommends that governments establish a formal policy on the level of unrestricted fund balance that should be maintained in the general fund for GAAP and budgetary purposes.

Applying the guidance of the GFOA, Charles City's leadership has adopted the categorical breakdown below:

<b>Non-Dispensable</b>	Amounts that are not in spendable form (such as inventory or prepaids), or are required to be maintained intact (corpus of a permanent fund)
<b>Restricted</b>	Amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation;
<b>Committed</b>	Amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purposes unless the government takes the same highest level action to remove or change the restraint
<b>Assigned</b>	Amounts a government intends to use to a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority.
<b>Unassigned</b>	Amounts that are available for any purpose; positive amounts are only reported in the general fund.

Through sound management practices and guidance from the Board of Supervisors, Staff has continued to maintain and grow the County's fund balance amidst tough economic times.

The chart below depicts the changes in the County's fund balance for the ten fiscal years between 2009 - 2019:



The table below estimates the beginning and ending fund balances for FY19 and FY20. These will remain as estimates until the completion of the annual audit process for 6.30.2019:

FY 2018	BEGINNING FUND BALANCE	\$ 8,876,547
	+ PROCEEDS FROM LIBRARY LOAN	\$ 2,500,000
	+ PROCEEDS FROM OPERATIONS	\$ 445,618
	= ENDING FUND BALANCE	\$ 11,822,165
FY 2019	BEGINNING FUND BALANCE	\$ 11,822,165
	- USE OF LIBRARY LOAN PROCEEDS	\$ (2,503,759)
	+ PROCEEDS FROM OPERATIONS	\$ 709,852
	= ENDING FUND BALANCE	\$ 10,028,258

	FY/2017 ACTUAL	FY/2018 ACTUAL	FY/2019 ADOPTED	FY/2020 ADOPTED
<b>**REVENUE FROM LOCAL SOURCES</b>				
<b>**GENERAL PROPERTY TAXES**</b>				
<b>**REAL ESTATE TAXES**</b>				
Delinq. R.E. Taxes	-	-	(94,066)	-
2009 June 1st Half	-	(70)	-	-
2009 Dec 2nd Half	(425)	(56)	-	-
2010 June 1st Half	(1,217)	(460)	-	-
2010 Dec 2nd Half	(986)	(723)	-	-
2011 June 1st Half	(1,131)	(870)	-	-
2011 Dec 2nd Half	(1,858)	(1,036)	-	-
2012 June 1st Half	(1,968)	(2,113)	-	-
2012 Dec 2nd Half	(2,183)	(1,949)	-	-
2013 June 1st Half	(4,925)	(1,623)	-	-
2013 Dec 2nd Half	(6,990)	(2,122)	-	-
2014 June 1st Half	(11,452)	(3,499)	-	-
2014 Dec 2nd Half	(14,586)	(5,804)	-	-
2015 June 1st Half	(25,016)	(7,383)	-	-
2015 DEC 2ND HALF	(40,998)	(14,081)	-	-
2016 JUNE 1ST HALF	(152,979)	(26,051)	-	-
2016 Dec 2nd Half	(2,923,411)	(41,089)	-	-
2017 June 1st Half	(2,804,785)	(159,254)	(68,506)	-
2017 Dec 2nd Half	-	(2,898,251)	(100,231)	-
2018 June 1st Half	-	(2,798,277)	(76,000)	(46,975)
2018 Dec 2nd Half	-	-	(2,948,655)	(53,211)
2019 June 1st Half	-	-	(3,044,807)	(50,000)
2019 Dec 2nd Half	-	-	-	(2,982,298)
2020 June 1st Half	-	-	-	(3,079,546.60)
Tax Increase	-	-	-	-
PREPAID REAL ESTATE	-	-	(35,000)	(20,000)
<b>TOTAL DEPARTMENT</b>	<b>(5,996,736)</b>	<b>(5,966,790)</b>	<b>(6,367,265)</b>	<b>(6,232,030)</b>

**ANALYSIS**

General Property Taxes include revenues received from levies made on real and personal property of County property owners and business establishments.

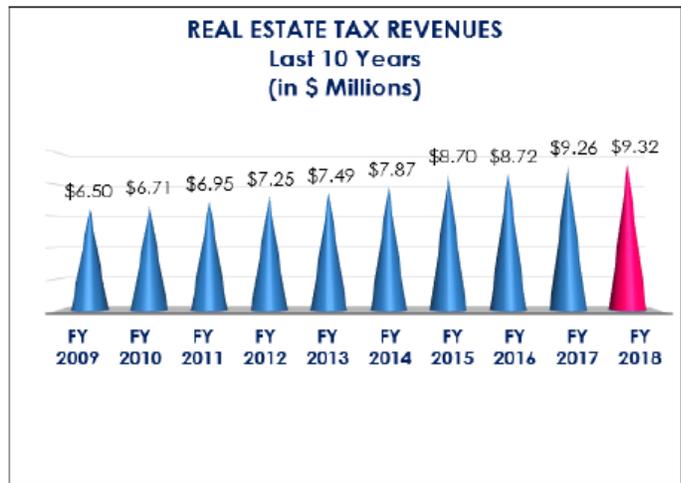
Real Estate Property Taxes are collected on residential and business (land and buildings) properties, and are calculated using a tax rate per \$100 of assessed value. The Commissioner of Revenue’s Office engages a third party specialist to conduct property reassessments every two years, in order to keep abreast of current market values. Depending upon the direction of change in overall property values throughout the County, Staff recommends either an increase or a decrease in tax rate for the following fiscal year. The Board of Supervisors makes the final decision and sets the upcoming year’s rate during the budget development process. The tax rate is then applied to the assessed value of individual property, as determined by the Real Estate Assessor during the reassessment process.



## CHARLES CITY COUNTY TAX PROJECTIONS FY 2020

Department	New Assessed Values	Tax Rate	Taxable Amount	Budget Amount	Budget (for each half)	Collection %
011010-3178 Real Estate	\$ 853,060,000	\$ 0.76	\$ 6,483,256	\$ 5,964,596	\$ 2,982,298	92%
011010-3179				\$ 6,159,093	\$ 3,079,547	95%
011020-0100 Real Property	\$ 163,000,000	0.76	\$ 1,238,800	\$ 1,238,800		100%
011030-0140 Personal Property	\$ 89,200,000	3.75	\$ 3,345,000	\$ 2,241,150		
011030-0380 Mobile Homes	\$ 1,100,000	0.72	\$ 7,920	\$ 7,682		97%
011040-0100 Machinery & Tools	\$ 3,200,000	3.00	\$ 96,000	\$ 129,600		100%
011040-0110 Common Carrier	\$ 2,100,000	3.00	\$ 63,000	\$ 69,300		100%
011050-0100 Merchants Capital	\$ 825,000	3.00	\$ 24,750	\$ 14,825		60%

<b>.01 cent is worth</b>						
\$	85,306	\$	853,060,000	\$	0.76	\$
\$	6,483,256	\$	6,200,586	\$	3,100,293	
<b>NO TAX RATE INCREASE IS PROPOSED FOR FY 2020 !</b>						



### ADDITIONAL INSIGHT ON THE REAL ESTATE TAX:

In 2018, Charles City County facilitated a reassessment of all property parcels. This process, carried out in partnership with the Commissioner of Revenue, was in an effort to re-align tax records with current fair market values. The result was a 7% overall increase to property values throughout the County.

Factoring in the newly assessed property values, the County could have lowered the tax rate in FY19 and still maintained the same level of property tax revenue as in FY18. However, County leaders decided to instead put the additional revenue toward achieving the County's short-term priorities (example: funding a full-time Department of Fire + EMS). For FY20, Board of Supervisors decided to keep the tax rate level at \$0.76 for the new year, using the additional revenue to partially offset the costs of establishing a new Fire + EMS department.

Based on the updated property values, Staff determined that a \$0.01 incremental tax rate increase equates to \$ 85,306.

PUBLIC SERVICE CORP TAX

	FY/2017 ACTUAL	FY/2018 ACTUAL	FY/2019 ADOPTED	FY/2020 ADOPTED
<b>** PUB SERVICE CORP TAX **</b>				
Curr. Tax On Real Prop.	(1,044,000)	(1,059,311)	(1,049,756)	(1,175,000)
<b>TOTAL DEPARTMENT</b>	<b>(1,044,000)</b>	<b>(1,059,311)</b>	<b>(1,049,756)</b>	<b>(1,175,000)</b>

ANALYSIS

Public Service Corp Taxes capture real estate tax collected from utility companies within the County, as mandated by the State Corporation Commission (SCC).

PERSONAL PROPERTY/ MOBILE HOME TAX

	FY/2017 ACTUAL	FY/2018 ACTUAL	FY/2019 ADOPTED	FY/2020 ADOPTED
<b>*PERSONAL PROP./MOBLIE HOME</b>				
Delinquent Pers. Prop.	(219)	(46)	(350)	-
Prepaid Personal Prop. Taxes	-	-	(20,000) ✓	(12,729)
Current Personal Property Taxes	(1,865,300)	(1,972,928)	(1,873,571)	(2,056,771)
Current Mobile Home Taxes	(8,540)	(7,606)	(8,381) ✓	(8,330)
<b>TOTAL DEPARTMENT</b>	<b>(1,874,059)</b>	<b>(1,980,580)</b>	<b>(1,902,302)</b>	<b>(2,077,829)</b>

ANALYSIS

Personal Property/ Mobile Home Taxes are assessed by the Commissioner of Revenue on four categories – individual personal property, business personal property, mobile homes, and machinery and tools. The tax rate is \$3.75 per \$100 of assessed value and will remain the same in FY20. Individual and business vehicles are assessed at 95 percent of loan value as determined by the National Automobile Dealers Association. Mobile homes are billed at the real estate rate.

MACHINES + TOOLS TAX

	FY/2017 ACTUAL	FY/2018 ACTUAL	FY/2019 ADOPTED	FY/2020 ADOPTED
<b>**CUR. MACH. AND TOOLS TAX**</b>				
Cur. Mach. and Tools Tax	(111,465)	(89,715)	(129,600)	(95,202)
Common Carriers Tax (P.P.)	(79,123)	(63,788)	(79,200)	(71,330)
<b>TOTAL DEPARTMENT</b>	<b>(190,588)</b>	<b>(153,503)</b>	<b>(208,800)</b>	<b>(166,532)</b>

ANALYSIS

Machinery & Tools - except machinery and equipment used by farm wineries as defined in § 4.1-100, used in a manufacturing, mining, water well drilling, processing or reprocessing, radio or television broadcasting, dairy, dry cleaning or laundry business shall be listed and are hereby segregated as a class of tangible personal property separate from all other classes of property and shall be subject to local taxation only, which is \$3.00 per \$100 of assessed value.

MERCHANT'S CAPITAL TAX

	FY/2017 ACTUAL	FY/2018 ACTUAL	FY/2019 ADOPTED	FY/2020 ADOPTED
<b>**CUR. MERCHANTS CAP. TAXES*</b>				
Cur. Merchants Cap. Taxes	(29,476)	(26,363)	(27,589) <span style="color: green;">▲</span>	(27,589)
<b>TOTAL DEPARTMENT</b>	<b>(29,476)</b>	<b>(26,363)</b>	<b>(27,589)</b>	<b>(27,589)</b>

ANALYSIS

**Merchants Capital Taxes** includes inventory for sale as merchandise and daily rental vehicles. A locality may impose either a BPOL tax or a merchants' capital tax on merchants, but it is forbidden from assessing both. The current rate for merchant's capital is \$2.80 per \$100 of assessed value and will remain the same in FY20.

LATE PAYMENT CHARGES

	FY/2017 ACTUAL	FY/2018 ACTUAL	FY/2019 ADOPTED	FY/2020 ADOPTED
<b>**LATE PAYMENT CHARGES**</b>				
Penalties	(102,587)	(84,902)	(97,747)	(102,251)
Interest	(47,111)	(46,622)	(53,129)	(54,573)
<b>TOTAL DEPARTMENT</b>	<b>(149,698)</b>	<b>(131,524)</b>	<b>(150,876)</b>	<b>(156,824)</b>

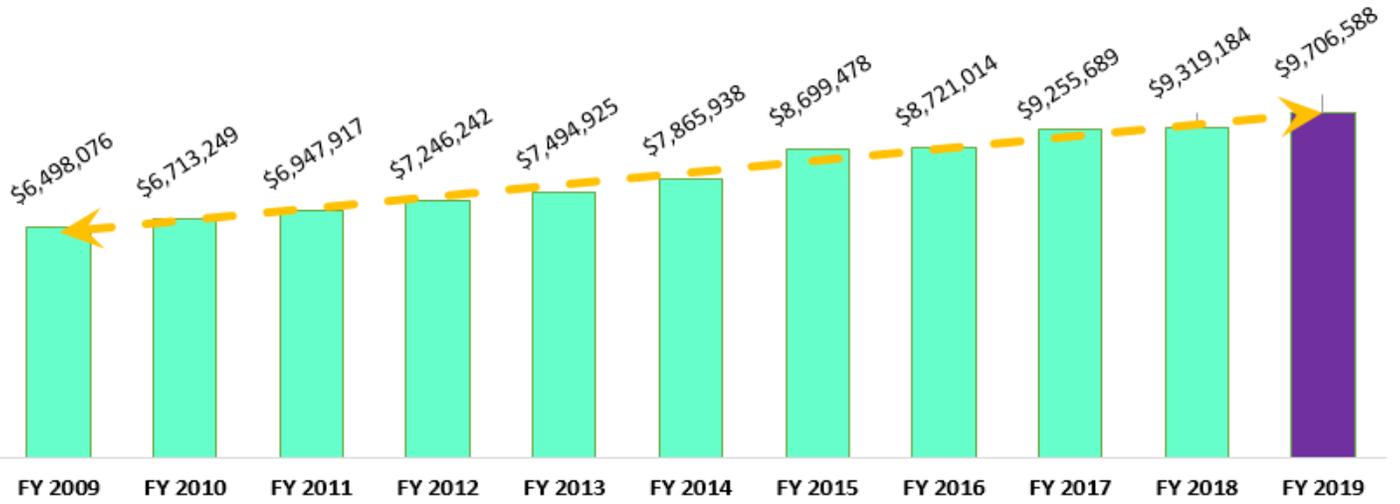
ANALYSIS

**Late Payment Charges** are imposed when delinquent balances arise in any of the tax categories listed above. This becomes revenue generated to the County in the form of penalties and interest collected. In order to most effectively recover outstanding balances, a contract is in place with the collection agency KRA Associates.

**SUMMARY:** The FY20 budget for General Property taxes, which is a combination of all the above sources of revenue, contains a 1.3% increase from the prior year.

