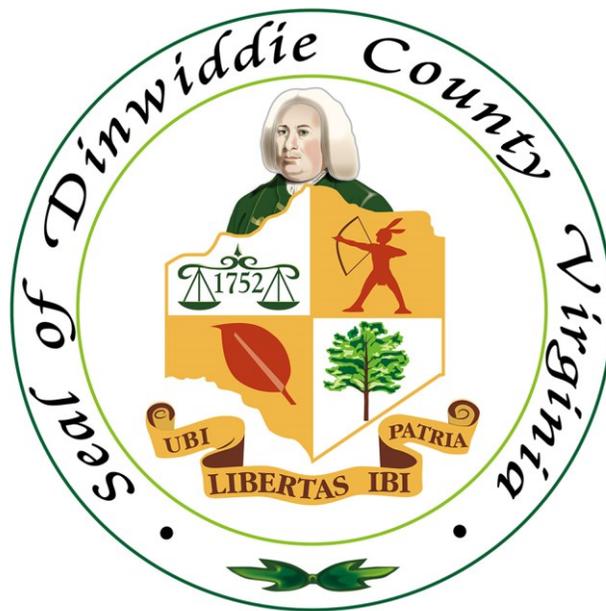


Dinwiddie County, Virginia

Adopted Consolidated Budget



Fiscal Year 2014-2015

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READERS' GUIDE

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

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

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

This information is provided in the form of actual expenditures for FY 2013; appropriations and either estimated or unaudited actual expenditures for FY 2014 and the adopted budget for FY 2015.

For Additional Information

Dinwiddie County Administration
14016 Boydton Plank Road
P O Drawer 70
Dinwiddie VA 23841
804-469-4500
www.dinwiddieva.us

BRIEF HISTORY AND DESCRIPTION OF GOVERNMENT

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

Part of Virginia's Appomattox Basin, Dinwiddie County occupies 504 square miles in the southeastern section of Virginia, located within several hours of Washington, D.C., the Atlantic Ocean beaches, or the Blue Ridge mountains. It is bordered by the Nottoway and Appomattox Rivers and the counties of Chesterfield, Amelia, Nottoway, Brunswick, Greensville, Sussex, and Prince George. Interstates 85 and 95 provide north-south access, and U.S. Route 460 provides an east-west transportation route. The East Coast's main switching station for three major railroad lines, the Dinwiddie County Airport, and the Dinwiddie County Commerce Park help to promote economic opportunity for the County.

Dinwiddie County offers a blend of suburban and rural living, with agriculture contributing significantly to the economy and the quality of life that its approximately 28,314 residents enjoy. Lake Chesdin, located along the northern rim of Dinwiddie County, provides numerous recreational opportunities.

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

OUR COUNTY VISION:

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

OUR COUNTY MISSION:

To ethically, efficiently serve our citizens and enhance the overall community

OUR CORE COUNTY VALUES:

Integrity

Consistently providing responsible, ethical service on personal and professional levels

Value-Added Customer Service

The practice of providing solutions to problems and questions, not just responses

Teamwork

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

OUR COUNTY GOALS:

Planned community development

Improved quality of life

A safe secure community

Being good stewards of the public trust

Providing excellent customer service

COUNTY LEADERSHIP

Board of Supervisors

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

Constitutional Officers

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

School Board

Barbara T. Pittman, Chairman
Sherilyn H. Merritt, Vice Chairman
Kelley B. Frakes
William R. Haney
Gregory K. McCammon

Superintendent of Schools

W. David Clark

Social Services Board

Cheryl Martinez, Chairman
Kathy Young, Vice Chairman
Carla W. Brandon
Brenda K. Ebron-Bonner
Elois Evans
Yvonne Stewart

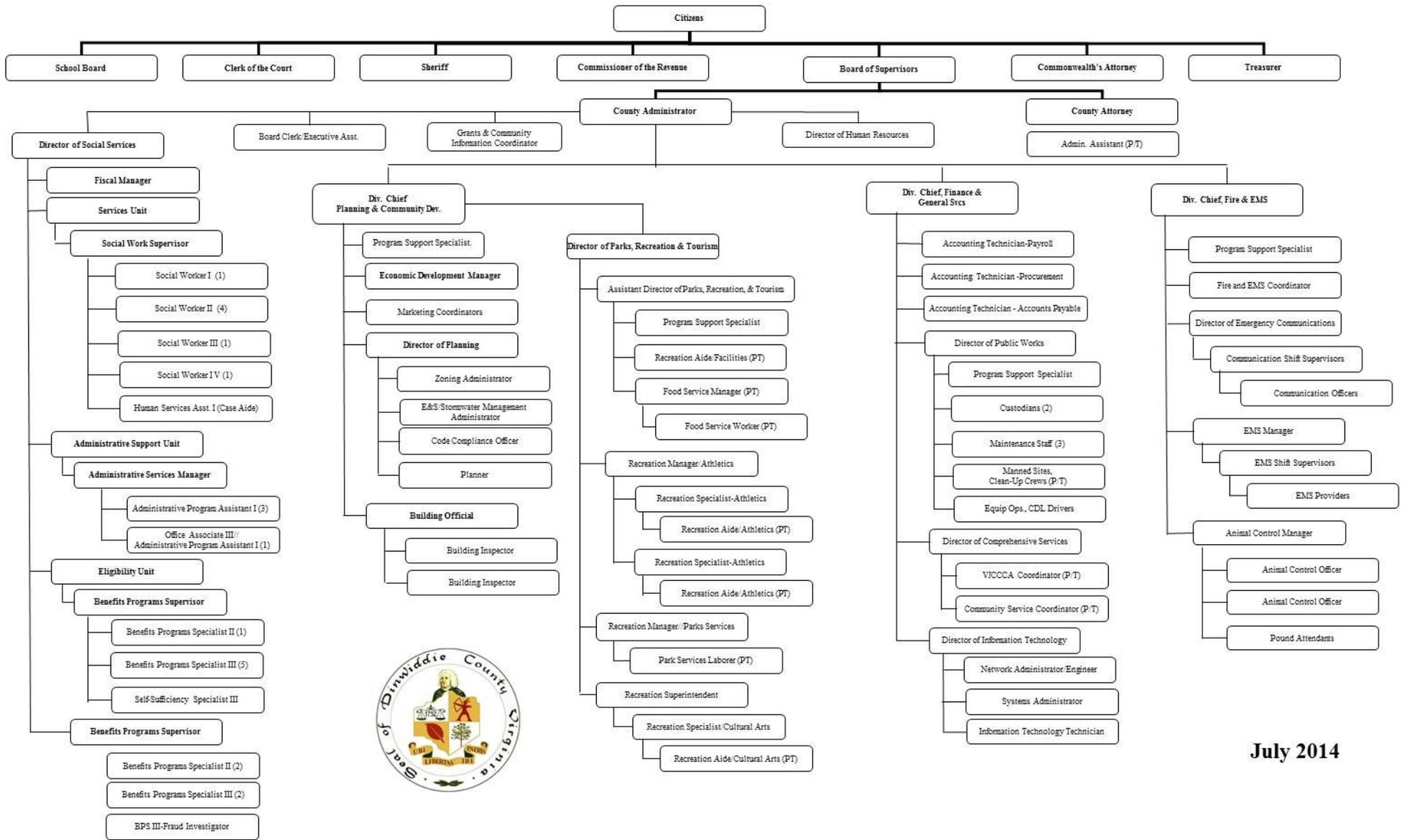
Industrial Development Authority

Franklin Zitta, Chairman
Victoria Heller, Vice Chairman
Thomas Hooker, Treasurer
W. Alan Kissner
David Lyle
George Rapp, Jr.
Maxwell W. Watkins, Jr.

County Administration

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

COUNTY ORGANIZATION CHART



July 2014

THE BUDGET PROCESS

The annual budget represents a proposed plan of expenditures and the expected means of financing those expenditures and shall be based on the Board of Supervisors, administrative, and departmental strategic plans, goals, and objectives.

October 24-25	Board Advance
November 18	Department Managers Capital Improvements Plan (CIP) Work Session
December 3	Board of Supervisors CIP Work Session
December 9	Department Manager Overview of Budget Packets
January 10	Departments and Outside Agencies Submit Budget Requests to Administration
Jan/Feb	Administration Review of Expenditure Requests and Development of Revenue Projections
January 27-31	Department Request Reviews with Administration & Managers
February 4	Board of Supervisors Tax Rate & Budget Work Session
February 18	Board of Supervisors Tax Rate & Budget Work Session
February 28	Receive School Board's FY 2015 Budget Request
March 4	Board of Supervisors Tax Rate & Budget Work Session - with Schools
March 14	Complete Tax Rate Advertisements
March 18	Board of Supervisors Budget Work Session - CIP
March 19, 23, 26	Advertisements for Tax Rate Public Hearing (Monitor, P-I)
March 28	Complete Budget Advertisements
April 1	Tax Rates Public Hearing and Adoption
April 2, 6, 9	Advertisements for Budget Public Hearing (Monitor, P-I)
April 15	Public Hearing for Budget
April 29	Adoption of Budget

FINANCIAL POLICIES AND GUIDELINES

Promoting financial integrity is an important priority in Dinwiddie County. The following broad policies set forth guidelines against which budgetary performance can be measured and proposals for future programs can be evaluated. The policies help to ensure that the County manages its funds in a fiscally responsible manner.

Objectives of Financial Policies

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

Financial Planning Policies

Balanced Budget

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

Long Range Planning

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

In order to meet debt ratio targets, to schedule debt issuances, and to systematically improve the County's capital infrastructure, each year the County shall prepare and adopt a five-year Capital Improvement Program. Capital improvement projects funding options (pay-as-you-go, grant opportunity or debt financing) will be evaluated on a project-by-project basis. As a general rule, the Capital Improvement Program should not require an annual transfer from the unassigned General Fund balance of more than 5% of current revenues to fund each year of the Program.

Asset Inventory

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

Investments

The Treasurer has the constitutional responsibility to invest County funds in accordance with the applicable sections of the Code of Virginia which guide investment of public funds. The Treasurer, however, may restrict investments beyond the limits imposed by the Code if such restrictions serve the purpose of further safeguarding County funds or are in the best interests of the County. The investment goal is to minimize risk and to ensure the availability of cash to meet the County's expenditures, while generating revenue from the use of funds which might otherwise remain idle. Therefore, the primary objectives of the Treasurer's investment activities are safety, liquidity, and yield.

Revenue Policies

Revenue Diversification

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

Fees and Charges

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

FINANCIAL POLICIES AND GUIDELINES

Tax Collections

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

Restricted Revenues

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

Grants, Donations, and Insurance Payments

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

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

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

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

Expenditures Policies

Debt Capacity, Issuance, and Management

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

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

The County wishes to set aside at least 25% of each year's new revenue growth for debt service obligations through a transfer from the unassigned general fund balance to the County debt service fund. This amount is calculated as the difference between the current fiscal year's actual revenue and the next year's budgeted revenue times 25%.

Expenditure Accountability

The Director of Finance shall maintain ongoing contact with department managers and Constitutional Officers throughout the budget implementation and execution process. Monthly and quarterly financial reports shall be prepared to monitor budgeted and actual expenditures and revenues.

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

Appropriation Amendments and Transfers

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

FINANCIAL POLICIES AND GUIDELINES

Appropriation Amendments and Transfers (Continued)

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

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

Fund Balance Policy

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

Non-Spendable Fund Balance

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

Restricted Fund Balance

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

Committed Fund Balance

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

Assigned Fund Balance

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

Unassigned Fund Balance

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

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

Policy on the Order of Spending Resources

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

REPORTING ENTITY AND BASIS OF ACCOUNTING

Reporting Entity

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

Basis of Accounting

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

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

Governmental Fund Types

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

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

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

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

REPORTING ENTITY AND BASIS OF ACCOUNTING

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

Fixed Assets and Depreciation

Capital assets, which include property, plant and equipment, are reported in the applicable governmental columns in the government-wide financial statements. Capital assets are defined by the County as land, buildings and equipment with an initial individual cost of more than \$10,000 and an estimated useful life in excess of two years. Depreciation is provided over estimated useful lives of assets using the straight-line method.

Basis of Budgeting

Budgets for all funds are adopted on a basis consistent with generally accepted accounting principles, applicable to governmental units. Budgeted amounts reflected in the financial statements are as originally adopted and as amended by the Board of Supervisors.

MESSAGE FROM THE COUNTY ADMINISTRATOR



To: Chairman, William Chavis
Vice Chairman, Daniel Lee
Supervisor Brenda Ebron-Bonner
Supervisor Harrison Moody
Supervisor Dr. Mark Moore

From: W. Kevin Massengill
County Administrator

RE: County Administrator's FY 2015 Budget Message

Dear Members of the Board of Supervisors:

I am proud to submit the official proposed budget for Fiscal Year 2015. The purpose of this document is to inform you, and the citizens that we serve, about the current fiscal condition of Dinwiddie County, and the manner in which together we will effectively carryout the services that ultimately meet the needs of the overall community throughout the next fiscal year.

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

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

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

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

A Growing Community

According to the U.S. Census Bureau and the Weldon Cooper Center for Public Service, Dinwiddie County had a 2010 population of 28,001 and a projected population in January 2014 of 28,864. When considering the population change from 2000 to 2010 within the overall Tri-Cities/Tri-County Region (Cities of Petersburg, Hopewell, Colonial Heights and Counties of Chesterfield, Dinwiddie, and Prince George), Dinwiddie County was the second fastest growing community with a 14.1% increase. Chesterfield County grew by 21% and Prince George County by 8%. This trend has continued from 2010 to the present.

Locality	2010 Population	2014 Est. Population	Percentage Change
Chesterfield	316,236	326,950	3.4%
Dinwiddie	28,001	28,864	3.1%
Petersburg	32,420	32,781	1.1%
Prince George	35,725	35,986	0.7%
Hopewell	22,591	22,707	0.5%
Colonial Heights	17,411	17,073	-0.6%

Furthermore, the Weldon Cooper Center for Public Service, projects that Dinwiddie's population will reach 29,542 by 2020.

FY15 Budget Assumptions

The County is projecting a slight increase in general fund local revenue for FY 2015 of 2.8% (\$944,763) compared to FY 2014. Revenue from the Commonwealth of Virginia for FY 2015 is projected to decrease by 1.1% (-\$67,925) compared to FY 2014. In addition, the County is projecting federal revenue to decrease 80.1% (-\$66,445). When considering all anticipated revenue (federal, state and local), the total FY 2015 general fund revenue represents an increase of 2% (\$810,394) from FY 2014.

At the beginning of the budget development process, the Board of Supervisors had a stated budget goal of keeping County operating expenditures as close to neutral for FY 2015 as to what was allocated for FY 2014. With that goal in mind, staff and I have developed a FY 2015 expenditure budget that is representative of the economic climate we are currently experiencing. As a result, our total operating expenditure budget for FY 2015 is projected to increase by only 0.35% (\$72,316 more than FY 2014).

As you can see from the above, the overall projected revenues and expenditures for FY 2015 are very similar to the FY 2014 budget. County staff and I continue to build a recommended budget that is based on key assumptions that have been utilized over the last several years.

- The budget must be prioritized to allow efficient, effective, and accessible services that are based on the current needs and expectations of our citizens, not prior priorities determined during better economic times or by former members of the Board of Supervisors.
- The County must maintain funding levels that adequately accommodate:
 - services as mandated by the Code of Virginia;
 - services rendered by Constitutional Officers;
 - prior investments in the educational system;
 - services that are provided by public safety personnel.
- The budget must accomplish the above goals with the least potential impact on local taxpayers.
- All on-going expenditures and transfers payments will be paid using on-going revenues. The unassigned fund balance should not be used to support on-going operating expenses.

Budget Highlights

Adopted Calendar 2014 Tax Rates

	<u>Rate per \$100 of Assessed Valuation</u>
○ Real Estate	.79
○ Mobile Homes	.79
○ Mineral Land	.79
○ Public Service	.79
○ Personal Property	4.90
○ Personal Property – Volunteers	.25
○ Machinery and Tools	3.30

- Heavy Construction Equipment 3.30
- Certified Pollution Control 3.30
- Airplanes .50

Overall Revenues

Historically, Dinwiddie County government has done an excellent job in conservatively projecting revenues that ultimately yield additional funds by the end of each fiscal year. Moreover, the planning and projected expenditures of the County are based on those conservative revenue estimates. As a result, overall County spending has traditionally been well within budget. County departments, Constitutional Officers, and outside departments supported by the County are due much praise for consistently working within their respective budgets.

Over the past several years, the County has worked to develop and maintain a diversification of stable revenues that will protect the local government from fluctuations in any one revenue source. This diversification helps ensure that services can be delivered with confidence and without interruption. Moreover, it is the practice of the County to have on-going expenditures funded through on-going revenues. One-time revenues will not be used to finance continuing County operations, but instead will be used for planned capital projects. Revenues are also conservatively estimated, with total revenues for FY 2015 budgeted at \$97,701,537. As you are aware, the Board elected to establish a real estate tax rate at .79 cents. However, flat economy-driven revenues (such as building permits and sales tax), and a decrease in fines from the Sheriff's office selective enforcement program continue to impact overall revenues. The FY 2015 budget assumes a 96% collection rate on both Real Estate taxes and Personal Property taxes.

Overall Expenditures

Over the last several years, all County departments have been asked to restrict budget requests to only essential items that are necessary for continuing the current level of services offered. All non-essential requests have been generally eliminated unless they were identified as a priority item of the Board. The proposed FY 2015 expenditure budget is \$97,701,537

County Operating Budget

The proposed total operating budget for FY 2015 is \$20,542,980, compared to the FY 2014 amended budget of \$20,470,664. Such comparison shows an overall increase of \$72,316 in FY 2015. The following is a percentage breakdown of the County's operating budget and transfers:

- Education 43%
- Public Safety and Corrections 25%
- Public Works 8%
- Administration of Government 7%
- Quality of Life 4%
- County Debt 4%
- Health and Human Services 3%
- Finance and General Services 3%
- Planning and Community Development 3%

It should be noted that the proposed FY 2015 budget maintains the current delivery of services provided by the Constitutional Officers and the County departments.

Operating Capital Improvements

It is imperative that employees be provided the appropriate equipment, tools, and resources to perform their jobs in an effective and efficient manner. As such, the FY 2015 budget includes \$425,600 to purchase and systematically replace aging and outdated equipment. The following is a breakdown of the operating capital improvements included in the FY 2015 budget:

Department	Description	Amount
Sheriff's Office	7 Patrol Vehicles	\$230,000
Information Technology	Computer Replacements/Upgrades	\$56,200
Volunteer Fire Departments	25 Sets/Personal Protective Equipment	\$38,000
EMS	4X4 SUV, Lights, Equipment	\$32,700
Animal Control	4X4 SUV, Lights, Equipment	\$32,700

Economic Development	4X4 SUV	\$25,000
Sheriff's Office	Tactical Team Equipment	\$10,000
Sheriff's Office	Replace K-9	\$5,000

Dinwiddie County Public Schools

The total FY 2015 Dinwiddie County Public School budget is \$50,090,712. (This includes funding from the federal, state, and local governments). It should be noted Dinwiddie County public schools are fully funded at their requested amount, and the Board of Supervisors are very proud of the local investment they are making in educating the children of Dinwiddie County. The FY 2015 proposed budget includes a County investment into public schools of \$18,296,062. In comparison, the entire County operating fund expenditures budget is \$20,542,980.

Below is a breakdown of the school funding provided for in the FY 2015 proposed budget:

o School Operating Fund	\$12,912,235
o School Debt Service	\$ 4,683,827
o School Buses (CIP)	\$ 550,000
o Internal Capital Outlay	\$ 150,000
Total	\$18,296,062

Constitutional Officers

County Administration and the Board of Supervisors believe that a strong working relationship with the Constitutional Officers is vital to the overall success of the County. As such, the proposed FY 2015 budget mirrors the FY 2014 budget. The Governor's budget did not include a performance based or across-the-board salary increases for Constitutional Officers and their State Compensation Board funded positions. Therefore, the FY 2015 budget does not include any adjustments in salaries.

County Workforce

Dinwiddie County is very blessed to have an exemplary workforce comprised of individuals who are dedicated and committed to providing the very best in government services. The following are some highlights of the FY 2015 budget relative to County workforce:

The FY 2015 budget does not provide for cost of living adjustments.

Due to an improved experience rating, the FY 2014 budget was adjusted to recognize a 6.5% decrease in health insurance premiums provided by the Local Choice program. However, the FY 2015 budget being proposed has a 5.1% increase. Dinwiddie County continues to offer its employees two health insurance plans - Anthem Key Advantage 1000 PPO and Anthem High Deductible Health Plan.

Currently the County does not provide health insurance for part-time employees. However, to maintain this policy and limit health insurance costs in response to the Affordable Care Act, part-time employees will be required to reduce their average weekly hours to less than 30 hours per week.

In 2012, the Board of Supervisors voted to implement the VRS mandatory 5% employee contribution over a 5 year period with the employee contributing an additional 1% each year. In turn, the County then gives the employee an equivalent 1% increase in salary each year. The increase in salary for the VRS Plan I employees has resulted in the creation of two separate salary scales for VRS Plan II employees. At the end of five years, the VRS Plan I employees will earn 5% more than the VRS Plan II employees that theoretically could be working the same positions. The FY 2015 budget rectifies this lack of parity and establishes one salary scale for all employees.

Debt Service

Although the County has not issued new debt since 2006, all non-VPASA debt was refinanced in FY 2012 for considerable interest savings.

The County anticipates the need to issue additional debt in FY 2015 to construct a new municipal building and a public safety building. However, it should be noted that the goal of Dinwiddie County is layer this additional debt into the overall debt schedule in FY 2018 in which a considerable amount of prior debt is retired. This strategic approach to financing will result in an overall decrease in debt liability. Simply stated, more debt is being retired in 2018 than new debt being issued.

In the spring of 2014, Standard & Poor's Rating Services reviewed Dinwiddie County's "AA-" rating for general obligation bonds and decided to raise our rating to "AA". In addition, the Dinwiddie County Industrial Development Authority was also raised from "A+" to "AA-".

General Fund Balance

Per County financial policy, the unassigned general fund balance is not used to balance the FY 2015 operational budget. The Board of Supervisors has adopted a financial policy that requires maintenance of a 15% general fund balance based on the total expenditure budget, less debt service. The minimum amount is calculated for FY 2015 at \$10,936,292, and the general fund balance at June 30, 2015, is budgeted to be \$17,359,073.

Conclusion

While many uncertainties still remain regarding the fiscal health of our national, state, and local economies, I am confident that each stakeholder in the FY 2015 budget is determined to deliver high quality services and is dedicated to working collectively during these difficult economic times.

