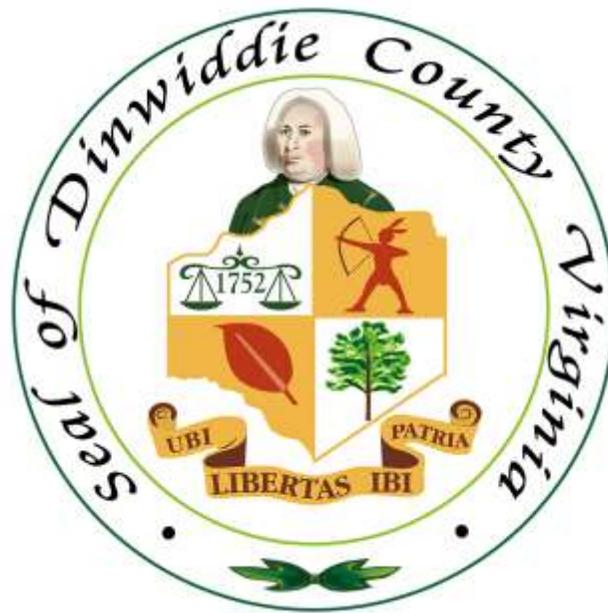


*Dinwiddie County, Virginia*

*Adopted Consolidated Budget*



*Fiscal Year 2015-2016*

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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 2014; appropriations and either estimated or unaudited actual expenditures for FY 2015 and the adopted budget for FY 2016.

### For Additional Information

Dinwiddie County Administration  
14016 Boydton Plank Road  
P O Drawer 70  
Dinwiddie VA 23841  
804-469-4500  
[www.dinwiddieva.us](http://www.dinwiddieva.us)

## **BRIEF HISTORY AND DESCRIPTION OF GOVERNMENT**

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

Part of Virginia's Appomattox Basin, Dinwiddie County occupies 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 28,971 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**

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

### **Constitutional Officers**

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

### **School Board**

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

### **Superintendent of Schools**

W. David Clark

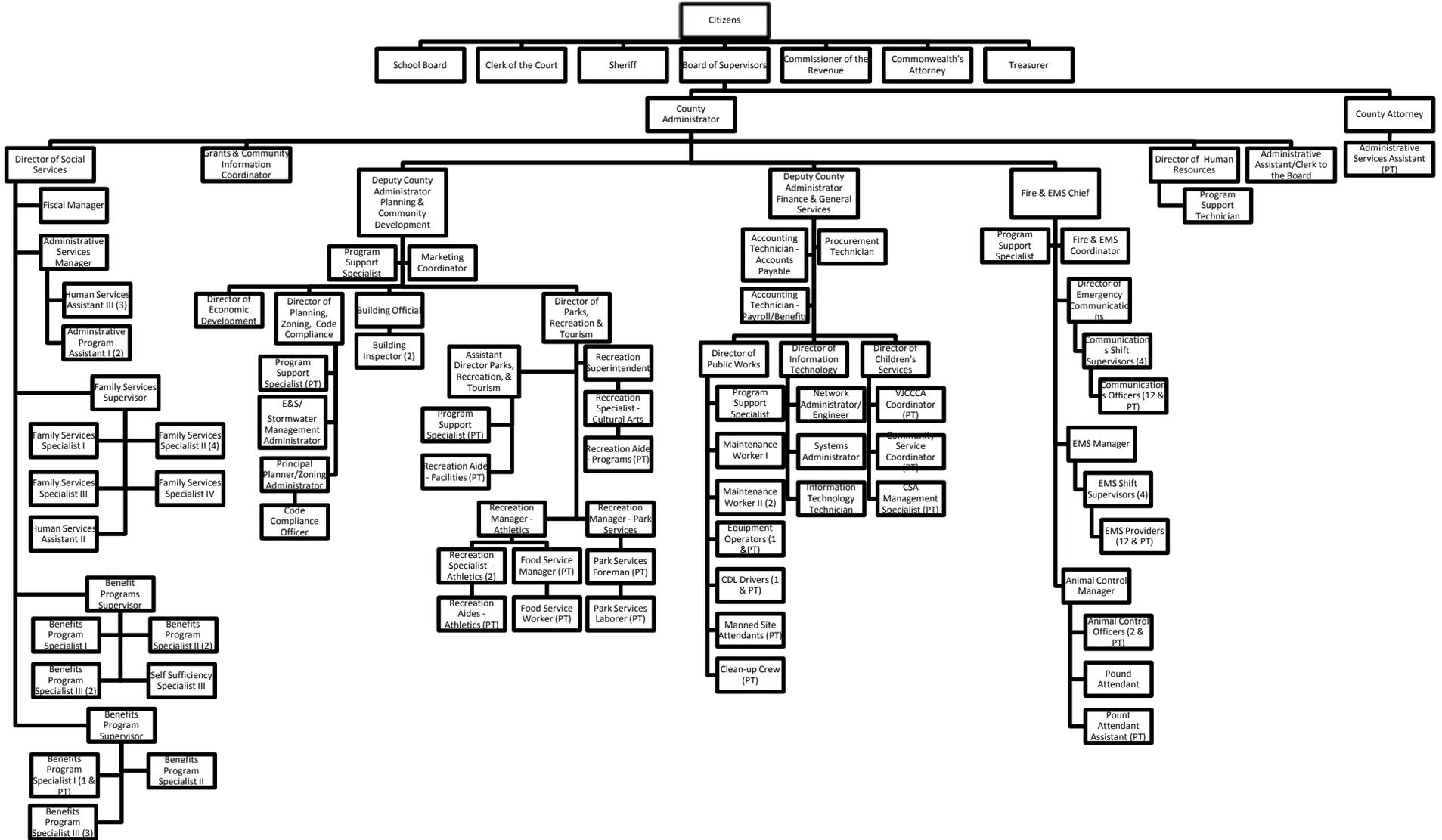
### **Industrial Development Authority**

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

### **County Administration**

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

# COUNTY ORGANIZATION CHART



## 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.

December 3	Board of Supervisors Work Session: FY 2015 CIP Update
December 8	Department Manager Meeting: Overview of FY 2016 Budget Packets and FY 2016-2020 Capital Improvement Plan (CIP)
January 9	Departments and Outside Agencies Budget Requests Due to Administration
Jan/Feb	Administration Review of Expenditure Requests and Development of Revenue Projections
January 23-30	Department Request Reviews with Administration & Managers
February 3	Board of Supervisors Work Session: Budget/CIP
February 17	Board of Supervisors Work Session: Budget/CIP
February 27	School Board's FY 2016 Budget Request Due to Administration
March 3	Joint Board of Supervisors/School Board Work Session
March 17	Board of Supervisors Work Session: Tax Rates/Budget/CIP
March 19	Complete Tax Rates Advertisement
March 22, 25, 29	Run Advertisements for Tax Rates Public Hearing (The Monitor, Progress Index)
March 31	Tax Rates Public Hearing and Adoption
April 7	Board of Supervisors Work Session: Budget/CIP
April 9	Complete Budget/CIP Advertisement
April 12, 15, 19	Run Advertisements for Budget/CIP Public Hearing (The Monitor, Progress Index)
April 21	Public Hearing for Budget/CIP
April 28	Adoption of Budget/CIP

## **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; Children's 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, Daniel Lee  
Vice Chairman, Brenda Ebron-Bonner  
Supervisor William Chavis  
Supervisor Harrison Moody  
Supervisor Dr. Mark Moore

From: W. Kevin Massengill  
County Administrator

RE: County Administrator's FY 2016 Budget Message

Dear Members of the Board of Supervisors:

I am pleased to submit the official proposed budget for Fiscal Year 2015-16. 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.

I am proud that the method 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.