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REVENUE FROM GENERAL PROPERTY TAXES  
Trends Over 10-Year Period



OTHER LOCAL TAXES - SALES + USE

	FY/2017 ACTUAL	FY/2018 ACTUAL	FY/2019 ADOPTED	FY/2020 ADOPTED
***OTHER LOCAL TAXES***				
**LOCAL SALES & USE TAXES**				
Consumer's Utility Taxes-Tel	(145,972)	(141,408)	(144,969)	(144,969)
Consumer's Utility Taxes-Ele	(152,313)	(153,695)	(150,596)	(150,596)
Consumer's Utility Taxes-Gas	(1,833)	(1,700)	(1,820)	(1,820)
Gross Receipts Tax	(37,537)	(41,156)	(38,795)	(38,773)
Franchise Tax-Cable TV/BB&T	(1,200)	(22,415)	(7,332) <span style="color: green;">▲</span>	(10,657)
Motor Vehicle Licenses	(25)	(45)	(52)	(20)
Recordation Taxes-Grantor	(13,298)	(13,647)	(14,512) <span style="color: green;">▲</span>	(13,355)
Lodging Tax	-	-	-	(1,890)
<b>TOTAL DEPARTMENT</b>	<b>(352,178)</b>	<b>(374,066)</b>	<b>(358,076)</b>	<b>(362,080)</b>

ANALYSIS

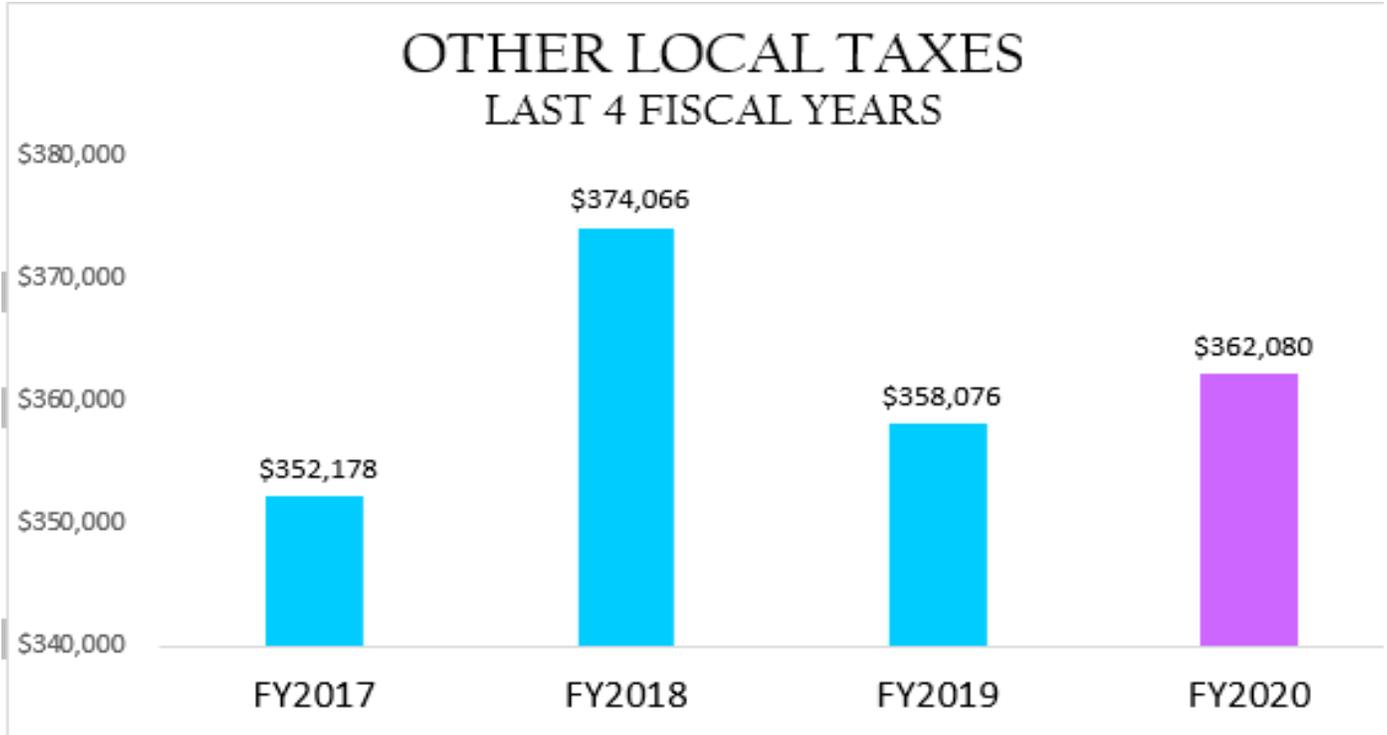
**Consumer Utility Taxes** – Charles City County levies a consumer tax on electricity, natural gas, and telephone utilities. These taxes are collected by the respective utility companies and remitted to the County.

**Gross Receipts Tax**- A gross receipts tax is a tax on the total gross revenues of a company, regardless of their source. A gross receipts tax is similar to a sales tax, but it is levied on the seller of goods or services. The line item referenced here includes proceeds received from: Virginia Natural Gas, Dominion Virginia Power, and Verizon.

**Franchise Tax - Cable TV/ BB+T**- This is a communications sales tax which is imposed on the charge for or sale of communications services. It is generally collected from consumers by their service providers and remitted to the state of Virginia each month. The amounts recorded in the line item above include revenue received from cable companies and BB+T for locality service feeds.

**Recordation Taxes-Grantor** - The Commonwealth of Virginia levies a tax on the recordation of deeds, deeds of trust, mortgages, leases and contracts for the sale, assignment, transfer, conveyance or vestment of lands, tenements or realty.

**SUMMARY:** The FY20 budget cites an overall projected increase of 1.1% in Other Local Taxes for FY20



## PERMITS + OTHER LICENSES

	FY/2017 ACTUAL	FY/2018 ACTUAL	FY/2019 ADOPTED	FY/2020 ADOPTED
<b>***PERMITS &amp; OTHER LICENSES*</b>				
Local Sales Tax	(779,228)	(503,287)	(393,236)	(800,020)
Current Animal Licenses	(2,172)	(1,681)	(2,451)	(2,091)
Kennel Licenses	(3,900)	(3,500)	(3,900)	(3,832)
Grantee Tax - (Local)	(37,750)	(45,144)	(40,706)	(42,651)
Zoning Business Permit	(840)	(1,060)	(984)	(904)
Business Permit Fee	(6,615)	(7,872)	(6,813)	(7,890)
Fines And Forfeitures	(28,615)	(39,644)	(32,658)	(36,168)
Transfer Fees	(223)	(261)	(243)	(245)
Zoning and Subdiv. Permit	(30,062)	(8,020)	(12,000)	(16,437)
Erosion and Sediment Review	(2,202)	(9,154)	(8,000)	(7,822)
Sheriff Handgun Permit Fees	(4,090)	(4,655)	(3,534)	(4,142)
Building Permits	(78,704)	(60,054)	(66,989)	(69,910)
State Surcharge Fee	(2,110)	(1,246)	(1,286)	(1,546)
Building Permit Penalty	(2,120)	(3,762)	(2,657)	(2,375)
State Surcharge Penalty	(43)	(75)	(26)	(41)
Temporary CO Fee	(200)	(300)	(300)	(338)
Certificate of Occupancy Fee	(1,800)	(1,400)	(1,350)	(1,536)
Re-Inspection Fee	(100)	(100)	(100)	(118)
Re-Connect Electric	(150)	(100)	(95)	(100)
Amendment Fee	(252)	(176)	(177)	(288)
Cond. Use Permit - Other	(1,800)	(1,500)	(1,800)	(1,575)
Landfill Host Fees	(2,738,756)	(2,787,729)	(2,162,160)	(2,716,560)
Monitoring Funds	(328,392)	(323,544)	(325,936)	(315,225)
Ingenco Gas Sales	(13,713)	(16,614)	(13,294)	(27,867)
<b>TOTAL DEPARTMENT</b>	<b>(4,063,837)</b>	<b>(3,820,878)</b>	<b>(3,080,695)</b>	<b>(4,059,681)</b>

### ANALYSIS

**Local Sales Tax** – This category reflects taxes imposed (collected by the Commonwealth of Virginia and passed through to the County) on the retail sale, lease or rental of tangible personal property in Virginia. This also applies to the use or consumption of tangible personal property in Virginia.

The prior year (FY19) local sales tax total shown above is noticeably lower than surrounding years because of a retroactive correction that was carried out by the Virginia Department of Taxation. A system error by the State had effectively overcharged the sales tax on a business operating within the County. To resolve the matter, the Department of Taxation began reducing the County's portion in equal \$50,000 monthly increments, This continued until the discrepancy had been cleared.

**Landfill Host Fees** – The County maintains a contracted relationship with Waste Management in which hosting fees are paid to the County for every ton of waste transported to the County's landfill site. The agreement sets a hosting fee to be charged per ton on a daily basis. Actual revenue levels in FY19 have consistently exceeded projections, so the County is anticipating an increase for FY20 as well.

**Monitoring Funds** – Coupled in the existing agreement with Waste Management, the County has also established terms to receive funding outside of landfill hosting fees to cover expenses related to the monitoring of the landfill facility. The FY20 budget remains generally in line with recent years, with projections just slightly lower than FY19.

**SUMMARY:** The FY20 budget for Permits + Other Licenses predicts a 32% increase from FY19, due primarily to the significant increases expected in Local Sales Tax and Landfill Host Fee revenues.

MISCELLANEOUS - USE OF MONEY + PROPERTY

	FY/2017 ACTUAL	FY/2018 ACTUAL	FY/2019 ADOPTED	FY/2020 ADOPTED
<b>***USE OF MONEY AND PROPERTY</b>				
Interest on Investments	(6,361)	(11,918)	(4,292)	(14,911)
C & F Bank Interest	(3,982)	(4,719)	(3,269)	(5,484)
<b>TOTAL DEPARTMENT</b>	<b>(10,343)</b>	<b>(16,637)</b>	<b>(7,561)</b>	<b>(20,395)</b>
<b>**RENTALS AND USE OF PROPERTY</b>				
Rental of Rec. Properties	(9,860)	(6,575)	(10,225)	(9,043)
Copies & Misc. Sales	(2,060)	(1,773)	(3,107)	(2,173)
<b>TOTAL DEPARTMENT</b>	<b>(11,920)</b>	<b>(8,348)</b>	<b>(13,332)</b>	<b>(11,216)</b>

MISCELLANEOUS - CHARGES FOR SERVICES

	FY/2017 ACTUAL	FY/2018 ACTUAL	FY/2019 ADOPTED	FY/2020 ADOPTED
<b>**CHARGES FOR SERVICES**</b>				
Animal Pick-Up Fee	(120)	(205)	(420)	(331)
Animal Boarding & Vet Fee	-	(94)	(546)	(324)
Court Fees	(1,201)	(1,681)	(1,082)	(1,283)
Commonwealth's Attorney	(726)	(498)	(615)	(651)
Clerk's Interest Fees	(908)	(556)	(661)	(687)
Document Reproduction Fees	(1,652)	(1,514)	(1,606)	(1,676)
Sheriff Fees	(348)	(348)	(348)	(410)
Blood Test/DNA Fees	(103)	(130)	(121)	(135)
Jail Admission Fees	(1,002)	(1,029)	(838)	(980)
Courthouse Security Fund	(8,116)	(8,357)	(8,242)	(8,704)
Courthouse Maint. Fees	(1,971)	(1,892)	(2,019)	(2,089)
Misc. Local Costs	(1,532)	(1,406)	(1,509)	(1,438)
Advertising Fees	-	-	(2,502)	(938)
Bad Check Amount	(35,594)	(22,115)	(24,105)	(21,900)
Bad Check Service Charge	(280)	(455)	(330)	(391)
Credit Card Charges	(3,121)	(3,241)	(2,748)	(3,102)
KRA - Tax Collection	(7,588)	(9,964)	(7,758)	(6,575)
<b>TOTAL DEPARTMENT</b>	<b>(213,672)</b>	<b>(53,485)</b>	<b>(55,450)</b>	<b>(51,614)</b>

ANALYSIS

**Animal Boarding & Vet Fee** – The County’s Animal Control team imposes a set fee for capturing, maintaining, and servicing animals that are picked up throughout the community.

**Courthouse Maintenance Fees** – This line item refers to revenue that is generated from fees associated with court services.

**EMS Transport Fees** – EMS Transport Fees – Emergency transport fees were moved over to the newly created Fire + EMS Fund (131) in FY19. As a result, this expense category has been significantly lower in the periods following. See Fund 131 for details on actual EMS Transport fees in FY19 and projections for FY20.

MISCELLANEOUS - OTHER COLLECTIONS + FEES

	FY/2017 ACTUAL	FY/2018 ACTUAL	FY/2019 ADOPTED	FY/2020 ADOPTED
<b>**OTHER COLLECTIONS AND FEES</b>				
Rec. Fees, Summer Program	(15,574)	(12,370)	(15,000)	(14,399)
Recreation Comm. Activities	(3,183)	(1,190)	(6,048)	(4,428)
Basketball/Cheerleader	(5,700)	(3,445)	(5,000)	(5,165)
Youth Baseball	(3,256)	(6,206)	(3,027)	(4,741)
Softball Program	(4,702)	(3,927)	(4,432)	(3,466)
Swim Fees	(2,463)	(1,702)	(2,188)	(1,932)
Trip Fees	(6,104)	(2,922)	(5,543)	(5,115)
Ruthville Fitness Center	(3,458)	(3,626)	(3,430)	(3,852)
<b>TOTAL DEPARTMENT</b>	<b>(44,440)</b>	<b>(35,388)</b>	<b>(44,668)</b>	<b>(43,097)</b>

ANALYSIS

**Other Collection & Fees** – Revenue under ‘Other Collections + Fees’ includes participation fees from various activities carried out by the Department of Parks + Recreation.

MISCELLANEOUS - REFUNDS + REIMBURSEMENTS

	FY/2017 ACTUAL	FY/2018 ACTUAL	FY/2019 ADOPTED	FY/2020 ADOPTED
<b>***MISCELLANEOUS REVENUE***</b>				
<b>**Refunds &amp; Reimbursements**</b>				
Refunds-Expenditures	(2,119)	(11,105)	(13,000)	(13,316)
Refunds-Overpay of Taxes	(18,611)	(8,409)	(10,050)	(13,003)
Employee Fringe Benefit Reim	(28,315)	(25,344)	(25,804)	(25,471)
Senior Connections	(900)	(1,200)	(900)	(975)
Lawrence Lewis Boat Ramp Con	(414)	(390)	(396)	(480)
Contract Maintenance Reimbur	-	(32,000)		(32,000)
<b>TOTAL DEPARTMENT</b>	<b>(80,024)</b>	<b>(117,681)</b>	<b>(50,150)</b>	<b>(85,244)</b>

ANALYSIS

**Refunds + Reimbursements** – Refunds that are received for items across various departments within the local government are recorded in one category. Budgeting projections are made based upon how actual receipts compared to budgeted revenues during the prior fiscal year. For FY20, this revenue category is expected to increase, largely due to a contracted lawn maintenance reimbursement agreement with the County School division.

**Refunds- Overpayment of Taxes**– Each fiscal year the County receives an overpayment in various taxes. The refunds are either returned to the individual(s) paying the taxes or applied to other taxes owed in another category.