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

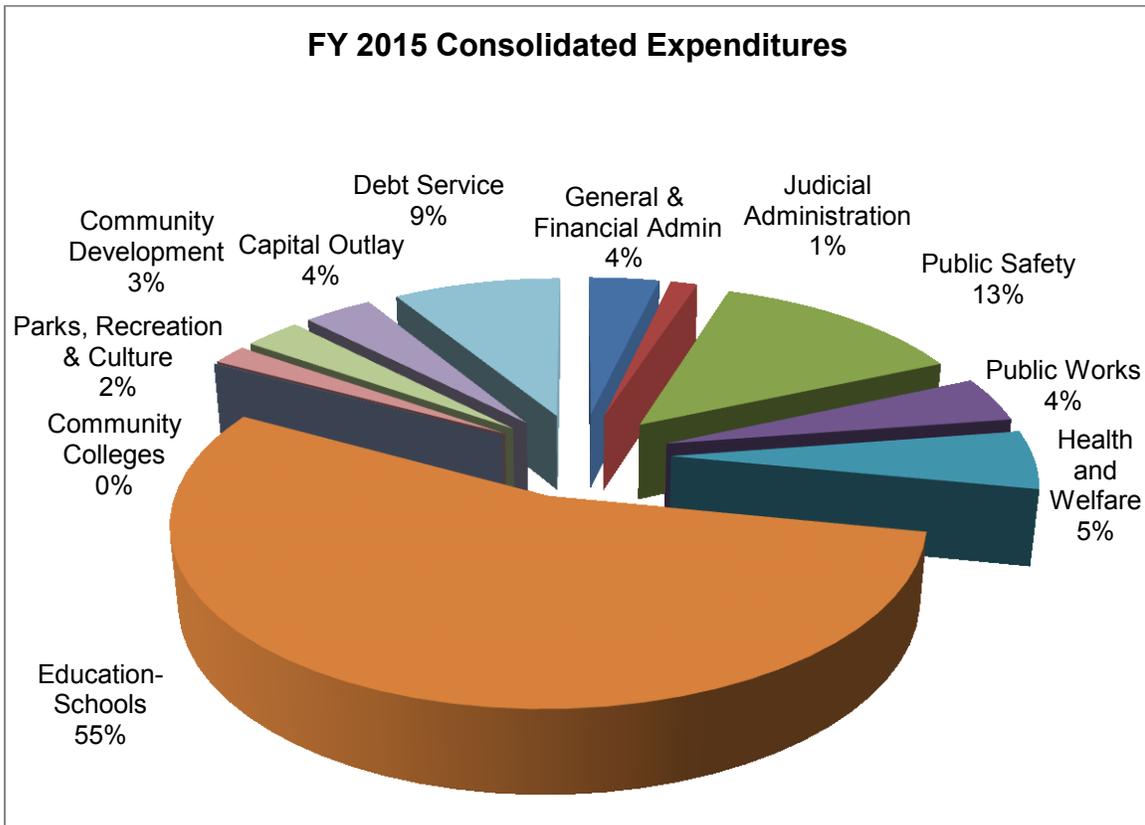
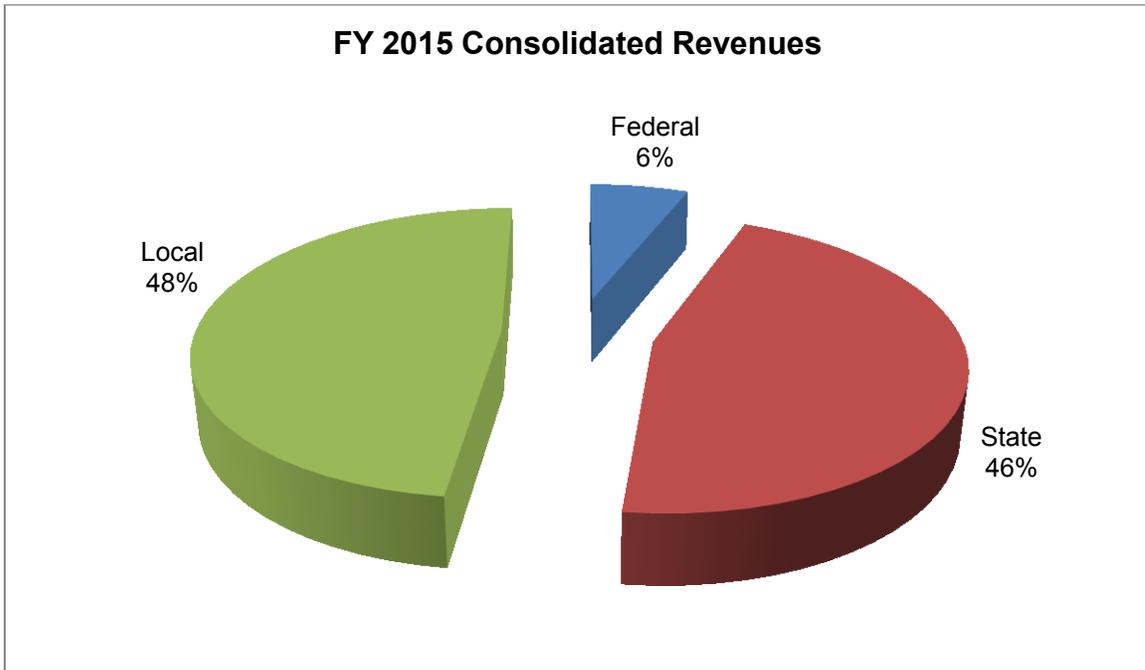
Thank you for your time and consideration of this document and for allowing me to be of service to you, the staff and the citizens of Dinwiddie County.

Sincerely,



W. Kevin Massengill
County Administrator

OVERVIEW OF FY 2015 CONSOLIDATED BUDGET



COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET	Year Ended June 30, 2013 Budgeted Revenue	Year Ended June 30, 2013 Actual Revenue	Year Ended June 30, 2014 Budgeted Revenue	Year Ended June 30, 2014 Projected Revenue	Year Ended June 30, 2015 Budgeted Revenue	Budgeted Increase/ Decrease
GENERAL FUND						
Revenue From Local Sources:						
Real Estate -- Current Taxes	15,720,684	15,673,213	15,849,345	15,858,153	15,858,153	8,808
Real Estate -- Delinquent Taxes	274,800	564,191	322,297	605,962	594,000	271,703
Mineral Lands	56,358	81,299	61,836	86,693	82,464	20,628
Public Service Corporations	1,039,496	1,198,131	1,053,876	1,157,693	1,177,422	123,546
Personal Property -- Current Taxes	6,449,221	6,512,567	6,480,843	6,498,030	6,498,030	17,187
Personal Property -- Delinquent Taxes	234,500	409,726	234,700	536,000	536,000	301,300
Mobile Homes	53,700	63,479	52,478	66,424	72,198	19,720
Heavy Equipment	152,056	158,381	157,524	168,462	167,202	9,678
Volunteer Exemptions	1,800	2,256	3,483	2,283	2,100	(1,383)
Airplanes	39,056	62,140	47,148	37,129	37,554	(9,594)
Non Filing Fee	32,450	9,950	21,475	28,100	30,000	8,525
Machinery and Tools	591,242	674,432	592,336	626,162	622,162	29,826
Certified Pollution/Recycling	734,798	1,342,401	1,046,160	1,059,290	1,066,878	20,718
Penalties	200,000	293,756	200,000	215,191	230,000	30,000
Interest on Taxes	145,000	291,482	175,000	194,850	210,000	35,000
Total General Property Taxes	25,725,161	27,337,402	26,298,501	27,140,422	27,184,163	885,662
Local Sales and Use Tax	1,275,000	1,423,691	1,325,000	1,277,584	1,300,000	(25,000)
Consumer Utility	585,000	585,574	585,000	548,558	555,000	(30,000)
Local Consumption Tax	165,000	159,023	150,000	147,016	160,000	10,000
Business Licenses	610,000	756,994	615,000	766,828	766,000	151,000
Motor Vehicle Licenses	545,740	534,395	546,000	535,000	535,000	(11,000)
Bank Stock Tax.	126,000	142,289	158,000	163,000	163,000	5,000
Recordation Tax	197,350	180,644	187,000	142,004	146,000	(41,000)
Admissions Tax	12,000	15,045	16,000	15,000	15,000	(1,000)
Transient Occupancy Tax	77,500	72,489	77,500	61,073	65,000	(12,500)
Communications Sales & Use Tax	926,000	943,511	960,000	924,145	935,000	(25,000)
Total Other Local Taxes	4,519,590	4,813,656	4,619,500	4,580,208	4,640,000	20,500

COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET	Year Ended June 30, 2013 Budgeted Revenue	Year Ended June 30, 2013 Actual Revenue	Year Ended June 30, 2014 Budgeted Revenue	Year Ended June 30, 2014 Projected Revenue	Year Ended June 30, 2015 Budgeted Revenue	Budgeted Increase/ Decrease
Animal Licenses	20,000	17,186	16,000	19,220	20,500	4,500
Weapons Permits	700	12,700	3,500	20,459	20,500	17,000
Building and Related Permits	141,000	151,794	142,700	142,377	146,100	3,400
Zoning and Related Permits	19,530	37,145	21,100	44,580	42,555	21,455
Total Permits, Fees, & Licenses	181,230	218,825	183,300	226,636	229,655	46,355
Court Fines and Forfeitures	933,700	611,709	610,200	638,429	639,000	28,800
Total Fines & Forfeitures	933,700	611,709	610,200	638,429	639,000	28,800
Interest on Bank Deposits	33,600	33,502	25,000	18,681	18,500	(6,500)
Rental of General Property	70,202	58,492	67,702	44,432	27,900	(39,802)
Total Use of Money & Property	103,802	91,994	92,702	63,113	46,400	(46,302)
Sheriff/Courthouse Charges	193,686	148,523	177,586	144,988	146,736	(30,850)
Commonwealth's Attorney Charges	3,050	3,530	3,400	3,638	3,650	250
Ambulance Charges	605,000	664,883	615,000	596,934	607,000	(8,000)
Correction/Detention Charges	0	3,075	3,200	3,155	3,200	0
Animal Control/Pound Charges	15,300	11,687	9,900	18,749	18,820	8,920
Waste Collection & Disposal Charges	70,000	59,450	55,500	47,984	52,000	(3,500)
Recreation Charges	198,368	182,041	218,500	169,178	172,650	(45,850)
Sale of Maps	100	719	100	136	100	0
Water Charges	615,000	639,870	650,000	493,368	620,125	(29,875)
Misc Charges	71,100	61,120	75,100	54,576	55,125	(19,975)
Total Charges for Services	1,771,604	1,774,899	1,808,286	1,532,706	1,679,406	(128,880)
Misc Revenue	26,800	56,121	26,000	58,058	44,500	18,500
Total Misc Revenue	26,800	56,121	26,000	58,058	44,500	18,500
Security	40,000	79,280	50,000	71,861	72,000	22,000
Misc Recovered Costs	21,500	74,195	21,000	87,148	119,128	98,128
Total Recovered Costs	61,500	153,475	71,000	159,009	191,128	120,128
Revenue from Local Sources	33,323,387	35,058,080	33,709,489	34,398,581	34,654,252	944,763

COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET	Year Ended June 30, 2013 Budgeted Revenue	Year Ended June 30, 2013 Actual Revenue	Year Ended June 30, 2014 Budgeted Revenue	Year Ended June 30, 2014 Projected Revenue	Year Ended June 30, 2015 Budgeted Revenue	Budgeted Increase/ Decrease
Revenue from the Commonwealth:						
Non-Categorical Aid	3,686,192	3,861,193	3,864,454	3,711,038	3,841,542	(22,912)
Commonwealth's Attorney	330,246	309,759	343,356	324,366	324,366	(18,990)
Sheriff	1,472,280	1,307,545	1,354,220	1,331,805	1,331,805	(22,415)
Commissioner of the Revenue	110,549	115,460	120,045	120,343	120,343	298
Treasurer	83,263	79,930	84,945	84,792	84,792	(153)
Registrar	42,763	39,833	42,763	39,833	39,833	(2,930)
Clerk of Circuit Court	261,597	259,589	303,470	302,494	302,494	(976)
Misc Categorical Aid/Grants	144,810	287,870	170,009	167,384	170,162	153
Revenue from the Commonwealth	6,131,700	6,261,179	6,283,262	6,082,055	6,215,337	(67,925)
Revenue from the Federal Government:						
Payments in Lieu of Taxes	800	821	850	821	850	0
Misc Grants	25,300	17,522	82,145	79,611	15,700	(66,445)
Revenue from the Federal Government	26,100	18,343	82,995	80,432	16,550	(66,445)
Total Revenue	39,481,187	41,337,602	40,075,746	40,561,069	40,886,139	810,393
Other Financing Sources:						
Transfers from Other Funds	0	0	582,375	582,375	0	(582,375)
Other Financing Sources	0	0	582,375	582,375	0	(582,375)
GENERAL FUND	39,481,187	41,337,602	40,658,121	41,143,444	40,886,139	228,018
MEALS TAX FUND						
Revenue From Local Sources:						
Meals Tax	600,000	662,561	600,000	657,143	650,000	50,000
MEALS TAX FUND	600,000	662,561	600,000	657,143	650,000	50,000
JAIL PHONE COMMISSION FUND						
Revenue From Local Sources:						
Jail Phone Commission	2,000	1,767	0	3,351	0	0
JAIL PHONE COMMISSION FUND	2,000	1,767	0	3,351	0	0

COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET	Year Ended June 30, 2013 Budgeted Revenue	Year Ended June 30, 2013 Actual Revenue	Year Ended June 30, 2014 Budgeted Revenue	Year Ended June 30, 2014 Projected Revenue	Year Ended June 30, 2015 Budgeted Revenue	Budgeted Increase/ Decrease
SESQUICENTENNIAL FUND						
Other Financing Sources:						
Transfers from Other Funds	10,000	10,000	10,000	10,000	10,000	0
SESQUICENTENNIAL FUND	10,000	10,000	10,000	10,000	10,000	0
SOCIAL SERVICES FUND						
Revenue from the Commonwealth:						
Public Assistance and Welfare Admin	933,879	892,398	964,669	964,669	1,094,624	129,955
Revenue from the Federal Government:						
Public Assistance and Welfare Admin	1,043,423	1,214,320	1,097,118	1,097,118	1,178,146	81,028
Other Financing Sources:						
Transfer from General Fund	389,322	389,322	405,274	405,274	509,821	104,547
SOCIAL SERVICES FUND	2,366,624	2,496,040	2,467,061	2,467,061	2,782,591	315,530
SCHOOL FUND						
Revenue From Local Sources:						
Charges for Education-Drivers Education	15,000	13,497	25,000	25,000	25,000	0
Local Rent	0	0	0	0	100,000	100,000
Recovered Costs-Medicare Admin Services	75,000	(2,632)	20,000	20,000	20,000	0
Revenue from Local Sources	90,000	10,865	45,000	45,000	145,000	100,000

COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET	Year Ended June 30, 2013 Budgeted Revenue	Year Ended June 30, 2013 Actual Revenue	Year Ended June 30, 2014 Budgeted Revenue	Year Ended June 30, 2014 Projected Revenue	Year Ended June 30, 2015 Budgeted Revenue	Budgeted Increase/ Decrease
SCHOOL FUND						
Revenue from the Commonwealth:						
State Sales and Use Taxes	4,384,980	4,363,370	4,451,264	4,451,264	4,362,524	(88,740)
Basic School Aid	13,522,809	13,632,260	13,671,076	13,671,076	14,422,030	750,954
Foster Home Children	3,414	10,114	10,697	10,697	0	(10,697)
Gifted and Talented Children	144,716	145,929	146,361	146,361	147,556	1,195
Special Education	1,761,760	1,776,531	1,781,780	1,781,780	1,692,179	(89,601)
Summer School	0	39,231	0	0	0	0
Vocational Education	384,954	396,250	389,830	389,830	219,885	(169,945)
Remedial Education	481,338	485,374	483,626	483,626	593,362	109,736
Fringe Benefits	2,559,691	2,579,209	2,920,626	2,920,626	2,634,023	(286,603)
At Risk Programs	724,837	729,593	731,798	731,798	654,657	(77,141)
Primary Class Size	694,116	692,639	690,768	690,768	659,942	(30,826)
Technology	258,000	270,900	232,000	232,000	232,000	0
Hospital Clinic	105,020	97,560	105,168	105,168	111,643	6,475
Early Intervention	89,292	84,827	84,827	84,827	101,575	16,748
Algebra Readiness	70,794	73,133	73,133	73,133	64,790	(8,343)
English as a second language	39,221	32,827	33,253	33,253	56,833	23,580
Homebound	45,442	64,967	69,515	69,515	88,269	18,754
GED, Mentor Teacher, Other Categorical	14,256	20,161	14,945	14,945	60,361	45,416
Revenue from the Commonwealth	25,284,640	25,494,876	25,890,667	25,890,667	26,101,629	210,962
Revenue from the Federal Government:						
Misc Federal Funds	45,489	117,707	45,489	45,489	45,489	0
Revenue from the Federal Government	45,489	117,707	45,489	45,489	45,489	0
Other Financing Sources:						
Transfer from General Fund.	12,174,187	12,174,187	12,753,790	12,753,790	12,912,235	158,445
Other Financing Sources	12,174,187	12,174,187	12,753,790	12,753,790	12,912,235	158,445
SCHOOL FUND	37,594,316	37,797,635	38,734,946	38,734,946	39,204,353	469,407

COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET	Year Ended June 30, 2013 Budgeted Revenue	Year Ended June 30, 2013 Actual Revenue	Year Ended June 30, 2014 Budgeted Revenue	Year Ended June 30, 2014 Projected Revenue	Year Ended June 30, 2015 Budgeted Revenue	Budgeted Increase/ Decrease
SCHOOL TEXTBOOK FUND						
Revenue From Local Sources:						
Sale/Rental of Textbooks	0	13	0	0	0	0
Revenue From Commonwealth:						
Transfer from State SOQ Funds	282,291	284,657	285,498	285,498	302,081	16,583
Other Financing Sources:						
Transfer from School Fund	112,521	113,749	113,800	113,800	122,250	8,450
SCHOOL TEXTBOOK FUND	394,812	398,419	399,298	399,298	424,331	25,033
SCHOOL NUTRITION FUND						
Revenue From Local Sources:						
Interest from Bank Deposits	650	162	150	150	150	0
Misc Rebates/Refunds	0	8,046	66,000	42,401	45,000	(21,000)
Cafeteria Sales	650,000	518,196	655,000	496,658	560,000	(95,000)
Revenue from the Commonwealth:						
School Breakfast/Lunch Program	43,793	38,495	49,643	49,643	49,643	0
Revenue from the Federal Government:						
School Breakfast/Lunch Program	1,152,000	1,120,430	1,170,000	937,550	1,100,000	(70,000)
Other Financing Sources:						
Transfer from General Fund	27,100	27,100	0	0	0	0
SCHOOL NUTRITION FUND	1,873,543	1,712,429	1,940,793	1,526,402	1,754,793	(186,000)

COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET	Year Ended June 30, 2013 Budgeted Revenue	Year Ended June 30, 2013 Actual Revenue	Year Ended June 30, 2014 Budgeted Revenue	Year Ended June 30, 2014 Projected Revenue	Year Ended June 30, 2015 Budgeted Revenue	Budgeted Increase/ Decrease
COMMUNITY DEVELOPMENT FUND						
Revenue From Local Sources:						
Sale of Property	0	0	0	1,167,625	0	0
Misc Grants	0	0	6,500	6,500	0	(6,500)
Revenue from the Commonwealth:						
Misc Grants	464,964	125,903	852,828	265,541	0	(852,828)
Other Financing Sources:						
Transfer from General Fund	13,265	13,265	127,785	127,785	13,265	(114,520)
COMMUNITY DEVELOPMENT FUND	478,229	139,168	987,113	1,567,451	13,265	(973,848)
COMMUNITY SERVICE FUND						
Revenue From Local Sources:						
Misc Donations	55,500	55,296	5,500	7,445	0	(5,500)
Revenue from the Commonwealth:						
Misc Grants	0	0	0	0	0	0
Other Financing Sources:						
Transfer from General Fund	0	0	0	0	0	0
COMMUNITY SERVICE FUND	55,500	55,296	5,500	7,445	0	(5,500)
COMPREHENSIVE SERVICES ACT FUND						
Revenue from the Commonwealth:						
Comprehensive Services Act Programs	683,000	656,586	684,000	684,000	572,850	(111,150)
Other Financing Sources:						
Transfer from General Fund	401,000	401,000	425,000	425,000	536,150	111,150
COMPREHENSIVE SERVICES ACT FUND	1,084,000	1,057,586	1,109,000	1,109,000	1,109,000	0
LAW LIBRARY FUND						
Revenue from Local Sources:						
Law Library Fees	2,350	2,176	2,350	2,169	2,170	(180)
LAW LIBRARY FUND	2,350	2,176	2,350	2,169	2,170	(180)

COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET	Year Ended June 30, 2013 Budgeted Revenue	Year Ended June 30, 2013 Actual Revenue	Year Ended June 30, 2014 Budgeted Revenue	Year Ended June 30, 2014 Projected Revenue	Year Ended June 30, 2015 Budgeted Revenue	Budgeted Increase/ Decrease
FIRE & EMS GRANTS FUND						
Revenue from Local Sources:						
Donations	0	3,529	0	2,797	0	0
Revenue from the Commonwealth:						
Fire Programs Fund	70,185	78,483	69,578	76,535	76,500	6,922
EMS Funds	27,697	28,040	27,500	28,040	28,000	500
Revenue from the Federal Government:						
Misc Grants	22,000	15,146	7,500	7,500	7,500	0
FIRE & EMS GRANTS FUND	119,882	125,199	104,578	114,872	112,000	7,422
FORFEITED ASSET SHARING FUND						
Revenue from Local Sources:						
Drug Enforcement Funds	0	1,577	0	772	0	0
Revenue from the Commonwealth:						
Drug Enforcement Funds	0	9,941	0	11,291	0	0
Revenue from the Federal Government:						
Drug Enforcement Funds	0	8,514	275,825	275,825	0	(275,825)
Other Financing Sources:						
Transfer from General Fund	0	2,597	0	0	0	0
FORFEITED ASSET SHARING FUND	0	22,629	275,825	287,888	0	(275,825)
SCHOOL CONSTRUCTION FUND						
Other Financing Sources:						
Transfer from County Capital Fund	325,000	325,000	0	0	0	0
SCHOOL CONSTRUCTION FUND	325,000	325,000	0	0	0	0

COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET	Year Ended June 30, 2013 Budgeted Revenue	Year Ended June 30, 2013 Actual Revenue	Year Ended June 30, 2014 Budgeted Revenue	Year Ended June 30, 2014 Projected Revenue	Year Ended June 30, 2015 Budgeted Revenue	Budgeted Increase/ Decrease
SCHOOL CAPITAL PROJECTS FUND						
Revenue from Local Sources:						
Sale of Surplus Property	0	62,587	0	0	0	0
Recovered Costs-Insurance Proceeds	0	33,550	0	0	0	0
Revenue from the Federal Government:						
FEMA Reimbursement	0	930	0	0	0	0
Other Financing Sources:						
Transfer from County Capital Fund	400,000	400,000	590,000	590,000	550,000	(40,000)
Transfer from General Fund	150,000	150,000	150,000	150,000	150,000	0
SCHOOL CAPITAL PROJECTS FUND	550,000	647,067	740,000	740,000	700,000	(40,000)
SCHOOL GRANTS FUND						
Revenue from Local Sources:						
Misc Local Grants	78,888	98,182	5,000	9,100	5,000	0
Revenue from the Commonwealth:						
Misc State Grants	0	26,000	637,517	369,513	0	(637,517)
Revenue from the Federal Government:						
Title I	770,107	685,176	669,247	669,247	625,062	(44,185)
Title VI-B	1,135,439	935,267	1,026,800	1,026,800	920,091	(106,709)
Vocational Education	67,932	67,544	67,932	67,932	67,236	(696)
Preschool Grant	35,980	28,836	34,093	34,093	32,495	(1,598)
Title II	225,715	211,709	300,298	300,298	250,000	(50,298)
Other Federal Funds	10,814	10,814	22,442	22,442	350,000	327,558
SCHOOL GRANTS FUND	2,324,877	2,063,528	2,763,329	2,499,425	2,249,884	(513,445)
COUNTY GRANTS FUND						
Revenue from Local Sources:						
Recycling Revenue	41,188	65,257	50,660	61,566	60,000	9,340
Revenue from the Commonwealth:						
Litter Control Grant	9,827	9,827	8,668	8,668	8,668	0
CDBG Grant	22,990	23,522	0	730	0	0
COUNTY GRANTS FUND	74,005	98,605	59,328	70,964	68,668	9,340

COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET	Year Ended June 30, 2013 Budgeted Revenue	Year Ended June 30, 2013 Actual Revenue	Year Ended June 30, 2014 Budgeted Revenue	Year Ended June 30, 2014 Projected Revenue	Year Ended June 30, 2015 Budgeted Revenue	Budgeted Increase/ Decrease
COUNTY CAPITAL PROJECTS FUND						
Revenue From Local Sources:						
Recovered Costs-Insurance Proceeds	24,617	24,617	0	0	0	0
Revenue from the Commonwealth:						
Misc State Grants	1,211,857	278,716	631,500	631,500	0	(631,500)
Revenue from the Federal Government:						
Misc Federal Grants	0	0	0	0	0	0
Other Financing Sources:						
Transfer from General Fund	3,786,178	3,786,178	1,722,344	1,722,344	1,855,000	132,656
COUNTY CAPITAL PROJECTS FUND	5,022,652	4,089,511	2,353,844	2,353,844	1,855,000	(498,844)
COUNTY DEBT SERVICE FUND						
Other Financing Sources:						
Transfer from General Fund	1,752,710	1,752,710	1,360,441	1,360,441	1,477,431	116,990
COUNTY DEBT SERVICE FUND	1,752,710	1,752,710	1,360,441	1,360,441	1,477,431	116,990
SCHOOL DEBT SERVICE FUND						
Other Financing Sources:						
Transfer from General Fund	5,370,062	5,370,062	4,287,105	4,287,105	4,683,827	396,722
Transfer from Meals Tax Fund	650,000	650,000	650,000	650,000	750,000	100,000
SCHOOL DEBT SERVICE	6,020,062	6,020,062	4,937,105	4,937,105	5,433,827	496,722
TOTAL ALL FUNDS	100,131,748	100,814,989	99,508,632	99,992,249	98,733,452	(775,180)
LESS INTERFUND TRANSFERS	25,561,345	25,565,170	23,177,914	23,177,914	23,569,979	392,065
TOTAL REVENUE	74,570,403	75,249,819	76,330,718	76,814,335	75,163,473	(1,167,245)

COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET	Year Ended June 30, 2013 Budgeted Revenue	Year Ended June 30, 2013 Actual Revenue	Year Ended June 30, 2014 Budgeted Revenue	Year Ended June 30, 2014 Projected Revenue	Year Ended June 30, 2015 Budgeted Revenue	Budgeted Increase/ Decrease
BEGINNING FUND BALANCES - JULY 1						
General Fund	20,772,536	20,772,536	18,867,473	18,867,473	19,163,643	296,170
Meals Tax Fund	80,295	80,295	92,856	92,856	100,000	7,144
Jail Phone Commission Fund	5,059	5,059	3,250	3,250	3,870	620
Sesquicentennial Committee Fund	10,553	10,553	12,149	12,149	19,172	7,023
Social Services Fund	212,605	212,605	230,224	230,224	80,000	(150,224)
School Fund	273,111	273,111	582,375	582,375	(0)	(582,375)
School Textbook Fund	609,433	609,433	563,091	563,091	500,000	(63,091)
School Nutrition Fund	308,936	308,936	343,546	343,546	77,456	(266,090)
Community Development Fund	388,673	388,673	407,838	407,838	1,190,504	782,666
Community Service Fund	12,221	12,221	40,044	40,044	7,696	(32,348)
Comprehensive Services Act Fund	95,974	95,974	7,682	7,682	0	(7,682)
Law Library Fund	4,919	4,919	5,466	5,466	5,367	(99)
Fire & EMS Grants Fund	182,541	182,541	196,765	196,765	142,199	(54,566)
Forfeited Asset Sharing Fund	86,433	86,433	70,463	70,463	35,192	(35,271)
School Construction Fund	130,562	130,562	(0)	(0)	(0)	0
School Capital Projects Fund	295,567	295,567	168,165	168,165	150,000	(18,165)
School Grants Fund	39,007	39,007	31,775	31,775	12,000	(19,775)
County Grants Fund	121,862	121,862	111,207	111,207	148,489	37,283
County Capital Projects Fund	1,590,107	1,590,107	2,313,832	2,313,832	815,575	(1,498,257)
County Debt Service Fund	(1,635)	(1,635)	197,490	197,490	67,137	(130,353)
School Debt Service Fund	6,162	6,162	574,920	574,920	19,764	(555,156)
BEGINNING FUND BALANCES - JULY 1	25,224,918	25,224,918	24,820,611	24,820,611	22,538,064	(2,282,547)
TOTAL RESOURCES	99,795,321	100,474,737	101,151,329	101,634,946	97,701,537	(3,449,792)

**COUNTY OF DINWIDDIE, VIRGINIA
EXPENDITURE BUDGET**

	Year Ended June 30, 2013 Budgeted Expenditures	Year Ended June 30, 2013 Actual Expenditures	Year Ended June 30, 2014 Budgeted Expenditures	Year Ended June 30, 2014 Projected Expenditures	Year Ended June 30, 2015 Budgeted Expenditures	Budgeted Increase/ Decrease
GENERAL FUND						
Board of Supervisors	100,001	98,807	105,319	105,021	107,768	2,449
County Administration	321,488	314,869	326,870	321,935	324,297	(2,573)
County Attorney	213,304	197,506	196,566	191,479	196,061	(505)
Human Resources	365,143	273,166	340,505	272,167	293,199	(47,306)
Independent Auditor	57,500	61,200	62,000	60,950	61,000	(1,000)
Commissioner of the Revenue	385,589	385,589	422,586	401,857	402,740	(19,846)
General Reassessment	142,229	82,283	0	0	0	0
Business License	24,012	25,312	27,755	25,209	28,508	753
Land Use	19,118	22,725	23,105	22,604	25,658	2,553
Treasurer	426,029	414,802	473,224	461,369	467,184	(6,040)
Accounting	227,024	222,916	290,219	287,126	292,866	2,647
Information Technology	399,511	391,626	419,080	415,982	585,780	166,700
Registrar & Board of Elections	140,586	137,860	146,090	150,229	142,238	(3,852)
Circuit Court	17,050	21,240	15,830	16,467	15,830	0
General District Court	28,009	27,333	28,036	20,817	22,115	(5,921)
Magistrate	1,127	648	1,088	791	627	(461)
Clerk of the Circuit Court	422,672	410,790	490,184	476,641	459,264	(30,920)
Victim Witness	56,825	56,730	57,325	57,265	57,210	(115)
Commonwealth's Attorney	508,842	508,488	515,979	513,833	519,738	3,759
Sheriff's Office	4,291,102	4,229,941	4,335,870	4,292,521	4,379,506	43,636
Volunteer Fire Departments	489,250	473,637	522,550	522,721	507,550	(15,000)
Emergency Medical Services	1,307,849	1,275,437	1,347,766	1,312,401	1,517,422	169,656
Fire & Rescue Services	283,113	266,995	285,141	276,549	279,434	(5,707)
Confinement & Care of Prisoners	1,518,959	1,531,525	1,794,666	1,804,914	1,604,723	(189,943)
Court Services Office	276,523	267,425	263,887	240,325	240,237	(23,650)
Other Corrections & Detention	142,898	140,311	142,691	138,694	143,585	894
Building Inspection	251,044	238,504	240,267	225,453	234,926	(5,341)
Animal Control/Pound	263,041	223,586	303,456	307,455	316,670	13,214
Medical Examiner	1,100	1,720	1,500	1,000	1,000	(500)

COUNTY OF DINWIDDIE, VIRGINIA EXPENDITURE BUDGET	Year Ended June 30, 2013 Budgeted Expenditures	Year Ended June 30, 2013 Actual Expenditures	Year Ended June 30, 2014 Budgeted Expenditures	Year Ended June 30, 2014 Projected Expenditures	Year Ended June 30, 2015 Budgeted Expenditures	Budgeted Increase/ Decrease
Emergency Communications	1,170,875	1,067,542	1,160,514	1,080,184	1,147,772	(12,742)
Street Lights	42,700	43,131	43,150	42,678	43,000	(150)
Waste Management	1,419,152	1,247,356	1,350,682	1,189,735	1,315,881	(34,801)
Public Nuisance Control	15,000	13,709	17,000	17,000	20,000	3,000
General Properties	1,658,141	1,722,075	1,846,655	1,677,400	1,828,556	(18,099)
Local Health Department	251,030	251,032	251,030	251,030	281,030	30,000
Mental Health	69,128	69,128	69,128	69,128	72,369	3,241
Area Agency on Aging	10,767	10,768	10,767	10,767	10,767	0
Other Social Services	17,013	17,014	22,380	22,380	26,380	4,000
Community College	3,000	3,000	6,000	6,000	10,674	4,674
Parks, Recreation, & Tourism	1,087,876	1,079,910	1,200,937	1,122,378	1,185,285	(15,652)
Public Boat landing	1,200	1,200	1,200	1,200	1,200	0
Regional Library	251,844	251,844	251,844	251,844	259,085	7,241
Planning, Zoning, & GIS	535,956	519,711	628,653	533,839	628,796	143
Economic Development	121,212	108,463	145,335	125,345	185,489	40,154
Other Planning & Community Development	359,050	355,314	165,786	173,999	165,133	(653)
Soil and Water Conservation District	15,500	15,500	15,500	15,500	15,500	0
Virginia Cooperative Extension	95,887	86,572	104,548	91,353	118,927	14,379
Total Expenditures	19,806,269	19,166,243	20,470,664	19,605,535	20,542,980	72,316
Transfer to County Capital Projects Funds	3,786,178	3,786,178	1,722,344	1,722,344	1,855,000	132,656
Transfer to School Fund/School Nutrition Fund	12,201,287	12,201,287	12,753,790	12,753,790	12,912,235	158,445
Transfer to School Capital Projects Fund	150,000	150,000	150,000	150,000	150,000	0
Transfer to Social Services Fund	389,322	389,322	405,274	405,274	509,821	104,547
Transfer to Community Development Fund	13,265	13,265	127,785	127,785	13,265	(114,520)
Transfer to Comprehensive Services Act Fund	401,000	401,000	425,000	425,000	536,150	111,150
Transfer to County Debt Service Fund	1,752,710	1,752,710	1,360,441	1,360,441	1,477,431	116,990
Transfer to School Debt Service Fund	5,370,062	5,370,062	4,287,105	4,287,105	4,683,827	396,722
Transfers to Other Funds	10,000	12,597	10,000	10,000	10,000	0
Total Transfers to Other Funds	24,073,824	24,076,421	21,241,739	21,241,739	22,147,729	905,990
GENERAL FUND	43,880,093	43,242,664	41,712,403	40,847,274	42,690,709	978,306

COUNTY OF DINWIDDIE, VIRGINIA EXPENDITURE BUDGET	Year Ended June 30, 2013 Budgeted Expenditures	Year Ended June 30, 2013 Actual Expenditures	Year Ended June 30, 2014 Budgeted Expenditures	Year Ended June 30, 2014 Projected Expenditures	Year Ended June 30, 2015 Budgeted Expenditures	Budgeted Increase/ Decrease
MEALS TAX FUND						
Transfer to School Debt Service Fund	650,000	650,000	650,000	650,000	750,000	100,000
MEALS TAX FUND	650,000	650,000	650,000	650,000	750,000	100,000
JAIL PHONE COMMISSION FUND	7,059	3,575	3,250	2,730	3,870	620
SESQUICENTENNIAL FUND	20,553	8,404	22,149	2,977	29,172	7,023
SOCIAL SERVICES FUND	2,475,527	2,478,420	2,645,762	2,617,285	2,862,591	216,829
SCHOOL FUND						
Instruction & Technology	27,836,218	27,609,303	28,414,456	28,414,456	28,818,204	403,748
Administration, Attendance & Health Services	1,686,932	1,678,629	1,760,185	1,760,185	1,959,640	199,455
Pupil Transportation Services	2,900,208	2,897,677	3,118,604	3,118,604	3,001,466	(117,138)
Operation and Maintenance of Services	5,331,548	5,189,013	5,327,901	5,327,901	5,302,793	(25,108)
Transfer to General Fund	0	0	582,375	582,375	0	(582,375)
Transfer to School Textbook Fund	112,521	113,749	113,800	113,800	122,250	8,450
SCHOOL FUND	37,867,427	37,488,370	39,317,321	39,317,321	39,204,353	(112,968)
SCHOOL TEXTBOOK FUND	1,004,245	444,761	962,389	462,389	700,000	(262,389)
SCHOOL NUTRITION FUND	2,136,522	1,677,819	2,127,430	1,792,492	1,724,654	(402,776)

COUNTY OF DINWIDDIE, VIRGINIA EXPENDITURE BUDGET	Year Ended June 30, 2013 Budgeted Expenditures	Year Ended June 30, 2013 Actual Expenditures	Year Ended June 30, 2014 Budgeted Expenditures	Year Ended June 30, 2014 Projected Expenditures	Year Ended June 30, 2015 Budgeted Expenditures	Budgeted Increase/ Decrease
COMMUNITY DEVELOPMENT FUND						
Recreation/Tourism	13,265	0	26,530	0	39,795	13,265
Economic Development	853,636	120,004	1,368,421	784,785	1,163,974	(204,447)
COMMUNITY DEVELOPMENT FUND	866,901	120,004	1,394,951	784,785	1,203,769	(191,182)
COMMUNITY SERVICE FUND						
Operation Lifesaver	10,702	3,672	7,030	3,672	7,696	666
Triad	4,870	723	3,941	1,800	0	(3,941)
Tactical Team	52,150	23,078	29,073	29,073	0	(29,073)
K-9	0	0	5,500	5,248	0	(5,500)
COMMUNITY SERVICE FUND	67,722	27,473	45,544	39,793	7,696	(37,848)
COMPREHENSIVE SERVICES ACT FUND	1,179,974	1,145,878	1,116,682	1,116,682	1,109,000	(7,682)
LAW LIBRARY FUND	7,269	1,629	7,816	2,268	7,537	(279)
FIRE & EMS GRANTS FUND						
Fire Programs	187,083	75,525	193,412	104,985	169,429	(23,983)
EMS Programs	92,331	24,757	100,166	56,953	77,270	(22,896)
Other Grants	23,008	10,692	7,765	7,500	7,500	(265)
FIRE & EMS GRANTS FUND	302,422	110,974	301,343	169,438	254,199	(47,144)
FORFEITED ASSET SHARING FUND						
Commonwealth's Attorney	23,851	8,500	30,940	21,851	15,000	(15,940)
Sheriff	62,582	30,099	315,348	301,308	20,192	(295,156)
FORFEITED ASSET SHARING FUND	86,433	38,599	346,288	323,159	35,192	(311,096)
SCHOOL CONSTRUCTION FUND	455,562	455,562	0	0	0	0
SCHOOL CAPITAL PROJECTS FUND	845,567	774,468	908,165	758,165	750,000	(158,165)

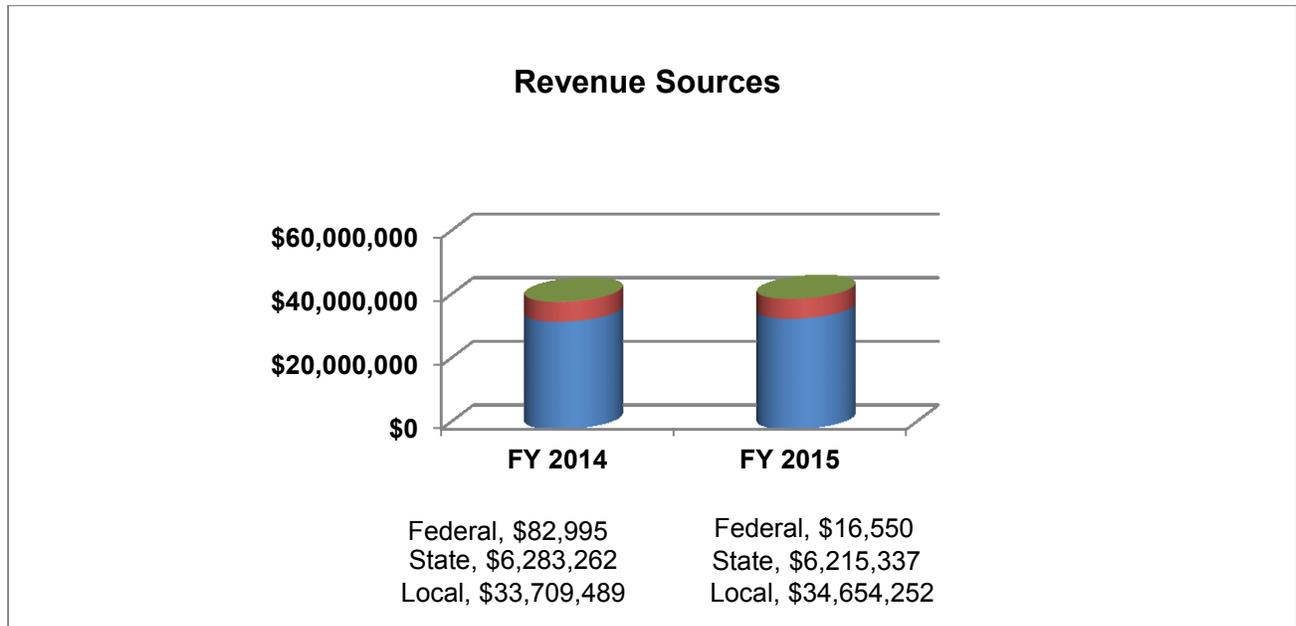
COUNTY OF DINWIDDIE, VIRGINIA EXPENDITURE BUDGET	Year Ended June 30, 2013 Budgeted Expenditures	Year Ended June 30, 2013 Actual Expenditures	Year Ended June 30, 2014 Budgeted Expenditures	Year Ended June 30, 2014 Projected Expenditures	Year Ended June 30, 2015 Budgeted Expenditures	Budgeted Increase/ Decrease
SCHOOL GRANTS FUND	2,363,884	2,070,760	2,795,104	2,519,200	2,258,114	(536,990)
COUNTY GRANTS FUND						
CDBG Grant	80,761	36,078	45,215	14	45,931	716
Litter Control Grant / Recycling	115,106	73,183	125,320	33,668	171,227	45,907
COUNTY GRANTS FUND	195,867	109,261	170,535	33,682	217,158	46,623
COUNTY CAPITAL PROJECTS FUND						
Capital Projects	5,887,758	2,640,785	3,990,304	3,262,101	2,120,575	(1,869,729)
Transfer to School Construction Fund	325,000	325,000	0	0	0	0
Transfer to School Capital Projects Fund	400,000	400,000	590,000	590,000	550,000	(40,000)
COUNTY CAPITAL PROJECTS FUND	6,612,758	3,365,785	4,580,304	3,852,101	2,670,575	(1,909,729)
COUNTY DEBT SERVICE						
Principal/Interest Payments on Debt	988,325	983,326	984,054	979,258	980,428	(3,626)
Contributions to Water Authority	534,479	515,115	500,800	456,392	509,000	8,200
Contributions to Airport Authority	55,144	55,144	55,144	55,144	55,140	(4)
COUNTY DEBT SERVICE	1,577,948	1,553,585	1,539,998	1,490,794	1,544,568	4,570
SCHOOL DEBT SERVICE						
Principal/Interest Payments on Debt	6,020,062	5,451,303	5,493,141	5,492,261	5,453,591	(39,550)
SCHOOL DEBT SERVICE	6,020,062	5,451,303	5,493,141	5,492,261	5,453,591	(39,550)
TOTAL ALL FUNDS	108,623,795	101,219,295	106,140,575	102,274,796	103,476,748	(2,663,828)
LESS INTERFUND TRANSFERS	25,561,345	25,565,170	23,177,914	23,177,914	23,569,979	392,065
TOTAL EXPENDITURES	83,062,450	75,654,125	82,962,661	79,096,882	79,906,769	(3,055,893)

**COUNTY OF DINWIDDIE, VIRGINIA
EXPENDITURE BUDGET**

	Year Ended June 30, 2013 Budgeted Expenditures	Year Ended June 30, 2013 Actual Expenditures	Year Ended June 30, 2014 Budgeted Expenditures	Year Ended June 30, 2014 Projected Expenditures	Year Ended June 30, 2015 Budgeted Expenditures	Budgeted Increase/ Decrease
ENDING FUND BALANCES - JUNE 30						
General Fund	16,373,630	18,867,473	17,813,191	19,163,643	17,359,073	(454,118)
Meals Tax Fund	30,295	92,856	42,856	100,000	(0)	(42,856)
Jail Phone Commission Fund	(0)	3,250	0	3,870	0	0
Sesquicentennial Fund	(0)	12,149	(0)	19,172	(0)	0
Social Services Fund	103,702	230,224	51,523	80,000	0	(51,523)
School Fund	(0)	582,375	(0)	(0)	(0)	0
School Textbook Fund	(0)	563,091	(0)	500,000	224,331	224,331
School Nutrition Fund	45,957	343,546	156,909	77,456	107,595	(49,314)
Community Development Fund	(0)	407,838	(0)	1,190,504	(0)	0
Community Service Fund	(0)	40,044	(0)	7,696	(0)	0
Comprehensive Services Act Fund	0	7,682	0	0	0	0
Law Library Fund	(0)	5,466	0	5,367	0	0
Fire & EMS Grants Fund	(0)	196,765	0	142,199	0	0
Forfeited Asset Sharing Fund	(0)	70,463	0	35,192	0	0
School Construction Fund	(0)	(0)	(0)	(0)	(0)	0
School Capital Projects	(0)	168,165	0	150,000	100,000	100,000
School Grants Fund	0	31,775	0	12,000	3,770	3,770
County Grants Fund	(0)	111,207	(0)	148,489	(0)	0
County Capital Projects Fund	0	2,313,832	87,372	815,575	0	(87,372)
County Debt Service Fund	173,127	197,490	17,933	67,137	0	(17,933)
School Debt Service Fund	6,162	574,920	18,884	19,764	0	(18,884)
ENDING FUND BALANCE - JUNE 30	16,732,871	24,820,611	18,188,668	22,538,064	17,794,769	(394,899)
TOTAL REQUIREMENTS	99,795,321	100,474,737	101,151,329	101,634,946	97,701,537	(3,449,792)

COUNTY REVENUE OVERVIEW

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



Local Revenue

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

State Revenue

State revenue provides 15% of the County's revenue and is divided into three categories:

- Shared expenses involve state funding of programs that benefit both the County and the State, such as the Sheriff, Treasurer, Commonwealth's Attorney, Commissioner of the Revenue, Clerk of the Circuit Court and Registrar,
- Non-categorical State aid which includes rolling stock taxes, mobile home taxes, and PPTRA (car tax relief),
- Categorical State aid for various County programs, primarily Social Services, Comprehensive Services, and various state grants.

Federal Revenue

The County receives the majority of revenue from the federal government for welfare administration and public assistance programs. Additional funding may be received as a result of federally funded grants or FEMA reimbursements during natural disasters.

**GENERAL FUND EXPENDITURES
BY FUNCTION**

GENERAL GOVERNMENT

BOARD OF SUPERVISORS

The Board of Supervisors is the governing body of the County of Dinwiddie. There are five members of the Board, each representing one of five Districts and serving a four year term. Board members set policy to ensure the delivery of services and programs essential to the continued prosperity of Dinwiddie County. The Board adopts the annual budget, adopts ordinances, approves contracts, determines land use, appoints certain County officials (including the County Administrator and County Attorney), and appoints members to various boards and commissions. The Dinwiddie County Board of Supervisors meets the third Tuesday of each month with a general business meeting beginning at 3 pm and public hearings starting at 7 pm. On the first Tuesday of each month at 4 pm, the Board generally conducts a workshop type meeting at which staff and the Board members have a more in-depth discussion of upcoming County issues.

	ACTUAL EXPEND FY/2013	AMENDED BUDGET FY/2014	PROJECTED EXPEND FY/2014	ADOPTED BUDGET FY/2015	BUDGET CHANGE
BOARD OF SUPERVISORS					
BOARD MEMBER SALARIES	50,535	50,535	50,535	50,535	0
FICA	3,130	3,866	3,194	3,866	0
HOSPITAL/MEDICAL PLANS	21,508	20,496	20,496	21,552	1,056
SALARIES & BENEFITS	75,173	74,897	74,225	75,953	1,056
ADVERTISING	3,823	4,000	4,000	5,000	1,000
PUBLIC OFFICIAL INSURANCE	11,147	11,453	11,211	11,576	123
MILEAGE	0	2,000	2,000	2,000	0
MEALS & LODGING	0	2,922	2,922	3,100	178
CONVENTION & EDUCATION	0	1,365	1,365	1,350	(15)
DUES/MEMBERSHIPS	8,182	8,182	8,289	8,289	107
OFFICE SUPPLIES	482	500	671	500	0
BOOKS AND SUBSCRIPTIONS	0	0	338	0	0
OTHER OPERATING EXPENDITURES	23,634	30,422	30,796	31,815	1,393
BOARD OF SUPERVISORS	98,807	105,319	105,021	107,768	2,449

COUNTY ADMINISTRATION

County Administration leads the operations of the County government to meet the needs of the citizens of Dinwiddie County, and consists of the County Administrator, an administrative assistant, and a grants/community information coordinator. The County Administrator advises members of the Board of Supervisors, recommends policies, and sets priorities for consideration by the Board concerning the provision of programs and services that will provide the highest quality of life to County citizens. Administration ensures compliance with federal, state and local laws and ordinances, as well as maintains open communication with various sectors of the community such as the legislative delegation, business community, area governments, and County residents through press releases, the County website, and social media.

	ACTUAL EXPEND FY/2013	AMENDED BUDGET FY/2014	PROJECTED EXPEND FY/2014	ADOPTED BUDGET FY/2015	BUDGET CHANGE
COUNTY ADMINISTRATION					
COUNTY ADMINISTRATOR	111,705	114,628	114,628	115,883	1,255
ADMIN ASSIST/CLERK TO BOARD	42,206	42,972	42,972	43,443	471
GRANTS/COMMUNITY INFO COORD	52,084	53,651	53,651	55,411	1,760
FICA	15,522	16,161	16,249	16,427	266
RETIREMENT – VSRS	34,302	33,859	33,860	28,976	(4,883)
HOSPITAL/MEDICAL PLANS	25,250	23,328	23,328	24,516	1,188
GROUP LIFE INSURANCE	2,432	2,514	2,514	2,835	321
SALARIES & BENEFITS	283,502	287,113	287,201	287,491	378
PROF SRVS – OTHER	40	0	509	0	0
MAINTENANCE SERVICE CONTRACT	1,144	1,000	1,435	1,400	400
POSTAL SERVICE	2,813	7,100	5,000	5,000	(2,100)
TELECOMMUNICATIONS	3,473	3,937	3,158	3,150	(787)
GENERAL LIABILITY INSURANCE	10,364	11,064	10,511	11,185	121
MILEAGE	1,055	5,837	4,800	5,100	(737)
VEHICLE ALLOWANCE	2,800	0	0	0	0
MEALS & LODGING	0	1,400	1,150	1,400	0
CONVENTION & EDUCATION	0	1,670	270	1,670	0
DUES/MEMBERSHIPS	492	492	511	511	19
OFFICE SUPPLIES	7,919	7,000	7,000	7,000	0
BOOKS AND SUBSCRIPTIONS	390	257	390	390	133
OTHER OPERATING EXPENDITURES	30,490	39,757	34,734	36,806	(2,951)
COMPUTER EQUIPMENT	878	0	0	0	0
CAPITAL EXPENDITURES	878	0	0	0	0
COUNTY ADMINISTRATION	314,869	326,870	321,935	324,297	(2,573)

COUNTY ATTORNEY

The County Attorney's office provides the Board of Supervisors, the County Administrator, and County staff with legal counsel. The County Attorney's office also represents the Planning Commission, Industrial Development Authority, Board of Zoning Appeals, and Constitutional Officers to the extent requested by such boards and officers where no conflict exists with the primary representation of the Board of Supervisors. The County Attorney's office routinely provides legal opinions on the day to day operations of County government and drafts and reviews County ordinances, board resolutions, contracts, deeds, bond documents, and policies. The office is staffed by a full-time County Attorney and a part-time administrative services assistant. Additional legal assistance is provided as necessary through a contracted attorney.