As you are aware, the adoption of an annual budget is one of the most important actions that a local Board of Supervisors can take. Once adopted the budget serves as a financial roadmap which provides the citizens, media, 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 your active involvement with the budgeting process, and I am equally appreciative of the individuals that have provided critical input, countless man hours, and the necessary leadership to afford us the opportunity to continue to provide a high level of services to 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 2015 of 28,971. 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	2015 Est. Population	Percentage Change
Chesterfield	316,236	330,043	4.3%
<b>Dinwiddie</b>	<b>28,001</b>	<b>28,971</b>	<b>3.4%</b>
Prince George	35,725	36,435	1.9%
Hopewell	22,591	22,846	1.1%
Petersburg	32,420	32,421	0.0%
Colonial Heights	17,411	17,273	-0.7%

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

### FY16 Budget Goals

The County is projecting a modest increase in general fund local revenue for FY 2016 of 7.6% (\$2,649,851) compared to FY 2015. Revenue from the Commonwealth of Virginia for FY 2016 is projected to increase by .9% (\$56,942) compared to FY 2015. In addition, the County is projecting federal revenue to decrease 7.7% (-\$1,270). When considering all anticipated revenue (federal, state and local), the total FY 2016 general fund revenue represents an increase of 6.6% (\$2,705,523) from FY 2015.

At the beginning of the budget development process, the Board of Supervisors had a stated goal of providing a cost of living adjustment (COLA) to all County and School employees. In addition, the Board had a desire to keep County operating expenditures (excluding a COLA) as close to neutral for FY 2016 compared to what was allocated for FY 2015.

With that goal in mind, staff and I have developed a FY 2016 expenditure budget that is representative of the economic climate we are currently experiencing. As a result, our total operating expenditure budget for FY 2016 is projected to increase by only 4.4% (\$906,802) from FY2015. The increase in the FY2016 operating expenditure budget is comprised of the following categories: 55% in salary/benefits; 27% in operating expenditures; and 18% in capital expenditures.

With the above in mind, 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 expenditures.

### Budget Highlights

#### Adopted Calendar 2015 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 planned and projected expenditures of the County are based on those conservative revenue estimates. As a result, overall County spending has traditionally been well within budget. County departments, Constitutional Officers, and outside agencies supported by the County are due much praise for consistently working within their respective budgets.

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 resources for FY 2016’s consolidated budgeted at \$103,362,093. As you are aware, the Board elected to maintain the real estate tax rate at \$.79. 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 2016 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 2016 consolidated requirements budgeted at \$103,362,093.

County Operating Budget

The proposed total operating expenditure budget for FY 2016 is \$21,582,111, compared to the FY 2015 amended budget of \$20,621,308. The following is a percentage breakdown of the County’s operating budget and transfers:

- Education 44%
- Public Safety and Corrections 25%
- Public Works 7%
- Administration of Government 7%
- Quality of Life 4%
- County Debt 4%
- Health and Human Services 4%
- Judicial Services 3%
- Planning and Community Development 2%

It should be noted that the proposed FY 2016 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 2016 budget includes \$600,340 to purchase and systematically replace aging and outdated equipment. The following is a breakdown of the operating capital improvements included in the FY 2016 budget:

Department	Description	Amount
Sheriff's Office	7 Patrol Vehicles	\$230,000
Voting Registrar	16 State Mandated Voting Machines	\$154,660
EMS	GRANT MATCH – Defibrillators/Monitors (4)	\$70,930
Information Technology	Computer Replacements/Upgrades	\$66,500
Volunteer Fire Departments	25 Sets/Personal Protective Equipment	\$38,000
Building Inspections	4X4 Small SUV	\$19,750
Animal Control	4X4 SUV, Lights, Equipment	\$32,700
EMS	GRANT MATCH – Tough Books Ambulances	\$10,500
Sheriff's Office	Tactical Team Equipment	\$10,000

### Dinwiddie County Public Schools

The total FY 2016 Dinwiddie County Public School budget is \$52,673,003. (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 2016 proposed budget includes a County investment into public schools of \$20,362,270. The School Board requested an additional \$1,321,882 in operating expenses for FY2016 from what was approved in FY2015. Their request has been loaded in the proposed budget and will allow the School Board to provide a COLA for each of their employees, make key hiring investments to include the restoration of several teaching positions and an Assistant School Superintendent for instruction.

Below is a breakdown of the school funding provided by the County in the FY 2016 proposed budget:

○ School Operating Fund	\$14,138,674
○ School Debt Service	\$ 5,423,596
○ School Buses (CIP)	\$ 550,000
○ Internal Capital Outlay	\$ 150,000
○ <u>School Facility Study</u>	\$ 100,000
Total	\$20,362,270

In addition to the funds above, the County has agreed to partner with the Dinwiddie County School System in replacing the lighting at the Varsity Boys Baseball Field Complex. A project price has yet to be determined.

### 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 2016 budget mirrors the FY 2015 budget. The Governor's budget did include a 2% COLA salary increase for Constitutional Officers and their State Compensation Board funded positions effective September 1st. Consequently, the FY 2016 County budget includes a 3% increase for all County employees and funding is proposed for all Constitutional Officers and their staff.

### 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 2016 budget relative to County workforce:

The FY 2016 budget does include a 3% cost of living adjustment.

The FY 2016 budget being proposed has a 4.2% increase in health & dental programs. As in years past, Dinwiddie County continues to offer its employees two health insurance plans - Anthem Key Advantage 1000 PPO and Anthem High Deductible Health Plan. Also, in FY 2016 Dinwiddie County will now offer a less expensive, preventative dental plan in the Key Advantage 1000 PPO and High Deductible Plan PPO.

## **Debt Service**

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

The County anticipates the need to issue additional debt in FY 2016 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, when 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 FY 2016.

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 2016 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 2016 at \$11,768,246, and the general fund balance at June 30, 2015, is budgeted to be \$20,068,797.