MISCELLANEOUS - GIFTS + DONATIONS

	FY/2017 ACTUAL	FY/2018 ACTUAL	FY/2019 ADOPTED	FY/2020 ADOPTED
<b>**GIFTS &amp; DONATIONS**</b>				
History Center Donations	(600)	(275)	(256) <span style="color: green;">▲</span>	(347)
Unclaimed Funds-Sale of Deli	(132,976)	(978)	-	-
Sheriff Dept. Donations	(700)	-	(3,800) <span style="color: green;">▲</span>	(988)
Summer Concert Series- Sponsorships			(16,575)	(9,669)
Miscellaneous	(18,941)	(14,605)	(21,707) <span style="color: green;">▲</span>	(15,604)
Recreation - Miscellaneous	(1,620)	-	(544) <span style="color: green;">▲</span>	(544)
Animal Adoption Fee	(875)	(260)	(709) <span style="color: green;">▲</span>	(901)
Animal Shelter Donations	(149)	(192)	(300) <span style="color: green;">▲</span>	(875)
<b>TOTAL DEPARTMENT</b>	<b>(166,912)</b>	<b>(27,360)</b>	<b>(43,891)</b>	<b>(28,928)</b>

ANALYSIS

**Gifts + Donations** – Throughout the year, gifts and donations received for various projects (across all County departments) are reflected here. While the majority of these specific projects/ fundraising efforts continue for multiple fiscal years, there can be noticeable changes in revenue received from year to year. Based on activity levels during FY19, the FY20 budget includes an anticipated reduction here for FY20.

**SUMMARY:** The Miscellaneous Revenue sources listed above (*Use of Money + Property through Gifts + Donations*) are projected to increase approximately 12% for FY20, compared to the similar grouping in FY19.

NON-CATEGORICAL STATE AID

	FY/2017 ACTUAL	FY/2018 ACTUAL	FY/2019 ADOPTED	FY/2020 ADOPTED
<b>** REVENUE FROM STATE SOURCES</b>				
<b>**NON-CATEGORICAL STATE AID*</b>				
Rolling Stock Taxes	(6,940)	-	(6,920) <span style="color: green;">▲</span>	(6,899)
Mobile Home Titling Tax	(18,592)	(12,218)	(14,792) <span style="color: green;">▲</span>	(11,584)
Grantees Tax	(11,575)	(16,405)	(12,644) <span style="color: green;">▲</span>	(14,201)
PPTRA	(690,963)	(690,963)	(690,963)	(690,963)
Communications Tax (State)	-	-	(435)	-
<b>TOTAL NON-CATEGORICAL STATE AID</b>	<b>(728,070)</b>	<b>(719,790)</b>	<b>(725,754)</b>	<b>(723,646)</b>

ANALYSIS

**Rolling Stock Taxes** – Pursuant to §58.1-2652 - §58.1-2658 of the Code of Virginia, a state tax is imposed on the rolling stock of certificated motor vehicle carriers doing business in Virginia. Each motor vehicle carrier must report annually on or before March 1 to the Commission.

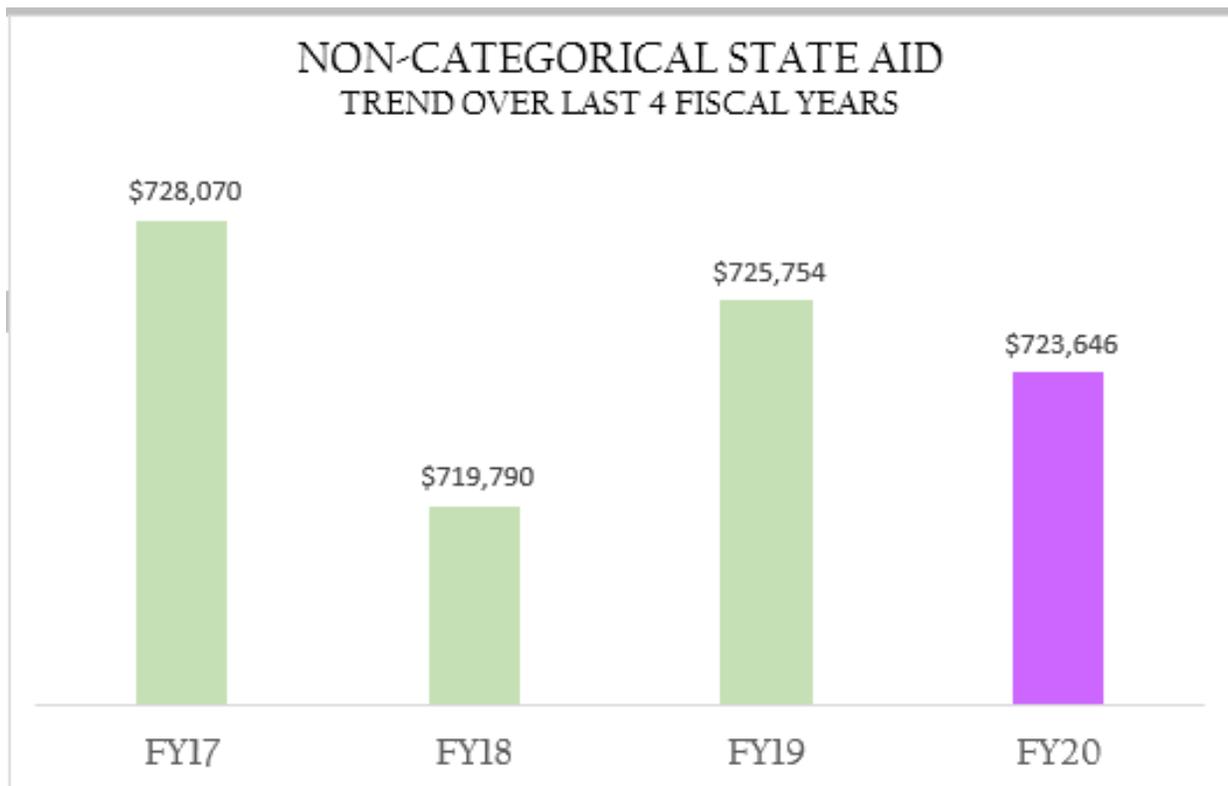
**Mobile Home Titling Tax** – A Sales and Use Tax (3% for manufactured homes; 2% for mobile offices) in place for mobile homes. This tax is imposed by the Commonwealth of Virginia and passed along to the localities.

## NON – CATEGORICAL STATE AID (continued)

### ANALYSIS (continued)

**Grantees Tax** – The Commonwealth of Virginia imposes a deed tax (also known as a grantee tax) in the amount of \$0.25 per \$100 in property value (up to \$10 million). This tax applies to each deed, instrument, or writing by which lands, tenements or other realty sold is granted, assigned, transferred, or otherwise conveyed to, or vested in the purchaser.

**SUMMARY:** Non- Categorical State Aid to the County is projected to decrease slightly from FY19 levels. The graph below depicts the recent patterns in total non-categorical aid received over the last four (4) fiscal periods.

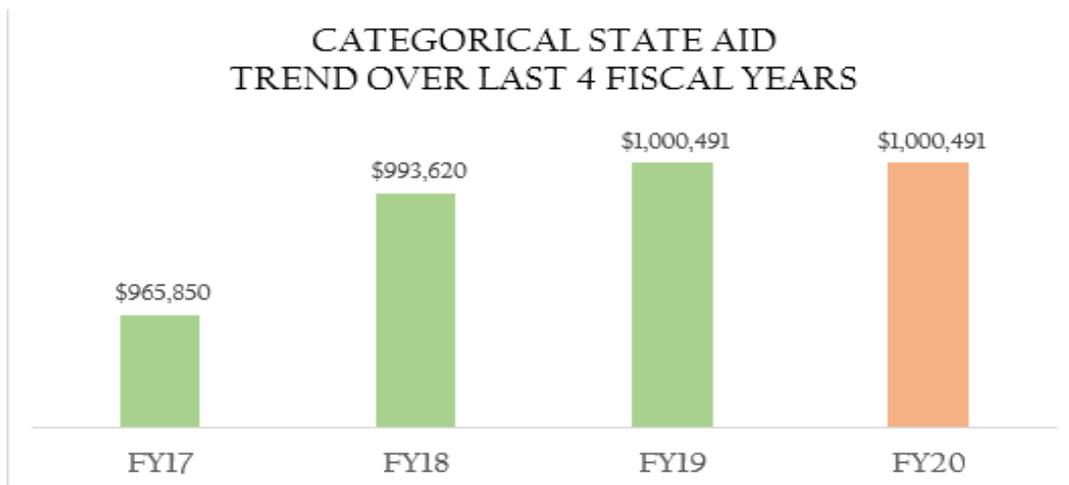


## CATEGORICAL STATE AID

Categorical state aide represents funding received from the Commonwealth of Virginia that is designated by the State for a specific use. Amounts received since FY17 are listed below:

	FY/2017 ACTUAL	FY/2018 ACTUAL	FY/2019 ADOPTED	FY/2020 ADOPTED
<b>**CATEGORICAL STATE AID**</b>				
Commonwealth's Attorney	(159,479)	(162,738)	(162,966)	(162,966)
Sheriff	(470,863)	(482,417)	(496,173)	(496,173)
Treasurer	(59,691)	(70,211)	(70,236)	(70,236)
Commissioner of the Revenue	(74,455)	(76,025)	(76,088)	(76,088)
Registrar/Electoral Board	(33,711)	(35,656)	(35,388)	(35,388)
Clerk of Circuit Court	(155,060)	(157,888)	(147,874)	(147,874)
Jury List Reimbursements	(7,427)	(4,110)	(7,236)	(7,236)
Cultural Alliance	(5,000)	(4,500)	(4,500)	(4,500)
Asset Forfeiture Proceeds	(164)	-	-	-
Spay/ Neuter Animal Lic Plate	-	-	(30)	(30)
History center grant	-	(75)	-	-
<b>TOTAL DEPARTMENT</b>	<b>(965,850)</b>	<b>(993,620)</b>	<b>(1,000,491)</b>	<b>(1,000,491)</b>

**SUMMARY:** Categorical State Aid to the County is projected to remain at approximately the same level as in FY19. The graph below depicts the recent patterns in total categorical aid to the County over the last four (4) fiscal periods:



## INSURANCE RECOVERIES

	FY/2017 ACTUAL	FY/2018 ACTUAL	FY/2019 ADOPTED	FY/2020 ADOPTED
<b>**INSURANCE RECOVERIES**</b>				
Insurance Recoveries	(486)	(35,814)	(20,000)	(21,915)
<b>TOTAL DEPARTMENT</b>	<b>(486)</b>	<b>(35,814)</b>	<b>(20,000)</b>	<b>(21,915)</b>

### ANALYSIS

**Insurance Recoveries** - Each year the County experiences some type of auto insurance claim and recovery within one or more of the various departments. Whether for an accident, damage to facilities or equipment, the track record in recent years has caused this to become a projected source of revenue. Staff has estimated that insurance proceeds in FY20 will be in line with FY19 amounts.

## TRANSFERS OUT

	FY/2017 ACTUAL	FY/2018 ACTUAL	FY/2019 ADOPTED	FY/2020 ADOPTED
<b>***TRANSFERS OUT***</b>				
Transfer to School Fund	4,926,194	5,179,573	5,449,573	5,645,089
Transfer to Decide Smart	55,000	55,000	55,000	55,000
Transfer to Fire/EMS Fund	-	-	769,088	1,070,377
Transfer VPA Fund	437,000	382,471	352,709	401,534
Transfer to School CIP Fund	447,116	345,162	665,000	790,856
Transfer to Water System Fun	425,759	504,012	390,818	369,697
Transfer to CIP	573,538	406,020	402,724	342,578
Transfer to CPMT	-	-	102,165	102,165
<b>TOTAL TRANSFERS OUT</b>	<b>6,864,607</b>	<b>6,872,238</b>	<b>8,187,077</b>	<b>8,777,295</b>

### ANALYSIS

Each year during the budget planning process, a close analysis is done to evaluate the remaining revenue/funding needs of departments that operate outside of the General Fund. The Transfers Out section of the revenue schedule captures the FY20 General Fund Appropriation amounts and the department/ outside Fund that they are being used to fund.

# DEBT



# DEBT

In FY19, the County completed the loan on the Courthouse construction project:

## Courthouse Construction Loan

Amount borrowed:	\$ 5,000,000
Outstanding Balance as of 7/1/2019:	\$ -
Borrowed from:	SunTrust
Interest rate:	3.68%
Payment frequency:	Monthly
Payment Start Date:	5/1/2003
Payment End Date:	5/1/2019

Heading into FY20, the County will be servicing three outstanding loan balances:

No legal debt limit is in place at this time, but the Board of Supervisors strives to preserve the County's strong debt rating by limiting the amount borrowed.

## Phone Service

Amount Borrowed:	\$ 233,277
Outstanding Balance as of 7/1/2019:	\$ 55,946
Borrowed From:	US Bank
Interest Rate:	0.45%
Payment Frequency / Total # Payments:	Monthly / 60
Payment Start Date:	9/1/2015
Payment End Date:	8/1/2020
# Payments Remaining as of 7/1/2019:	14

## Hideaway Water Treatment Plant Construction

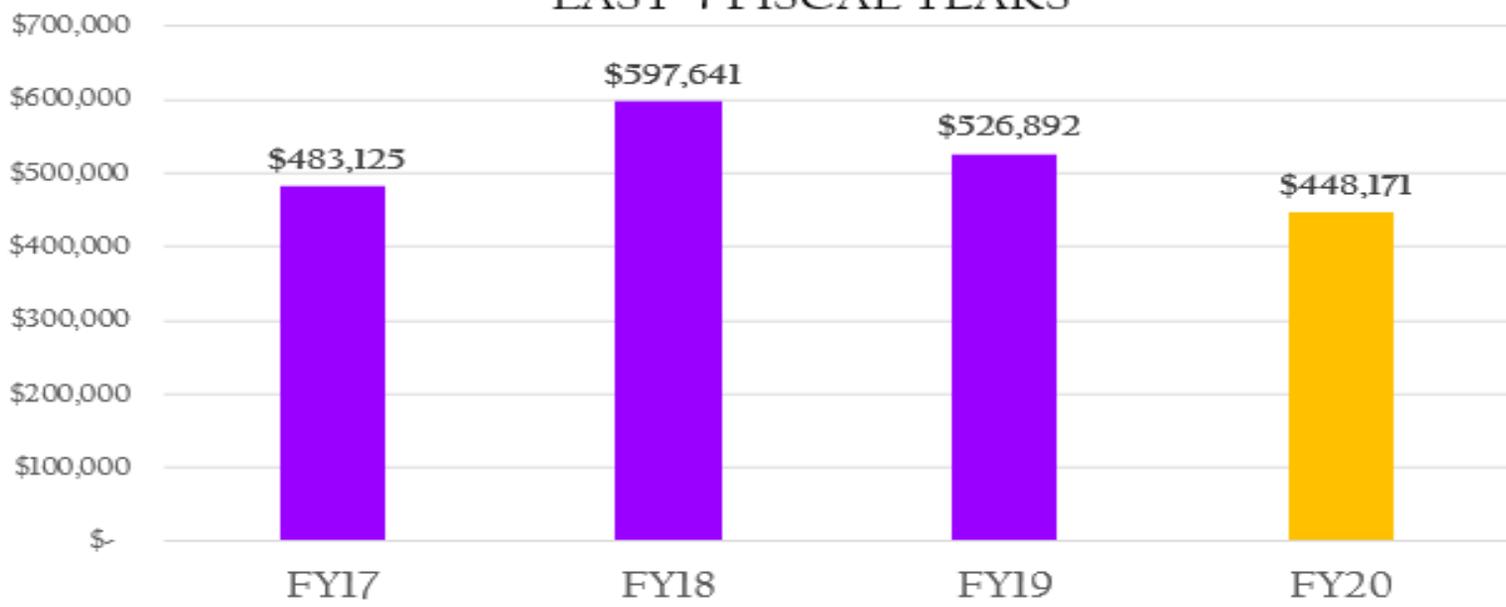
Amount Borrowed:	\$ 1,530,000
Outstanding Balance as of 7/1/2019:	\$ 1,468,800
Borrowed From:	Virginia Resources Authority (VRA)
Interest Rate:	0.00%
Payment Frequency/ Total # Payments:	Semi-annual / 50
Payment Start Date:	10/1/2018
Payment End Date:	4/1/2043
# Payments Remaining as of 7/1/2019:	48