	ACTUAL EXPEND FY/2013	AMENDED BUDGET FY/2014	PROJECTED EXPEND FY/2014	ADOPTED BUDGET FY/2015	BUDGET CHANGE
LEGAL SERVICES					
COUNTY ATTORNEY	90,528	91,800	91,800	91,800	0
PART TIME PARALEGAL	10,397	14,754	12,810	15,240	486
PART TIME COUNTY ATTORNEY	15,850	0	0	0	0
FICA	8,776	8,151	7,780	8,189	38
RETIREMENT – VSRS	12,411	12,659	12,659	11,025	(1,634)
HOSPITAL/MEDICAL PLANS	6,686	7,020	7,020	7,380	360
GROUP LIFE INSURANCE	1,071	1,092	1,092	1,212	120
SALARIES & BENEFITS	145,720	135,476	133,161	134,846	(630)
PROF SRVS – LEGAL	37,625	50,000	49,783	50,000	0
PROF SRVS – OTHER	6,944	5,000	2,921	5,000	0
POSTAL SERVICE	250	75	0	75	0
TELECOMMUNICATIONS	470	385	491	500	115
MILEAGE	0	100	21	50	(50)
MEALS & LODGING	0	560	485	485	(75)
CONVENTION & EDUCATION	0	670	670	755	85
DUES/MEMBERSHIPS	375	600	625	625	25
OFFICE SUPPLIES	386	500	119	500	0
BOOKS AND SUBSCRIPTIONS	3,509	3,200	3,203	3,225	25
OTHER OPERATING EXPENDITURES	49,559	61,090	58,317	61,215	125
FURNITURE & FIXTURES	2,228	0	0	0	0
CAPITAL EXPENDITURES	2,228	0	0	0	0
LEGAL SERVICES	197,506	196,566	191,479	196,061	(505)

HUMAN RESOURCES

This department consists of a Human Resource Director who administers human resources policies, programs and practices. Activities include recruitment and retention; discipline and grievance; employee assistance and appreciation; and general employee training. Prior to FY 2014, all training and travel was consolidated in this department. However, starting in FY 2014, only general training for all County employees is paid from the Human Resources budget. Individual department budgets now pay for specialized training and travel for their employees' required certifications. Expenditures in the Human Resources budget also include workers' compensation and Line of Duty Act insurance premiums. The County recognized significant savings by changing its method of calculating unemployment insurance payments in 2013. NeoGov, an on-line employment application and tracking system, was implemented in late FY 2013 to improve applicant screening and reporting.

	ACTUAL EXPEND FY/2013	AMENDED BUDGET FY/2014	PROJECTED EXPEND FY/2014	ADOPTED BUDGET FY/2015	BUDGET CHANGE
HUMAN RESOURCES					
DIRECTOR OF HUMAN RESOURCES	42,104	81,490	54,523	65,749	(15,741)
FICA	3,182	6,234	3,938	5,030	(1,204)
RETIREMENT – VSRS	5,509	11,237	6,994	7,896	(3,341)
HOSPITAL/MEDICAL PLANS	2,294	4,344	7,556	4,560	216
GROUP LIFE INSURANCE	475	970	604	868	(102)
SALARIES & BENEFITS	53,564	104,275	73,615	84,103	(20,172)
UNEMPLOYMENT INSURANCE	7,743	44,500	2,060	7,500	(37,000)
LINE OF DUTY ACT INSURANCE	50,720	52,711	52,711	52,847	136
WORKERS COMPENSATION INSURANCE	112,542	118,249	116,905	125,448	7,199
PROF SRVS - MEDICAL	624	1,750	262	1,750	0
PROF SRVS – OTHER	42	0	3,218	2,500	2,500
MAINTENANCE SERVICE CONTRACT	0	5,000	5,011	5,011	11
ADVERTISING	1,911	0	218	0	0
MILEAGE	3,553	0	0	0	0
MEALS & LODGING	9,490	0	127	0	0
CONVENTION & EDUCATION	20,922	12,000	12,000	12,000	0
DUES/MEMBERSHIPS	665	520	540	540	20
OFFICE SUPPLIES	847	1,000	5,000	1,000	0
FOOD SUPPLIES	0	500	500	500	0
OTHER OPERATING EXPENDITURES	209,060	236,230	198,553	209,096	(27,134)
FURNITURE & FIXTURES	531	0	0	0	0
COMPUTER EQUIPMENT	10,011	0	0	0	0
CAPITAL EXPENDITURES	10,542	0	0	0	0
HUMAN RESOURCES	273,166	340,505	272,167	293,199	(47,306)

INDEPENDENT AUDITOR

Per the Code of Virginia, localities shall have all their accounts and records, including all accounts and records of their Constitutional Officers, audited annually as of June 30 by an independent certified public accountant in accordance with the specifications furnished by the Auditor of Public Accounts. Additionally, the certified public accountant shall present a detailed written report to the local governing body at a public session by the following December 31. The State also requires the preparation of a cost allocation plan for the County. The audit firm of Dixon Hughes Goodman was hired in FY 2012 upon expiration of the previous auditor's five-year contract. In addition, every two years the Government Accounting Standards Board (GASB) requires that an actuarial report be generated to determine the County's other post-employment benefits liability to be reported in the annual comprehensive financial report (CAFR).

	ACTUAL EXPEND FY/2013	AMENDED BUDGET FY/2014	PROJECTED EXPEND FY/2014	ADOPTED BUDGET FY/2015	BUDGET CHANGE
INDEPENDENT AUDITOR					
PROF SRVS - ACCTG/AUDITING	61,200	62,000	60,950	61,000	(1,000)
OTHER OPERATING EXPENDITURES	61,200	62,000	60,950	61,000	(1,000)
INDEPENDENT AUDITOR	61,200	62,000	60,950	61,000	(1,000)

COMMISSIONER OF THE REVENUE

The Commissioner of the Revenue's office administers assessments for businesses and individuals in the following areas: real estate taxes; personal property taxes; machinery and tools taxes; admissions, meals, and occupancy taxes; State income and estimated taxes, Tax Relief for the Elderly and Disabled and Land Use programs; property maps; and business licenses. Proration of personal property taxes began in FY 2010. This Constitutional Office is staffed by an elected four-year term Commissioner of the Revenue, six full-time deputies, and seasonal part-time employees. A County-wide general reassessment of real estate values is conducted every four years by a third-party assessment firm, with the last re-assessment completed as of December 31, 2012.

	ACTUAL EXPEND FY/2013	AMENDED BUDGET FY/2014	PROJECTED EXPEND FY/2014	ADOPTED BUDGET FY/2015	BUDGET CHANGE
COMMISSIONER OF THE REVENUE					
COMMISSIONER OF THE REVENUE	79,575	82,849	82,648	85,431	2,582
DEPUTY COTR IV	44,702	42,112	42,112	43,494	1,382
DEPUTY COTR I	98,050	100,743	100,241	70,202	(30,541)
DEPUTY COTR II	37,497	38,117	38,117	72,592	34,475
PART TIME HELP	4,589	3,500	0	3,500	0
FICA	19,333	20,450	19,308	21,054	604
RETIREMENT – VSRS	43,598	43,032	42,964	37,198	(5,834)
HOSPITAL/MEDICAL PLANS	30,733	29,184	29,184	30,762	1,578
GROUP LIFE INSURANCE	3,027	3,139	3,135	3,587	448
SALARIES & BENEFITS	361,104	363,126	357,708	367,820	4,694
PROF SRVS – OTHER	8,358	10,000	8,500	10,000	0
MAINTENANCE SERVICE CONTRACT	1,362	1,750	1,714	1,750	0
PRINTING & BINDING	2,465	4,000	2,500	2,500	(1,500)
ADVERTISING	357	600	546	600	0
POSTAL SERVICE	4,334	7,500	4,500	5,000	(2,500)
TELECOMMUNICATIONS	1,528	1,800	1,413	1,400	(400)
MILEAGE	0	0	0	0	0
MEALS & LODGING	0	1,720	1,415	1,720	0
CONVENTION & EDUCATION	0	1,990	975	2,670	680
DUES/MEMBERSHIPS	880	1,000	880	880	(120)
OFFICE SUPPLIES	2,298	5,000	791	5,000	0
VEHICLE/EQUIPMENT FUEL	0	0	325	2,000	2,000
BOOKS AND SUBSCRIPTIONS	1,360	1,100	1,107	1,400	300
OTHER OPERATING EXPENDITURES	22,941	36,460	24,665	34,920	(1,540)
FURNITURE & FIXTURES	1,544	0	0	0	0
MOTOR VEHICLES	0	23,000	19,484	0	(23,000)
CAPITAL EXPENDITURES	1,544	23,000	19,484	0	(23,000)
COMMISSIONER OF THE REVENUE	385,589	422,586	401,857	402,740	(19,846)
GENERAL REASSESSMENT					
BOARD OF EQUALIZATION	1,738	0	0	0	0
FICA	133	0	0	0	0
SALARIES & BENEFITS	1,871	0	0	0	0
PROF SRVS – OTHER	67,537	0	0	0	0
MAINTENANCE SERVICE CONTRACTS	0	0	0	0	0
PRINTING & BINDING	902	0	0	0	0
ADVERTISING	468	0	0	0	0

	ACTUAL EXPEND FY/2013	AMENDED BUDGET FY/2014	PROJECTED EXPEND FY/2014	ADOPTED BUDGET FY/2015	BUDGET CHANGE
GENERAL REASSESSMENT					
POSTAL SERVICE	7,857	0	0	0	0
TELECOMMUNICATIONS	271	0	0	0	0
OFFICE SUPPLIES	3,115	0	0	0	0
OTHER OPERATING EXPENDITURES	80,150	0	0	0	0
COMPUTER EQUIPMENT	261	0	0	0	0
CAPITAL EXPENDITURES	261	0	0	0	0
GENERAL REASSESSMENT	82,283	0	0	0	0
BUSINESS LICENSE					
BUS LIC PROG SUPPORT	15,914	15,695	15,693	17,455	1,761
FICA	1,092	1,201	1,097	1,336	135
RETIREMENT – VSRS	2,122	2,164	2,164	2,097	(68)
HOSPITAL/MEDICAL PLANS	3,686	3,510	3,343	3,690	180
GROUP LIFE INSURANCE	183	187	187	231	44
SALARIES & BENEFITS	22,997	22,756	22,485	24,808	2,052
PRINTING & BINDING	130	250	224	250	0
ADVERTISING	0	500	0	500	0
POSTAL SERVICE	1,759	3,300	2,000	2,000	(1,300)
MEALS & LODGING	0	200	0	200	0
CONVENTION & EDUCATION	0	250	0	250	0
OFFICE SUPPLIES	426	500	500	500	0
OTHER OPERATING EXPENDITURES	2,315	5,000	2,724	3,700	(1,300)
BUSINESS LICENSE	25,312	27,756	25,209	28,508	752
LAND USE					
LAND USE PROG SUPPORT	15,386	15,694	15,693	17,455	1,762
FICA	1,055	1,201	1,097	1,336	135
RETIREMENT – VSRS	2,122	2,164	2,164	2,097	(68)
HOSPITAL/MEDICAL PLANS	3,686	3,510	3,343	3,690	180
GROUP LIFE INSURANCE	183	187	187	231	44
SALARIES & BENEFITS	22,432	22,755	22,484	24,808	2,053
ADVERTISING	0	100	0	100	0
POSTAL SERVICE	43	0	0	500	500
OFFICE SUPPLIES	250	250	119	250	0
OTHER OPERATING EXPENDITURES	293	350	119	850	500
LAND USE	22,725	23,105	22,604	25,658	2,553

TREASURER

The Treasurer's Office handles the billing, collection and deposit of current and delinquent taxes and the deposit of all other County revenues. The Treasurer is also subsequently responsible for the prudent investment of those funds. Short and long-term investments are made on behalf of the County to ensure the safety, liquidity, and yield of public funds. County taxes are due on June 5th and December 5th each year. This Constitutional Office is staffed by an elected four-year term Treasurer and five full-time deputies.

	ACTUAL EXPEND FY/2013	AMENDED BUDGET FY/2014	PROJECTED EXPEND FY/2014	ADOPTED BUDGET FY/2015	BUDGET CHANGE
TREASURER					
TREASURER	72,034	74,195	74,015	75,679	1,484
DEPUTY TREAS IV	39,276	39,951	46,246	37,504	(2,447)
DEPUTY TREAS II	31,629	63,454	63,165	39,497	(23,957)
DEPUTY TREAS I	57,440	58,134	58,134	88,155	30,021
ADMIN SRVS ASST	14,055	0	0	0	0
PART TIME HELP	0	14,041	0	0	(14,041)
FICA	15,364	19,108	18,479	18,424	(684)
RETIREMENT – VSRS	32,390	36,412	36,234	30,850	(5,562)
HOSPITAL/MEDICAL PLANS	34,723	37,320	39,996	42,036	4,716
GROUP LIFE INSURANCE	2,359	2,805	2,875	3,179	374
SALARIES & BENEFITS	299,272	345,420	339,144	335,324	(10,096)
PROF SRVS – AUDIT	0	0	0	0	0
PROF SRVS – LEGAL	150	150	150	150	0
PROF SRVS – OTHER	72,534	80,000	72,500	75,000	(5,000)
MAINTENANCE SERVICE CONTRACT	816	624	7,051	7,050	6,426
ADVERTISING	2,585	2,000	2,174	3,500	1,500
POSTAL SERVICE	33,196	36,000	30,687	36,000	0
TELECOMMUNICATIONS	1,393	1,500	1,341	1,400	(100)
MEALS & LODGING	0	0	330	0	0
CONVENTION & EDUCATION	0	3,750	1,433	3,775	25
DUES/MEMBERSHIPS	355	280	985	985	705
OFFICE SUPPLIES	4,311	3,500	4,500	4,000	500
OTHER OPERATING EXPENDITURES	115,340	127,804	121,151	131,860	4,056
FURNITURE & FIXTURES	0	0	400	0	0
COMPUTER EQUIPMENT	190	0	675	0	0
CAPITAL EXPENDITURES	190	0	1,075	0	0
TREASURER	414,802	473,224	461,369	467,184	(6,040)

ACCOUNTING

The Accounting department is responsible for employee payroll, taxes, and benefits; procurement of goods and services; accounts payable and Form 1099 reporting; risk management; operational and capital budgeting; debt management; auditor assistance and internal controls; and general financial reporting, ensuring accuracy and consistency in all financial transactions. The department is staffed by the Division Chief, Finance and General Services and three accounting technicians.

	ACTUAL EXPEND FY/2013	AMENDED BUDGET FY/2014	PROJECTED EXPEND FY/2014	ADOPTED BUDGET FY/2015	BUDGET CHANGE
ACCOUNTING					
DIV CHIEF FINANCE & GEN SRVS	89,499	91,732	91,732	92,736	1,004
ACCOUNTING TECH-PROCUREMENT	31,508	38,976	39,069	39,497	521
ACCOUNTING TECH-PAYROLL/BENEFITS	35,716	39,951	40,046	40,485	534
ACCOUNTING TECH-ACCOUNTS PAYABLE	0	37,221	34,205	37,594	373
FICA	11,267	15,903	14,763	16,089	186
RETIREMENT – VSRS	28,195	33,786	33,077	28,713	(5,073)
HOSPITAL/MEDICAL PLANS	22,738	25,956	27,086	30,096	4,140
GROUP LIFE INSURANCE	1,886	2,474	2,412	2,776	302
SALARIES & BENEFITS	220,809	285,999	282,391	287,986	1,987
PROF SRVS – OTHER	0	0	120	0	0
PRINTING & BINDING	595	750	612	625	(125)
ADVERTISING	152	0	0	0	0
MEALS & LODGING	0	1,045	1,045	1,045	0
CONVENTION & EDUCATION	0	1,715	1,715	2,060	345
DUES/MEMBERSHIPS	510	510	975	875	365
MISC CHARGES - PASS THRU	483	0	0	0	0
OFFICE SUPPLIES	168	200	268	275	75
BOOKS AND SUBSCRIPTIONS	199	0	0	0	0
OTHER OPERATING EXPENDITURES	2,107	4,220	4,735	4,880	660
ACCOUNTING	222,916	290,219	287,126	292,866	2,647

INFORMATION TECHNOLOGY

The Information Technology department is responsible for providing hardware, software, and network support, security, and training for County technology assets; project management for technology initiatives; and planning for adequate disaster recovery, continuity of operations, and future technology needs. The department consists of one director, a network administrator, a systems administrator, and a new IT technician position approved for FY 2015. Equipment maintenance and training expenditures have increased as several software maintenance contracts and training have been consolidated into this department.

	ACTUAL EXPEND FY/2013	AMENDED BUDGET FY/2014	PROJECTED EXPEND FY/2014	ADOPTED BUDGET FY/2015	BUDGET CHANGE
INFORMATION SYSTEMS					
DIRECTOR OF INFORMATION TECHNOLOGY	79,305	81,223	81,222	82,111	888
SYSTEMS ADMINISTRATORS	99,935	101,948	101,948	110,955	9,007
IT TECHNICIAN	0	0	0	30,855	30,855
FICA	12,935	14,012	13,338	17,130	3,118
RETIREMENT – VSRS	31,605	30,754	30,754	30,754	0
HOSPITAL/MEDICAL PLANS	25,498	24,288	24,288	30,096	5,808
GROUP LIFE INSURANCE	2,114	2,180	2,180	2,956	776
SALARIES & BENEFITS	251,391	254,405	253,730	304,857	50,452
PROF SRVS – OTHER	8	0	450	0	0
REPAIR AND MAINTENANCE	422	1,000	69	0	(1,000)
MAINTENANCE SERVICE CONTRACT	59,612	93,618	93,618	189,073	95,455
POSTAL SERVICE	140	0	4	0	0
TELECOMMUNICATIONS	9,851	11,460	8,808	10,000	(1,460)
MILEAGE	0	0	304	0	0
MEALS & LODGING	0	2,058	2,058	0	(2,058)
CONVENTION & EDUCATION	0	3,440	3,440	25,000	21,560
OFFICE SUPPLIES	199	0	625	500	500
VEHICLE/EQUIPMENT FUEL	142	400	175	150	(250)
UNIFORMS/APPAREL	0	0	0	0	0
OTHER OPERATING SUPPLIES	382	0	0	0	0
OTHER OPERATING EXPENDITURES	70,756	111,976	109,552	224,723	112,747
COMPUTER EQUIPMENT	69,479	52,700	52,700	56,200	3,500
CAPITAL EXPENDITURES	69,479	52,700	52,700	56,200	3,500
INFORMATION SYSTEMS	391,626	419,081	415,982	585,780	166,699

REGISTRAR/BOARD OF ELECTIONS

The General Registrar's office promotes the proper administration of election laws, campaign finance disclosure compliance, and voter registration processes in the County by promulgating rules, regulations, and issuing instructions. The State Board of Elections, which was created as a bipartisan agency responsible for ensuring uniformity, fairness, accuracy and purity in all elections in the Commonwealth of Virginia, provides information to local electoral boards and general registrars. The most recent federally-mandated redistricting of the County took place after receipt of the 2010 Census results and was effective for the November 2011 local elections.

	ACTUAL EXPEND FY/2013	AMENDED BUDGET FY/2014	PROJECTED EXPEND FY/2014	ADOPTED BUDGET FY/2015	BUDGET CHANGE
REGISTRAR/BOARD OF ELECTIONS					
REGISTRAR	48,157	49,651	49,956	50,687	1,036
PART TIME HELP	15,974	15,080	15,585	15,080	0
ELECTORAL BOARD	8,018	9,210	8,228	9,210	0
FICA	5,308	5,657	5,471	5,736	79
RETIREMENT – VSRS	8,590	8,336	8,387	7,101	(1,235)
HOSPITAL/MEDICAL PLANS	7,372	7,020	7,020	7,380	360
GROUP LIFE INSURANCE	575	591	594	669	78
SALARIES & BENEFITS	93,995	95,545	95,242	95,863	318
PROF SRVS – OTHER	2,242	3,500	1,000	3,500	0
TEMP HELP - ELECTION OFFICIALS	21,715	23,000	22,570	23,000	0
MAINTENANCE SERVICE CONTRACT	8,270	7,600	13,984	7,820	220
PRINTING & BINDING	2,651	4,000	1,250	2,000	(2,000)
ADVERTISING	1,029	1,000	634	1,000	0
POSTAL SERVICE	4,659	1,500	3,821	3,000	1,500
TELECOMMUNICATIONS	424	495	480	495	0
LEASE/RENTAL OF BLDGS-POLLS	630	2,000	1,350	2,000	0
MILEAGE	90	0	800	800	800
MEALS & LODGING	0	0	500	300	300
CONVENTION & EDUCATION	0	0	0	300	300
DUES/MEMBERSHIPS	265	450	310	310	(140)
OFFICE SUPPLIES	1,891	1,500	1,408	1,850	350
OTHER OPERATING EXPENDITURES	43,865	45,045	48,107	46,375	1,330
COMPUTER EQUIPMENT	0	5,500	6,880	0	(5,500)
CAPITAL EXPENDITURES	0	5,500	6,880	0	(5,500)
REGISTRAR/BOARD OF ELECTIONS	137,860	146,090	150,229	142,238	(3,852)

JUDICIAL ADMINISTRATION

CLERK OF CIRCUIT COURT

This Constitutional Office is comprised of the Clerk of the Circuit Court and four full-time deputies. The Clerk is the custodian of the court records, land records, judgments, estate records and other legal documents. The Clerk has an on-going project funded through Library of Virginia grants and local funds to digitize and preserve those records through part-time staff and. The Code of Virginia lists over 800 separate responsibilities for the Clerk. These duties include issuing marriage licenses, accepting applications for trade names, and processing applications to become a notary public. This office also manages criminal and civil lawsuits consistent with the Code of Virginia. The Clerk of the Circuit Court has the authority to probate wills, appoint and qualify executors and/or administrators for a decedent's estate and the authority to qualify conservators and guardians. The Clerk is elected by the citizens for an eight-year term.

	ACTUAL EXPEND FY/2013	AMENDED BUDGET FY/2014	PROJECTED EXPEND FY/2014	ADOPTED BUDGET FY/2015	BUDGET CHANGE
CLERK OF THE CIRCUIT COURT					
CLERK OF CIRCUIT COURT	246,453	108,826	108,430	112,218	3,392
CHIEF DEPUTY CLERK I	0	46,276	46,276	46,783	507
DEPUTY CLERK IV	0	35,332	35,332	35,719	387
DEPUTY CLERK II	0	29,875	29,875	30,855	980
DEPUTY CLERK I	0	29,067	29,067	29,385	318
PART TIME HELP	0	29,850	25,000	0	(29,850)
FICA	18,102	20,597	18,634	19,504	(1,093)
RETIREMENT – VSRS	42,261	40,974	40,884	35,103	(5,871)
HOSPITAL/MEDICAL PLANS	23,480	27,516	25,302	28,932	1,416
GROUP LIFE INSURANCE	2,866	2,968	2,961	3,365	397
SALARIES & BENEFITS	333,161	371,281	361,761	341,864	(29,417)
PROF SRVS – OTHER	40,557	79,742	79,742	80,000	258
MAINTENANCE SERVICE CONTRACT	16,058	22,500	17,000	17,000	(5,500)
ADVERTISING	112	0	168	0	0
POSTAL SERVICE	3,488	3,000	5,157	4,900	1,900
TELECOMMUNICATIONS	1,452	1,400	1,876	2,000	600
MILEAGE	0	750	0	750	0
MEALS & LODGING	0	100	100	100	0
CONVENTION & EDUCATION	0	450	450	7,000	6,550
DUES/MEMBERSHIPS	450	961	450	450	(511)
OFFICE SUPPLIES	4,747	7,000	5,206	5,200	(1,800)
BOOKS & SUBSCRIPTIONS	548	0	236	0	0
OTHER OPERATING EXPENDITURES	67,412	115,903	110,385	117,400	1,497
FURNITURE & FIXTURES	2,321	0	1,495	0	0
COMPUTER EQUIPMENT	7,896	3,000	3,000	0	(3,000)
CAPITAL EXPENDITURES	10,217	3,000	4,495	0	(3,000)
CLERK OF THE CIRCUIT COURT	410,790	490,184	476,641	459,264	(30,920)

CIRCUIT COURT

The Circuit Court is the trial court with the broadest powers in Virginia, handling civil cases with claims greater than \$15,000, felonies, family matters, and appeals from the general district court and the juvenile and domestic relations court. The 11th Judicial District Circuit Court judges have their primary office in Petersburg and preside over Petersburg, Dinwiddie, Powhatan, Amelia, and Nottoway County cases.

	ACTUAL EXPEND FY/2013	AMENDED BUDGET FY/2014	PROJECTED EXPEND FY/2014	ADOPTED BUDGET FY/2015	BUDGET CHANGE
CIRCUIT COURT					
PROF SRVS – OTHER	0	550	0	550	0
TEMP HELP - JURORS/COMMISSIONERS	4,770	3,000	5,220	4,000	1,000
PURCH GOVT SRVS-PETERSBURG OFFICE	14,570	9,680	9,680	9,680	0
TELECOMMUNICATIONS	1,900	2,600	1,142	1,200	(1,400)
OFFICE SUPPLIES	0	0	425	400	400
OTHER OPERATING EXPENDITURES	21,240	15,830	16,467	15,830	0
CIRCUIT COURT	21,240	15,830	16,467	15,830	0

GENERAL DISTRICT COURT

The General District Clerk of Court's office for Dinwiddie County is part of the 11th Judicial District, processing General District Court documents and agendas addressing civil, traffic, criminal (not felony related), and mental health cases. The Clerk of Court also processes Juvenile and Domestic Relations Cases involving juvenile criminal and civil cases, child support, foster care and others. Dinwiddie County is responsible for providing a courthouse and office space for these courts.