## **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 2016 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.

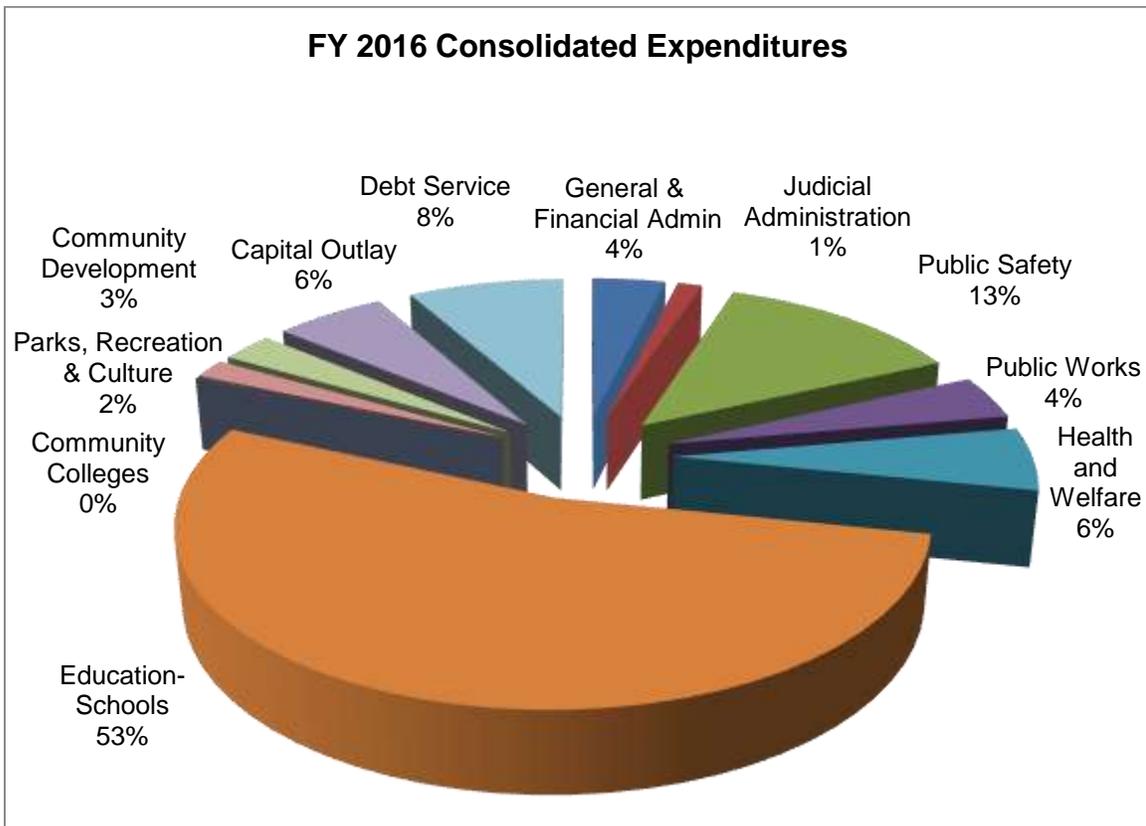
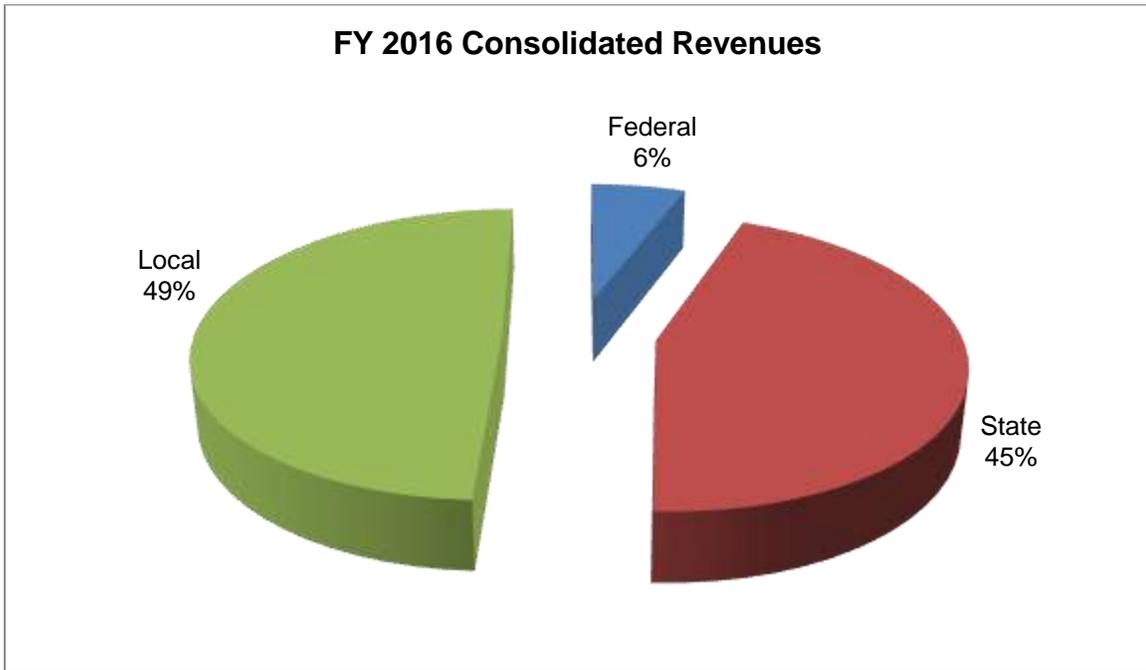
Thank you for your time and consideration of this document and for allowing me to be of service to you, the staff and the citizens of Dinwiddie County.

Sincerely,



W. Kevin Massengill  
County Administrator

## OVERVIEW OF FY 2016 CONSOLIDATED BUDGET



COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET	Year Ended June 30, 2014 Budgeted Revenue	Year Ended June 30, 2014 Actual Revenue	Year Ended June 30, 2015 Budgeted Revenue	Year Ended June 30, 2015 Projected Revenue	Year Ended June 30, 2016 Budgeted Revenue	Budgeted Increase/ Decrease
<b>GENERAL FUND</b>						
<b>Revenue From Local Sources:</b>						
Real Estate -- Current Taxes	15,849,345	15,656,040	15,858,153	16,078,968	16,318,986	460,833
Real Estate -- Delinquent Taxes	322,297	690,491	594,000	643,606	664,530	70,530
Mineral Lands	61,836	86,092	82,464	85,417	87,424	4,960
Public Service Corporations	1,053,876	1,157,693	1,177,422	1,349,896	1,294,002	116,580
Personal Property -- Current Taxes	6,480,843	6,585,003	6,498,030	6,734,516	7,080,299	582,269
Personal Property -- Delinquent Taxes	234,700	672,336	536,000	655,000	570,000	34,000
Mobile Homes	52,478	57,226	72,198	57,744	59,604	(12,594)
Heavy Equipment	157,524	166,456	167,202	175,491	178,808	11,606
Volunteer Exemptions	3,483	2,394	2,100	2,234	2,100	0
Airplanes	47,148	35,909	37,554	34,851	34,910	(2,644)
Non Filing Fee	21,475	29,569	30,000	25,023	25,000	(5,000)
Machinery and Tools	592,336	626,034	622,162	652,804	683,188	61,026
Certified Pollution/Recycling	1,046,160	1,059,292	1,066,878	1,618,229	2,169,582	1,102,704
Penalties	200,000	301,703	230,000	286,530	287,000	57,000
Interest on Taxes	175,000	251,243	210,000	250,000	250,000	40,000
<b>Total General Property Taxes</b>	<b>26,298,501</b>	<b>27,377,481</b>	<b>27,184,163</b>	<b>28,650,309</b>	<b>29,705,433</b>	<b>2,521,270</b>
Local Sales and Use Tax	1,325,000	1,503,579	1,300,000	1,576,854	1,580,000	280,000
Consumer Utility	585,000	570,684	555,000	536,093	536,100	(18,900)
Local Consumption Tax	150,000	178,601	160,000	155,121	155,200	(4,800)
Business Licenses	615,000	737,025	766,000	664,542	662,000	(104,000)
Motor Vehicle Licenses	546,000	547,572	535,000	545,000	545,000	10,000
Bank Stock Tax.	158,000	143,639	163,000	163,000	196,000	33,000
Recordation Tax	187,000	147,276	146,000	255,069	155,000	9,000
Admissions Tax	16,000	14,407	15,000	18,000	18,000	3,000
Transient Occupancy Tax	77,500	63,960	65,000	60,511	63,000	(2,000)
Communications Sales & Use Tax	960,000	927,462	935,000	919,654	925,000	(10,000)
<b>Total Other Local Taxes</b>	<b>4,619,500</b>	<b>4,834,205</b>	<b>4,640,000</b>	<b>4,893,844</b>	<b>4,835,300</b>	<b>195,300</b>

COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET	Year Ended June 30, 2014 Budgeted Revenue	Year Ended June 30, 2014 Actual Revenue	Year Ended June 30, 2015 Budgeted Revenue	Year Ended June 30, 2015 Projected Revenue	Year Ended June 30, 2016 Budgeted Revenue	Budgeted Increase/ Decrease
Animal Licenses	16,000	20,265	20,500	20,085	20,000	(500)
Weapons Permits	3,500	18,361	20,500	15,206	15,000	(5,500)
Building and Related Permits	142,700	140,135	146,100	108,020	117,550	(28,550)
Zoning and Related Permits	21,100	51,617	42,555	68,847	63,650	21,095
<b>Total Permits, Fees, &amp; Licenses</b>	<b>183,300</b>	<b>230,378</b>	<b>229,655</b>	<b>212,158</b>	<b>216,200</b>	<b>(13,455)</b>
Court Fines and Forfeitures	610,200	611,900	639,000	546,025	542,750	(96,250)
<b>Total Fines &amp; Forfeitures</b>	<b>610,200</b>	<b>611,900</b>	<b>639,000</b>	<b>546,025</b>	<b>542,750</b>	<b>(96,250)</b>
Interest on Bank Deposits	25,000	33,735	18,500	20,943	21,000	2,500
Rental of General Property	67,702	45,659	27,900	31,587	31,700	3,800
<b>Total Use of Money &amp; Property</b>	<b>92,702</b>	<b>79,394</b>	<b>46,400</b>	<b>52,530</b>	<b>52,700</b>	<b>6,300</b>
Sheriff/Courthouse Charges	177,586	140,883	146,736	120,229	121,611	(25,125)
Commonwealth's Attorney Charges	3,400	4,128	3,650	3,645	3,650	0
Ambulance Charges	615,000	601,083	607,000	632,861	633,000	26,000
Correction/Detention Charges	3,200	3,594	3,200	3,984	3,600	400
Animal Control/Pound Charges	9,900	18,801	18,820	16,495	16,620	(2,200)
Waste Collection & Disposal Charges	55,500	59,733	52,000	54,962	56,000	4,000
Recreation Charges	218,500	189,355	172,650	148,157	165,500	(7,150)
Sale of Maps	100	131	100	100	100	0
Water Charges	650,000	556,476	620,125	620,125	653,900	33,775
Misc Charges	75,100	47,578	55,125	36,232	35,125	(20,000)
<b>Total Charges for Services</b>	<b>1,808,286</b>	<b>1,621,760</b>	<b>1,679,406</b>	<b>1,636,790</b>	<b>1,689,106</b>	<b>9,700</b>
Misc Revenue	26,000	64,058	47,861	148,181	76,000	28,139
<b>Total Misc Revenue</b>	<b>26,000</b>	<b>64,058</b>	<b>47,861</b>	<b>148,181</b>	<b>76,000</b>	<b>28,139</b>
Security	50,000	71,324	72,000	65,000	65,000	(7,000)
Misc Recovered Costs	21,000	85,014	119,128	279,172	124,975	5,847
<b>Total Recovered Costs</b>	<b>71,000</b>	<b>156,338</b>	<b>191,128</b>	<b>344,172</b>	<b>189,975</b>	<b>(1,153)</b>
<b>Revenue from Local Sources</b>	<b>33,709,489</b>	<b>34,975,515</b>	<b>34,657,613</b>	<b>36,484,009</b>	<b>37,307,464</b>	<b>2,649,851</b>

COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET	Year Ended June 30, 2014 Budgeted Revenue	Year Ended June 30, 2014 Actual Revenue	Year Ended June 30, 2015 Budgeted Revenue	Year Ended June 30, 2015 Projected Revenue	Year Ended June 30, 2016 Budgeted Revenue	Budgeted Increase/ Decrease
<b>Revenue from the Commonwealth:</b>						
Non-Categorical Aid	3,864,454	3,866,526	3,841,542	3,818,510	3,851,112	9,570
Commonwealth's Attorney	343,356	321,881	324,366	315,637	356,038	31,672
Sheriff	1,354,220	1,333,482	1,331,805	1,316,189	1,380,628	48,823
Commissioner of the Revenue	120,045	120,370	120,343	120,409	123,240	2,897
Treasurer	84,945	84,450	84,792	84,061	86,618	1,826
Registrar	42,763	41,437	39,833	39,833	40,630	797
Clerk of Circuit Court	303,470	304,733	302,494	250,000	259,650	(42,844)
Misc Categorical Aid/Grants	170,009	167,403	207,912	181,104	212,113	4,201
<b>Revenue from the Commonwealth</b>	<b>6,283,262</b>	<b>6,240,282</b>	<b>6,253,087</b>	<b>6,125,743</b>	<b>6,310,029</b>	<b>56,942</b>
<b>Revenue from the Federal Government:</b>						
Payments in Lieu of Taxes	850	879	850	880	880	30
Misc Grants	82,145	43,973	15,700	18,653	14,400	(1,300)
<b>Revenue from the Federal Government</b>	<b>82,995</b>	<b>44,852</b>	<b>16,550</b>	<b>19,533</b>	<b>15,280</b>	<b>(1,270)</b>
<b>Total Revenue</b>	<b>40,075,746</b>	<b>41,260,649</b>	<b>40,927,250</b>	<b>42,629,285</b>	<b>43,632,773</b>	<b>2,705,523</b>
<b>Other Financing Sources:</b>						
Transfers from Other Funds	582,375	582,375	0	0	0	0
<b>Other Financing Sources</b>	<b>582,375</b>	<b>582,375</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>GENERAL FUND</b>	<b>40,658,121</b>	<b>41,843,025</b>	<b>40,927,250</b>	<b>42,629,285</b>	<b>43,632,773</b>	<b>2,705,523</b>
<b>MEALS TAX FUND</b>						
<b>Revenue From Local Sources:</b>						
Meals Tax	600,000	666,348	650,000	665,796	675,000	25,000
<b>MEALS TAX FUND</b>	<b>600,000</b>	<b>666,348</b>	<b>650,000</b>	<b>665,796</b>	<b>675,000</b>	<b>25,000</b>
<b>JAIL PHONE COMMISSION FUND</b>						
<b>Revenue From Local Sources:</b>						
Jail Phone Commission	0	3,351	0	0	0	0
<b>JAIL PHONE COMMISSION FUND</b>	<b>0</b>	<b>3,351</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET	Year Ended June 30, 2014 Budgeted Revenue	Year Ended June 30, 2014 Actual Revenue	Year Ended June 30, 2015 Budgeted Revenue	Year Ended June 30, 2015 Projected Revenue	Year Ended June 30, 2016 Budgeted Revenue	Budgeted Increase/ Decrease
<b>SESQUICENTENNIAL FUND</b>						
<b>Revenue From Local Sources:</b>						
Misc Donations	0	0	0	1,540	0	0
<b>Other Financing Sources:</b>						
Transfers from Other Funds	10,000	10,000	10,000	10,000	0	(10,000)
<b>SESQUICENTENNIAL FUND</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>11,540</b>	<b>0</b>	<b>(10,000)</b>
<b>SOCIAL SERVICES FUND</b>						
<b>Revenue from the Commonwealth:</b>						
Public Assistance and Welfare Admin	964,669	825,906	1,094,624	748,859	1,145,616	50,992
<b>Revenue from the Federal Government:</b>						
Public Assistance and Welfare Admin	1,097,118	1,304,407	1,178,146	1,221,822	1,242,072	63,926
<b>Other Financing Sources:</b>						
Transfer from General Fund	405,274	405,274	509,821	509,821	627,935	118,114
<b>SOCIAL SERVICES FUND</b>	<b>2,467,061</b>	<b>2,535,587</b>	<b>2,782,591</b>	<b>2,480,502</b>	<b>3,015,623</b>	<b>233,032</b>
<b>SCHOOL FUND</b>						
<b>Revenue From Local Sources:</b>						
Charges for Education-Drivers Education	25,000	21,005	25,000	24,000	25,000	0
Local Rent	0	45,043	140,000	157,997	158,000	18,000
Recovered Costs-Medicare Admin Services	20,000	2,061	70,000	39,987	70,000	0
<b>Revenue from Local Sources</b>	<b>45,000</b>	<b>68,109</b>	<b>235,000</b>	<b>221,984</b>	<b>253,000</b>	<b>18,000</b>

COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET	Year Ended June 30, 2014 Budgeted Revenue	Year Ended June 30, 2014 Actual Revenue	Year Ended June 30, 2015 Budgeted Revenue	Year Ended June 30, 2015 Projected Revenue	Year Ended June 30, 2016 Budgeted Revenue	Budgeted Increase/ Decrease
<b>SCHOOL FUND</b>						
<b>Revenue from the Commonwealth:</b>						
State Sales and Use Taxes	4,451,264	4,290,486	4,377,940	4,384,542	4,545,947	168,007
Basic School Aid	13,671,076	13,535,619	14,402,754	14,318,603	14,276,888	(125,866)
Foster Home Children	10,697	0	0	4,707	4,661	4,661
Gifted and Talented Children	146,361	144,359	147,535	146,866	147,535	0
Special Education	1,781,780	1,757,412	1,691,941	1,684,268	1,691,941	0
Summer School	0	51,744	0	42,975	0	0
Vocational Education	389,830	401,292	222,772	213,730	214,641	(8,131)
Remedial Education	483,626	477,012	593,278	590,588	590,139	(3,139)
Fringe Benefits	2,920,626	2,884,198	2,614,819	2,602,961	2,803,222	188,403
At Risk Programs	731,798	723,594	654,380	669,236	654,194	(186)
Primary Class Size	690,768	679,969	718,526	754,437	749,319	30,793
Technology	232,000	232,000	232,000	232,000	232,000	0
Hospital Clinic	105,168	103,388	111,643	106,343	109,533	(2,110)
Early Intervention	84,827	102,686	101,561	106,075	103,818	2,257
Algebra Readiness	73,133	70,901	64,781	67,038	67,038	2,257
English Language Learners	33,253	48,600	56,753	45,225	45,989	(10,764)
Homebound	69,515	85,737	88,257	85,919	87,637	(620)
GED, Mentor Teacher, Other Categorical	14,945	22,496	57,381	56,373	56,252	(1,129)
<b>Revenue from the Commonwealth</b>	<b>25,890,667</b>	<b>25,611,492</b>	<b>26,136,321</b>	<b>26,111,886</b>	<b>26,380,754</b>	<b>244,433</b>
<b>Revenue from the Federal Government:</b>						
Misc Federal Funds	45,489	61,035	55,000	65,300	55,000	0
<b>Revenue from the Federal Government</b>	<b>45,489</b>	<b>61,035</b>	<b>55,000</b>	<b>65,300</b>	<b>55,000</b>	<b>0</b>
<b>Other Financing Sources:</b>						
Transfer from General Fund.	12,753,790	12,753,790	12,816,792	12,816,792	14,138,674	1,321,882
<b>Other Financing Sources</b>	<b>12,753,790</b>	<b>12,753,790</b>	<b>12,816,792</b>	<b>12,816,792</b>	<b>14,138,674</b>	<b>1,321,882</b>
<b>SCHOOL FUND</b>	<b>38,734,946</b>	<b>38,494,426</b>	<b>39,243,113</b>	<b>39,215,962</b>	<b>40,827,428</b>	<b>1,584,315</b>

COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET	Year Ended June 30, 2014 Budgeted Revenue	Year Ended June 30, 2014 Actual Revenue	Year Ended June 30, 2015 Budgeted Revenue	Year Ended June 30, 2015 Projected Revenue	Year Ended June 30, 2016 Budgeted Revenue	Budgeted Increase/ Decrease
<b>SCHOOL TEXTBOOK FUND</b>						
<b>Revenue From Local Sources:</b>						
Sale/Rental of Textbooks	0	358	0	0	0	0
<b>Revenue From Commonwealth:</b>						
Transfer from State SOQ Funds	285,498	281,594	302,081	300,668	302,038	(43)
<b>Other Financing Sources:</b>						
Transfer from School Fund	113,800	113,800	122,250	122,250	122,292	42
<b>SCHOOL TEXTBOOK FUND</b>	<b>399,298</b>	<b>395,752</b>	<b>424,331</b>	<b>422,918</b>	<b>424,330</b>	<b>(1)</b>
<b>SCHOOL NUTRITION FUND</b>						
<b>Revenue From Local Sources:</b>						
Interest from Bank Deposits	150	144	150	150	150	0
Misc Rebates/Refunds	8,000	5,211	45,000	45,000	58,000	13,000
Cafeteria Sales	655,000	495,198	560,000	422,068	550,000	(10,000)
<b>Revenue from the Commonwealth:</b>						
School Breakfast/Lunch Program	49,643	34,964	49,643	49,643	31,522	(18,121)
<b>Revenue from the Federal Government:</b>						
School Breakfast/Lunch Program	1,228,000	1,107,632	1,100,000	1,100,000	1,083,689	(16,311)
<b>Other Financing Sources:</b>						
Transfer from General Fund	0	0	26,500	26,500	0	(26,500)
<b>SCHOOL NUTRITION FUND</b>	<b>1,940,793</b>	<b>1,643,149</b>	<b>1,781,293</b>	<b>1,643,361</b>	<b>1,723,361</b>	<b>(57,932)</b>

COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET	Year Ended June 30, 2014 Budgeted Revenue	Year Ended June 30, 2014 Actual Revenue	Year Ended June 30, 2015 Budgeted Revenue	Year Ended June 30, 2015 Projected Revenue	Year Ended June 30, 2016 Budgeted Revenue	Budgeted Increase/ Decrease
<b>COMMUNITY DEVELOPMENT FUND</b>						
<b>Revenue From Local Sources:</b>						
Sale of Property	0	1,167,625	0	0		0
Misc Grants/Donations	10,850	4,350	0	100		0
Misc Recovered Costs	0	126,333	0	0		0
<b>Revenue from the Commonwealth:</b>						
Misc Grants	327,000	237,596	0	37,505		0
<b>Other Financing Sources:</b>						
Transfer from General Fund	127,785	127,785	13,265	13,265	13,265	0
<b>COMMUNITY DEVELOPMENT FUND</b>	<b>465,635</b>	<b>1,663,689</b>	<b>13,265</b>	<b>50,870</b>	<b>13,265</b>	<b>0</b>
<b>COMMUNITY SERVICE FUND</b>						
<b>Revenue From Local Sources:</b>						
Misc Donations	9,500	11,465	0	1,334	0	0
<b>COMMUNITY SERVICE FUND</b>	<b>9,500</b>	<b>11,465</b>	<b>0</b>	<b>1,334</b>	<b>0</b>	<b>0</b>
<b>CHILDREN'S SERVICES ACT FUND</b>						
<b>Revenue from the Commonwealth:</b>						
Children's Services Act Programs	684,000	749,215	638,653	638,653	792,217	153,564
<b>Other Financing Sources:</b>						
Transfer from General Fund	755,000	755,000	602,461	602,461	798,334	195,873
<b>CHILDREN'S SERVICES ACT FUND</b>	<b>1,439,000</b>	<b>1,504,215</b>	<b>1,241,114</b>	<b>1,241,114</b>	<b>1,590,551</b>	<b>349,437</b>
<b>LAW LIBRARY FUND</b>						
<b>Revenue from Local Sources:</b>						
Law Library Fees	2,350	2,334	2,170	2,346	2,346	176
<b>LAW LIBRARY FUND</b>	<b>2,350</b>	<b>2,334</b>	<b>2,170</b>	<b>2,346</b>	<b>2,346</b>	<b>176</b>

COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET	Year Ended June 30, 2014 Budgeted Revenue	Year Ended June 30, 2014 Actual Revenue	Year Ended June 30, 2015 Budgeted Revenue	Year Ended June 30, 2015 Projected Revenue	Year Ended June 30, 2016 Budgeted Revenue	Budgeted Increase/ Decrease
<b>FIRE &amp; EMS GRANTS FUND</b>						
<b>Revenue from Local Sources:</b>						
Donations	0	3,695	0	4,327	0	0
<b>Revenue from the Commonwealth:</b>						
Fire Programs Fund	69,578	82,645	74,380	82,645	83,000	8,620
EMS Funds	27,500	27,793	28,000	27,920	28,000	0
<b>Revenue from the Federal Government:</b>						
Misc Grants	7,500	7,500	7,500	7,500	7,500	0
<b>FIRE &amp; EMS GRANTS FUND</b>	<b>104,578</b>	<b>121,633</b>	<b>109,880</b>	<b>122,392</b>	<b>118,500</b>	<b>8,620</b>
<b>FORFEITED ASSET SHARING FUND</b>						
<b>Revenue from Local Sources:</b>						
Drug Enforcement Funds	0	1,244	0	375	0	0
<b>Revenue from the Commonwealth:</b>						
Drug Enforcement Funds	0	18,227	0	4,125	0	0
<b>Revenue from the Federal Government:</b>						
Drug Enforcement Funds	275,825	275,955	0	3,900	0	0
<b>Other Financing Sources:</b>						
Transfer from General Fund	0	0	0	0	0	0
<b>FORFEITED ASSET SHARING FUND</b>	<b>275,825</b>	<b>295,426</b>	<b>0</b>	<b>8,400</b>	<b>0</b>	<b>0</b>

COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET	Year Ended June 30, 2014 Budgeted Revenue	Year Ended June 30, 2014 Actual Revenue	Year Ended June 30, 2015 Budgeted Revenue	Year Ended June 30, 2015 Projected Revenue	Year Ended June 30, 2016 Budgeted Revenue	Budgeted Increase/ Decrease
<b>SCHOOL CAPITAL PROJECTS FUND</b>						
<b>Revenue from Local Sources:</b>						
Recovered Costs-Insurance Proceeds	0	0	0	0	0	0
<b>Other Financing Sources:</b>						
Transfer from School Fund	0	0	0	0	310,000	310,000
Transfer from County Capital Fund	590,000	590,000	550,000	550,000	650,000	100,000
Transfer from General Fund	150,000	150,000	150,000	150,000	150,000	0
<b>SCHOOL CAPITAL PROJECTS FUND</b>	<b>740,000</b>	<b>740,000</b>	<b>700,000</b>	<b>700,000</b>	<b>1,110,000</b>	<b>410,000</b>
<b>SCHOOL GRANTS FUND</b>						
<b>Revenue from Local Sources:</b>						
Misc Local Grants	5,000	16,489	5,000	0	500	(4,500)
<b>Revenue from the Commonwealth:</b>						
Misc State Grants	637,517	456,967	350,000	194,525	357,000	7,000
<b>Revenue from the Federal Government:</b>						
Title I	669,247	630,477	625,062	625,062	622,863	(2,199)
Title VI-B	1,026,800	903,617	920,091	920,091	959,734	39,643
Vocational Education	67,932	67,236	67,236	67,236	59,917	(7,319)
Preschool Grant	34,093	31,729	32,495	32,495	26,983	(5,512)
Title II	300,298	88,782	250,000	250,000	243,664	(6,336)
Other Federal Funds	22,442	0	160,800	160,800	293,236	132,436
<b>Other Financing Sources:</b>						
Transfer from School Fund	0	54,337	32,160	32,160	32,160	0
<b>SCHOOL GRANTS FUND</b>	<b>2,763,329</b>	<b>2,249,634</b>	<b>2,442,844</b>	<b>2,282,369</b>	<b>2,596,057</b>	<b>153,213</b>
<b>COUNTY GRANTS FUND</b>						
<b>Revenue from Local Sources:</b>						
Recycling Revenue	50,660	67,277	60,000	58,185	60,000	0
<b>Revenue from the Commonwealth:</b>						
Litter Control Grant	8,668	8,668	8,668	8,661	8,661	(7)
CDBG Grant	0	660	0	580	0	0
<b>COUNTY GRANTS FUND</b>	<b>59,328</b>	<b>76,605</b>	<b>68,668</b>	<b>67,426</b>	<b>68,661</b>	<b>(7)</b>

COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET	Year Ended June 30, 2014 Budgeted Revenue	Year Ended June 30, 2014 Actual Revenue	Year Ended June 30, 2015 Budgeted Revenue	Year Ended June 30, 2015 Projected Revenue	Year Ended June 30, 2016 Budgeted Revenue	Budgeted Increase/ Decrease
<b>COUNTY CAPITAL PROJECTS FUND</b>						
<b>Revenue From Local Sources:</b>						
Recovered Costs-Insurance Proceeds	0	0	0	0	0	0
<b>Revenue from the Commonwealth:</b>						
Misc State Grants	631,500	629,892	0	0	0	0
<b>Other Financing Sources:</b>						
Transfer from General Fund	1,722,344	1,722,344	1,855,000	1,855,000	3,198,521	1,343,521
<b>COUNTY CAPITAL PROJECTS FUND</b>	<b>2,353,844</b>	<b>2,352,236</b>	<b>1,855,000</b>	<b>1,855,000</b>	<b>3,198,521</b>	<b>1,343,521</b>
<b>COUNTY DEBT SERVICE FUND</b>						
<b>Other Financing Sources:</b>						
Transfer from General Fund	1,360,441	1,360,441	1,498,298	1,498,298	1,548,590	50,292
<b>COUNTY DEBT SERVICE FUND</b>	<b>1,360,441</b>	<b>1,360,441</b>	<b>1,498,298</b>	<b>1,498,298</b>	<b>1,548,590</b>	<b>50,292</b>
<b>SCHOOL DEBT SERVICE FUND</b>						
<b>Other Financing Sources:</b>						
Transfer from General Fund	4,287,105	4,287,105	4,683,827	4,683,827	4,723,596	39,769
Transfer from Meals Tax Fund	650,000	650,000	750,000	750,000	700,000	(50,000)
<b>SCHOOL DEBT SERVICE</b>	<b>4,937,105</b>	<b>4,937,105</b>	<b>5,433,827</b>	<b>5,433,827</b>	<b>5,423,596</b>	<b>(10,231)</b>
<b>TOTAL ALL FUNDS</b>	<b>99,321,154</b>	<b>100,906,418</b>	<b>99,183,644</b>	<b>100,332,740</b>	<b>105,968,602</b>	<b>6,784,958</b>
<b>LESS INTERFUND TRANSFERS</b>	<b>23,507,914</b>	<b>23,562,251</b>	<b>23,620,374</b>	<b>23,620,374</b>	<b>27,013,367</b>	<b>3,392,993</b>
<b>TOTAL REVENUE</b>	<b>75,813,240</b>	<b>77,344,167</b>	<b>75,563,270</b>	<b>76,712,366</b>	<b>78,955,235</b>	<b>3,391,965</b>