## Library Project

Amount Borrowed:	\$ 2,500,000
Outstanding Balance as of 7/1/2019:	\$ 2,500,000
Borrowed From:	BB+T
Interest Rate:	2.20%
Payment Frequency/ Total # Payments:	Semi-annual / 20
Payment Start Date:	2/1/2018
Payment End Date:	8/1/2027
# Payments Remaining as of 7/1/2019:	17

	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ADOPTED	FY2020 ADOPTED
<b>***DEBT SERVICE***</b>					
Judicial Lease Principal R	382,454	396,769	411,618	390,837	-
Judicial Lease Interest Pm	51,798	37,484	22,634	7,228	-
Phone System Lease	-	48,872	53,266	53,266	53,265
Hideaway WWTP Replacement	-	-	110,123	61,200	61,200
Library Construction Loan	-	-	-	14,361	333,706
<b>TOTAL DEPARTMENT</b>	<b>434,252</b>	<b>483,125</b>	<b>597,641</b>	<b>526,892</b>	<b>448,171</b>

**DEBT SERVICE TRENDS  
LAST 4 FISCAL YEARS**



# DEPARTMENTAL INFORMATION



## EXPENSE SUMMARY BY DEPARTMENT

FY 2020 ADOPTED

Board of Supervisors	\$	63,863
County Administrator		200,522
Legal Services		127,000
Non Departmental		59,754
Non Departmental-Telecom		175,900
Audit		38,800
Commissioner of Revenue		253,717
Treasurer		189,275
Finance		160,436
Human Resources		145,439
Information Technology		407,456
Motor Pool		67,732
Central Gas		14,626
Memberships		2,452
Electoral Board		34,538
Registrar		118,473
Circuit Court		32,135
Combined GD/JD Court		12,050
County Magistrate		600
Clerk of Circuit Court		232,471
Courthouse Security Fund		73,057
Crater Criminal Justice T.C.		10,932
Commonwealth's Attorney		251,250
Sheriff - Judicial		142,728
Sheriff - Law Enforcement		682,362
Sheriff - County Support		267,150
E 911		44,850
Wireless E911		30,000
Correction & Detention		293,653
Codes Enforcement		158,080
Animal Control		131,021
Medical Examiner		50
Landfill Monitoring		300,990
General Properties		618,338
General Properties - Facilities		356,422
Health Department		117,126
MH/MR Services Board		123,340
Contributions		80,500
John Tyler Community College		1,229
Parks and Recreation		438,973
Lawrence Lewis Park Boat Ramp		17,224
Library + Cultural		126,825
Center For Local History		31,536
Community Development		265,786
Community Development Contribu		37,236
Environmental Management Contri		18,800
VA Cooperative Extension		36,620
General Fund Contingency		171,994
CIP Projects Under \$10K		21,408
Debt Service		448,171

**TOTAL GENERAL FUND****\$****7,634,888**



## DEPARTMENTAL INFORMATION

## POSITION SUMMARY SCHEDULE

Department	Number of Full Time Employees (FTEs)			
	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted	FY 2020 New FTEs (Proposed)
Animal Control	2	2	2	-
Clerk of Circuit Court	3	3	3	-
Codes Enforcement	2	2	2	-
Commissioner of Revenue	3	3	3	-
Commonwealth's Attorney	2	2	2	-
Community Development	3	3	3	-
County Administrator	2	2	2	-
Courthouse Security	1	1	1	-
Finance	2	2	2	-
Fire Department	-	2	10	8
Human Resources	2	2	2	-
Information Technology	2	3	3	-
Parks and Recreation	5	5	4	-
Public Works - Grounds	14	14	14	-
Public Works- Utility	4	4	4	-
Registrar	2	2	2	-
Sheriff Department	14	14	14	-
Sheriff - School Resource Officer	1	1	1	-
Treasurer	4	4	4	-
	80	83	78	8

# BOARD OF SUPERVISORS

## MISSION

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The Board of Supervisors is the main legislative body for the County of Charles City. Supervisors are elected to serve four-year terms. The Board is responsible for planning, developing and regulating growth and for maintaining current county operations and services. Additionally, the Board appoints members to the various advisory boards and commissions associated with the County's government and management.

## DESCRIPTION

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The Charles City County Board of Supervisors is comprised of three members and is elected by the citizens of Charles City County. The responsibility of the Board is to ensure all regulations are followed according to the Code of Virginia and enforce County's comprehensive plan and land use, set local tax rates, adopt annual operating and capital budgets, approve ordinances, make appointments to various boards and commissions and creates overall policies for the County government.



## CONTACT US



FLOYD MILES, SR.  
BOARD CHAIRMAN  
DISTRICT III

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WILLIAM COADA  
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GILBERT SMITH  
VICE CHAIRMAN  
DISTRICT I

[gsmith@co.charles-city.va.ua](mailto:gsmith@co.charles-city.va.ua)

DEPARTMENTAL INFORMATION

FY 2020 DEPARTMENTAL BUDGET

	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ADOPTED	FY2020 ADOPTED
<b>** BOARD OF SUPERVISORS **</b>					
Board Salary	33,880	33,880	33,880	33,880	33,880
Board Committees/Commissions	11,320	10,009	6,460	9,580	9,580
FICA	2,022	2,307	2,480	2,592	2,592
Hospitalization	11,659	7,694	7,306	7,940	8,428
Surety Bond	2,786	2,867	2,933	2,933	2,933
Travel (Mileage)	1,025	902	933	1,500	-
Travel (Sub. & Lodging)	1,002	1,166	-	1,200	1,200
Travel (Conv. & Ed.)	658	-	-	750	750
Telecomm - Cellular	-	2,503	2,503	2,172	-
Discretionary Funds	-	-	-	4,500	4,500
<b>TOTAL DEPARTMENT</b>	<b>64,352</b>	<b>61,328</b>	<b>56,495</b>	<b>67,047</b>	<b>63,863</b>

ANALYSIS

The FY20 Board of Supervisors’ budget includes an overall decrease of (4.5 %), primarily due from the elimination of travel mileage reimbursements (across all departments for FY20). ‘Telecomm-Cellular’ refers to County owned cellular phones- these have been removed from individual department budgets and consolidated under the ‘Non Departmental Telecom’ budget category. There is no change in funding to Board salaries, FICA, Travel (sub & lodging). As the County’s main legislative body, the Board of Supervisors provides professional leadership in the administration of policies and objectives to best serve the County’s residents.

# COUNTY ADMINISTRATOR

## MISSION

The County Administrator is an appointed official who serves as Chief Executive Officer of the County and is responsible for carrying out all decisions, policies, ordinances and motions made by Charles City County Board of supervisors.



## CONTACT

MICHELLE JOHNSON  
COUNTY ADMINISTRATOR  
[mjohnson@co.charles-city.va.us](mailto:mjohnson@co.charles-city.va.us)  
(804) 652-4701

## DESCRIPTION

The County Administrator's duties include overseeing all county administrative departments, presenting an annual operating budget, and responding to citizen's needs. The County Administrator's span of responsibility includes a wide variety of county services from aging- services to zoning, and involves a population of over 7,000 citizens.

## FY2020 DEPARTMENTAL BUDGET

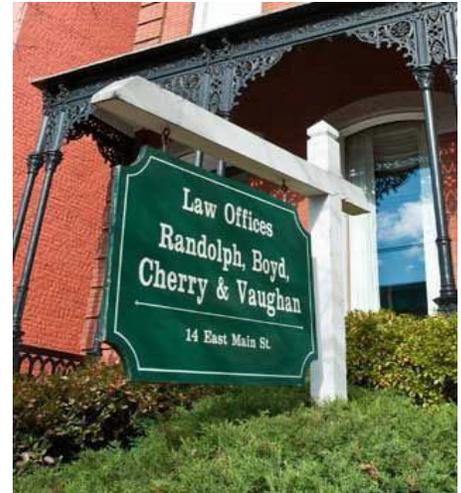
	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ADOPTED	FY2020 ADOPTED
<b>** COUNTY ADMINISTRATOR **</b>					
Regular Salaries	72,085	93,425	95,754	92,907	97,754
Salaries - Part Time	1,512	2,524	192	1,500	-
FICA	5,248	6,937	7,219	7,107	7,478
Retirement	9,348	9,626	9,875	9,616	8,739
Hospitalization	12,906	13,230	5,393	8,421	8,932
Life Insurance	399	484	496	483	508
Unemployment Compensation	4,245	8,269	11,706	8,000	8,000
Workmans Compensation	152	148	160	160	160
Advertising	9,589	8,492	13,816	9,000	9,000
Postal Services	996	1,106	1,149	1,200	1,200
Liability Insurance	10,086	16,764	15,000	16,000	18,000
Travel (Mileage)	464	580	590	-	-
Travel (Sub. and Lodging)	55	-	544	2,000	2,000
Travel (Conv. and Ed.)	664	40	1,054	2,250	3,250
Miscellaneous	4,608	2,173	5,014	7,000	7,000
Telecomm - Cellular	-	6,176	6,176	4,060	-
Special Events	-	60	60	25,000	25,000
Office Supplies	2,687	1,951	1,538	2,000	2,000
Books and Subscriptions	1,440	1,740	1,500	1,500	1,500
<b>TOTAL DEPARTMENT</b>	<b>136,484</b>	<b>173,725</b>	<b>177,236</b>	<b>198,204</b>	<b>200,522</b>

The FY20 budget for the County Administrator's Office reflects an increase of \$ 2,318, or 1.2% over FY19. As County Administrator, Ms. Johnson will be prioritizing community engagement efforts throughout the community in FY20.

## LEGAL SERVICES

### MISSION

The mission of the Legal Services budget is to investigate special topics as requested by the Board of Supervisors, prepare special initiatives, develop and periodically review and update policies and procedures.



### DESCRIPTION

The Legal Services budget is used for the professional legal services provided to the County by the law firm of Randolph, Boyd, Cherry & Vaughan.

Also included in the Legal Services budget are the collection agency fees paid to KRA Associates, a third party contracted to collect on outstanding tax and general revenues.

### FY2020 DEPARTMENTAL BUDGET

	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ADOPTED	FY2020 ADOPTED
<b>**LEGAL SERVICES**</b>					
Professional Services	11,708	9,800	5,100	10,000	50,000
County Attorney	49,500	54,000	58,500	70,000	70,000
KRA-Professional Services	-	8,363	7,174	7,000	7,000
<b>TOTAL DEPARTMENT</b>	<b>61,208</b>	<b>72,163</b>	<b>66,274</b>	<b>87,000</b>	<b>127,000</b>

### ANALYSIS

The FY20 budget includes a 46% increase projected for legal services budget compared to FY19.

The increase is primarily due to a \$40,000 increase in Legal Professional Services. In FY20, this Professional Services line item is expected to grow to cover additional attorney fees incurred during a required compliance review to the Chesapeake Bay Preservation Act ordinance(s).

## NON-DEPARTMENTAL

### MISSION

Non-Departmental accounts contain expenditure items essential to the operation of the county government which do not fall within the functional assignment of any department or agency, or which provide for expenditures related to more than one department or agency.

### DESCRIPTION

The Non-Departmental budget is allotted for professional services provided by Minor + Associates and also used to cover expenses for employee recognition and fringe benefits provided for retired employees.



### FY2020 DEPARTMENTAL BUDGET

	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ADOPTED	FY2020 ADOPTED
<b>** NON-DEPARTMENTAL **</b>					
Employee Recognition (FICA)	-	96	-	131	131
Professional Services	19,918	22,933	7,410	20,000	20,000
Employee Recognition	8,797	5,209	6,735	1,700	1,700
Fringe Benefits	31,232	26,727	33,433	30,923	30,923
Employee Training	2,245	7,265	4,722	7,000	7,000
<b>TOTAL DEPARTMENT</b>	<b>62,192</b>	<b>62,230</b>	<b>52,300</b>	<b>59,754</b>	<b>59,754</b>

### ANALYSIS

The Non-Departmental category budget will remain level for FY20, as the amounts originally budgeted in FY19 still seem to be appropriate and in line with projected activity during FY20.

## NON-DEPARTMENTAL TELECOMMUNICATIONS

### MISSION

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The Telecommunications department provides reliable, modern, and integrated communications services to enable teaching, learning, research, and outreach.

### DESCRIPTION

The Non-Departmental telecommunications budget encompasses all office phones and cellular services that are used by County staff for necessary operations.



### FY2020 DEPARTMENTAL BUDGET

	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ADOPTED	FY2020 ADOPTED
<b>***NON-DEPARTMENTAL-TELECOM</b>					
Telecomm - All Departments	95,676	82,153	108,504	70,000	110,000
Telecomm - Cell Phones(County)	16,198	26,717	620	21,000	21,000
Telecomm -Cell Phones(Sheriff)	7,625	6,219	-	-	6,300
Tele-VOIP Avaya Phone System	-	-	319	18,000	18,600
Telecomm - VITA	5,214	4,456	1,801	30,000	20,000
<b>TOTAL DEPARTMENT</b>	<b>124,713</b>	<b>119,545</b>	<b>111,244</b>	<b>139,000</b>	<b>175,900</b>

### ANALYSIS

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A 27% increase in Non Departmental Telecommunications is projected for FY20, due to a regrouping of cellular phone expenses (all County-owned phone accounts now consolidated under this umbrella).

# AUDIT

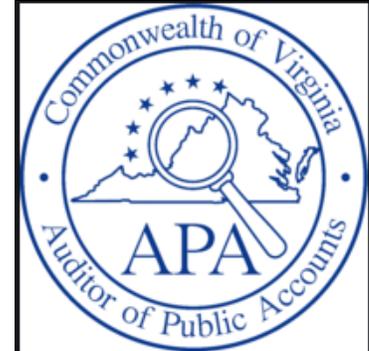
## DEPARTMENTAL INFORMATION

### MISSION

The County maintains a strong relationship with the audit team of Robinson, Farmer, Cox, (RFC), who have performed the County's annual audit for several years. RFC is the leading public accounting firm in the practice of governmental auditing and consulting services to local governments in Virginia. The mission of the audit effort is to provide exceptional financial, tax, and consulting services .