	ACTUAL EXPEND FY/2013	AMENDED BUDGET FY/2014	PROJECTED EXPEND FY/2014	ADOPTED BUDGET FY/2015	BUDGET CHANGE
GENERAL DISTRICT COURT					
PROF SRVS – LEGAL	18,644	20,000	14,799	15,000	(5,000)
MAINTENANCE SERVICE CONTRACT	895	2,176	1,117	1,150	(1,026)
POSTAL SERVICE	2,546	1,200	1,808	1,825	625
TELECOMMUNICATIONS	3,103	3,500	2,830	3,000	(500)
DUES/MEMBERSHIPS	120	160	140	140	(20)
OFFICE SUPPLIES	282	1,000	123	1,000	0
OTHER OPERATING EXPENDITURES	25,590	28,036	20,817	22,115	(5,921)
FURNITURE & FIXTURES	1,743	0	0	0	0
CAPITAL EXPENDITURES	1,743	0	0	0	0
GENERAL DISTRICT COURT	27,333	28,036	20,817	22,115	(5,921)

MAGISTRATES

The County has three part-time Magistrates and one Chief Magistrate, who is in charge of Region Three and maintains his primary office in Petersburg. Responsibilities of the Magistrates include issuing arrest, search and civil warrants and subpoenas, admitting to bail or committing to jail accused citizens, and issuing emergency custody, medical, mental detention, or protective orders. Magistrates are charged with providing an independent, unbiased review of complaints brought to the office by police officers, sheriffs, deputies, and citizens. Although the State covers the cost of the Magistrates' salaries and most of their operating expenses, the County does provide office space and some supplies.

	ACTUAL EXPEND FY/2013	AMENDED BUDGET FY/2014	PROJECTED EXPEND FY/2014	ADOPTED BUDGET FY/2015	BUDGET CHANGE
MAGISTRATES					
POSTAL SERVICE	58	77	77	77	0
TELECOMMUNICATIONS	590	550	714	550	0
OFFICE SUPPLIES	0	461	0	0	(461)
OTHER OPERATING EXPENDITURES	648	1,088	791	627	(461)
MAGISTRATES	648	1,088	791	627	(461)

VICTIM WITNESS PROGRAM

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

	ACTUAL EXPEND FY/2013	AMENDED BUDGET FY/2014	PROJECTED EXPEND FY/2014	ADOPTED BUDGET FY/2015	BUDGET CHANGE
VICTIM WITNESS PROGRAM					
DIRECTOR OF VICTIM WITNESS	39,299	39,975	39,975	40,413	438
FICA	2,921	3,058	2,978	3,092	34
RETIREMENT – VSRS	6,897	6,712	6,712	5,662	(1,050)
HOSPITAL/MEDICAL PLANS	4,612	4,344	4,344	4,560	216
GROUP LIFE INSURANCE	461	476	476	533	57
SALARIES & BENEFITS	54,191	54,565	54,485	54,260	(305)
TELECOMMUNICATIONS	232	300	198	225	(75)
MILEAGE	0	0	237	540	540
MEALS & LODGING	0	0	0	670	670
CONVENTION & EDUCATION	924	1,235	1,235	330	(905)
DUES/MEMBERSHIPS	185	300	185	185	(115)
OFFICE SUPPLIES	1,198	925	925	1,000	75
OTHER OPERATING EXPENDITURES	2,538	2,760	2,780	2,950	190
VICTIM WITNESS PROGRAM	56,730	57,325	57,265	57,210	(115)

COMMONWEALTH'S ATTORNEY

The Commonwealth's Attorney office is responsible for the prosecution of criminal cases in the Dinwiddie County Circuit Court, General District Court, Traffic Court, and Juvenile and Domestic Relations Court in accordance with Virginia code. This Constitutional Office is staffed with the elected four-year term Commonwealth's Attorney, one deputy attorney, two assistant attorneys, and support staff. This Office seeks justice and is dedicated to making the community a safer place to live, work and visit. Beyond the preparation and trial of criminal cases, this office advises law enforcement agencies, consults with and advises the Dinwiddie County Sheriff's Office regarding policies and procedures, answers citizen inquiries concerning the criminal justice system, and provides assistance for on-going criminal investigations of the Dinwiddie County Sheriff's Department and the Virginia State Police. The majority of the cases handled are brought by law enforcement officers, although they also prosecute cases initiated by a citizen's complaint.

	ACTUAL EXPEND FY/2013	AMENDED BUDGET FY/2014	PROJECTED EXPEND FY/2014	ADOPTED BUDGET FY/2015	BUDGET CHANGE
COMMONWEALTH'S ATTORNEY					
COMMONWEALTH'S ATTORNEY	114,977	119,708	119,272	123,439	3,731
ASSISTANT COMMONWEALTH'S ATTY	140,329	143,100	143,100	144,195	1,095
ADMINISTRATIVE ASSISTANT	41,238	41,973	41,973	42,433	460
SECRETARY	63,790	64,350	64,350	65,724	1,374
FICA	25,869	28,239	26,685	28,748	509
RETIREMENT - VSRS	54,481	53,816	53,716	46,303	(7,513)
HOSPITAL/MEDICAL PLANS	56,853	54,024	53,217	56,784	2,760
GROUP LIFE INSURANCE	3,858	3,989	3,982	4,522	533
SALARIES & BENEFITS	501,396	509,199	506,296	512,148	2,949
MAINTENANCE SERVICE CONTRACT	916	1,000	963	950	(50)
POSTAL SERVICE	694	500	1,016	1,000	500
TELECOMMUNICATIONS	1,673	1,700	1,436	1,500	(200)
DUES/MEMBERSHIPS	1,215	1,580	1,640	1,640	60
OFFICE SUPPLIES	2,142	2,000	2,000	2,000	0
BOOKS AND SUBSCRIPTIONS	451	0	482	500	500
OTHER OPERATING EXPENDITURES	7,092	6,780	7,537	7,590	810
COMMONWEALTH'S ATTORNEY	508,488	515,979	513,833	519,738	3,759

PUBLIC SAFETY

SHERIFF

The Dinwiddie County Sheriff's Office protects persons and property by providing essential law enforcement and public safety services, while promoting community involvement, stability and order through service, assistance and visibility. The Sheriff's Office is responsible for law enforcement, traffic safety, courthouse security, processing civil court papers, criminal investigations, and responding to emergency situations. This Constitutional Office consists of an elected four-year term Sheriff, approximately fifty deputies, and support staff. In FY 2009 the Sheriff's Office opened a satellite office in the northern end of the County to better serve that population. In FY 2012, the defunct Dinwiddie Volunteer Rescue Squad organization gifted their building to the Sheriff's Office, and it is now being renovated for training and evidence processing. With the opening of the Meherrin River Regional Jail Authority (MRRJA) in July 2012, the County's local jail became a holding facility and a new security/transport unit was put in place to man the Sheriff's office on nights and weekends and to transport inmates to and from facilities other than MRRJA.

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

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

	ACTUAL EXPEND FY/2013	AMENDED BUDGET FY/2014	PROJECTED EXPEND FY/2014	ADOPTED BUDGET FY/2015	BUDGET CHANGE
SHERIFF					
SHERIFF	81,067	84,402	84,095	87,033	2,631
LAW ENFORCEMENT OFFICERS	1,211,253	901,165	904,877	916,482	15,317
SCHOOL RESOURCE OFFICERS	49,333	89,725	89,725	90,707	982
INVESTIGATORS	814,125	373,622	375,030	373,845	223
ADMINISTRATION	320	285,864	265,193	281,452	(4,412)
CIVIL PROCESS OFFICERS	0	128,067	128,067	129,469	1,402
COURTHOUSE SECURITY OFFICERS	0	200,525	183,193	215,993	15,468
TRANSPORT OFFICERS	0	201,526	222,802	206,782	5,256
OVERTIME	216,108	150,000	169,452	165,000	15,000
SECURITY WORK	75,547	50,000	76,097	50,000	0
SELECTIVE ENFORCEMENT	158,215	160,000	156,467	175,000	15,000
FICA	189,145	201,601	193,681	205,920	4,319
RETIREMENT - VSRS	367,946	373,788	360,372	313,878	(59,910)
HOSPITAL/MEDICAL PLANS	341,627	333,588	327,099	349,932	16,344
GROUP LIFE INSURANCE	25,295	27,076	26,343	30,383	3,307
SALARIES & BENEFITS	3,529,980	3,560,949	3,562,494	3,591,876	30,927
PROF SRVS - MEDICAL	9,575	8,000	12,356	10,000	2,000
PROF SRVS - OTHER	40	0	55	100	100
REPAIR AND MAINTENANCE	72,925	75,000	67,185	75,000	0
MAINTENANCE SERVICE CONTRACT	14,662	10,400	9,728	5,000	(5,400)
ADVERTISING	780	750	645	750	0
PURCH GOVT SRVS-CRATER CRIM JSTC	25,656	22,489	22,609	25,240	2,751

	ACTUAL EXPEND FY/2013	AMENDED BUDGET FY/2014	PROJECTED EXPEND FY/2014	ADOPTED BUDGET FY/2015	BUDGET CHANGE
SHERIFF					
ELECTRICAL SERVICE	15,259	14,330	14,965	15,000	670
HEATING SERVICE	10,249	6,000	16,521	8,500	2,500
WATER & SEWER	379	800	309	500	(300)
POSTAL SERVICE	2,521	3,500	2,893	3,500	0
TELECOMMUNICATIONS	39,682	54,400	43,555	54,400	0
MEALS & LODGING	497	0	33	1,000	1,000
EXTRADITION OF PRISONERS TRAVEL	360	1,000	412	1,000	0
CONTRIBUTION-CRIMESOLVERS	0	250	250	250	0
DUES/MEMBERSHIPS	6,628	6,472	6,472	8,290	1,818
OFFICE SUPPLIES	4,180	6,500	4,490	4,500	(2,000)
REPAIR & MAINTENANCE SUPPLIES	17,594	22,500	21,632	20,000	(2,500)
VEHICLE/EQUIPMENT FUEL	213,353	252,000	204,460	215,000	(37,000)
POLICE SUPPLIES	22,764	41,730	50,000	65,000	23,270
UNIFORMS/APPAREL	13,139	19,000	16,236	19,000	0
BOOKS AND SUBSCRIPTIONS	133	800	594	600	(200)
INVESTIGATIVE SUPPLIES	8,334	8,000	8,000	10,000	2,000
OTHER OPERATING EXPENDITURES	478,711	553,921	503,397	542,630	(11,291)
MACHINERY & EQUIPMENT	0	11,000	18,034	15,000	4,000
FURNITURE & FIXTURES	0	0	0	0	0
COMMUNICATION EQUIPMENT	0	0	0	0	0
MOTOR VEHICLES	137,423	210,000	208,201	230,000	20,000
COMPUTER EQUIPMENT	83,828	0	395	0	0
CAPITAL EXPENDITURES	221,250	221,000	226,630	245,000	24,000
SHERIFF	4,229,941	4,335,870	4,292,521	4,379,506	43,636

CONFINEMENT AND CARE OF PRISONERS

The County has joined with Brunswick and Mecklenburg counties to form the Meherrin River Regional Jail Authority (MRRJA) to address the long-term inmate population needs, and that facility located in Brunswick County opened in July 2012. Since the County's inmates have been transferred to the new facility, the Sheriff's Office now only operates a lock-up facility that holds arrestees until they can be transported to the regional jail.

	ACTUAL EXPEND FY/2013	AMENDED BUDGET FY/2014	PROJECTED EXPEND FY/2014	ADOPTED BUDGET FY/2015	BUDGET CHANGE
CONFINEMENT & CARE OF PRISONERS					
PROF SRVS - MEDICAL	35,883	0	20,000	20,000	20,000
REPAIR AND MAINTENANCE	1,811	5,000	1,000	1,500	(3,500)
MAINTENANCE SERVICE CONTRACT	1,703	4,000	1,500	0	(4,000)
PURCH GOVT SRVS-JAIL BEDS	1,451,968	1,740,238	1,740,238	1,541,509	(198,729)
ELECTRICAL SERVICE	14,202	17,000	16,647	17,000	0
HEATING SERVICE	3,197	5,600	0	0	(5,600)
WATER & SEWER	22,493	22,328	25,499	24,214	1,886
FOOD SUPPLIES	42	0	30	0	0
MEDICAL SUPPLIES	227	500	0	500	0
OTHER OPERATING EXPENDITURES	1,531,525	1,794,666	1,804,914	1,604,723	(189,943)
CONFINEMENT & CARE OF PRISONERS	1,531,525	1,794,666	1,804,914	1,604,723	(189,943)

VOLUNTEER FIRE DEPARTMENTS

The Volunteer Fire Department system provides fire safety services for 504 square miles of varying terrain through the strategic use of over 200 trained volunteers. Six fire companies located around the County provide a base for operations that utilize 300 municipal fire hydrants and 36 dry hydrants. These companies provide fire suppression, fire prevention, public education, hazardous materials response, and rescue services. The use of eight engines, six tankers, and one ladder truck allow for fire-fighting flexibility in a rural community with a limited municipal water system.

	ACTUAL EXPEND FY/2013	AMENDED BUDGET FY/2014	PROJECTED EXPEND FY/2014	ADOPTED BUDGET FY/2015	BUDGET CHANGE
VOLUNTEER FIRE DEPARTMENTS					
PROF SRVS - MEDICAL	32,109	35,000	35,000	35,000	0
PROF SRVS - OTHER	54	4,000	656	2,500	(1,500)
REPAIR AND MAINTENANCE	44,368	75,000	75,000	55,000	(20,000)
MAINTENANCE SERVICE CONTRACT	44,952	45,000	45,000	45,000	0
ELECTRICAL SERVICE-REIMB DINWIDDIE	14,992	14,500	14,500	14,500	0
ELECTRICAL SERVICE-REIMB FORD	13,500	13,500	13,500	13,500	0
ELECTRICAL SERVICE-REIMB MCKENNEY	9,249	10,000	10,000	10,000	0
ELECTRICAL SERVICE-REIMB NAMOZINE	11,459	14,000	14,000	14,000	0
ELECTRICAL SERVICE-REIMB OLD HICKORY	5,406	6,500	6,500	6,500	0
AUTO & MULTI PERIL INSURANCE	49,418	51,000	47,457	50,000	(1,000)
HEALTH & ACCIDENT INSURANCE	32,094	32,000	39,349	43,500	11,500
CONTRIBUTION-DINWIDDIE	21,858	22,500	22,500	22,500	0
CONTRIBUTION-FORD	22,434	22,500	22,500	22,500	0
CONTRIBUTION-MCKENNEY	19,636	22,500	22,500	22,500	0
CONTRIBUTION-NAMOZINE	25,000	25,000	25,000	25,000	0
CONTRIBUTION-OLD HICKORY	21,803	22,500	22,500	22,500	0
CONTRIBUTION-CARSON	13,500	13,500	13,500	13,500	0
CONTRIBUTION-CHIEF'S ASSOC	3,013	3,300	3,013	3,300	0
REPAIR & MAINTENANCE SUPPLIES	2,116	1,000	996	1,000	0
VEHICLE/EQUIPMENT FUEL	47,250	47,250	47,250	47,250	0
UNIFORMS/APPAREL	2,170	0	0	0	0
OTHER OPERATING EXPENDITURES	436,381	480,550	480,721	469,550	(11,000)
MACHINERY & EQUIPMENT	37,256	42,000	42,000	38,000	(4,000)
CAPITAL EXPENDITURES	37,256	42,000	42,000	38,000	(4,000)
VOLUNTEER FIRE DEPARTMENTS	473,637	522,550	522,721	507,550	(15,000)

EMERGENCY MEDICAL SERVICES

This department is responsible for the delivery of emergency medical services to all County citizens and businesses on a 24/7/365 basis. These services are provided from four of the County's fire stations. The County utilizes 16 full time advanced life support providers and over 75 part-time and volunteer EMS providers to deliver both advanced and basic life support, first response, and transport services. An EMS Manager position has been added to the FY 2015 budget to oversee the EMS system. Additional part-time EMS hours have also been included in the FY 2015 budget to provide greater peak-time EMS coverage. The annual Ambulance Aid program and third-party ambulance service billings help defray some of this department's costs. The following outside agency is funded through this department's budget:

- Regional Med-Flight Program: This organization's mission is to provide advanced emergency trauma care and airlift services to accident victims and to assist with police missions, search and rescue operations and aerial surveillance actions. Contributions offset some of the personnel expenses associated with the seven paramedics that are solely dedicated to the program.

	ACTUAL EXPEND FY/2013	AMENDED BUDGET FY/2014	PROJECTED EXPEND FY/2014	ADOPTED BUDGET FY/2015	BUDGET CHANGE
EMERGENCY MEDICAL SERVICES					
EMS TECHNICIAN II	0	110,375	103,320	76,038	(34,337)
EMS TECHNICIAN III	445,170	340,509	358,612	384,709	44,200
EMS SHIFT LEADERS	195,048	194,508	198,996	196,638	2,130
EMS MANAGER	0	0	0	58,251	58,251
OVERTIME	81,549	86,700	90,209	86,700	0
PARTTIME EMS PROVIDERS	99,152	107,100	82,830	182,700	75,600
FICA	60,082	64,198	61,228	75,355	11,157
RETIREMENT – VSRS	104,851	104,056	104,203	96,095	(7,961)
HOSPITAL/MEDICAL PLANS	92,577	96,240	91,412	104,040	7,800
GROUP LIFE INSURANCE	7,355	7,680	7,693	9,446	1,766
SALARIES & BENEFITS	1,085,784	1,111,366	1,098,502	1,269,972	158,606
PROF SRVS – MEDICAL	5,677	3,500	3,375	3,500	0
PROF SRVS - ACCTG/AUDITING	30,297	36,000	30,149	31,000	(5,000)
PROF SRVS – OTHER	149	0	0	0	0
TEMP HELP – INSTRUCTORS	40	1,000	329	500	(500)
REPAIR AND MAINTENANCE	38,556	50,000	34,823	50,000	0
MAINTENANCE SERVICE CONTRACT	31,667	39,000	39,000	39,000	0
PRINTING & BINDING	734	1,000	700	800	(200)
ADVERTISING	147	1,000	214	500	(500)
POSTAL SERVICE	195	500	335	500	0
TELECOMMUNICATIONS	4,093	4,000	7,550	7,700	3,700
CONTRIBUTION-MEDFLIGHT	2,000	2,200	2,200	3,000	800
REFUNDS-REVENUE RECOVERY	6,966	2,500	3,500	3,500	1,000
OFFICE SUPPLIES	331	500	749	750	250
MEDICAL SUPPLIES	33,367	29,000	29,000	30,000	1,000
JANITORIAL SUPPLIES	2,000	2,000	2,790	2,200	200
REPAIR & MAINTENANCE SUPPLIES	1,064	1,000	924	1,200	200
VEHICLE/EQUIPMENT FUEL	29,613	46,000	30,000	35,000	(11,000)
UNIFORMS/APPAREL	2,439	5,000	4,131	5,600	600
EDUCATION/RECREATION SUPPLIES	0	200	0	0	(200)
OTHER OPERATING EXPENDITURES	189,334	224,400	189,769	214,750	(9,650)
MACHINERY & EQUIPMENT	320	12,000	24,130	0	(12,000)
MOTOR VEHICLES	0	0	0	32,700	32,700
CAPITAL EXPENDITURES	320	12,000	24,130	32,700	20,700
EMERGENCY MEDICAL SERVICES	1,275,437	1,347,766	1,312,401	1,517,422	169,656

FIRE AND RESCUE SERVICES

This department is primarily responsible for the oversight of the County's fire suppression and prevention services and the emergency management program. It consists of the Chief, Fire and EMS Coordinator, and a program support specialist. This department is responsible for maintaining the various emergency plans for the County and for maintaining and staffing the County Emergency Operations Center (EOC) and coordinating response during major events that affect the County. Outside agencies supported through this budget are the following:

- American Red Cross: Southside Area Chapter: The Southside Area Chapter consists of Dinwiddie, Petersburg, and Colonial Heights. The mission of the organization is to provide relief to victims of disaster on both a local and national scale. The chapter is most concerned with the vulnerable members of the County, children and the elderly.
- State Forestry Department County Protection program: This program helps provide fire suppression services in the County and is committed to protecting and developing healthy, sustainable forest resources in the County.

	ACTUAL EXPEND FY/2013	AMENDED BUDGET FY/2014	PROJECTED EXPEND FY/2014	ADOPTED BUDGET FY/2015	BUDGET CHANGE
FIRE & RESCUE SERVICES					
DIV CHIEF FIRE & EMS	87,329	89,495	89,495	90,475	980
FIRE & EMS COORDINATOR	38,864	44,138	44,138	45,587	1,449
PROG SUPPORT SPEC	30,815	33,689	33,689	34,058	369
PART TIME HELP	588	0	0	0	0
FICA	11,286	12,800	12,106	13,014	214
RETIREMENT – VSRS	26,725	26,769	26,769	22,922	(3,847)
HOSPITAL/MEDICAL PLANS	23,767	21,612	21,612	22,716	1,104
GROUP LIFE INSURANCE	1,894	1,991	1,991	2,246	255
SALARIES & BENEFITS	221,269	230,494	229,801	231,018	524
PROF SRVS – OTHER	0	0	2	0	0
REPAIR AND MAINTENANCE	2,063	1,200	245	1,200	0
MAINTENANCE SERVICE CONTRACT	364	323	611	550	227
ADVERTISING	63	300	0	0	(300)
POSTAL SERVICE	534	500	406	500	0
TELECOMMUNICATIONS	1,663	2,000	1,738	2,650	650
MEALS & LODGING	0	888	171	800	(88)
CONVENTION & EDUCATION	35	500	480	500	0
CONTRIBUTION-FORESTRY SRVS	20,188	20,293	20,293	20,293	0
CONTRIBUTION-RED CROSS	6,332	6,333	6,333	6,333	0
DUES/MEMBERSHIPS	135	410	390	390	(20)
OFFICE SUPPLIES	766	1,200	423	1,000	(200)
REPAIR & MAINTENANCE SUPPLIES	1,590	2,000	1,000	1,500	(500)
VEHICLE/EQUIPMENT FUEL	6,153	6,700	6,346	6,700	0
UNIFORMS/APPAREL	299	500	219	500	0
BOOKS AND SUBSCRIPTIONS	1,433	500	69	500	0
OTHER OPERATING SUPPLIES-DISASTER	4,108	11,000	8,000	5,000	(6,000)
OTHER OPERATING EXPENDITURES	45,727	54,647	46,724	48,416	(6,231)
MACHINERY & EQUIPMENT	0	0	24	0	0
CAPITAL EXPENDITURES	0	0	24	0	0
FIRE & RESCUE SERVICES	266,995	285,141	276,549	279,434	(5,707)

COURT SERVICES OFFICE

The mission of probation programs is to enhance public safety by positively impacting offenders so they will lead pro-social and crime-free lives. This office is committed to "A Balanced Approach" to offender supervision. In practice, this is accomplished through: investigation and assessment of risk and need; careful and focused plans of supervision; use of a wide variety of resources and treatment services; and purposeful and proportionate application of sanctions for delinquency and non-compliance. Dinwiddie County shares a Probation Supervisor with Powhatan, Nottoway, and Amelia Counties. The state also provides two probation officers and a secretary, with the County providing a part-time electronic surveillance officer. Dinwiddie County also participates in a regional youth detention center, the Crater Youth Care Commission, which is the largest expenditure in this office's County budget.

	ACTUAL EXPEND FY/2013	AMENDED BUDGET FY/2014	PROJECTED EXPEND FY/2014	ADOPTED BUDGET FY/2015	BUDGET CHANGE
COURT SERVICES					
PART TIME COMM SUPERVISION OFFICER	10,272	10,400	8,505	10,400	0
FICA	786	796	651	796	0
SALARIES & BENEFITS	11,058	11,196	9,156	11,196	0
PROF SRVS – OTHER	5,120	4,000	2,807	3,100	(900)
PURCH GOVT SRVS-CRATER YOUTH CARE	249,704	247,291	226,490	224,591	(22,700)
TELECOMMUNICATIONS	1,155	1,000	1,177	1,100	100
OFFICE SUPPLIES	388	400	695	250	(150)
OTHER OPERATING EXPENDITURES	256,367	252,691	231,169	229,041	(23,650)
COURT SERVICES	267,425	263,887	240,325	240,237	(23,650)

OTHER CORRECTIONS AND DETENTION

The Department of Comprehensive Services strives to serve at-risk youth in the least restrictive, most effective environment for meeting their needs. This department consists of a service director, a part-time VJCCCA coordinator, and a part-time Community Service coordinator. They provide youth and family services through a Community Policy & Management Team (CPMT), a Family Assessment and Planning team (FAPT), the Virginia Juvenile Crime Control Act Program (VJCCCA), and the Community Service program. This department works closely with Social Services, Court Services and the Schools to reduce the number of children in congregate care and offers preventative services to keep children in their homes in lieu of probation or detention.