<b>COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET</b>	<b>Year Ended June 30, 2014 Budgeted Revenue</b>	<b>Year Ended June 30, 2014 Actual Revenue</b>	<b>Year Ended June 30, 2015 Budgeted Revenue</b>	<b>Year Ended June 30, 2015 Projected Revenue</b>	<b>Year Ended June 30, 2016 Budgeted Revenue</b>	<b>Budgeted Increase/ Decrease</b>
<b>BEGINNING FUND BALANCES - JULY 1</b>						
General Fund	18,890,479	18,890,479	19,556,557	19,556,557	20,068,797	512,240
Meals Tax Fund	92,855	92,855	109,203	109,203	25,000	(84,203)
Jail Phone Commission Fund	3,250	3,250	3,533	3,533	2,383	(1,150)
Sesquicentennial Committee Fund	12,149	12,149	19,503	19,503	0	(19,503)
Social Services Fund	230,224	230,224	158,070	158,070	0	(158,070)
School Fund	582,375	582,375	432,943	432,943	310,000	(122,944)
School Textbook Fund	563,091	563,091	676,187	676,187	849,105	172,918
School Nutrition Fund	343,546	343,546	259,714	259,714	214,922	(44,792)
Community Development Fund	407,836	407,836	1,289,219	1,289,219	1,206,739	(82,480)
Community Service Fund	40,044	40,044	11,081	11,081	9,993	(1,088)
Children's Services Act Fund	7,682	7,682	84,346	84,346	0	(84,346)
Law Library Fund	5,467	5,467	5,523	5,523	5,377	(146)
Fire & EMS Grants Fund	196,765	196,765	142,680	142,680	162,770	20,090
Forfeited Asset Sharing Fund	70,463	70,463	94,803	94,803	8,400	(86,403)
School Capital Projects Fund	168,165	168,165	232,322	232,322	132,322	(100,000)
School Grants Fund	31,775	31,775	73,713	73,713	22,273	(51,440)
County Grants Fund	111,207	111,207	167,334	167,334	161,548	(5,786)
County Capital Projects Fund	2,313,832	2,313,832	909,441	909,441	1,227,231	317,790
County Debt Service Fund	197,493	197,493	85,336	85,336	0	(85,336)
School Debt Service Fund	574,920	574,920	18,884	18,884	0	(18,884)
<b>BEGINNING FUND BALANCES - JULY 1</b>	<b>24,843,618</b>	<b>24,843,618</b>	<b>24,330,391</b>	<b>24,330,391</b>	<b>24,406,858</b>	<b>76,467</b>
<b>TOTAL RESOURCES</b>	<b>100,656,858</b>	<b>102,187,785</b>	<b>99,893,661</b>	<b>101,042,757</b>	<b>103,362,093</b>	<b>3,468,432</b>

**COUNTY OF DINWIDDIE, VIRGINIA  
EXPENDITURE BUDGET**

	<b>Year Ended June 30, 2014 Budgeted Expenditures</b>	<b>Year Ended June 30, 2014 Actual Expenditures</b>	<b>Year Ended June 30, 2015 Budgeted Expenditures</b>	<b>Year Ended June 30, 2015 Projected Expenditures</b>	<b>Year Ended June 30, 2016 Budgeted Expenditures</b>	<b>Budgeted Increase/ Decrease</b>
<b>GENERAL FUND</b>						
Board of Supervisors	105,319	103,115	107,768	107,234	110,296	2,528
County Administration	326,870	325,600	331,172	332,648	348,391	17,219
County Attorney	196,566	194,592	196,494	193,998	238,006	41,512
Human Resources	275,505	268,333	293,782	321,060	376,404	82,622
Independent Auditor	64,745	64,750	61,000	62,070	66,000	5,000
Commissioner of the Revenue	422,586	398,931	406,238	385,081	414,094	7,856
Business License	27,755	25,449	29,091	27,085	28,013	(1,078)
Land Use	23,105	22,573	25,658	24,385	25,388	(270)
Treasurer	473,224	447,344	470,682	445,824	467,789	(2,893)
Accounting	287,474	287,473	295,198	281,685	310,907	15,709
Information Technology	419,080	412,880	588,112	586,821	586,971	(1,141)
Registrar & Board of Elections	146,090	127,974	142,588	144,818	309,537	166,949
Circuit Court	15,830	18,374	15,830	17,739	17,880	2,050
General District Court	28,036	24,378	22,115	24,641	26,690	4,575
Magistrate	1,088	671	627	763	800	173
Clerk of the Circuit Court	490,184	460,050	462,296	421,877	461,425	(871)
Victim Witness	57,325	57,915	57,793	59,041	61,012	3,219
Commonwealth's Attorney	515,979	512,964	522,420	476,345	520,483	(1,937)
Sheriff's Office	4,290,870	4,267,391	4,459,846	4,374,385	4,623,553	163,707
Volunteer Fire Departments	510,550	486,502	510,911	540,313	547,233	36,322
Emergency Medical Services	1,347,766	1,324,691	1,496,731	1,440,914	1,615,453	118,722
Fire & Rescue Services	285,141	273,382	313,883	307,144	314,897	1,014
Confinement & Care of Prisoners	1,799,666	1,799,551	1,584,723	1,576,119	1,543,509	(41,214)
Court Services Office	263,887	241,009	240,587	235,481	234,318	(6,269)
Other Corrections & Detention	142,691	142,730	144,868	140,892	179,836	34,968
Building Inspection	240,267	221,888	236,673	231,994	265,213	28,540
Animal Control/Pound	315,456	315,601	319,350	327,905	310,619	(8,731)
Medical Examiner	1,500	100	1,000	140	1,000	0

<b>COUNTY OF DINWIDDIE, VIRGINIA EXPENDITURE BUDGET</b>	<b>Year Ended June 30, 2014 Budgeted Expenditures</b>	<b>Year Ended June 30, 2014 Actual Expenditures</b>	<b>Year Ended June 30, 2015 Budgeted Expenditures</b>	<b>Year Ended June 30, 2015 Projected Expenditures</b>	<b>Year Ended June 30, 2016 Budgeted Expenditures</b>	<b>Budgeted Increase/ Decrease</b>
Emergency Communications	1,160,514	1,073,008	1,157,524	1,130,818	1,205,720	48,196
Street Lights	43,150	42,877	43,000	42,657	43,000	0
Waste Management	1,275,682	1,231,042	1,301,550	1,191,576	1,325,510	23,960
Public Nuisance Control	17,000	17,110	20,000	20,000	24,000	4,000
General Properties	1,751,655	1,706,374	1,826,845	1,767,681	1,928,042	101,197
Local Health Department	251,030	252,280	281,030	251,030	281,030	0
Mental Health	69,128	69,128	72,369	72,369	72,369	0
Area Agency on Aging	10,767	10,767	10,767	10,767	10,767	0
Other Social Services	22,380	22,380	26,380	23,213	31,213	4,833
Community College	6,000	6,000	10,674	10,674	10,763	89
Parks, Recreation, & Tourism	1,185,937	1,127,221	1,175,172	1,088,147	1,252,741	77,569
Public Boat landing	1,200	1,200	1,200	1,200	1,200	0
Regional Library	251,844	251,844	259,085	259,085	262,971	3,886
Planning, Zoning, & GIS	576,153	529,258	611,711	529,538	612,578	867
Economic Development	147,835	147,859	186,655	183,212	155,879	(30,776)
Other Planning & Community Development	175,786	173,009	165,133	160,287	170,405	5,272
Soil and Water Conservation District	15,500	15,500	15,500	15,500	15,500	0
Virginia Cooperative Extension	104,548	102,140	119,277	104,925	118,706	(571)
<b>Total Expenditures</b>	<b>20,140,664</b>	<b>19,605,208</b>	<b>20,621,308</b>	<b>19,951,081</b>	<b>21,528,111</b>	<b>906,803</b>
Transfer to County Capital Projects Funds	1,722,344	1,722,344	1,855,000	1,855,000	3,198,521	1,343,521
Transfer to School Fund/School Nutrition Fund	12,753,790	12,753,790	12,816,792	12,816,792	14,138,674	1,321,882
Transfer to School Capital Projects Fund	150,000	150,000	150,000	150,000	150,000	0
Transfer to Social Services Fund	405,274	405,274	509,821	509,821	627,935	118,114
Transfer to Community Development Fund	127,785	127,785	13,265	13,265	13,265	0
Transfer to Children's Services Act Fund	755,000	755,000	602,461	602,461	798,334	195,873
Transfer to County Debt Service Fund	1,360,441	1,360,441	1,498,298	1,498,298	1,548,590	50,292
Transfer to School Debt Service Fund	4,287,105	4,287,105	4,683,827	4,683,827	4,723,596	39,769
Transfers to Other Funds	10,000	10,000	36,500	36,500	0	(36,500)
<b>Total Transfers to Other Funds</b>	<b>21,571,739</b>	<b>21,571,739</b>	<b>22,165,964</b>	<b>22,165,964</b>	<b>25,198,915</b>	<b>3,032,951</b>
<b>GENERAL FUND</b>	<b>41,712,403</b>	<b>41,176,947</b>	<b>42,787,272</b>	<b>42,117,045</b>	<b>46,727,026</b>	<b>3,939,754</b>