The audit team at Robinson, Farmer, Cox Associates conducts an annual audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the Specifications for Audit of Counties, Cities, and Towns, issued by the Auditor of Public Accounts of the Commonwealth of Virginia.



### FY2020 DEPARTMENTAL BUDGET

	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ADOPTED	FY2020 ADOPTED
<b>** AUDIT **</b>					
Prof. Svcs.-Audit	29,900	29,900	29,900	31,000	35,000
Prof. Services-Cost Alloc.	7,600	8,000	8,000	3,800	3,800
Prof. Services GASB 45 Val	4,328	-	-	-	-
<b>TOTAL DEPARTMENT</b>	<b>41,828</b>	<b>37,900</b>	<b>37,900</b>	<b>34,800</b>	<b>38,800</b>

### ANALYSIS

There will be a slight increase in FY20 Audit fees from Robinson, Farmer, Cox Associates. Each of the other related line items are expected to remain the same as in FY19.

## COMMISSIONER OF REVENUE

### MISSION

The Commissioner of the Revenue is an elected official, as set forth in the Constitution of Virginia, and is the chief tax assessing officer of the local government. It is an elected position with a four- year term that serves the citizens as well as the County.

### DESCRIPTION

The Commissioner of Revenue is responsible for assessing tangible personal property tax, machinery and tools tax, common carrier tax, bank franchise tax, real estate tax and public service tax. The office provides assistance with income tax forms and electronic filing of federal and state tax income returns. The office administers the Real Estate Tax Relief for the Elderly and/or Disabled and the Disabled Veterans Real Estate Tax Relief programs. The office also issues the new Business Permit which became effective January, 2015.



### **CONTACT**

Denise Smith

[dsmith@co.charles-city.va.us](mailto:dsmith@co.charles-city.va.us)

DEPARTMENTAL  
INFORMATION

FY2020 DEPARTMENTAL BUDGET

	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ADOPTED	FY2020 ADOPTED
** COMMISSIONER OF THE REVENUE					
Salaries - Regular	128,800	135,345	138,690	137,566	141,462
Salaries- Part Time	5,182	17,820	9,860	15,000	15,000
FICA	9,099	10,539	10,318	10,851	11,969
Retirement	14,477	14,008	14,354	12,298	12,647
Hospitalization	33,281	33,884	36,802	41,401	43,548
Life Ins.	618	704	721	704	736
Workmans Compensation	156	152	160	160	160
Professional Services - Other	2,000	-	-	4,000	4,000
Computer Software	9,095	8,915	14,959	10,316	11,845
Postal Services	4,610	4,413	3,578	4,500	4,500
Travel (Mileage)	213	256	172	300	-
Travel (Sub. & Lodging)	425	500	544	500	500
Travel (Conv. & Ed.)	540	700	699	700	700
Education	325	300	225	325	325
Dues & Assoc. Memberships	655	607	826	1,025	1,025
Copier Services	-	3,618	3,618	3,000	3,700
Office Supplies	1,450	1,607	5,975	1,600	1,600
Capital Lease - ADP	2,183	1,769	125	2,700	-
<b>TOTAL DEPARTMENT</b>	<b>213,109</b>	<b>235,137</b>	<b>241,626</b>	<b>246,946</b>	<b>253,717</b>

ANALYSIS

The Commissioner of Revenue's budget reflects a small increase associated with rising salaries and corresponding health care costs, office supplies to purchase Valuation Guides and Tax Map covers for public use and Capital Lease spending to cover the cost of replacing a PC, printer and two scanners for document imaging. Budgeted line items remaining the same as the prior year include part-time salaries, workman's compensation costs, professional services, computer software, and education. The Commissioner of the Revenue continues to serve the citizens of the County by providing the tax base, access to public information, income tax assistance and tax relief programs in a courteous and efficient manner as possible with limited resources.

# OFFICE OF THE TREASURER

## MISSION

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The County Treasurer is an elected official responsible for the collection of all monies due to Charles City County.



## DESCRIPTION

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The Treasurer is an elected official responsible for the collection of all monies due to Charles City County. The Treasurer collects real estate and personal property taxes, as well as water and sewer bill payments, and revenue from the State and Federal Government. Additional services provided by this office include: issuance of dog license and landfill decals for vehicles.

The scope of the Treasurer's responsibility includes the collection of state and local funds, the disbursements and investment of local funds, and the accounting of those funds. The Treasurer is responsible for all activities related to the receipt, deposit, investment, reconciliation, and disbursements of funds.

### Contact Information

Mindy Bradby  
[mbradby@co.charles-city.va.us](mailto:mbradby@co.charles-city.va.us)  
(804) 652-4738

DEPARTMENTAL  
INFORMATION

FY2020 DEPARTMENTAL BUDGET

	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ADOPTED	FY2020 ADOPTED
<b>** TREASURER **</b>					
Salaries - Regular	110,750	114,780	115,586	117,656	119,991
Salaries - Part-Time	6,778	6,354	6,485	6,500	6,500
FICA	8,651	9,029	9,110	9,498	9,677
Retirement	11,916	11,525	11,328	12,177	10,727
Hospitalization	17,981	13,080	19,739	24,058	25,532
Life Ins.	519	597	600	612	624
Workmans Compensation	144	132	136	145	150
Advertising	520	406	417	600	600
Postal Services	10,315	9,320	8,857	10,500	10,500
Travel (Sub. & Lodging)	412	464	605	500	500
Travel (Conv. & Ed.)	400	445	368	500	500
Dues & Assoc. Memberships	675	675	675	675	675
Office Supplies	1,231	1,000	1,467	1,500	1,500
Tax Tickets	1,206	1,292	1,181	1,300	1,300
Dog Tags	464	484	500	500	500
<b>TOTAL DEPARTMENT</b>	<b>172,210</b>	<b>169,750</b>	<b>177,673</b>	<b>186,971</b>	<b>189,275</b>

ANALYSIS

A 1.2% increase is built into the Treasurers FY20 budget to account for slightly higher personnel costs (\$2,304) in the new fiscal year. All other operational expenses for this department are projected to stay the same as in FY19's budget.

# FINANCE

## MISSION

The Finance Department provides quality financial planning and management to the County. This office maintains effective control over the County's financial activities and provides accurate fiscal reporting to all County agencies and departments in a timely manner.



### Contact Information

Abbey Pemberton  
[apemberton@co.charles-city.va.us](mailto:apemberton@co.charles-city.va.us)

(804) 652-4720

## DESCRIPTION

The Finance team's responsibilities include: facilitating the accounts payable process, composing and drafting the County's annual budget, implementing efficient financial reporting processes, managing procurement, and a variety of other services. The department prepares the annual budget for the Board of Supervisors in accordance with the requirements set forth in the Code of Virginia.

	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ADOPTED	FY2020 ADOPTED
<b>** FINANCE **</b>					
Salaries - Regular	182,110	193,838	91,230	104,180	107,176
Salaries - Part Time		6,261	8,927		-
FICA	13,366	14,225	7,260	8,123	8,199
Retirement	20,545	19,001	8,851	11,433	9,582
Hospitalization	25,260	18,900	15,999	27,346	28,769
Life Ins.	877	955	458	542	557
Workmans Compensation	195	228	184	200	204
Training	3,600	349	225	1,000	500
Postal Services	1,676	1,700	1,621	1,700	1,700
Travel (Conv. & Ed.)	266	-	251	750	750
Dues & Assoc. Memberships	1,147	1,143	244	500	500
Copier Services	-	77	77	960	500
Telecomm - Cellular	-	1,270	1,270	1,332	-
Office Supplies	2,507	2,389	1,974	2,000	2,000
<b>TOTAL DEPARTMENT</b>	<b>251,549</b>	<b>260,628</b>	<b>138,842</b>	<b>160,066</b>	<b>160,436</b>

## ANALYSIS

The Finance Department was newly created in the FY19 operational budget. Prior to the FY19 budget cycle, the Finance Department was part of the Management Services team (which previously included : Finance, Human Resources, and the County Administrator's Office). It is important to note that the prior year budget figures above reflect budget totals for the combined Management Services division.

# INFORMATION TECHNOLOGY

## MISSION

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The Department of Information Technology contributes to the overall efficiency and productivity of County government by implementing cost effective technologies that will enhance the services provided to County residents.

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## DESCRIPTION

Charles City County's computer environment incorporates the AS/400, client-server model as its basis for implementing software solutions. In order to facilitate that approach, a robust switched routed Ethernet-based, Fiber, LAN/WAN network has been installed between county governmental agencies. Software solutions implemented in agency offices are now shared with other agency offices to increase overall operating efficiencies. The Department uses a combination of in-house custom-developed software, using fourth generation programming tools, and commercial off-the-shelf (COTS) products to achieve departmental, agency, and/or countywide goals and objectives.



### CONTACT INFORMATION

Harry French  
[hfrench@co.charles-city.va.us](mailto:hfrench@co.charles-city.va.us)  
(804) 652-4723

DEPARTMENTAL  
INFORMATION

FY20 DEPARTMENTAL BUDGET

	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ADOPTED	FY2020 ADOPTED
<b>**INFORMATION TECHNOLOGY**</b>					
Salaries - Regular	122,384	122,594	126,227	159,727	166,170
Fica	8,675	8,736	10,650	12,219	12,712
Retirement	13,503	12,533	12,909	14,280	14,856
Hospitalization	13,790	11,060	7,153	16,118	17,104
Life Insurance	577	630	649	831	864
Workmans Compensation	148	132	136	170	170
Doc Imaging Repair & Maintenance	-	13,888	6,680	12,000	12,420
Maintenance Service Contracts	-	5,446	3,205	-	-
Mant. Svc. Computer Hardware	60,527	16,851	22,108	66,000	69,000
Software License	41,096	22,359	40,801	76,900	56,200
Copier Services	-	26,156	19,415	13,000	22,000
Telecomm-Cellular	-	11,701	11,701	4,942	-
Dues & Assoc. Memberships	55	461	40	2,000	500
Computer Equipment + Supplies	-	431	(59)	1,700	1,760
AS400 Maintenance	-	3,004	37,190	30,000	31,050
Office Supplies	2,016	3,238	6,008	2,400	2,400
Books & Subscriptions	10	-	-	250	250
<b>TOTAL DEPARTMENT</b>	<b>262,781</b>	<b>259,220</b>	<b>304,813</b>	<b>412,537</b>	<b>407,456</b>

ANALYSIS

In FY20, the Information Technology department will experience a (1.23%) decrease from FY19 levels due to the postponement of plans to hire additional employees. Overall, the bulk of underlying expenses incurred for Information Technology operations are expected to remain stable from prior year amounts.

# MOTOR POOL

## MISSION

The Motor Pool Department provides services for the majority of county vehicles and equipment. Services include the acquisition, maintenance, repair, modification, and disposal of vehicles and other related equipment.



## DESCRIPTION

This Motor Pool budget provides the Public Works department with funding to maintain and operate County vehicles.

### CONTACT INFORMATION

RICKY HICKS  
[RHICKS@CO.CHARLES-CITY.VA.US](mailto:RHICKS@CO.CHARLES-CITY.VA.US)  
 (804) 652-4701

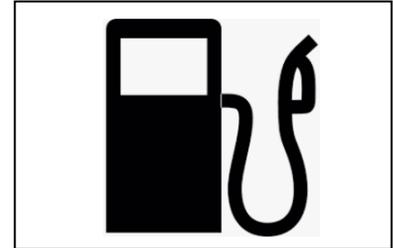
## FY20 DEPARTMENTAL BUDGET

	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ADOPTED	FY2020 ADOPTED
<b>** MOTOR POOL **</b>					
Salaries - Regular	17,090	17,043	18,405	18,645	19,187
FICA	1,162	1,170	1,262	1,426	1,468
Retirement	1,851	1,751	1,863	1,930	1,715
Hospitalization	4,746	4,683	5,167	5,854	6,162
Life Ins.	82	89	96	97	100
Workmans Compensation		308	100	100	100
Repair & Maint.	9,297	13,014	14,208	10,000	10,000
Motor Vehicle Ins.	13,313	12,579	13,309	14,000	14,000
Gasoline	15,326	19,658	19,585	15,000	15,000
Vehicles	10,284	-	-	-	-
<b>TOTAL DEPARTMENT</b>	<b>73,224</b>	<b>70,324</b>	<b>74,042</b>	<b>67,088</b>	<b>67,732</b>

## CENTRAL GAS

### MISSION

The Central Gas department provides an adequate, reliable and cost- efficient supply of fuel to meet the needs of all County departments, including the school and Social Services.



### CONTACT INFORMATION

RICKY HICKS  
[RHICKS@CO.CHARLES-CITY.VA.US](mailto:RHICKS@CO.CHARLES-CITY.VA.US)  
 (804) 652-4701

### DESCRIPTION

This budget provides the Public Works department with funding to maintain and operate gas facilities for County vehicles.

### FY20 DEPARTMENTAL BUDGET

	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ADOPTED	FY2020 ADOPTED
<b>** CENTRAL GAS **</b>					
Salaries - Regular	8,429	8,165	9,231	9,501	9,919
FICA	634	618	691	727	759
Retirement	893	831	913	983	887
Hospitalization	915	870	1,043	1,208	2,009
Life Insurance	41	43	48	49	52
Workmans Compensation	-	180	224	200	200
Repair and Maintenance	2,764	3,949	800	1,500	800
<b>TOTAL DEPARTMENT</b>	<b>13,749</b>	<b>14,685</b>	<b>12,997</b>	<b>14,204</b>	<b>14,626</b>

### ANALYSIS

For FY20, County Staff made the determination that FY19 funding levels were appropriate and significant change was not necessary.

## MEMBERSHIPS

### MISSION

The County participates in both local and national organizations in order to stay abreast of trends and changes within local governments.



### DESCRIPTION

The County's Staff and Board of Supervisors attend a wide variety of workshops and conferences provided by organizations like the Virginia Association of Counties and the National Association of Counties to learn and implement new ideas for the County's growth and development.



### FY20 DEPARTMENTAL BUDGET

	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ADOPTED	FY2020 ADOPTED
<b>** MEMBERSHIPS **</b>					
VACO	1,522	1,540	1,523	1,550	1,502
NACO	450	450	450	450	450
Va. Institute of Govt.	500	500	500	500	500
<b>TOTAL DEPARTMENT</b>	<b>2,472</b>	<b>2,490</b>	<b>2,473</b>	<b>2,500</b>	<b>2,452</b>

### ANALYSIS

Charles City County will remain a member of the Virginia Association of Counties (VACO) and the National Association of Counties (NACO) along with the Virginia Institute of Government. The memberships for these organizations will remain constant between FY19 and FY20.

# ELECTORAL BOARD

## MISSION

The Electoral Board and Office of the General Registrar of Charles City County strive to promote the highest level of service to the citizens of the Commonwealth by providing equitable opportunities to register and vote; and by maintaining accurate records relating to voter registration, elections, election officials, and candidates. We are committed to promoting democracy and public trust in our endeavors to ensure fair and impartial elections.