	ACTUAL EXPEND FY/2013	AMENDED BUDGET FY/2014	PROJECTED EXPEND FY/2014	ADOPTED BUDGET FY/2015	BUDGET CHANGE
OTHER CORRECTION & DETENTION					
DIRECTOR OF COMPREHENSIVE SRVS	65,223	66,703	66,703	67,433	730
PART TIME COMM SUPERVISION COORD	16,908	16,877	15,581	17,434	557
PART TIME VJCCCA COORDINATOR	25,712	25,703	23,745	26,326	623
PARENT REPRESENTATIVES FAPT/CPMT	54	240	195	250	10
FICA	8,013	8,360	7,907	8,525	165
RETIREMENT - VSRS	11,509	11,199	11,199	9,447	(1,752)
HOSPITAL/MEDICAL PLANS	7,372	7,020	7,020	7,380	360
GROUP LIFE INSURANCE	770	794	794	890	96
SALARIES & BENEFITS	135,562	136,896	133,145	137,685	789
PROF SRVS - OTHER	0	300	42	50	(250)
REPAIR AND MAINTENANCE	48	0	0	0	0
MAINTENANCE SERVICE CONTRACT	846	900	686	900	0
POSTAL SERVICE	583	450	550	550	100
TELECOMMUNICATIONS	1,308	1,200	1,441	1,300	100
INSURANCE	500	495	500	500	5
MEALS & LODGING	0	200	200	275	75
CONVENTION & EDUCATION	0	250	250	525	275
OFFICE SUPPLIES	1,039	1,000	1,000	1,000	0
VEHICLE/EQUIPMENT FUEL	318	500	300	300	(200)
EDUCATION/RECREATION SUPPLIES	108	500	581	500	0
OTHER OPERATING EXPENDITURES	4,749	5,795	5,550	5,900	105
OTHER CORRECTION & DETENTION	140,311	142,691	138,694	143,585	894

BUILDING INSPECTIONS

The Building Inspections department ensures Dinwiddie County has safe buildings in which to live and work through enforcement of all applicable codes; follows up and resolves complaints from citizens regarding possible safety issues; identifies vacant or derelict structures and works with the property owners to bring them into compliance; and provides education to the public regarding construction safety and code requirements. This department regulates construction by enforcing the Virginia Uniform Statewide Building Code, which protects citizens from unsafe structures through a review and inspection of electrical, mechanical, plumbing, and structural systems. To fulfill this duty, the Building Official and two Building Inspectors must remain current in building and safety code regulations.

	ACTUAL EXPEND FY/2013	AMENDED BUDGET FY/2014	PROJECTED EXPEND FY/2014	ADOPTED BUDGET FY/2015	BUDGET CHANGE
BUILDING INSPECTION					
BUILDING OFFICIAL	66,840	68,370	68,370	69,119	749
BUILDING INSPECTOR	61,558	87,262	87,262	89,162	1,900
PLANS REVIEWER/BUILDING INSPECTOR	39,149	0	0	0	0
FICA	12,765	11,906	11,672	12,108	202
RETIREMENT - VSRS	27,799	24,836	24,836	21,283	(3,553)
HOSPITAL/MEDICAL PLANS	6,520	11,364	10,695	11,940	576
GROUP LIFE INSURANCE	1,907	1,852	1,852	2,089	237
SALARIES & BENEFITS	216,538	205,590	204,687	205,701	111
PROF SRVS - OTHER	582	10,000	5,000	7,000	(3,000)
REPAIR AND MAINTENANCE	1,981	2,000	616	1,000	(1,000)
MAINTENANCE SERVICE CONTRACT	252	0	0	0	0
ADVERTISING	697	500	336	500	0
POSTAL SERVICE	305	300	730	375	75
TELECOMMUNICATIONS	3,343	3,600	3,066	3,150	(450)
MILEAGE	0	635	0	0	(635)
MEALS & LODGING	0	800	0	1,200	400
CONVENTION & EDUCATION	0	3,490	884	3,000	(490)
DUES/MEMBERSHIPS	165	852	806	800	(52)
REFUNDS-PERMITS	1,989	1,500	267	1,500	0
TRAINING - 2% STATE	4,800	2,500	1,885	2,500	0
OFFICE SUPPLIES	1,488	1,000	1,296	1,200	200
VEHICLE/EQUIPMENT FUEL	4,953	5,500	5,415	5,500	0
UNIFORMS/APPAREL	532	500	0	0	(500)
BOOKS AND SUBSCRIPTIONS	880	1,500	467	1,500	0
OTHER OPERATING EXPENDITURES	21,967	34,677	20,766	29,225	(5,452)
BUILDING INSPECTION	238,504	240,267	225,453	234,926	(5,341)

ANIMAL CONTROL / POUND

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

	ACTUAL EXPEND FY/2013	AMENDED BUDGET FY/2014	PROJECTED EXPEND FY/2014	ADOPTED BUDGET FY/2015	BUDGET CHANGE
ANIMAL CONTROL/POUND					
ANIMAL CONTROL OFFICERS	58,392	62,736	64,835	64,796	2,060
ANIMAL CONTROL MANAGER	39,196	45,093	45,093	45,587	494
POUND ATTENDANT	0	25,207	25,207	26,035	828
OVERTIME	7,939	5,000	1,091	5,000	0
PART TIME ANIMAL POUND AIDE	31,616	8,320	11,363	15,080	6,760
PART TIME ANIMAL CONTROL OFFICER	5,179	6,428	3,084	6,642	214
FICA	10,597	11,688	10,867	12,480	792
RETIREMENT - VSRS	15,685	19,699	20,626	17,943	(1,756)
HOSPITAL/MEDICAL PLANS	14,818	21,720	27,624	29,016	7,296
GROUP LIFE INSURANCE	1,350	1,583	2,010	1,801	218
SALARIES & BENEFITS	184,772	207,474	211,800	224,380	16,906
PROF SRVS - MEDICAL	10,329	6,500	7,743	7,800	1,300
PROF SRVS - OTHER	1,752	2,000	134	100	(1,900)
REPAIR AND MAINTENANCE	2,690	3,000	8,496	3,000	0
MAINTENANCE SERVICE CONTRACT	1,223	1,500	1,144	1,400	(100)
ADVERTISING	623	500	84	500	0
ELECTRICAL SERVICE	7,398	7,900	6,310	6,500	(1,400)
HEATING SERVICE	2,293	2,500	5,867	3,000	500
POSTAL SERVICE	21	50	14	25	(25)
TELECOMMUNICATIONS	3,044	3,300	2,761	4,150	850
MEALS & LODGING	87	1,032	687	1,740	708
DUES/MEMBERSHIPS	528	125	125	125	0
LIVESTOCK AND FOWL CLAIMS	0	1,000	0	1,000	0
COURT CASES - EXP TO BE REIMB	(18,880)	0	0	0	0
COMMISSION ON SALE OF DOG TAGS	567	1,000	500	600	(400)
OFFICE SUPPLIES	1,145	3,000	1,429	1,000	(2,000)
FOOD SUPPLIES	242	1,500	285	1,500	0
GROUNDS MAINTENANCE SUPPLIES	(1,892)	1,000	207	500	(500)
MEDICAL SUPPLIES	1,867	2,700	632	1,500	(1,200)
JANITORIAL SUPPLIES	3,300	3,500	2,858	3,600	100
REPAIR & MAINTENANCE SUPPLIES	1,015	1,000	0	1,000	0
VEHICLE/EQUIPMENT FUEL	11,169	17,000	16,303	16,000	(1,000)
POLICE SUPPLIES	2,120	1,000	2,000	2,000	1,000
UNIFORMS/APPAREL	4,409	2,850	490	2,500	(350)
BOOKS AND SUBSCRIPTIONS	28	25	58	50	25
OTHER OPERATING EXPENDITURES	35,078	63,982	58,128	59,590	(4,392)
MACHINERY & EQUIPMENT	3,736	0	6,490	0	0
MOTOR VEHICLES	0	32,000	31,037	32,700	700
CAPITAL EXPENDITURES	3,736	32,000	37,527	32,700	700
ANIMAL CONTROL/POUND	223,586	303,456	307,455	316,670	13,214

MEDICAL EXAMINER

In Virginia, the Office of the Chief Medical Examiner, operating under the Department of Health, conducts autopsies, as required, in one of four district offices and consequently charges the locality for that service. Indigent burial costs are also part of this department's expenditures as required under the Code of Virginia.

	ACTUAL EXPEND FY/2013	AMENDED BUDGET FY/2014	PROJECTED EXPEND FY/2014	ADOPTED BUDGET FY/2015	BUDGET CHANGE
MEDICAL EXAMINER					
PROF SRVS - MEDICAL	1,720	1,500	1,000	1,000	(500)
OTHER OPERATING EXPENDITURES	1,720	1,500	1,000	1,000	(500)
MEDICAL EXAMINER	1,720	1,500	1,000	1,000	(500)

EMERGENCY COMMUNICATIONS

This department, comprised of a director, four shift supervisors and fourteen full-time emergency communications officers, is responsible for oversight and operation of the County's E911 system, as well as the non-emergency public safety phone lines. The department also maintains and operates the public safety radio system and provides dispatch services for all County public safety agencies, maintaining and auditing the VCIN/NCIN and Computer-Aided Dispatch (CAD) systems. The County also has an emergency notification system which can contact all landline phones and other registered communications devices in the County in a matter of minutes as needed.

	ACTUAL EXPEND FY/2013	AMENDED BUDGET FY/2014	PROJECTED EXPEND FY/2014	ADOPTED BUDGET FY/2015	BUDGET CHANGE
COMMUNICATIONS					
COMMUNICATIONS MANAGER	53,689	54,811	54,811	61,091	6,280
COMMUNICATIONS OFFICERS	321,430	366,442	329,675	373,463	7,021
COMMUNICATIONS SUPERVISORS	113,238	134,806	125,587	141,343	6,537
OVERTIME	75,191	65,000	56,548	65,000	0
PART TIME HELP	17,747	15,000	14,319	15,000	0
FICA	41,813	48,658	41,735	50,176	1,518
RETIREMENT - VSRS	77,358	86,100	75,813	73,814	(12,286)
HOSPITAL/MEDICAL PLANS	84,344	90,900	84,447	86,964	(3,936)
GROUP LIFE INSURANCE	5,597	6,617	5,932	7,602	985
SALARIES & BENEFITS	790,407	868,334	788,867	874,453	6,119
PROF SRVS - OTHER	493	400	525	500	100
REPAIR AND MAINTENANCE	7,740	9,000	8,449	9,000	0
MAINTENANCE SERVICE CONTRACT	141,932	155,000	142,000	142,000	(13,000)
PRINTING & BINDING	277	500	0	0	(500)
ADVERTISING	730	1,000	888	750	(250)
ELECTRICAL SERVICE	19,061	19,600	18,414	19,600	0
HEATING SERVICE	713	600	1,075	1,000	400
POSTAL SERVICE	110	130	92	100	(30)
TELECOMMUNICATIONS	60,881	62,000	60,255	61,000	(1,000)
LEASE/RENTAL OF EQUIPMENT	27,777	27,777	27,777	29,444	1,667
MILEAGE	60	315	385	385	70
MEALS & LODGING	1,716	640	1,324	1,640	1,000
CONVENTION & EDUCATION	1,010	4,080	2,000	2,600	(1,480)
DUES/MEMBERSHIPS	599	638	600	600	(38)
OFFICE SUPPLIES	2,145	2,300	2,100	2,100	(200)
JANITORIAL SUPPLIES	174	500	375	500	0
UNIFORMS/APPAREL	2,074	2,200	2,200	2,000	(200)
BOOKS AND SUBSCRIPTIONS	86	500	100	100	(400)
OTHER OPERATING EXPENDITURES	267,579	287,180	268,559	273,319	(13,861)
COMMUNICATION EQUIPMENT	9,557	5,000	22,180	0	(5,000)
COMPUTER EQUIPMENT	0	0	578	0	0
CAPITAL EXPENDITURES	9,557	5,000	22,758	0	(5,000)
COMMUNICATIONS	1,067,542	1,160,514	1,080,184	1,147,772	(12,742)

PUBLIC WORKS

WASTE MANAGEMENT

The Waste Management department shares a Director with General Properties and consists of a full-time secretary; two full-time equipment operators; and a number of part-time equipment operators, clean-up crews, and manned site attendants. This department is responsible for the County's seven manned convenience centers, supplying clean-up crews to various refuse disposal points, waste water runoff control and closed landfill maintenance, recycling processing, and grounds keeping services for the Lake Chesdin dam area and several local Civil War sites. Most of the routine maintenance of the department's equipment is handled by County staff as well. An eighth manned site is scheduled to be operational by the end of FY 2015. Waste disposal services are handled by an outside vendor.

	ACTUAL EXPEND FY/2013	AMENDED BUDGET FY/2014	PROJECTED EXPEND FY/2014	ADOPTED BUDGET FY/2015	BUDGET CHANGE
WASTE MANAGEMENT					
PROGRAM SUPPORT TECH	26,162	25,807	29,875	30,855	5,048
EQUIPMENT OPERATOR	34,555	61,160	61,160	63,166	2,006
PART TIME CLEAN UP CREW	11,852	12,480	9,840	12,480	0
PART TIME EQUIPMENT OPERATORS	85,233	89,286	65,663	92,212	2,926
PART TIME MANNED SITE ATTENDANTS	205,875	243,512	197,660	263,640	20,128
FICA	27,647	33,067	27,611	35,370	2,303
RETIREMENT - VSRS	8,227	11,993	12,554	11,292	(701)
HOSPITAL/MEDICAL PLANS	9,225	13,032	13,032	13,680	648
GROUP LIFE INSURANCE	710	1,035	1,083	1,241	206
SALARIES & BENEFITS	409,486	491,372	418,478	523,936	32,564
PROF SRVS - OTHER	684,271	700,000	628,196	630,000	(70,000)
REPAIR AND MAINTENANCE	32,963	42,000	26,110	40,000	(2,000)
MAINTENANCE SERVICE CONTRACT	1,305	1,450	1,254	1,350	(100)
ADVERTISING	294	150	482	500	350
ELECTRICAL SERVICE	11,036	10,885	8,154	10,000	(885)
POSTAL SERVICE	305	300	481	400	100
TELECOMMUNICATIONS	3,514	3,500	3,600	3,200	(300)
OFFICE SUPPLIES	922	1,000	1,080	1,000	0
REPAIR & MAINTENANCE SUPPLIES	30,989	25,000	25,277	30,000	5,000
VEHICLE/EQUIPMENT FUEL	55,613	57,000	54,510	57,000	0
UNIFORMS/APPAREL	1,517	2,500	1,000	2,000	(500)
OTHER OPERATING EXPENDITURES	822,729	843,785	750,143	775,450	(68,335)
MACHINERY & EQUIPMENT	0	0	10,000	0	0
CAPITAL EXPENDITURES	0	0	10,000	0	0
ROHOIC MANNED SITE					
REPAIR AND MAINTENANCE-ROHOIC	1,401	600	0	500	(100)
ELECTRICAL SERVICE-ROHOIC	1,147	1,150	1,181	1,150	0
WATER & SEWER-ROHOIC	922	925	1,006	1,000	75
MCKENNEY MANNED SITE					
REPAIR AND MAINTENANCE-MCKENNEY	1,236	500	300	500	0
ELECTRICAL SERVICE-MCKENNEY	829	1,025	888	850	(175)
WATER & SEWER-MCKENNEY	1,129	1,025	1,160	1,160	135
HART RD MANNED SITE					
REPAIR AND MAINTENANCE-HART RD	839	500	0	500	0
ELECTRICAL SERVICE-HART RD	1,378	1,300	1,358	1,360	60
WATER & SEWER-HART RD	900	900	900	900	0

	ACTUAL EXPEND FY/2013	AMENDED BUDGET FY/2014	PROJECTED EXPEND FY/2014	ADOPTED BUDGET FY/2015	BUDGET CHANGE
OLD HICKORY MANNED SITE					
REPAIR AND MAINTENANCE-OLD HICKORY	1,254	500	0	500	0
ELECTRICAL SERVICE-OLD HICKORY	877	900	849	900	0
WATER & SEWER-OLD HICKORY	900	900	900	900	0
DINWIDDIE MANNED SITE					
REPAIR AND MAINTENANCE-DINWIDDIE	359	500	0	500	0
ELECTRICAL SERVICE-DINWIDDIE	1,071	1,250	1,038	1,125	(125)
WATER & SEWER-DINWIDDIE	900	900	900	900	0
OLD STAGE MANNED SITE					
REPAIR AND MAINTENANCE-OLD STAGE	0	500	0	500	0
ELECTRICAL SERVICE-OLD STAGE	0	1,250	335	900	(350)
WATER & SEWER-OLD STAGE	0	900	300	900	0
FORD MANNED SITE					
REPAIR AND MAINTENANCE-FORD	0	0	0	500	500
ELECTRICAL SERVICE-FORD	0	0	0	500	500
WATER & SEWER-FORD	0	0	0	450	450
TOTAL MANNED SITES	15,141	15,525	11,114	16,495	970
WASTE MANAGEMENT	1,247,356	1,350,682	1,189,735	1,315,881	(34,801)

GENERAL PROPERTIES

This department strives to maintain a clean and safe environment in which to serve the County citizens and employees. General Properties shares a director with Waste Management and consists of three maintenance workers and two custodians. The staff cleans and maintains all County buildings and performs routine maintenance inspections of facilities and mechanical systems. This department is also responsible for managing construction and other capital improvement projects. Streetlight service is also provided to several areas of the County. The Appomattox River Water Authority (ARWA) expenditure is a pass-through cost that is reimbursed by the Dinwiddie County Water Authority and Central State Hospital.

	ACTUAL EXPEND FY/2013	AMENDED BUDGET FY/2014	PROJECTED EXPEND FY/2014	ADOPTED BUDGET FY/2015	BUDGET CHANGE
GENERAL PROPERTIES					
DIRECTOR OF BUILDINGS & GROUNDS	77,384	79,241	79,241	80,109	868
MAINTENANCE WORKERS	90,653	91,834	91,833	92,839	1,005
CUSTODIANS	45,497	45,664	45,664	46,652	988
GENERAL SERVICES COORDINATOR	0	0	0	0	0
PART TIME HELP	80	3,200	0	3,200	0
FICA	15,468	16,825	15,730	17,044	219
RETIREMENT - VSRS	36,564	35,721	35,721	30,305	(5,416)
HOSPITAL/MEDICAL PLANS	32,577	31,416	31,416	33,000	1,584
GROUP LIFE INSURANCE	2,504	2,579	2,579	2,899	320
SALARIES & BENEFITS	300,726	306,480	302,185	306,048	(432)
PROF SRVS - OTHER	45	0	0	0	0
REPAIR AND MAINTENANCE	24,270	25,000	25,000	25,000	0
MAINTENANCE SERVICE CONTRACT	210,394	300,000	300,207	300,000	0
ADVERTISING	472	500	93	0	(500)
PURCH GOVT SRVS-ARWA WATER	637,289	650,000	491,581	620,125	(29,875)
ELECTRICAL SERVICE	162,048	165,000	164,837	165,000	0
HEATING SERVICE	48,010	54,000	62,414	54,000	0
WATER & SEWER	202,442	200,954	201,619	217,929	16,975
TELECOMMUNICATIONS	4,596	4,600	4,554	4,600	0
BOILER INSURANCE	0	1,552	1,552	2,057	505
FIRE INSURANCE	22,771	22,923	21,214	27,327	4,404
OTHER PROPERTY INSURANCE	7,019	6,147	6,710	4,626	(1,521)
MOTOR VEHICLE INSURANCE	49,704	53,349	52,384	56,844	3,495
OFFICE SUPPLIES	242	250	0	0	(250)
GROUNDS MAINTENANCE SUPPLIES	800	1,000	338	1,000	0
JANITORIAL SUPPLIES	20,350	22,000	12,000	15,000	(7,000)
REPAIR & MAINTENANCE SUPPLIES	16,301	17,500	17,981	17,500	0
VEHICLE/EQUIPMENT FUEL	11,599	14,600	10,096	11,000	(3,600)
UNIFORMS/APPAREL	1,087	800	150	500	(300)
OTHER OPERATING EXPENDITURES	1,419,439	1,540,175	1,372,728	1,522,508	(17,667)
MACHINERY & EQUIPMENT	1,909	0	2,487	0	0
CAPITAL EXPENTITURES	1,909	0	2,487	0	0
GENERAL PROPERTIES	1,722,075	1,846,655	1,677,400	1,828,556	(18,099)
STREETLIGHTS					
ELECTRICAL SERVICE	43,131	43,150	42,678	43,000	(150)
OTHER OPERATING EXPENDITURES	43,131	43,150	42,678	43,000	(150)
STREETLIGHTS	43,131	43,150	42,678	43,000	(150)

HEALTH AND WELFARE

Dinwiddie County supports and contributes to the following agencies:

HEALTH

Local Health Department

The mission of the Dinwiddie Health Department, as a part of the Crater Health District, is to work together to foster a healthy community through disease prevention and control, health promotion, environmental protection and emergency preparedness and response. The Health Department offers immunizations, family planning and obstetrics, health screenings and prevention programs, as well as a range of environmental health services including food and lodging permitting and inspections. During FY 2012, the office was moved to a leased modular building placed behind the original Health Department. This modular unit is expected to be used for the next several years until a permanent solution is put into place.

	ACTUAL EXPEND FY/2013	AMENDED BUDGET FY/2014	PROJECTED EXPEND FY/2014	ADOPTED BUDGET FY/2015	BUDGET CHANGE
LOCAL HEALTH DEPARTMENT					
LEASE/RENTAL OF BUILDINGS	15,000	15,000	15,000	15,000	0
REPAIR AND MAINTENANCE	0	0	0	30,000	30,000
CONTRIBUTION-DINWIDDIE HEALTH	236,032	236,030	236,032	236,030	0
OTHER OPERATING EXPENDITURES	251,032	251,030	251,032	281,030	30,000
LOCAL HEALTH DEPARTMENT	251,032	251,030	251,032	281,030	30,000

MENTAL HEALTH/RETARDATION

District 19 Community Services Board

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

	ACTUAL EXPEND FY/2013	AMENDED BUDGET FY/2014	PROJECTED EXPEND FY/2014	ADOPTED BUDGET FY/2015	BUDGET CHANGE
MENTAL HEALTH/RETARDATION					
CONTRIBUTION-DISTRICT 19 SRV	69,128	69,128	69,128	72,369	3,241
OTHER OPERATING EXPENDITURES	69,128	69,128	69,128	72,369	3,241
MENTAL HEALTH/RETARDATION	69,128	69,128	69,128	72,369	3,241

AREA AGENCY ON AGING

Crater District Area Agency on Aging

The mission of this organization is to provide support services to senior citizens, their families, and caregivers, and to serve as an advocate for people 60 years and older. Funds donated to this organization are used to supplement programs which help keep senior citizens at home instead of in a facility. Senior center meals, transportation, homemaker service, and home delivered meals allow senior residents to remain healthy and comfortable in their homes for as long as possible.

	ACTUAL EXPEND FY/2013	AMENDED BUDGET FY/2014	PROJECTED EXPEND FY/2014	ADOPTED BUDGET FY/2015	BUDGET CHANGE
AREA AGENCY ON AGING					
CONTRIBUTION-CRATER AAA	10,768	10,767	10,767	10,767	0
OTHER OPERATING EXPENDITURES	10,768	10,767	10,767	10,767	0
AREA AGENCY ON AGING	10,768	10,767	10,767	10,767	0

OTHER SOCIAL SERVICES

Southside Center for Violence Prevention Madeline's House

The mission of this organization is to respond to victims of domestic violence and sexual assault living in SCVP's twelve county service area by providing help and safety, and temporary housing away from the abusers. A goal is to empower victims to become survivors and to assist them in regaining control of their lives. Services include a 24-hour staffed hotline, emergency transportation to the shelter, information and referrals, parenting and life skills classes, court advocacy, 24 hour staff availability and follow-up care.

CARES, Inc.

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

Legal Aid Justice Center

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

Foster Grandparent Program, Inc.

The mission of this organization is to provide opportunities for low-income seniors to serve children having special or exceptional needs. Types of agencies served include schools, child care centers, institutions for the mentally retarded, juvenile detention centers, and homeless shelters.

Senior Navigator

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

Feed More, Inc.