## DESCRIPTION

The Electoral Board maintains the office of the General Registrar according to the Virginia Code § 24.2-114 and the State Board of Elections.

This department provides the appropriate forms for the voter registration and obtains information necessary to complete the voter registration process.

## FY20 DEPARTMENTAL BUDGET

	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ADOPTED	FY2020 ADOPTED
*** BOARD OF ELECTIONS ***					
** ELECTORAL BOARD OFFICIALS					
Board Members	3,851	4,216	2,976	4,300	4,300
Election Officials	10,450	9,850	4,502	10,255	10,255
Repair & Maint.	8,067	7,957	52,768	10,307	10,307
Printing (Ballots)	2,800		540	8,000	8,000
Voting Precinct Rental	600	450	300	450	450
Travel (Mileage)	667	216	457	370	-
Travel (Conv. and Ed)	79	300		306	306
Dues & Assoc. Memberships	100	180	180	240	240
Office Supplies	580	914	739	680	680
<b>TOTAL DEPARTMENT</b>	<b>27,194</b>	<b>24,083</b>	<b>58,706</b>	<b>34,908</b>	<b>34,538</b>

## ANALYSIS

The FY20 Electoral Board budget will remain unchanged from the previous fiscal year, FY19.

# GENERAL REGISTRAR

## MISSION

The Office of the General Registrar and Electoral Board of Charles City County strive to promote the highest level of service to the citizens of the Commonwealth by providing equitable opportunities to register and vote; and by maintaining accurate records relating to voter registration, elections, election officials, and candidates. The departments are committed to promoting democracy and public trust in our endeavors to ensure fair and impartial elections.



### CONTACT:

CATRINIA BARNEYCASTLE  
[cbarneycastle@co.charles-city.va.us](mailto:cbarneycastle@co.charles-city.va.us)

(804) 652-4606

## DESCRIPTION

The General Registrar is responsible for carrying out the legal responsibilities of registering voters, providing the opportunity for each registrant to vote and conducting elections. The General Registrar is responsible for maintaining accurate records relating to voter registration, election officials and candidates. The General Registrar is also responsible for educating the public on voting issues and procedures and training the Officers of Elections.

## FY20 DEPARTMENTAL BUDGET

	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ADOPTED	FY2020 ADOPTED
<b>** REGISTRAR **</b>					
Salaries-Regular		51,044	51,044	51,044	78,556
Salaries - Part-Time	50,615	55,868	15,570	12,480	-
FICA	3,872	3,963	4,530	4,402	6,010
Retirement	5,186	5,129	5,283	5,283	7,023
Hospitalization		9,221	17,127	19,287	20,217
Life Insurance	221	258	265	265	408
Workmans Comp.	60	56	56	60	60
Maintenance Ser. Contract	120	99	200	200	200
Advertising	369	323	305	316	550
Postal Services	2,869	867	624	1,049	1,200
Travel (Mileage)	623	200	570	400	-
Travel (Con. & Ed.)	637	200		800	800
Dues & Assoc. Memberships	100	166	170	350	350
Office Supplies	2,087	1,057	1,154	1,100	1,100
Cyber Security & Disposal					2,000
<b>TOTAL DEPARTMENT</b>	<b>66,759</b>	<b>128,451</b>	<b>96,898</b>	<b>97,036</b>	<b>118,473</b>

## ANALYSIS

The FY20 General Registrar's budget includes funding for the addition of one new full-time employee, in the position of Assistant Registrar. The number of staff hours needed in FY20 is expected to be higher than in previous periods, making it necessary to hire an additional employee. Other than the personnel - related line items, the remaining operational items in this department are to remain level.

# CIRCUIT COURT

## MISSION

The mission of the Circuit Court is to serve the public by providing a fair and efficient system of justice. The Circuit Court team is committed to excellence, fostering public trust, understanding and confidence.



## DESCRIPTION

The Circuit Court is the trial court with the broadest powers in Virginia. The Circuit Court handles all civil cases with claims of more than \$15,000. It shares authority with the General district court to hear matters involving between \$3,000 and \$15,000. The Circuit Court has the authority to hear serious criminal cases called felonies.

The Circuit Court also handles family matters, including divorce. In addition, the circuit court hears cases appealed from the general district court and from the juvenile and domestic relations district court. There is a circuit court in each city and county in Virginia. Circuit court judges are elected by the General Assembly for 8-year term.

### CONTACT US

HONORABLE B. ELLIOTT BONDURANT  
PRESIDING JUDGE

VICTORIA WASHINGTON-COX  
CLERK  
(804) 652-2106

## FY20 DEPARTMENT BUDGET

	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ADOPTED	FY2020 ADOPTED
<b>***CIRCUIT COURT***</b>					
Trial Jurors	1,600	6,116	748	1,600	1,600
Grand Jurors	3,437	1,050	1,020	2,100	2,100
Comm. in Chancery	90	210		210	210
Criminal Jurors	3,560	3,738	(30)	2,250	2,250
New Kent Cir.Ct. Shared Expense	14,664	19,786	20,039	25,975	25,975
<b>TOTAL DEPARTMENT</b>	<b>23,351</b>	<b>30,900</b>	<b>21,777</b>	<b>32,135</b>	<b>32,135</b>

## ANALYSIS

The FY20 budget for the Circuit Court will not include any changes from FY19 (no increases nor decreases). County staff has determined that funding allocations are still appropriate based on patterns in the current fiscal year.

# GENERAL + JUVENILE DISTRICT COURT

## MISSION

The mission of Virginia's judicial system is to assure that disputes are resolved justly, promptly, and economically. The components necessary to discharge this function are a court system unified in its structure and administration, competent, honest judges and court personnel, and uniform rules of practice

## DESCRIPTION

### General District Court:

The General District Court has exclusive authority to hear civil cases with claims of \$4,500 or less and shares authority with the circuit courts to hear cases with claims between \$4,500 and \$25,000. There is a General District Court in each city and county in Virginia. General District Court judges are elected by the General Assembly for 6- year terms.

### Juvenile District Court:

In Virginia, a juvenile is any person under 18 years of age. The Juvenile and Domestic Relations District Court hears all matters involving juveniles, such as criminal or traffic matters. Juvenile delinquency cases are cases involving a minor under the age of 18 who has been accused of committing an offense that would be considered criminal if committed by an adult. In addition, this court handles other matters involving the family such as custody, support and visitation. There is a juvenile and domestic relations district court in each city and county. The judges of the juvenile and domestic relations district court are elected by the General Assembly for six- year terms.



## CONTACT US

HONORABLE COLLEEN K. KILLILEA  
PRESIDING JUDGE

BARBARA WATKINS  
CLERK  
(804) 652-2188

## FY20 DEPARTMENTAL BUDGET

	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ADOPTED	FY2020 ADOPTED
<b>** COMBINED GD/JD COURT **</b>					
Repair & Maint.	737	191	85	900	900
Postal Services	54	52	56	65	570
Lease/Rental of Equipmt.	-	-	1,704	2,300	4,000
Travel & Ed (Judges)	-	-	-	1,000	2,000
Miscellaneous	-	-	225	100	100
Office Supplies	521	736	845	1,150	750
Books & Subscriptions	80	90	90	265	130
Machinery & Equip.	-	461	2,220	500	500
Furniture & Fixtures	510	416	520	700	700
Court Appointed Attorney Fees	1,920	1,320	1,920	2,000	2,400
<b>TOTAL DEPARTMENT</b>	<b>3,822</b>	<b>3,266</b>	<b>7,665</b>	<b>8,980</b>	<b>12,050</b>

## ANALYSIS

The General + Juvenile District Court's FY20 budget increased slightly in the areas of 'Leased Equipment' and 'Travel (Education) for Judges'. All other operational account items remained level from FY19 totals.

# COUNTY MAGISTRATE

## MISSION

The Charles City County Magistrate Court is committed to excellence in providing fair, accessible and timely resolution of criminal and civil matters within its jurisdiction through innovation and efficiency..



## DESCRIPTION

The Magistrate is the judicial branch of Charles City County. The Magistrate has jurisdiction over civil traffic, criminal traffic and criminal misdemeanor offenses, as well as, violations of the County Code and Ordinances. In addition, the Magistrate has the authority to issue arrest/search warrants, orders of protection, and injunctions against harassment.

**CONTACT**  
**VIRGINIA MUNOZ**  
**COUNTY MAGISTRATE**  
**(804) 652-2478**

## FY20 DEPARTMENTAL BUDGET

	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ADOPTED	FY2020 ADOPTED
<b>**COUNTY MAGISTRATE**</b>					
Postal Services		56	56	100	100
Office Supplies	337	299	145	500	500
<b>TOTAL DEPARTMENT</b>	<b>337</b>	<b>355</b>	<b>201</b>	<b>600</b>	<b>600</b>

## ANALYSIS

The County Magistrate's FY20 budget will not see any significant changes from the FY19 adopted version.

# CLERK OF CIRCUIT COURT

## MISSION

The Clerk of Circuit Court is an elected position and is responsible for maintaining all legal records for Charles City County. This role assists the Circuit Court Judge in carrying out court related duties.

## DESCRIPTION

The Clerk of Circuit Court is a constitutionally elected officer who serves as the recorder deeds, plats, and estate, issues marriage licenses and is the official court administrator for all civil and court cases. This office also creates and maintains all court files and records, prepares court orders and jury lists, contacts jurors and issues summons and court processes. The Circuit Court processes appointments of notaries and law enforcement officers.



### CONTACT

VICTORIA WASHINGTON-COX  
CLERK  
(804) 652-2106

## FY20 DEPARTMENTAL BUDGET

	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ADOPTED	FY2020 ADOPTED
<b>** CLERK OF CIRCUIT COURT**</b>					
Salaries - Regular	127,683	137,448	141,734	147,958	143,544
Salaries - Part-Time	1,164	-	-	3,000	6,000
FICA	9,459	9,806	10,087	11,089	11,440
Retirement	14,077	14,226	14,670	12,691	12,833
Hospitalization	21,496	25,560	28,442	32,181	33,971
Life Insurance	601	715	737	715	746
Workmans Compensation	180	156	160	178	178
Professional Ser. - Other	3,571	784	1,775	3,400	2,000
Repairs & Maint.	-	-	-	750	750
Printing	540	-	480	1,300	600
Postal Services	815	682	881	1,500	1,000
Miscellaneous	942	150	95	1,373	600
Office Supplies	1,379	1,377	1,276	2,009	2,009
Machinery & Equipt.	-	-	-	300	300
Court Appointed Attorney Fees	-	-	-	1,500	1,500
Services - Reimbursements	14,934	18,005	15,524	15,000	15,000
<b>TOTAL DEPARTMENT</b>	<b>196,841</b>	<b>208,909</b>	<b>215,861</b>	<b>234,944</b>	<b>232,471</b>

## ANALYSIS

The Clerk of Circuit Court's budget for FY20 does not include any significant changes. The department has adequate funds for the operating expenses of repairs & maintenance, printing, and office supplies.

# COURTHOUSE SECURITY

## MISSION

The mission of the Courthouse Security team is to provide a safe environment for judges, employees and all visitors coming into the County Courthouse. The Courthouse Security Office shall maintain the security of the courthouse in order to protect the integrity of court procedures; to ensure the rights of individuals before it; to deter those who would take violent action against the court or its participants in court proceedings; and to sustain the decorum of the court.



## DESCRIPTION

The Courthouse Security department is comprised of one full-time Guard and one part-time Assistant Guard.

### CONTACT

ALAN JONES  
(804) 829-9265

## FY20 DEPARTMENTAL BUDGET

	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ADOPTED	FY2020 ADOPTED
<b>**COURTHOUSE SECURITY FUND**</b>					
SALARIES	26,758	24,525	61,903	36,269	36,269
Salaries - Part-time	-	-	-	-	20,000
FICA	2,264	1,876	4,687	2,775	4,305
Retirement	-	2,828	2,828	3,754	3,242
Hospitalization	-	5,520	5,520	8,059	8,552
Life Insurance	-	142	142	189	189
MISCELLANEOUS	1,764	-	527	500	500
<b>TOTAL DEPARTMENT</b>	<b>30,786</b>	<b>34,891</b>	<b>75,607</b>	<b>51,546</b>	<b>73,057</b>

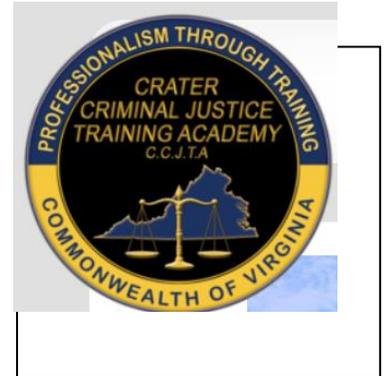
## ANALYSIS

The Courthouse Security budget will see an increase of 41.37% over FY19 levels, caused by the addition of part-time wages and their corresponding health benefits. The County continues to face challenges when staffing the positions within this department, so projected personnel expenses fluctuate year over year.

# CRATER CRIMINAL JUSTICE

## MISSION

The Crater Criminal Justice Training Academy (CCJTA) has been meeting and exceeding the full service training needs of individuals and agencies in the Central/South Central region of Virginia since 1975..



## DESCRIPTION

The CCJTA offers training in the fields of Law Enforcement, Jail Officer, Civil Process and Courtroom Security, Dispatching, Animal Control and related Public Safety occupations.

## FY20 DEPARTMENTAL BUDGET

	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ADOPTED	FY2020 ADOPTED
** CRATER CRIMINAL JUSTICE	T				
Crater Crim. Justice T.C.	6,446	6,827	10,932	10,932	10,932
<b>TOTAL DEPARTMENT</b>	<b>6,446</b>	<b>6,827</b>	<b>10,932</b>	<b>10,932</b>	<b>10,932</b>

## ANALYSIS

The FY20 budget for the CCJTA includes neither increases nor decreases from the FY19 budget.

## COMMONWEALTH'S ATTORNEY

### MISSION

The primary mission of the Office of the Commonwealth's Attorney is to review and prosecute all felony cases, domestic violence and certain other misdemeanor cases (where required by law) and to provide legal training and advice to police officers, magistrates, and other local officials.

### DESCRIPTION

The Commonwealth's Attorney serves as the chief law enforcement officer for the County, prosecutes all felonies, certain misdemeanor, traffic offenses, advises citizens, law enforcement agencies, and magistrates regarding interpretation of the law. The Commonwealth's Attorney's Office works with the Sheriff's Office and the State Police.



**CONTACT**  
Robert Tyler  
(804) 652-2178

### FY20 DEPARTMENTAL BUDGET

	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ADOPTED	FY2020 ADOPTED
<b>**COMMONWEALTH ATTORNEY**</b>					
Salaries - Regular	150,040	150,495	154,074	154,314	155,449
Salaries - Part-time	-	-	-	-	23,088
FICA	10,251	10,211	10,609	11,805	13,804
Retirement	16,555	15,201	15,461	14,121	13,897
Hospitalization	30,581	31,303	34,135	38,459	40,313
Life Insurance	720	783	801	802	808
Workmans Comp.	172	164	172	165	141
Repairs and Maintenance	210			350	350
Postal Services	235	202	212	300	300
Dues & Assoc. Memberships	770	1,460	1,080	750	750
Miscellaneous	507	677	600	1,000	1,750
Office Supplies	205	329	404	600	600
<b>TOTAL DEPARTMENT</b>	<b>210,555</b>	<b>211,212</b>	<b>218,033</b>	<b>222,666</b>	<b>251,250</b>

### ANALYSIS

The Commonwealth Attorney's FY20 budget includes a \$25,000 addition for use toward part time wages and benefits. Per Virginia General Assembly's HB 1700, the County is responsible for providing \$25,000 (approximately 1/3 of the amount required by HB 1700) to the Office of the Commonwealth's Attorney. These funds will be available for use at the discretion of the Commonwealth's Attorney to meet the increased workloads associated with the use of body worn cameras.

# SHERIFF – JUDICIAL

## MISSION

The Sheriff is an elected Constitutional Officer who is charged with responsibilities for courtroom security, and the safety of the citizens of Charles City County. The Department is responsible for execution of all process, writs, warrants, capiases, and other papers issued by State and County courts, and safeguarding life and property while maintaining order in a professional manner that preserves confidence in our democratic process



## DESCRIPTION

The 'Sheriff – Judicial' budget category focuses on the operational costs of judicial efforts. Salaries and benefits for courthouse officers comprise the majority of this section..

### Contact Information

Alan Jones  
(804) 829-9265

## FY20 DEPARTMENTAL BUDGET

	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ADOPTED	FY2020 ADOPTED
<b>** SHERIFF ** (Judicial)</b>					
Salaries - Regular	127,584	120,763	90,710	92,833	93,109
Salaries - Part-Time	1,426	1,442	2,462	655	655
FICA	10,884	9,152	6,926	7,102	7,173
Retirement	10,663	9,029	9,197	9,540	8,324
Hospitalization	15,821	13,908	13,174	12,943	16,224
Life Insurance	461	441	470	479	484
Workmans Comp.	48	36	111	50	50
Repairs & Maint.	3,611	2,851	2,938	2,400	3,000
Postal Services	534	519	516	720	990
Motor Vehicle Ins.	1,546	1,648	1,887	1,350	1,500
Miscellaneous	3,098	1,888	1,014	2,000	2,000
Copier Services		38	304	2,400	500
Telecomm-Cellular		1,293	1,293	1,040	-
Office Supplies	786	457	723	500	500
Gasoline	3,839	3,814	4,465	4,000	4,500
Vehicles Supplies	1,207	709	638	868	868
Uniforms	2,094	1,328	1,895	1,635	1,700
Capital Lease - Teletype	1,151	1,151	1,151	1,151	1,151
<b>TOTAL DEPARTMENT</b>	<b>184,894</b>	<b>170,623</b>	<b>140,034</b>	<b>141,809</b>	<b>142,728</b>

## ANALYSIS

The FY20 Sheriff's (Judicial) budget includes performance-based increases to employee salaries and benefits. Operational expenses are expected to remain level and not increase from FY19 totals.

# SHERIFF – LAW ENFORCEMENT

## MISSION

The Sheriff is an elected Constitutional Officer who is charged with responsibilities for civil processing services, transportation of criminal to and from court, courthouse security, and enforcing laws that ensure the safety of the citizens of Charles City County.



## DESCRIPTION

The 'Sheriff – Law Enforcement' budget category focuses on the operational costs of law enforcement efforts. Salaries and benefits for on-duty officers comprise the majority of this section.

## FY20 DEPARTMENTAL BUDGET

	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ADOPTED	FY2020 ADOPTED
<b>** SHERIFF (Law Enf.) **</b>					
Salaries - Regular	330,757	354,341	377,003	414,657	412,636
Salaries - Overtime	-	24,837	54,931	40,000	-
Salaries - Part-time	12,838	12,975	22,158	15,000	5,895
FICA	24,256	27,952	33,897	34,399	32,018
Retirement	36,149	35,314	38,059	42,307	36,890
Hospitalization	74,308	66,772	53,790	58,946	69,902
Life Insurance	1,581	1,842	1,971	2,126	2,146
Workmans Compensation	11,708	14,024	14,014	12,077	12,077
Repairs and Maintenance	19,697	15,865	16,878	13,600	13,600
Computer Software	-	-	-	10,000	-
Postal Services	159	183	93	80	110
Vehicle Insurance	8,758	9,341	10,691	10,000	10,000
Travel (Conv. and Ed.)	755	1,920	1,679	2,000	3,000
Miscellaneous	22,231	15,006	9,119	18,000	15,000
Copier Services	-	339	1,723	2,400	2,400
Telecomm-Cellular	-	7,397	7,397	5,916	-
Misc-Sheriff Donations	-	1,009	1,009	-	-
Office Supplies	6,385	3,987	5,837	3,600	4,000
Gasoline	21,752	21,614	25,687	25,000	25,000
Vehicle Supplies	6,837	4,812	4,152	4,917	5,000
Uniforms	17,787	6,244	10,740	18,640	15,000
Dues and Subscriptions	1,435	971	1,097	1,400	2,100
Automobiles and Equipment	31,716	22,812		14,392	14,389
Capital Lease - Teletype	1,151	1,151	1,151	1,200	1,200
<b>TOTAL DEPARTMENT</b>	<b>631,142</b>	<b>652,107</b>	<b>694,516</b>	<b>751,937</b>	<b>682,362</b>

ANALYSIS

The Sheriff Law Enforcement budget for FY20 reflects a (9.3%) funding decrease from FY19. Overtime salaries and related benefits have been removed from this budget category (now funded with grant dollars). The County Sheriff's Department remains committed to pursuing grant funding opportunities wherever possible, in order to advance the department's operations while preserving County dollars.



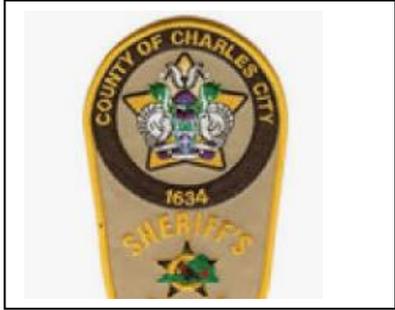
# COUNTY SHERIFF SUPPORT

## MISSION

The Sheriff is an elected Constitutional Officer who is charged with responsibilities for civil processing services, transportation of criminal to and from court, courthouse security, and enforcing laws that ensure the safety of the citizens of Charles City County.

## DESCRIPTION

The Sheriff’s Department receives financial support from a variety of sources, including grants, state funding, and local County appropriations. This budget category captures support funding provided to the Department that is separate from its normal operating budget. For example: the School Resource Officer position was initially afforded through grant money received, but it was later assumed by the County after the grant cycle ended.



### CONTACT

Alan Jones  
(804) 829-9265

The Charles City Board of Supervisors is committed to providing safe schools where students can learn and teachers can teach. When students succeed, the entire community succeeds. Student success contributes to community safety: students who experience success and make positive contributions within their schools become productive citizens in the larger community.

## FY20 DEPARTMENTAL BUDGET

	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ADOPTED	FY2020 ADOPTED
*** County-Sheriff Support					
Salaries-Regular	107,220	114,094	128,645	182,070	182,070
FICA	7,561	7,839	9,254	13,928	13,928
Retirement	8,884	10,917	13,044	19,087	16,277
Hospitalization	22,138	32,228	31,746	43,108	53,927
Life Insurance	379	560	666	946	947
<b>TOTAL DEPARTMENT</b>	<b>146,182</b>	<b>165,876</b>	<b>183,578</b>	<b>259,139</b>	<b>267,150</b>

## ANALYSIS

The Board of Supervisors assumed responsibility for the School Resource Officer position in FY19 and has continued to fund the position in FY20's budget.

# FIRE PROTECTION

## MISSION

To prevent or minimize the loss of life, damage to the environment and loss of property from the adverse effects of fire, medical emergencies, or exposure to dangerous conditions through fire suppression, rescue, disaster preparedness, fire prevention and community education. The Department continues its unwavering call to protect and serve.



## CONTACT

James "Jimmy" Johnson  
(804) 652-4510

## FY20 DEPARTMENTAL BUDGET

	FY/ 2017 ACTUAL	FY/ 2018 ACTUAL	FY/ 2019 ADOPTED	FY/ 2020 ADOPTED
<b>**FIRE &amp; EMS SERVICES**</b>				
<b>TOTAL DEPARTMENT</b>			<b>198,725</b>	<b>659,954</b>
<b>**FIRE PROTECTION**</b>				
C. Cty. Vol. Fire Dept.	80,000	80,000	80,000	80,000
Station III Operation	12,549	8,800	8,800	8,800
Forester	7,892	7,892	7,892	7,892
Fire Programs	-	20,000	20,000	20,000
EMS/Fire Stipends	17,950	15,000	15,000	15,000
Lease of Property	12,600	12,600	12,600	12,600
<b>TOTAL DEPARTMENT</b>	<b>130,991</b>	<b>144,292</b>	<b>144,292</b>	<b>144,292</b>
<b>**EMER. MEDICAL RESPONSE**</b>				
EMS Professional Services	543,120	546,000	546,000	390,000
Regional Med-Flight Progra	200	200	200	200
Line of Duty Insurance	4,580	4,500	4,800	4,800
Four For Life Grant Expend	-	8,484	8,484	-
EMS Billing Fees	10,566	7,000	7,000	7,000
<b>TOTAL DEPARTMENT</b>	<b>558,466</b>	<b>566,184</b>	<b>566,484</b>	<b>402,000</b>
<b>**EMERGENCY MANAGEMENT**</b>				
<b>TOTAL DEPARTMENT</b>	<b>23,310</b>	<b>23,310</b>	<b>58,000</b>	<b>28,354</b>
<b>TOTAL FOR FUND</b>	<b>\$ 712,767</b>	<b>\$ 733,786</b>	<b>\$ 967,501</b>	<b>\$ 1,234,600</b>

## ANALYSIS

The FY20 budget will accomplish a great deal in the way of fire + emergency services. The County has begun to develop a professional Department of Fire + EMS in order to meet the growing need in the community.

# E - 911

## DESCRIPTION

The E-911 budget is used for the Geographical Information System (GIS) to house a website for use to locate citizens and businesses for 911 purposes.



**Contact**

Alan Jones  
(804) 829-265

## FY20 DEPARTMENTAL BUDGET

	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ADOPTED	FY2020 ADOPTED
<b>**E911**</b>					
Regular Salaries (GIS)	1,500	1,500	1,500	1,500	1,500
FICA (GIS)	101	101	104	100	100
Main. Svc. Contracts	32,520	30,673	27,195	28,000	28,000
Telecommunications	24,711	13,040	19,040	30,000	15,000
Road Signs	227	-	-	250	250
<b>TOTAL DEPARTMENT</b>	<b>59,059</b>	<b>45,314</b>	<b>47,839</b>	<b>59,850</b>	<b>44,850</b>

## ANALYSIS

The FY20 budget for E-911 was reduced by \$15,000 to more closely reflect FY19 actual expenditure needs relating to telecommunications..

The County is actively participating in grant funding programs to receive necessary financial assistance in the face of an ever-changing emergency technology landscape.

# WIRELESS E-911

## MISSION

The Sheriff is an elected Constitutional Officer who is charged with responsibilities for civil processing services, transportation of criminal to and from court, courthouse security, and enforcing laws that ensure the safety of the citizens of Charles City County.



## DESCRIPTION

These funds are distributed to law enforcement agencies that receive 911 calls from citizens. Funds are provided by the State for this operation.

### Contact Information

Alan Jones  
(804) 829-9265

## FY20 DEPARTMENTAL BUDGET

	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ADOPTED	FY2020 ADOPTED
<b>**WIRELESS E911**</b>					
Salaries Overtime	28,091	22,912	7,028	17,000	17,000
Salaries Part time	1,964	10,904	20,001	10,000	10,000
FICA	1,136	2,585	2,068	2,065	2,065
Travel (Con & Edu)	406	406	556	935	935
<b>TOTAL DEPARTMENT</b>	<b>31,597</b>	<b>36,807</b>	<b>29,653</b>	<b>30,000</b>	<b>30,000</b>

## ANALYSIS

There is no change in the Wireless E911 budget for FY20, as it manages the critical information flow within the Sheriff Department's E-9-1-1 calls for assistance.

# CORRECTION + DETENTION

## Mission

The RRJA promotes public safety by providing effective detention services for incarcerated individuals while simultaneously providing appropriate care opportunities for growth and change, to support positive return to the community while being good stewards of public resources



## DESCRIPTION

The Correction and Detention budget supports expenditures related to inmate housing for juvenile and adult inmates housed in Middle Peninsula Juvenile Detention Center and Riverside Regional Jail.

## FY20 DEPARTMENTAL BUDGET

	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ADOPTED	FY2020 ADOPTED
<b>**CORRECTION &amp; DETENTION**</b>					
Middle Peninsula Juvenile	4,225	485	10,304	2,500	2,500
Purchased Services - Reg. Jail	294,109	276,349	226,120	272,597	291,153
<b>TOTAL DEPARTMENT</b>	<b>298,334</b>	<b>276,834</b>	<b>236,424</b>	<b>275,097</b>	<b>293,653</b>

## ANALYSIS

The Correction and Detention budget will experience an increase in FY20, due to a projected hike in the County's portion due for inmate housing at the Riverside Regional Jail.

# VIRGINIA JUVENILE COMMUNITY CONTROL ACT

## MISSION

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The Virginia Juvenile Community Crime Control Act is designed to provide a balanced, community based system of services, programs and sanctions for juvenile offenders.



<http://www.djj.virginia.gov>

## DESCRIPTION

The Virginia Juvenile Community Crime Control Act is a co-operative program between the Commonwealth of Virginia and Middlesex, King & Queen, King William, New Kent and Charles City County.

## FY20 DEPARTMENTAL BUDGET

	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ADOPTED	FY2020 ADOPTED
**VJCCCA**					
VJCCCA/King William	9,400	5,036	9,400	9,400	9,400
<b>TOTAL DEPARTMENT</b>	<b>9,400</b>	<b>5,036</b>	<b>9,400</b>	<b>9,400</b>	<b>9,400</b>

## ANALYSIS

There is no change in the FY20 budgeted contribution for VJCCCA. The County's contribution will remain the same as previously adopted in the FY18 and FY19 budgets.

# COLONIAL COMMUNITY CORRECTIONS

## MISSION

James City County Colonial Community Corrections enhances public safety, empowers our clients and improves the quality of our community by providing judicial alternatives to adult incarceration, transitional services and criminal justice planning to the localities we serve..

## DESCRIPTION

Colonial Community Corrections (CCC) is a multi-jurisdictional agency that provides local criminal justice services to include pre-trial services, community corrections, pre-release, post-incarceration transitional living services, in-house substance abuse treatment services, and criminal justice planning.