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

	ACTUAL EXPEND FY/2013	AMENDED BUDGET FY/2014	PROJECTED EXPEND FY/2014	ADOPTED BUDGET FY/2015	BUDGET CHANGE
OTHER SOCIAL SERVICES					
CONTRIBUTION-DOMESTIC VIOLENCE	3,633	7,000	7,000	10,000	3,000
CONTRIBUTION-CARES	1,742	1,742	1,742	1,742	0
CONTRIBUTION-LEGAL AID	8,472	8,471	8,471	8,471	0
CONTRIBUTION-FOSTER GRANDPARENTS	3,167	3,167	3,167	3,167	0
CONTRIBUTION-MISC SOC SRVS	0	2,000	2,000	3,000	1,000
OTHER OPERATING EXPENDITURES	17,014	22,380	22,380	26,380	4,000
OTHER SOCIAL SERVICES	17,014	22,380	22,380	26,380	4,000

EDUCATION – CONTRIBUTIONS TO COLLEGES

Dinwiddie County supports and contributes to the following colleges:

Richard Bland College

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

Virginia State University

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

John Tyler Community College

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

	ACTUAL EXPEND FY/2013	AMENDED BUDGET FY/2014	PROJECTED EXPEND FY/2014	ADOPTED BUDGET FY/2015	BUDGET CHANGE
CONTRIBUTIONS TO COLLEGES					
CONTRIBUTION-VSU	1,000	2,000	2,000	2,000	0
CONTRIBUTION-RBC	1,000	2,000	2,000	5,000	3,000
CONTRIBUTION-JTCC	1,000	2,000	2,000	3,674	1,674
OTHER OPERATING EXPENDITURES	3,000	6,000	6,000	10,674	4,674
CONTRIBUTIONS TO COLLEGES	3,000	6,000	6,000	10,674	4,674

PARKS, RECREATION, AND CULTURE

PARKS, RECREATION, & TOURISM

The Parks, Recreation, and Tourism Department is committed to providing and enhancing the quality of recreation and leisure services to the entire community and to increasing tourism at the various attractions in the County. Youth athletic programs, adult health programs, and various other recreation programs are offered. The primary location for services is the Eastside Community Enhancement Center, with additional programs and activities held in various County schools and facilities. In addition, the Dinwiddie County Recreation Park offers baseball, softball, football and soccer fields to the community. This department is also responsible for the County Fair held each September. The department has seven full-time employees and a number of part-time employees and volunteer coaches. See www.playdinwiddie.com for more information on recreation programs, and www.discoverdinwiddie.com for tourism.

	ACTUAL EXPEND FY/2013	AMENDED BUDGET FY/2014	PROJECTED EXPEND FY/2014	ADOPTED BUDGET FY/2015	BUDGET CHANGE
PARKS, RECREATION AND TOURISM					
DIRECTOR OF					
PARKS/RECREATION/TOURISM	73,724	75,468	78,769	80,109	4,641
RECREATION SPECIALISTS	95,622	98,811	75,537	103,776	4,965
ASST DIR PARKS/RECREATION	52,423	107,012	105,707	106,865	(147)
RECREATION MANAGERS	85,701	88,145	86,834	89,110	965
PART TIME PROGRAMS/FACILITIES	0	21,000	11,775	40,284	19,284
PART TIME ATHLETICS	84,153	70,000	52,980	70,000	0
PART TIME PARK SERVICES	59,329	60,000	59,243	60,000	0
PART TIME CONCESSIONS	29,466	26,000	26,197	29,000	3,000
FICA	35,768	42,913	37,250	44,304	1,391
RETIREMENT - VSRS	50,557	59,064	54,777	50,252	(8,812)
HOSPITAL/MEDICAL PLANS	38,819	43,332	36,331	42,696	(636)
GROUP LIFE INSURANCE	3,550	4,396	4,140	5,014	618
SALARIES & BENEFITS	609,113	696,141	629,541	721,410	25,269
PROF SRVS - OTHER	34,799	32,000	26,664	32,000	0
TEMP HELP - INSTRUCTORS	23,373	31,500	21,040	28,500	(3,000)
REPAIR AND MAINTENANCE	14,729	25,000	19,821	22,250	(2,750)
MAINTENANCE SERVICE CONTRACT	8,799	38,000	43,107	42,600	4,600
ADVERTISING	4,592	4,000	6,067	5,000	1,000
MARKETING	16,856	20,000	10,744	20,000	0
ELECTRICAL SERVICE	53,891	56,660	40,080	55,000	(1,660)
HEATING SERVICE	237	700	198	3,500	2,800
WATER & SEWER	18,693	24,000	17,774	25,500	1,500
POSTAL SERVICE	653	1,200	147	500	(700)
TELECOMMUNICATIONS	5,086	5,300	6,006	7,100	1,800
MILEAGE	132	466	715	0	(466)
MEALS & LODGING	74	1,287	787	700	(587)
CONVENTION & EDUCATION	0	533	113	75	(458)
DUES/MEMBERSHIPS	340	950	340	850	(100)
OFFICE SUPPLIES	1,376	4,000	7,097	4,500	500
FOOD SUPPLIES	750	2,000	286	750	(1,250)
JANITORIAL SUPPLIES	6,657	11,000	6,300	9,650	(1,350)
REPAIR & MAINTENANCE SUPPLIES	20,704	10,000	17,804	16,000	6,000
VEHICLE/EQUIPMENT FUEL	6,463	7,400	9,283	10,000	2,600
EDUCATION/RECREATION SUPPLIES	107,969	92,950	92,950	77,000	(15,950)
CONCESSIONS	40,625	37,400	38,421	37,400	0
SPECIAL EVENTS	84,074	87,000	115,000	65,000	(22,000)

	ACTUAL EXPEND FY/2013	AMENDED BUDGET FY/2014	PROJECTED EXPEND FY/2014	ADOPTED BUDGET FY/2015	BUDGET CHANGE
OTHER OPERATING EXPENDITURES	450,872	493,346	480,742	463,875	(29,471)
MACHINERY & EQUIPMENT	19,550	0	644	0	0
FURNITURE & FIXTURES	221	8,500	8,500	0	(8,500)
MOTOR VEHICLES	0	0	0	0	0
COMPUTER EQUIPMENT	154	2,950	2,950	0	(2,950)
CAPITAL EXPENDITURES	19,925	11,450	12,094	0	(11,450)
PARKS, RECREATION AND TOURISM	1,079,910	1,200,937	1,122,378	1,185,285	(15,652)
OTHER OPERATING EXPENDITURES	450,872	493,346	480,742	463,875	(29,471)

LIBRARY

Appomattox Regional Library

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

	ACTUAL EXPEND FY/2013	AMENDED BUDGET FY/2014	PROJECTED EXPEND FY/2014	ADOPTED BUDGET FY/2015	BUDGET CHANGE
REGIONAL LIBRARY					
CONTRIBUTION-REGIONAL LIBRARY	251,844	251,844	251,844	259,085	7,241
OTHER OPERATING EXPENDITURES	251,844	251,844	251,844	259,085	7,241
REGIONAL LIBRARY	251,844	251,844	251,844	259,085	7,241

BOATLANDING

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

	ACTUAL EXPEND FY/2013	AMENDED BUDGET FY/2014	PROJECTED EXPEND FY/2014	ADOPTED BUDGET FY/2015	BUDGET CHANGE
BOATLANDINGS					
WATER & SEWER	1,200	1,200	1,200	1,200	0
OTHER OPERATING EXPENDITURES	1,200	1,200	1,200	1,200	0
BOATLANDINGS	1,200	1,200	1,200	1,200	0

COMMUNITY DEVELOPMENT

PLANNING/ZONING/GIS

The Planning/Zoning/GIS department provides staff support for the Planning Commission and the Board of Zoning Appeals, evaluates zoning changes, performs site plan review, enforces County ordinances related to land use, and facilitates the update and implementation of the Comprehensive Land Use Plan. The director, zoning administrator, planner, code compliance officer, environmental inspector, and program support specialist assist with questions regarding new development, subdivision of land, erosion and sediment control and storm water management, rezoning, GIS and code compliance issues.

	ACTUAL EXPEND FY/2013	AMENDED BUDGET FY/2014	PROJECTED EXPEND FY/2014	ADOPTED BUDGET FY/2015	BUDGET CHANGE
PLANNING/ZONING/GIS					
DIRECTOR OF PLANNING	79,305	81,222	81,222	82,111	889
ZONING ADMINISTRATOR	49,982	50,988	22,199	51,547	559
PROG SUPPORT SPEC	32,406	32,868	32,868	33,228	360
CODE ENFORCEMENT OFFICER	46,533	47,433	47,433	47,952	519
ENVIRONMENTAL INSPECTOR	0	38,129	31,787	57,034	18,905
DIV CHIEF PLANNING/COMM DEV	85,212	87,312	87,312	88,268	956
PLANNER I	0	38,129	31,773	39,380	1,251
PART TIME HELP	1,958	4,000	1,820	0	(4,000)
PLANNING COMMISSION SALARIES	7,497	12,600	7,553	9,100	(3,500)
BZA SALARIES	866	1,600	325	1,000	(600)
FICA	21,940	30,162	26,414	31,336	1,174
RETIREMENT - VSRS	51,710	60,856	51,767	53,014	(7,842)
HOSPITAL/MEDICAL PLANS	36,252	43,224	31,220	38,052	(5,172)
GROUP LIFE INSURANCE	3,459	4,475	3,617	4,754	279
SALARIES & BENEFITS	417,121	532,998	457,310	536,776	3,778
PROF SRVS - ENGINEER/ARCHITECT	9,229	20,000	8,014	20,000	0
PROF SRVS - OTHER	40,709	37,000	37,146	30,000	(7,000)
REPAIR AND MAINTENANCE	104	1,000	66	1,000	0
MAINTENANCE SERVICE CONTRACT	2,209	3,400	5,308	5,300	1,900
ADVERTISING	8,973	12,000	11,176	12,000	0
PURCH GOVT SRVS-RECORDING FEE	109	0	0	0	0
POSTAL SERVICE	4,512	3,000	2,255	3,000	0
TELECOMMUNICATIONS	2,587	2,570	2,350	2,500	(70)
LEASE/RENTAL OF EQUIPMENT	0	0	176	0	0
MILEAGE	0	275	503	780	505
MEALS & LODGING	0	700	477	1,175	475
CONVENTION & EDUCATION	0	1,100	488	1,565	465
DUES/MEMBERSHIPS	730	900	1,202	1,500	600
OFFICE SUPPLIES	3,227	3,000	3,200	2,700	(300)
REPAIR & MAINTENANCE SUPPLIES	7,766	7,500	1,399	7,500	0
VEHICLE/EQUIPMENT FUEL	2,099	3,000	2,378	3,000	0
UNIFORMS/APPAREL	0	210	0	0	(210)
OTHER OPERATING EXPENDITURES	82,253	95,655	76,138	92,020	(3,635)
MOTOR VEHICLES	19,459	0	0	0	0
COMPUTER EQUIPMENT	878	0	391	0	0
CAPITAL EXPENDITURES	20,337	0	391	0	0
PLANNING/ZONING/GIS	519,711	628,653	533,839	628,796	143

	ACTUAL EXPEND FY/2013	AMENDED BUDGET FY/2014	PROJECTED EXPEND FY/2014	ADOPTED BUDGET FY/2015	BUDGET CHANGE
PUBLIC NUISANCE CONTROL					
PROF SRVS - OTHER	13,709	17,000	17,000	20,000	3,000
OTHER OPERATING EXPENDITURES	13,709	17,000	17,000	20,000	3,000
PUBLIC NUISANCE CONTROL	13,709	17,000	17,000	20,000	3,000

ECONOMIC DEVELOPMENT

The objective of economic development in the County is to generate new tax revenue and create job opportunities through the expansion of existing and development of new businesses. The manager and marketing coordinator working with state, regional, and local groups, including the Dinwiddie County Industrial Development Authority, market the County and generate economic opportunities. See www.accessdinwiddie.com for additional economic development information.

	ACTUAL EXPEND FY/2013	AMENDED BUDGET FY/2014	PROJECTED EXPEND FY/2014	ADOPTED BUDGET FY/2015	BUDGET CHANGE
ECONOMIC DEVELOPMENT					
ECONOMIC DEVELOPMENT MANAGER	51,158	52,201	52,201	56,831	4,630
MARKETING COORDINATOR	23,146	43,586	34,355	37,505	(6,081)
FICA	5,599	7,328	6,542	7,217	(111)
RETIREMENT – VSRS	9,007	8,765	8,765	12,466	3,701
HOSPITAL/MEDICAL PLANS	4,612	4,344	4,344	9,120	4,776
GROUP LIFE INSURANCE	603	621	621	1,245	624
SALARIES & BENEFITS	94,126	116,845	106,828	124,384	7,539
PROF SRVS - ENGINEER/ARCHITECT	6,250	20,000	12,000	15,000	(5,000)
PROF SRVS – OTHER	2,954	1,575	1,575	1,575	0
REPAIR AND MAINTENANCE	326	0	951	1,000	1,000
ADVERTISING	892	0	0	0	0
MARKETING	0	0	0	0	0
POSTAL SERVICE	194	440	392	300	(140)
TELECOMMUNICATIONS	1,959	1,950	1,959	2,000	50
LEASE/RENTAL OF BLDGS	0	0	0	0	0
MILEAGE	0	0	0	140	140
MEALS & LODGING	0	0	0	330	330
CONVENTION & EDUCATION	0	2,500	0	3,535	1,035
DUES/MEMBERSHIPS	750	1,000	750	750	(250)
OFFICE SUPPLIES	108	500	250	250	(250)
VEHICLE/EQUIPMENT FUEL	507	525	640	525	0
OTHER OPERATING EXPENDITURES	13,940	28,490	18,517	25,405	(3,085)
MOTOR VEHICLES	0	0	0	35,700	35,700
COMPUTER EQUIPMENT	398	0	0	0	0
CAPITAL EXPENDITURES	398	0	0	35,700	35,700
ECONOMIC DEVELOPMENT	108,463	145,335	125,345	185,489	40,154

OTHER PLANNING AND COMMUNITY DEVELOPMENT

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

Dinwiddie Industrial Development Authority

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

Blackstone Area Bus System

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

Dinwiddie Airport and Industrial Authority

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

Petersburg Area Regional Tourism

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

Crater Planning District Commission

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

Virginia's Gateway Region

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

Friends of the Lower Appomattox River

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

Virginia's Retreat

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

Longwood University, Crater Small Business Development Center

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

	ACTUAL EXPEND FY/2013	AMENDED BUDGET FY/2014	PROJECTED EXPEND FY/2014	ADOPTED BUDGET FY/2015	BUDGET CHANGE
OTHER PLAN/COMMUNITY DEV					
IDA MEMBER SALARIES	5,209	7,750	6,091	7,750	0
FICA	398	593	466	593	0
SALARIES & BENEFITS	5,608	8,343	6,557	8,343	0
PURCH GOVT SRVS-BABS	16,000	18,720	18,720	17,500	(1,220)
CONTRIBUTION-AIRPORT AUTHORITY	238,284	45,300	45,300	45,300	0
CONTRIBUTION-PBURG AREA TOURISM	15,000	15,000	25,000	15,000	0
CONTRIBUTION-CRATER PDC	20,200	18,201	18,201	18,201	0
CONTRIBUTION-VA GATEWAY REGION	29,456	29,456	29,456	29,456	0
CONTRIBUTION-DINWIDDIE CO IDA	25,000	25,000	25,000	25,000	0
CONTRIBUTION-MISC	5,766	5,766	5,766	6,333	567
OTHER OPERATING EXPENDITURES	349,706	157,443	167,443	156,790	(653)
OTHER PLAN/COMMUNITY DEV	355,314	165,786	173,999	165,133	(653)

SOIL & WATER CONSERVATION DISTRICT

The County also supports and contributes to the following organizations:

South Centre' Corridors Resource Conservation and Development Council

The purpose of the Resource Conservation and Development (RC&D) Program is to encourage and improve the capability of volunteer local elected and civic leaders in designated RC&D areas to plan and carry out projects for resource conservation and community development. The organization's mission is to develop partnerships that advocate and promote the conservation, preservation and development of natural resources to enhance the quality of life in the region. Funding is used for Forestry Management workshops, increasing recreational use of Nottoway & Appomattox Rivers and youth classroom projects.

Appomattox River Soil & Water Conservation District

This organization's mission is to facilitate and coordinate USDA and Commonwealth of Virginia conservation programs in Dinwiddie County. The funds are used to provide educational programs, conservation programs and activities to students and landowners. Many programs are for agricultural producers which promote an awareness of the need to conserve natural resources and water sources for now and the future. Scholarships are provided to youth for Conservation Camp, Forestry Camp support, and to high school graduates to promote interest and knowledge of conservation for future jobs in these fields.

	ACTUAL EXPEND FY/2013	AMENDED BUDGET FY/2014	PROJECTED EXPEND FY/2014	ADOPTED BUDGET FY/2015	BUDGET CHANGE
SOIL & WATER CONS DISTRICT					
CONTRIBUTION-RC&D COUNCIL	3,000	3,000	3,000	3,000	0
CONTRIBUTION-APPOMATTOX SOIL	12,500	12,500	12,500	12,500	0
OTHER OPERATING EXPENDITURES	15,500	15,500	15,500	15,500	0
SOIL & WATER CONS DISTRICT	15,500	15,500	15,500	15,500	0

VIRGINIA COOPERATIVE EXTENSION PROGRAM

Virginia Cooperative Extension brings the resources of Virginia's land-grant universities, Virginia Tech and Virginia State University, to the people of the Commonwealth. This organization provides education through programs in Agriculture and Natural Resources, Family and Consumer Sciences, 4-H Youth Development, and Community Viability. The department uses science based programs to promote effective soil testing, fertilizer application, insect management, and pesticide use, with the goals of reducing costs to the producer and protect the environment. The Dinwiddie office is staffed by four full-time employees paid by the State and a part-time 4-H program technician paid by the County.

	ACTUAL EXPEND FY/2013	AMENDED BUDGET FY/2014	PROJECTED EXPEND FY/2014	ADOPTED BUDGET FY/2015	BUDGET CHANGE
COOPERATIVE EXTENSION PROGRAM					
EXTENSION PROGRAM ASSISTANT	13,909	14,041	13,038	18,506	4,465
FICA	1,064	1,074	997	1,416	342
SALARIES & BENEFITS	14,973	15,115	14,035	19,922	4,807
PROF SRVS – OTHER	70	0	120	4,000	4,000
ADVERTISING	335	0	56	0	0
PURCH GOVT SRVS-COOP EXTENSION	47,866	64,541	53,440	70,003	5,462
TELECOMMUNICATIONS	637	1,100	1,131	1,100	0
LEASE/RENTAL OF BLDGS	20,892	20,892	20,892	20,892	0
CONVENTION & EDUCATION	0	1,100	0	1,100	0
DUES/MEMBERSHIPS	0	0	110	110	110
PLASTIC PEST CONTAINERS PROGRAM	1,799	1,800	1,569	1,800	0
OTHER OPERATING EXPENDITURES	71,600	89,433	77,317	99,005	9,572
COOPERATIVE EXTENSION PROGRAM	86,572	104,548	91,353	118,927	14,379

TRANSFERS TO OTHER FUNDS

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

- The County is required by the State to provide a specified percentage of local funding to Social Services and Comprehensive Services Act program.
- The County contributes to the public school system's operating, capital and debt service funds in an amount agreed upon by the Board of Supervisors during the budget process.
- County Debt Service is paid from a transfer from the general fund, and at least 25% of each year's new revenue growth is also transferred for future debt service payments.
- The Capital Improvements Plan is funded in large part by a general fund transfer, which is often based upon the amount of excess revenues over expenditures from the previous fiscal year.
- The transfer to other funds represents a transfer to the County's Civil War Sesquicentennial Committee for expenditures related to their events.

	ACTUAL EXPEND FY/2013	AMENDED BUDGET FY/2014	PROJECTED EXPEND FY/2014	ADOPTED BUDGET FY/2015	BUDGET CHANGE
TRANSFERS TO OTHER FUNDS					
TRANSFER TO SOCIAL SERVICES	389,322	405,274	405,274	509,821	104,547
TRANSFER TO SCHOOL FUND	12,201,287	12,753,790	12,753,790	12,912,235	158,445
TRANSFER TO COMMUNITY DEV FUND	13,265	127,785	127,785	13,265	(114,520)
TRANSFER TO CSA FUND	401,000	425,000	425,000	536,150	111,150
TRANSFER TO SCHOOL CAPITAL PROJ	150,000	150,000	150,000	150,000	0
TRANSFER TO COUNTY CAPITAL PROJ	3,786,178	1,722,344	1,722,344	1,855,000	132,656
TRANSFER TO COUNTY DEBT SERV	1,752,710	1,360,441	1,360,441	1,477,431	116,990
TRANSFER TO SCHOOL DEBT SERV	5,370,062	4,287,105	4,287,105	4,683,827	396,722
TRANSFER TO OTHER FUNDS	12,597	10,000	10,000	10,000	0
TRANSFERS TO OTHER FUNDS	24,076,421	21,241,739	21,241,739	22,147,729	905,990

SPECIAL REVENUE FUNDS

Meals Tax

County meals tax revenues have been designated by the Board of Supervisors for school debt service expenditures.

Jail Phone Commission

Commissions from the payphone in the County jail have been designated to be spent on items that directly benefit the jail inmates. Since the County uses Meherrin River Regional Jail Authority to house its inmates, there is no new revenue being generated for this fund. The fund balance will be used for lunches for inmates that are brought to court from the regional jail until it is depleted.

Sesquicentennial Committee

The County formed a Civil War Sesquicentennial Committee to coordinate and promote anniversary activities and programs in the County through donations and a General Fund transfer.

Social Services

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

County Grants

County grant funds include Community Development Block Grant and Litter Control Grant funds. The acceptance terms of many state and federal grants specify that the funds must be accounted for in a separate fund from the General Fund.

Community Development

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

Community Service

These funds are generated from and used for Sheriff's Office community activities, such as Operation Lifesaver and Triad. These funds also consist of donations and expenditures related to the Sheriff's Tactical Team.

Comprehensive Services Act

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

Law Library

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

Fire & EMS Grants

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

SPECIAL REVENUE FUNDS

Asset Forfeiture Sharing Program

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

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

SCHOOL FUNDS

The mission of Dinwiddie County Public Schools is to enable each student to develop into a productive citizen prepared for higher education or to enter a field of vocation by engaging the entire community in an educational process that focuses on the needs of our children.

It is the responsibility of the Superintendent and the School Board to develop an annual budget reflecting the needs of the school division. The budget is then transmitted to the County for the Board of Supervisors to approve categorical appropriation of funds for the operation of the School system.

School Funds Revenue Analysis

Revenue assumptions for FY 2015 include the continuation of the FY 2014 County local fund transfer of \$12,753,790, plus \$158,445 for increased personnel and benefits expenditures. FY 2015 State revenues show an increase of approximately \$210,962, primarily due to re-benchmarking. Fund balances in the various school funds will be used along with current revenues to balance the FY 2015 School budget.

Local Aid

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

State Aid

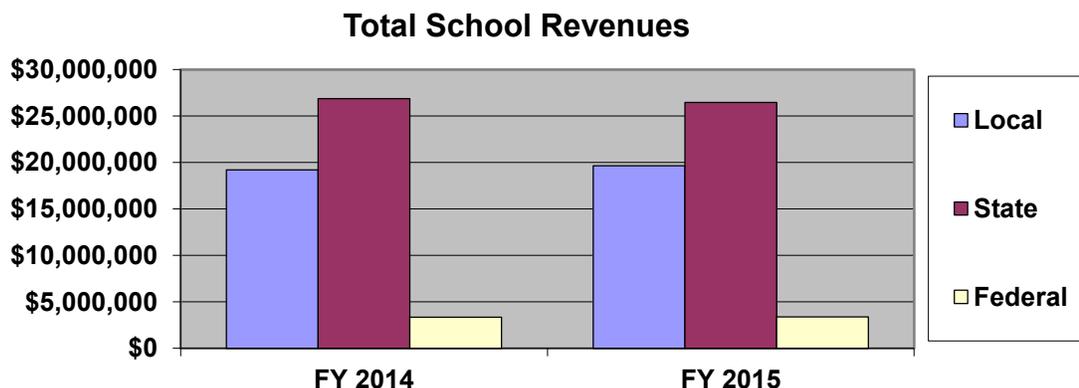
State Aid includes these primary categories: 1) sales tax distribution – 1% of all sales tax is returned to localities for education based on the locality's school age population; 2) Standards of Quality – funds are distributed to a locality based on the locality's ability to pay (composite index). This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

Federal Aid

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

Charges for Services & Local Miscellaneous Receipts

Charges for services and miscellaneous receipts account for the remaining revenue for the School Fund. These include the sale of school surplus property, donations and other miscellaneous sources. The sales of textbooks and cafeteria meals are accounted for in separate Textbook and School Nutrition Funds. Leasing of space at the Old Historic Southside High School to the Department of Social Services and the Rivermont School is expected to generate \$100,000 in local revenue in FY 2015.



SCHOOL FUNDS

School Funds Expenditure Analysis

The School Funds expenditures budget is presented to the Board of Supervisors in the following categories: Instruction; Administration, Attendance and Health; Pupil Transportation; Operation and Maintenance; School Food Services; Facilities and Capital Projects; Technology; and Debt Service. This budget represents the original Governor's budget for state funding and will be subsequently amended during FY 2015 after the state budget has been finalized.

FUND	CATEGORY	FY 2015	FY 2014	% CHANGE
Fund 205	Instruction	27,132,546	26,808,388	1.19%
Fund 205	Technology	1,807,908	1,719,868	4.87%
Fund 303	Federal Programs	2,258,114	2,763,330	(22.37%)
Fund 206	Textbooks	700,000	700,000	0.00%
	Total Instruction	31,898,568	31,991,586	(.29%)
Fund 205	Total Administration Attendance & Health	1,959,640	1,760,185	10.18%
Fund 205	Pupil Transportation	3,001,466	3,118,604	(3.90%)
Fund 205	Operation and Maintenance	5,302,793	5,327,901	(.47%)
Fund 207	School Nutrition Services	1,724,654	1,783,884	(3.43%)
Fund 302	Capital Projects	750,000	740,000	1.33%
Fund 402	Debt Service	5,453,591	5,493,141	(.73%)
	Total Funds	50,090,712	50,215,301	(.25%)

Further details of the FY 2015 School budget are available in a separate document that may be obtained from the School Board Office or www.dinwiddie.k12.va.us.

CAPITAL PROJECTS FUND

Each year a Capital Improvements Plan (CIP) is developed for capital needs expenditures for the next five years. Although the Board of Supervisors approves the whole five-year plan, only the first year of the plan is actually appropriated. The following table lists CIP projects that were appropriated in past years and are still in progress. See Appendix B for the FY 2015-2019 CIP resolution.

Current CIP Fund Analysis

	Fiscal Year Ended:							Total Funds Received
	6/30/08	6/30/09	6/30/10	6/30/11	6/30/12	6/30/13	6/30/14	
Beg Fund Balance	1,457,619	1,154,220	1,617,705	1,675,974	599,464	1,590,108	2,313,833	
Funding Sources:								
Annual Cash Transfer	1,000,000	2,599,149	2,700,000	635,000	1,843,800	3,786,178	1,722,344	18,230,915
Insurance Proceeds	0	0	0	0	349,750	24,617	0	374,367
Donations	570	1,252	0	300,000	65,000	0	0	422,054
Proffers	0	11,776	5,890	5,984	0	0	0	23,649
Grant Funds	29,992	362,905	1,045,895	53,853	288,724	278,716	629,892	2,732,211
Annual Funds Available	1,030,562	2,975,081	3,751,785	994,837	2,547,274	4,089,511	2,352,236	21,783,197
Total Funds Available	2,488,181	4,129,302	5,369,490	2,670,810	3,146,738	5,679,619	4,666,068	

FY	Project Description	Approved Budget	Budget Amend	Project End Adjust	Donation/ Grants	Fiscal Year Ended:							Remaining in Ongoing Project	
						6/30/08	6/30/09	6/30/10	6/30/11	6/30/12	6/30/13	6/30/14		
2008	McKenney Recreation	179,643			1,148	(98,890)		(7,750)						73,108
2009	South Central Waste Water Authority Expansion	150,000	(68,773)	13,352						(40,268)				54,311
2009	Commerce Park Road	250,000	651,111		1,649,212	(635,265)	(1,407,249)	(95,354)	(359,342)	(2,435)		0		50,677
2009	IT -- Voice over IP telecommunications	28,500	68,773		570			(64,080)	(15,567)			(18,196)		(0)
2009	IT -- Network Infrastructure (PS grant projects)	125,000			501,219	(197,985)	(320,580)				(63,786)	(45,477)		(1,609)
2010	Ford Volunteer Fire Dept - additional funds	1,000,000	(255,096)		987			(82,150)	(892)	(2,623)				3,747
2011	Manned Sites - Dinwiddie, Old Stage, Ford	345,000			13			(61,869)	(5,500)	(34,542)	(130,039)			113,062
2011	Sports Complex	0	247,000		65,000			(9,847)	(228,123)	(32,251)	(5,937)			35,842
2012	Radio System Expansion	680,000							(70,110)	(442,005)	(170,007)			(2,122)
2013	Courthouse Security Upgrades	200,000	115,000	126,943					(10,000)	(49,994)	(329,715)			52,234
2013	SCWWA Credits/Capital & Nutrient Removal	86,900								(50,204)				36,696
2013	Replace Ambulance 81	195,000										(196,563)		(1,563)
2013	Replace Three Fire Engines	1,090,000			374,367						(5,267)	(1,440,512)		18,588
2013	Government Facilities Plan	170,000								(67,326)	(49,587)			53,087

FY	Project Description	Approved Budget	Budget Amend	Project End Adjust	Donation/ Grants	Fiscal Year Ended:							Remaining
						6/30/08	6/30/09	6/30/10	6/30/11	6/30/12	6/30/13	6/30/14	in Ongoing Project
2013	Animal Pound Improvements	58,178									(21,328)	(36,850)	0
2014	School Buses	400,000										(400,000)	0
2014	Restroom Renovation at Stadium Complex	190,000										(190,000)	0
2014	Administration Building Roof Replacement	100,000										(87,222)	12,778
2014	DVRS Building Renovation	60,000										(31,364)	28,636
2014	SCWWA Credits/Capital & Nutrient Removal	49,344										(20,958)	28,386
2014	Parking Lot Replacements-NVFD & OHVFD	170,000	38,000									(191,028)	16,972
2014	E911 Phone System Upgrade	80,000	-38,000		150,000							(184,966)	7,034
2014	McKenney Recreation - Ragsdale Bldg	363,000										(36,516)	326,484
2014	Replace Ambulance 12	195,000										(196,563)	(1,563)
			(999,529)	(81,225)	3,552,281	(1,333,961)	(2,511,596)	(3,693,517)	(2,071,346)	(1,556,630)	(3,365,786)	(3,761,498)	904,570
	Ending Fund Balance					1,154,220	1,617,705	1,675,974	599,464	1,590,108	2,313,833	904,570	(0)

DEBT SERVICE FUNDS

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

The Debt Service Analysis chart below shows the anticipated debt service funding sources and uses for the County and the Schools. In June 2012, several outstanding bond issues were refinanced through the Virginia Resources Authority Spring Pooled Financing Program for a savings of over \$6 million in interest through FY 2034.

FUNDING SOURCES	2014	2015	2016	2017	2018	2019
COUNTY						
BEGINNING FUND BALANCE	197,490	67,137	0	0	0	0
TRANSFER FROM COUNTY GENERAL FUND	1,360,440	1,477,431	1,547,590	1,544,809	869,327	863,765
TOTAL	1,557,930	1,544,568	1,547,590	1,544,809	869,327	863,765
SCHOOLS						
BEGINNING FUND BALANCE	574,920	19,764	0	0	0	0
TRANSFER FROM COUNTY MEALS TAX FUND	650,000	750,000	750,000	750,000	750,000	750,000
TRANSFER FROM COUNTY GENERAL FUND	4,287,105	4,683,827	4,673,596	4,627,700	3,874,921	2,943,304
TOTAL	5,512,025	5,453,591	5,423,596	5,377,700	4,624,921	3,693,304
TOTAL FUNDING SOURCES FOR DEBT SRV	7,069,955	6,998,159	6,971,186	6,922,509	5,494,248	4,557,069
EXPENDITURES						
COUNTY						
LEASE REVENUE BONDS	979,258	980,428	983,450	980,669	305,187	299,625
AIRPORT AUTHORITY VRA LOAN TRANSFER	55,140	55,140	55,140	55,140	55,140	55,140
DINWIDDIE WATER AUTHORITY LOANS						
TRANSFER	450,719	509,000	509,000	509,000	509,000	509,000
ADMIN FEES	4,796	0	0	0	0	0
TOTAL	1,489,913	1,544,568	1,547,590	1,544,809	869,327	863,765
SCHOOLS						
GENERAL OBLIGATION BONDS	1,979,252	1,945,750	1,912,251	1,865,892	1,201,751	1,181,250
LEASE REVENUE BONDS	3,510,889	3,504,840	3,511,343	3,511,805	3,423,166	2,512,050
ADMIN FEES	3,000	3,000	0	0	0	0
TOTAL	5,493,141	5,453,591	5,423,596	5,377,700	4,624,921	3,693,304
TOTAL EXPENDITURES FOR DEBT SRV	6,983,054	6,998,159	6,971,186	6,922,509	5,494,248	4,557,069
ANNUAL CHANGE	-593,399	15,105	-26,973	-48,677	1,428,261	-937,179
ENDING FUND BALANCE	86,901	0	0	0	0	0

APPENDIX A REVENUE CLASSIFICATIONS

General Property Taxes

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

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

Personal Property Tax – The personal property tax is \$4.90 per \$100 of assessed value of personal property, which includes motor vehicles, boats and trailers.

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

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

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

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

Other Local Taxes

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

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

Business License Fees – These fees are based upon gross receipts and the tax rate imposed varies according to category. Anyone conducting a business with gross receipts over \$1,000.00 may be required to obtain a business license. Out-of-county contractors with a total of over \$25,000.00 gross receipts in Dinwiddie County may be required to obtain a business license. Payment is due on or before March 1 of the license tax year.

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

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

Permits, Fees, and Licenses

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

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

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

APPENDIX A REVENUE CLASSIFICATIONS

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

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

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

Fines and Forfeitures

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

Use of Property and Money

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

Rental Income – Rental Income is revenue received from the Appomattox Regional Library and the Health Department for the County office space that those agencies occupy. Eastside Enhancement Center and the Sports Complex rental revenues are received in this category as well.

Charges for Services

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

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

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

Recovered Costs

Administrative Reimbursements – The County Administrator and other offices may charge for duplication and fax services. Revenues for these charges are recorded here.

Health Department Settlement – The County funds 45% of the Health Department expenditures. The appropriate amount is given to the Health Department and at the end of the fiscal year, any funds that have not been expended are returned to the County.

Indirect Cost Allocation Reimbursement – The Virginia Department of Social Services reimburses localities for indirect costs of administering local DSS offices as determined through a cost allocation report.

Non-Categorical State Aid

ABC Profits – The Virginia Department of Alcoholic Beverage Control remits a portion of the state's profit on alcohol sales back to localities. This remittance is based on the population of the County.

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

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

APPENDIX A REVENUE CLASSIFICATIONS

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

Categorical State Aid

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

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

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

Emergency Communications State Cellular Tax (E911 Wireless Funds) – The emergency communications state cellular tax is collected by the State and is applied for annually through the State Wireless 911 Board. Funding is used to supplement local salary funding as well as the cost of training and equipment used for wireless 911.

Emergency Medical Services: Four for Life – The Four for Life revenues consist of \$4.25 of each automobile registration that is earmarked for Emergency Medical Services. A percentage established by the State is sent back to the locality each year.

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

Categorical Federal Aid

Local Law Enforcement Block Grant – The Sheriff's Office participates in the Local Law Enforcement Block Grant funding program. This is a formula-based grant that awards funds based on factors such as population and crime rate. Funds received this year are being used to purchase radar equipment and a specialized crime scene vehicle.

Miscellaneous

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

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

**APPENDIX B
TAX & BUDGET RESOLUTIONS**

**RESOLUTION
ADOPTION OF CALENDAR YEAR 2014 PROPERTY TAX RATES AND
FISCAL YEAR 2014-2015 PERSONAL PROPERTY TAX RELIEF RATE**

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

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

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

WHEREAS, in accordance with Section 58.1-3007 of the Code of Virginia, notice of the proposed 2014 property tax rates for Dinwiddie County, Virginia has been published in local newspapers and a public hearing held on such proposed rates;

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

1. Property Tax Rates The property tax rates for calendar year 2014 shall be set in the amounts shown below:

<u>TAX RATES</u>	<u>Rate per \$100 of Assessed Valuation</u>
Real Estate	.79
Mobile Homes	.79
Mineral Land	.79
Public Services	.79
Personal Property	4.90
Personal Property – volunteer vehicles	.25
Machinery & Tools	3.30
Certified Recycling Equipment	3.30
Heavy Construction Machinery	3.30
Airplanes	.50

2. TAX RELIEF FOR QUALIFYING MOTOR VEHICLES In accordance with the Personal Property Tax Relief Act of 1998 (Section 58.1-3523 *et seq.* of the Code of Virginia) and Section 19-10(c) of the Dinwiddie County Code, the personal property tax relief rate for the 2014-2015 fiscal year shall be set at 47%.

**RESOLUTION
ADOPTION OF FISCAL YEAR 2015 BUDGET
AND APPROPRIATION OF FUNDS**

WHEREAS, the County Administrator has prepared a Proposed Budget for the fiscal year beginning July 1, 2014 and ending June 30, 2015 (FY 2015); and

WHEREAS, a public hearing on the FY 2015 budget was advertised and public hearing held on April 15, 2014 by the Board of Supervisors; and

WHEREAS, it is now necessary to adopt said budget and appropriate funds to carry out the activities proposed therein for the fiscal year beginning July 1, 2014 and ending June 30, 2015, and;

WHEREAS, the tax rates on real estate, tangible personal property, and machinery and tools were set on April 1, 2014 to provide certain revenue in support of those appropriations.

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

1. The budget for Dinwiddie County in the sum of \$97,701,537 for FY 2015 is hereby approved as proposed on this date and hereby appropriated in the FY 2015 General and Other Funds for the offices and activities in the amounts as shown below:

Fund	Revenues	Expenditures
General	\$40,886,139	\$42,690,709
Meals Tax	\$650,000	\$750,000
Jail Phone Commission	\$0	\$3,870
Sesquicentennial	\$10,000	\$29,172
Social Services	\$2,782,591	\$2,862,591
School Operations	\$39,204,353	\$39,204,353
School Textbooks	\$424,331	\$700,000
School Cafeteria	\$1,754,793	\$1,724,654
Comprehensive Services	\$1,109,000	\$1,109,000
Community Development	\$13,265	\$1,203,769
Community Service	\$0	\$7,696
Law Library	\$2,170	\$7,537
Fire Programs	\$112,000	\$254,199
Forfeited Asset Sharing	\$0	\$35,192
School Capital	\$700,000	\$750,000
School Grants	\$2,249,884	\$2,258,114
County Grants	\$68,668	\$217,158
County Capital	\$1,855,000	\$2,670,575
County Debt	\$1,477,431	\$1,544,568
School Debt	\$5,433,827	\$5,453,591
Total	\$98,733,452	\$103,476,748
Fund Balance	\$22,538,064	\$17,794,769
<u>Less: Inter-fund Transfers</u>	<u>-\$23,569,979</u>	<u>-\$23,569,979</u>
Total Resources & Requirements	\$97,701,537	\$97,701,537

2. The County Administrator is authorized to transfer funds and personnel from time to time within and between the offices and activities delineated in this Resolution as he may deem in the best interests of the County in order to carry out the work of the County as approved by the Board of Supervisors during the coming fiscal year.
3. The County Administrator is authorized to administer the County's Personnel Policy and Pay Plan as previously adopted by the Board of Supervisors.

**RESOLUTION
ADOPTION OF FISCAL YEAR 2015 BUDGET
AND APPROPRIATION OF FUNDS**

4. GRANT FUNDS That upon receiving notice of grant or program opportunities offered by various federal, state, local and other outside organizations the County Administrator or his designee is hereby designated as the agent to execute the necessary grant or program application and other documentation unless the terms of the grant or program require specific actions by the Board; to give such assurances as may be required by the Agreement, subject to approval as to form by the County Attorney, and to provide such additional information as may be required by the awarding organization. In addition, funding awarded and any interest earned on the funds awarded shall be and is hereby appropriated to the applicable functional area.
5. DONATIONS That additional funds received for various County programs, including contributions and donations, be and are hereby appropriated for the purpose established by each program.
6. INSURANCE That funds received through insurance claims for damages incurred to County property as a result of unusual or infrequent events be and are hereby appropriated under this program to the appropriate functional area.
7. That upon receipt of written notification from the State Compensation Board of additional funds for the Constitutional Officers (Commonwealth's Attorney, Sheriff, Clerk of Circuit Court, Treasurer, and Commissioner of the Revenue) be and are hereby appropriated in the General Fund to be expended in accordance with guidelines as established by the state government.

**RESOLUTION
ADOPTION OF FISCAL YEARS 2015 - 2019
CAPITAL IMPROVEMENTS PROGRAM**

WHEREAS, in consideration of information received from the departments and agencies of the County, and direction from the Board of Supervisors, the County Administrator has developed a proposed Fiscal Years 2015-2019 Capital Improvements Program (“CIP”); and

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

WHEREAS, such review has been completed for the Fiscal Years 2015-2019 CIP and funding for the Fiscal Year 2015 CIP is included in the Fiscal Year 2015 County budget (except for the outside financing source for the County Government Complex); and

WHEREAS, as required by Virginia Code Section 15.2-2303.2(B), Dinwiddie County reports that it received \$0 in FY 2014 from cash proffers and plans to spend \$0 of money received from cash proffers in FY 2015; and

NOW THEREFORE BE IT RESOLVED by the Board of Supervisors of Dinwiddie County, Virginia that the proposed Fiscal Years 2015-2019 Capital Improvements Program is hereby adopted.

COUNTY OF DINWIDDIE CAPITAL IMPROVEMENTS PLAN

PROPOSED FOR FY 2015-2019

Projects by Fiscal Year	Funding Sources			Total Project Cost	Project Cost per Fiscal Year				
	Gen Fund Transfer	Completed CIP Project Fund Bal Transfer	Alternative/ Subsequent Years Funding		FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
FY 2015 CIP									
County Government Complex (Bonds)	0	0	15,000,000	15,000,000	15,000,000				
Water Infrastructure Improvements Study	75,000	0	0	75,000	75,000				
Courthouse Security - Phase II	0	45,500	0	45,500	45,500				
County Museum	100,000	0	0	100,000	100,000				
SCWWA Nutrient Credit Purchase	0	36,109	158,322	194,431	36,109	56,942	29,367	34,368	37,645
Ford Area Manned Waste Site	0	150,000	0	150,000	150,000				
School Buses	550,000	0	0	550,000	550,000				
McKenney Gym	140,000	85,000	0	225,000	225,000				
McKenney Recreation Building	500,000	0	1,950,117	2,450,117	500,000	1,950,117			
Eastside Parking Lot Lights & Paving: A&E	0	42,000	0	42,000	42,000				
Laserfiche Expansion	50,000	0	0	50,000	50,000				
Broadband Study	75,000	0	0	75,000	75,000				
Replace Ambulance 41	205,000	0	0	205,000	205,000				
Extrication Tool Replacement & Upgrades	160,000	0	0	160,000	160,000				
Total FY 2015 CIP	1,855,000	358,609	17,108,439	19,322,048	17,213,609	2,007,059	29,367	34,368	37,645
FY 2016 CIP									
Water Infrastructure Improvements				2,500,000		2,500,000			

Projects by Fiscal Year	Funding	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Eastside Outdoor Basketball Court/Fencing/Bleachers	66,000		66,000			
Sports Complex Baseball Outfield Bleachers	225,000		225,000			
Eastside Soccer Field Fencing & Bleachers	50,000		50,000			
Eastside Soccer Field Lighting	110,000		110,000			
Eastside Parking Lot Lights & Paving: Construction	495,000		495,000			
Southside Elem Lagoon Closure	150,000		150,000			
School Facilities Study	100,000		100,000			
School Buses	550,000		550,000			
Total FY 2016 CIP	4,246,000	0	4,246,000	0	0	0
FY 2017 CIP						
Eastside Playground Expansion	132,000			132,000		
Sports Complex Walking Trail	66,000			66,000		
Replace Responder 4 – Namozine	100,000			100,000		
Replace Squad 5 - Old Hickory	265,000			265,000		
Replace Ambulance 83	205,000			205,000		
DCWA Capital Improvements - Water Tower	355,000			355,000		
AS400 Replacement/Upgrade	125,000			125,000		
School Buses	550,000			550,000		
Total FY 2017 CIP	1,798,000	0	0	1,798,000	0	0
FY 2018 CIP						
School Buses	700,000				700,000	
Info Technology Upgrade-Computers,Copiers,Networks	421,000				421,000	
Replace Tanker 3	350,000				350,000	
Self-Contained Breathing Apparatus Replace	625,000				625,000	
Total FY 2018 CIP	2,096,000	0	0	0	2,096,000	0
FY 2019 CIP						
School Buses	700,000					700,000
School Renovations-Sunnyside/Southside	28,655,450					28,655,450
Vehicle Maintenance Facility	800,000					800,000
Waste Water Capacity	4,500,000					4,500,000
Sports Complex - Phase II	750,000					750,000
Eastside Splashpad	308,000					308,000
Replace Brush 2	150,000					150,000
Replace Squad 2	350,000					350,000
Sutherland Area/Airport Fire Station	3,000,000					3,000,000
Eastern Area Fire Station-RBC	3,000,000					3,000,000
Total FY 2019 CIP	42,213,450	0	0	0	0	42,213,450
Total	69,675,498	17,213,609	6,253,059	1,827,367	2,130,368	42,251,095

**APPENDIX C
PAID FULL-TIME EQUIVALENTS**

County Employees by Function	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
	Actual	Actual	Budget	Actual	Budget
General Government					
County Administration	2.00	3.00	3.00	3.00	3.00
County Attorney	2.02	1.63	1.60	1.55	1.60
Human Resources	1.00	.51	1.00	0.82	1.00
Commissioner of Revenue	6.19	6.22	6.17	6.00	6.17
Business License/Land Use	0.83	1.00	1.00	1.00	1.00
Treasurer	5.62	5.59	6.00	5.88	6.00
Accounting	3.00	3.00	4.00	3.94	4.00
Information Technology	3.00	3.00	3.00	3.00	4.00
Registrar	1.73	1.70	1.73	1.76	1.73
Judicial Administration					
Clerk of the Circuit Court	5.06	5.00	5.76	5.54	5.00
Victim Witness Program	1.00	1.00	1.00	1.00	1.00
Commonwealth's Attorney	6.35	6.63	6.63	6.63	6.63
Public Safety					
Sheriff	48.80	55.46	55.90	55.61	55.90
Emergency Medical Services	20.57	20.21	20.40	20.43	23.32
Fire & Rescue Services	2.37	2.91	3.00	3.00	3.00
Confinement & Care of Prisoners	14.27	0.00	0.00	0.00	0.00
Court Services-Community Supervision	0.50	0.49	0.50	0.45	0.50
Dept of Comprehensive Services	2.08	2.16	2.23	2.32	2.23
Building Inspections	3.83	3.00	3.00	3.00	3.00
Animal Control/Pound	3.90	4.15	4.60	4.88	5.00
Emergency Communications	18.21	16.92	19.00	17.01	19.00
Public Works					
Waste Management	15.49	15.12	18.30	15.61	19.28
General Properties	6.00	6.00	6.15	6.12	6.15
Culture and Recreation					
Parks, Recreation, & Tourism	14.03	14.84	15.25	15.50	18.77
Community Development					
Economic Development	1.00	1.61	2.20	1.93	2.00
Planning/Zoning/GIS	5.86	5.11	7.19	5.70	7.00
Cooperative Extension-Assistant only	0.55	0.55	0.60	0.72	0.79
Totals	195.26	186.81	199.21	192.39	207.07

**APPENDIX D
MISCELLANEOUS COUNTY AND COMMUNITY STATISTICS**

DEPARTMENT STATISTICS	FY 2012 TOTAL	FY 2013 TOTAL	FY 2014 TOTAL
Sheriff			
Physical arrests	1,657	1,658	1,643
Traffic violations	11,478	8,638	7,633
Civil papers	11,471	11,020	10,881
Jail			
Inmate population-average monthly	94	0*	0*
*Inmates now housed at MRRJA			
Fire & Rescue			
Fire calls answered	2,360	2,240	2,227
EMS calls answered	3,226	3,184	3,028
Building Inspections			
Permits issued	939	873	877
Animal Control			
Calls answered	6,465	5,298	4,872
Animal Pound			
Adoptions	153	150	222
Landfill			
Refuse collected in tons	19,457	18,009	16,407
Recycled waste collected in tons	794	635	757
Social Services			
Caseload-average monthly	6,844	6,926	6,793
Comprehensive Services			
Caseload-average monthly	64	54	67
Recreation			
Program participants-average monthly	7,585	7,005	7,612
Rentals	312	340	354
Planning			
Addresses Assigned	64	86	65
Business License	171	144	188
Cell Tower Co-location	1	21	11
Conditional Use Permit	5	3	3
Agreement In Lieu of (E&S)	69	63	78
Erosion and Sediment Control	6	2	15
Ordinance Amendment	10	6	4
Plan Review	13	29	22

**APPENDIX D
MISCELLANEOUS COUNTY AND COMMUNITY STATISTICS**

DEPARTMENT STATISTICS	FY 2012 TOTAL	FY 2013 TOTAL	FY 2014 TOTAL
Planning			
Plat Review	64	74	66
Rezoning Request	4	1	7
Sign Permit	7	6	5
Special Exception	0	0	0
Variance Request	1	7	0
Zoning Permit	41	47	45
Amendment of Conditions	1	0	4
Cash Proffers	0	0	0

Fiscal Year	Population	Personal Income*	Per Capita Personal Income*	School Enrollment	Unemploy- ment Rate
2014	28,864	3,547,395	46,089	4,409	5.8%
2013	28,314	3,336,527	43,215	4,439	6.9%
2012	28,018	3,138,193	40,521	4,435	7.2%
2011	28,001	2,951,555	37,994	4,545	7.7%
2010	28,087	2,773,815	35,595	4,679	7.9%
2009	27,209	2,678,605	34,527	4,675	8.9%
2008	27,047	2,654,563	34,296	4,687	4.2%
2007	25,747	2,530,704	32,927	4,623	3.4%
2006	25,695	2,386,237	31,244	4,573	3.1%
2005	25,391	2,243,173	29,740	4,530	4.0%

Source: Weldon Cooper Center, Annual School Report - prepared by Schools, Bureau of Economic Analysis
*includes Colonial Heights & Petersburg, estimates used for 2013 & 2014

APPENDIX E GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

APPENDIX E GLOSSARY

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

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

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

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

Disbursement: The expenditure of monies from an account.

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

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

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

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

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

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

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

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

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

General Fund: The general operating fund of the County.

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

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

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

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

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

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

APPENDIX E GLOSSARY

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

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

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

P&I: Principal and Interest

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

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

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

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

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

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

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

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

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

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

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