## FY20 DEPARTMENTAL BUDGET

	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ADOPTED	FY2020 ADOPTED
**COL. COM. CORRECTION JB*					
Criminal Justice Planner	6,307	10,166	6,207	10,085	12,287
<b>TOTAL DEPARTMENT</b>	<b>6,307</b>	<b>10,166</b>	<b>6,207</b>	<b>10,085</b>	<b>12,287</b>

## ANALYSIS

The County's FY20 contribution will increase by \$ 2,202 , a direct result of increased personnel costs. Each year, the County's makes a contribution to the Colonial Community Corrections agency, which provides criminal justice services to pre-trial, probation, re-entry, substance abuse counseling, and criminal justice planning.

# VIRGINIA DEPARTMENT OF JUVENILE JUSTICE

## 9TH DISTRICT COURT SERVICES UNIT

### MISSION

The mission of the Virginia Department of Juvenile Justice-9<sup>th</sup> District Court Services Unit is to protect the public through a balanced approach of comprehensive services that prevent and reduce juvenile delinquency through partnerships with families, schools, communities, law enforcement, and other agencies, while providing the opportunity for delinquent youth to develop into responsible and productive citizens.



### DESCRIPTION

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Charles City County is mandated by the Code of Virginia to provide office space & furniture needs.

### FY20 DEPARTMENTAL BUDGET

	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ADOPTED	FY2020 ADOPTED
**9TH DIST. CT. SVCS (PROB Shared Expense-New Kent	18,648	26,480	4,524	21,370	21,370
<b>TOTAL DEPARTMENT</b>	18,648	26,480	4,524	21,370	21,370

### ANALYSIS

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9<sup>th</sup> District Court Services, shared with New Kent County, will not experience a change in funding for FY20

# BUILDING OFFICIAL (CODES ENFORCEMENT)

## MISSION

The Codes Department continues to contribute to the safety, welfare and property of those who live, work and visit Charles City County. This is accomplished through proper enforcement of Virginia's Uniform Statewide Building code.

### Contact Information

Dallas Johnson  
[djohnson@co.charles-city.va.us](mailto:djohnson@co.charles-city.va.us)

(804) 652-4727

## DESCRIPTION

The focus of the Codes Department is to contribute to the safety and well-being of those who reside, visit or work in our county, through the enforcement of Virginia's Uniform Statewide Building Code at the local level. This Department strives to meet this goal.

## FY20 DEPARTMENTAL BUDGET

	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ADOPTED	FY2020 ADOPTED
<b>** CODES (Enforcement) **</b>					
Salaries - Regular	87,048	99,024	102,032	101,995	105,218
Salaries - Part-Time	1,332	384	96	1,200	1,200
FICA	6,317	7,120	7,350	7,803	8,141
Retirement	10,308	9,841	10,037	11,719	11,827
Hospitalization	17,991	18,368	19,735	26,866	23,332
Life Ins.	453	515	530	530	547
Workmans Comp.	1,868	2,116	2,116	2,116	2,116
Postal Services	394	458	341	500	400
Travel (Mileage)	-	-	-	20	-
Travel (Sub. & Lodging)	-	-	-	1,000	1,000
Travel (Conv. & Ed.)	15	185	-	1,000	1,000
Dues & Assoc. Memberships	40	-	-	100	100
Telecomm-Cellular	-	679	679	960	-
Office Supplies	867	1,037	748	800	800
Gasoline	701	933	873	1,200	1,200
Books & Subscriptions	673	101	50	1,000	700
Public Education	-	84	-	750	500
<b>TOTAL DEPARTMENT</b>	<b>128,315</b>	<b>141,266</b>	<b>145,107</b>	<b>159,559</b>	<b>158,080</b>

## ANALYSIS

The Building Official's budget will increase for FY20, primarily due to performance-based salary raises for full-time employees. The department does not anticipate increases in operating expenses. The department will seek to maintain a level of continuous training and education of staff in order to enforce the building codes.

# ANIMAL CONTROL

## MISSION

To achieve the duties and fulfill the responsibilities of enforcing animal control laws and protect the property, citizen, and domestic animals from harm.

## DESCRIPTION

The Charles City County Animal Control Department investigates animal cruelty, issues licenses, enforces rabies laws, picks up stray/vicious animals and provides lost and found service. The Animal Control Officers also provide humane care for stray, abused and lost domestic animals (dogs, cats, fowl, poultry, livestock), and conduct adoptions.

### Contact Information

Alan Jones  
(804) 829-9265

## FY20 DEPARTMENTAL BUDGET

	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ADOPTED	FY2020 ADOPTED
<b>** ANIMAL CONTROL **</b>					
Salaries - Regular	46,925	54,876	77,211	78,753	78,753
FICA	4,538	3,944	5,766	6,025	6,025
Retirement	2,760	5,680	7,832	8,151	7,040
Hospitalization	14,052	14,245	9,649	7,940	8,428
Life Insurance	128	285	394	410	410
Workmans Comp.	1,180	809	1,384	1,384	1,384
Veterinarian Services	11,268	8,579	3,505	4,000	5,000
Educational Programs	54	-	-	100	100
Miscellaneous (Donations)	2,493	65	(150)	-	-
Office Supplies	2,425	207	186	500	300
Food Supplies	5,239	569	-	1,000	500
Janitorial Supplies	2,069	425	358	1,000	1,000
Gasoline	3,627	9,827	7,960	5,000	10,000
Vehicles	2,180	11,038	10,282	10,282	10,282
Uniforms	3,533	209	664	1,000	800
Operations Equipment	4,311	382	1,424	1,200	1,000
<b>TOTAL DEPARTMENT</b>	<b>107,032</b>	<b>111,140</b>	<b>126,465</b>	<b>126,745</b>	<b>131,021</b>

## ANALYSIS

In FY20 Animal Control's budget includes slight increases for veterinarian services (\$1,000) and gasoline usage (+\$ 5,000). The majority of the operating budget will remain the same. Since FY15, the Animal Control division has been coordinated directly through the Sheriff's Office, and certain employee salaries are split between the two teams (thereby reducing the percentage of benefits tied to Animal Control).

# LANDFILL MONITORING

## MISSION

Providing quality waste disposal services for municipal solid waste and construction, demolition, and land clearing debris for the citizens of Charles City County that complies with federal, state, and local regulations



## DESCRIPTION

The Landfill Monitoring budget is solely funded by Waste Management to cover expenses associated with maintaining and operating the Charles City Landfill.

## FY20 DEPARTMENTAL BUDGET

	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ADOPTED	FY2020 ADOPTED
<b>** LANDFILL MONITORING **</b>					
Salaries - Regular	57,540	59,626	62,664	64,378	68,452
FICA	4,095	4,254	4,621	4,925	5,237
Retirement	6,358	6,144	6,363	6,735	6,120
Hospitalization	9,876	9,710	6,287	7,292	7,713
Life Insurance	278	311	324	335	356
Workman's Compensation	1,544	268	112	112	112
Professional Serv. Other	153,861	203,376	168,450	180,000	180,000
Postal Services	55	58	59	100	100
Motor Vehicle Ins.	542	548	548	550	550
Travel (Mileage)	-	-	-	500	-
Travel (Sub. & Lodging)	-	-	-	500	500
Travel (Conv. & Ed.)	-	-	-	250	250
Office Supplies	-	-	-	200	200
Assoc. Memberships	300	300	325	400	400
Equipment/Laboratory Fee	1,087	-	-	1,000	500
Motor Vehicles	26,126	22,729	-	26,000	30,000
Monitoring Equipment	7,215	-	-	1,000	500
<b>TOTAL DEPARTMENT</b>	<b>269,023</b>	<b>307,382</b>	<b>249,846</b>	<b>294,277</b>	<b>300,990</b>

## GENERAL PROPERTIES

### MISSION

The Public Works department effectively and efficiently provides services to the citizens and staff of Charles City County. General Properties is responsible for the facilities and grounds maintenance, fleet and equipment management, and utilities.

### DESCRIPTION

The County's Public Works staff consists of fourteen full-time employees dedicated to maintaining the County's buildings, parks, and water and sewer facilities.

#### Contact Information

Ricky Hicks  
[rhicks@co.charles-city.va.us](mailto:rhicks@co.charles-city.va.us)  
 (804) 652-4730

### FY20 DEPARTMENTAL BUDGET

	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ADOPTED	FY2020 ADOPTED
<b>** GENERAL PROPERTIES **</b>					
Salaries - Regular	266,840	292,547	321,159	325,360	387,224
Salaries - Part-Time	17,982	25,106	1,386	25,000	18,000
FICA	20,591	23,027	22,950	24,890	29,623
FICA - Part Time	-	-	-	-	1,377
Retirement	28,270	29,097	31,608	34,437	34,618
Hospitalization	53,317	56,737	76,382	91,144	128,509
Life Insurance	1,257	1,522	1,663	1,692	2,014
Workmans Comp.	4,536	6,760	9,408	9,408	9,408
Telecomm-Cellular-Public W	-	8,801	8,801	6,876	-
Uniforms	-	17,168	17,168	7,565	7,565
Safety Equipment	-	-	-	-	-
<b>TOTAL DEPARTMENT</b>	<b>393,964</b>	<b>461,992</b>	<b>492,035</b>	<b>526,372</b>	<b>618,338</b>

### ANALYSIS

The FY20 budget includes an increase in regular salaries, and health insurance premium costs.

Operational expenses, primarily related to facility repairs and maintenance remain at prior year FY19 levels. .

## HEALTH & WELFARE

### MISSION

The Charles City Health Council's goal is to address the health care needs of citizens of Charles City and improve health outcomes for all County residents. The mission is to improve the health of our community by preventing disease, promoting healthy lifestyles, and protecting people from environmental and other hazards.



### DESCRIPTION

The Charles City Health Department is an outside agency that provides public health awareness and clinical services. As well as administer the Women's, Infants and Children (WIC) program.

### FY20 DEPARTMENTAL BUDGET

	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ADOPTED	FY2020 ADOPTED
***HEALTH & WELFARE***					
***HEALTH***					
Health Dept.	108,527	110,698	110,698	110,698	115,126
H.E.A.L. CC Health Council	-	-	20	2,000	2,000
<b>TOTAL DEPARTMENT</b>	<b>108,527</b>	<b>110,698</b>	<b>110,718</b>	<b>112,698</b>	<b>117,126</b>

### ANALYSIS

County funding for the Health Council in FY20 will increase by \$4,428 to meet the increased funding request from the Charles City Health Department.

## PARKS & RECREATION

### MISSION

The Parks and Recreation Department provides recreational activities for citizens of all ages to promote personal growth, social development and healthy life styles.

### DESCRIPTION

The Parks & Recreation Department offers comprehensive and accessible recreation programs and leisure activities for local area citizens. This Department offers a wide range of programs which includes: aerobics, belly dancing, adult softball, tee-ball, youth coach pitch baseball, tae kwon do, swimming lessons, summer camp program, fitness program, youth basketball, plus senior and other programs and activities.

#### **Contact Information**

Alfred Crump  
acrump@co.charles-city.va.us  
(804) 652-1601



## FY20 DEPARTMENTAL BUDGET

	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ADOPTED	FY2020 ADOPTED
*** PARKS, REC & CULTURAL *					
** RECREATION OPERATIONS *					
Salaries - Regular	194,441	202,794	210,384	176,845	179,743
Salaries - Part-Time	71,303	72,271	81,842	70,000	70,000
FICA	19,160	19,948	21,741	21,213	19,105
Retirement	21,071	20,831	21,193	21,456	16,069
Hospitalization	37,467	34,927	37,881	43,463	37,320
Life Insurance	900	1,047	1,065	1,078	935
Workmans Comp.	7,536	6,920	7,380	7,536	7,536
Professional Services	100	25,000	49,351	41,000	41,000
Repair & Maint.	5,022	19,368	11,602	7,000	8,000
Maint. Service Contracts	1,774	1,191	1,681	1,838	1,838
Advertising	988	1,907	2,003	2,000	2,000
Postal Services	635	553	534	650	650
Travel (Mileage)	-	746	376	1,300	-
Travel (Conv. & Ed.)	448	894	1,854	1,500	-
Dues & Assoc. Memberships	150	353	436	550	1,200
Copier Services	-	7,718	7,718	8,108	8,108
Telecomm-Cellular	-	5,478	5,478	5,211	-
Special Programs	2,296	2,669	3,354	2,700	3,700
Office Supplies	1,498	1,903	1,643	1,500	2,000
Janitorial Supplies	5,822	6,578	5,612	5,000	5,000
Gasoline	4,226	5,116	5,392	7,000	7,000
Uniforms	3,593	6,041	9,081	8,481	8,481
Books & Subscriptions	89	33	65	35	35
Recreational Supplies	3,528	2,253	2,386	2,500	2,000
Senior Citizens Program	2,121	2,289	2,426	3,000	3,000
Youth Programs	2,765	4,501	3,678	4,000	4,000
Youth Basketball	865	455	7,008	2,000	2,000
Youth Baseball	-	6,876	10,356	2,700	3,700
Equip Lease-Ice Mach.	2,552	3,290	3,290	2,552	2,552
Vehicle Maintenance	1,519	1,749	1,213	2,000	2,000
<b>TOTAL DEPARTMENT</b>	<b>391,869</b>	<b>465,699</b>	<b>518,023</b>	<b>454,216</b>	<b>438,973</b>

## COMMUNITY DEVELOPMENT

### MISSION

The Department of Community Development provides support of informational needs of citizens and agencies for programs related to the efficient planning of Charles City County. This department ensures effective citizen participation and quality customer service.



### DESCRIPTION

The Department of Community Development provides support of informational needs of citizens and agencies for programs related to the efficient planning of Charles City County. This department ensures effective citizen participation and quality customer service.

### FY20 DEPARTMENTAL BUDGET

	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ADOPTED	FY2020 ADOPTED
***COMMUNITY DEVELOPMENT**					
Salaries-Regular	143,159	145,083	160,848	170,224	168,505
FICA	10,056	10,319	11,778	13,022	12,891
Retirement	15,863	15,161	15,784	15,218	15,064
Hospitalization	22,902	17,728	19,354	20,364	29,813
Life Insurance	677	762	842	885	876
Workman's Compensation	2,020	2,028	2,036	2,036	2,036
Stormwater Review	-	3,080	3,946	10,000	20,000
Printing & Binding	147	304	-	1,500	500
Advertising	1,753	1,495	-	1,800	1,800
Postal Services	1,567	2,835	1,750	2,500	2,500
Travel (mileage)	1,137	633	543	1,500	-
Travel (sub. & Lodging)	873	-	860	1,500	1,500
Travel (convention & Ed.)	3,303	2,393	1,766	2,500	2,500
Dues & Assoc. Membership	245	150	100	500	500
Copier Services	-	5,725	5,725	3,660	-
Office Supplies	1,396	1,439	1,424	1,500	1,500
Books & Subscriptions	755	380	(70)	800	800
Economic Development	22,664	5,443	2,184	5,000	5,000
<b>TOTAL DEPARTMENT</b>	<b>228,517</b>	<b>215,930</b>	<b>229,842</b>	<b>255,039</b>	<b>265,786</b>

### ANALYSIS

The Department of Development's FY20 budget includes performance-based salary increases for regular employees, as well as additional funding for the department's storm water review initiative. Additional detail on the storm water review are provided within the County Fee Schedule at the end of this document.