COUNTY OF DINWIDDIE, VIRGINIA EXPENDITURE BUDGET	Year Ended June 30, 2014 Budgeted Expenditures	Year Ended June 30, 2014 Actual Expenditures	Year Ended June 30, 2015 Budgeted Expenditures	Year Ended June 30, 2015 Projected Expenditures	Year Ended June 30, 2016 Budgeted Expenditures	Budgeted Increase/ Decrease
<b>MEALS TAX FUND</b>						
Transfer to School Debt Service Fund	650,000	650,000	750,000	750,000	700,000	(50,000)
<b>MEALS TAX FUND</b>	<b>650,000</b>	<b>650,000</b>	<b>750,000</b>	<b>750,000</b>	<b>700,000</b>	<b>(50,000)</b>
<b>JAIL PHONE COMMISSION FUND</b>	<b>3,250</b>	<b>3,068</b>	<b>3,533</b>	<b>1,149</b>	<b>2,383</b>	<b>(1,150)</b>
<b>SESQUICENTENNIAL FUND</b>	<b>22,149</b>	<b>2,646</b>	<b>29,503</b>	<b>31,043</b>	<b>0</b>	<b>(29,503)</b>
<b>SOCIAL SERVICES FUND</b>	<b>2,645,762</b>	<b>2,607,741</b>	<b>2,878,346</b>	<b>2,638,572</b>	<b>3,015,623</b>	<b>137,277</b>
<b>SCHOOL FUND</b>						
Instruction & Technology	28,414,456	27,988,387	29,089,935	28,779,935	30,212,627	1,122,692
Administration, Attendance & Health Services	1,760,185	1,729,847	2,000,542	2,000,542	2,134,333	133,791
Pupil Transportation Services	3,118,604	2,941,567	3,033,162	3,033,162	2,882,732	(150,430)
Operation and Maintenance of Services	5,327,901	5,233,545	5,398,007	5,370,857	5,443,284	45,277
Transfer to General Fund	582,375	582,375	0	0	0	0
Transfer to School Capital Projects Fund	0	0	0	0	310,000	310,000
Transfer to School Grants Fund	0	54,337	32,160	32,160	32,160	0
Transfer to School Textbook Fund	113,800	113,800	122,250	122,250	122,292	42
<b>SCHOOL FUND</b>	<b>39,317,321</b>	<b>38,643,857</b>	<b>39,676,056</b>	<b>39,338,906</b>	<b>41,137,428</b>	<b>1,461,372</b>
<b>SCHOOL TEXTBOOK FUND</b>	<b>962,389</b>	<b>282,656</b>	<b>700,000</b>	<b>250,000</b>	<b>600,000</b>	<b>(100,000)</b>
<b>SCHOOL NUTRITION FUND</b>	<b>2,127,430</b>	<b>1,726,981</b>	<b>1,933,412</b>	<b>1,688,153</b>	<b>1,755,678</b>	<b>(177,734)</b>

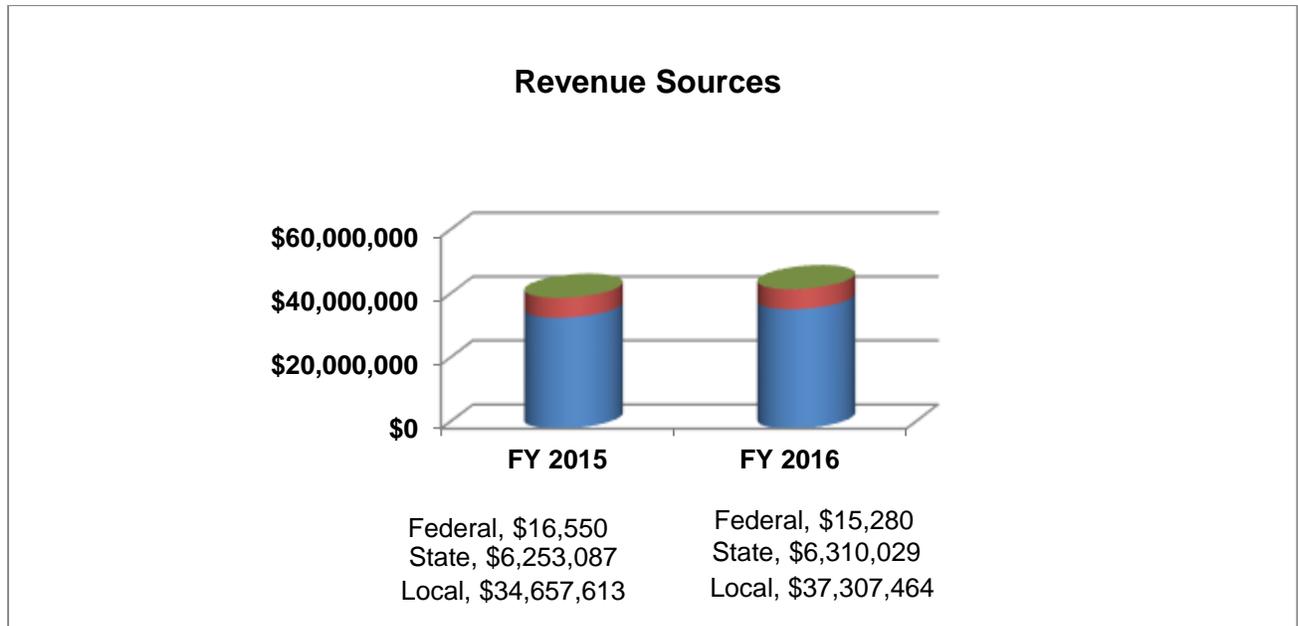
COUNTY OF DINWIDDIE, VIRGINIA EXPENDITURE BUDGET	Year Ended June 30, 2014 Budgeted Expenditures	Year Ended June 30, 2014 Actual Expenditures	Year Ended June 30, 2015 Budgeted Expenditures	Year Ended June 30, 2015 Projected Expenditures	Year Ended June 30, 2016 Budgeted Expenditures	Budgeted Increase/ Decrease
<b>COMMUNITY DEVELOPMENT FUND</b>						
Tourism	26,530	0	39,795	350	0	(39,795)
Economic Development	846,941	782,306	1,262,689	133,000	1,220,004	(42,685)
<b>COMMUNITY DEVELOPMENT FUND</b>	<b>873,471</b>	<b>782,306</b>	<b>1,302,484</b>	<b>133,350</b>	<b>1,220,004</b>	<b>(82,480)</b>
<b>COMMUNITY SERVICE FUND</b>						
Operation Lifesaver	7,030	50	6,980	1,396	5,584	(1,396)
Triad	3,941	1,784	4,101	1,026	4,409	308
Tactical Team	29,073	29,073	0	0	0	0
K-9	9,500	9,520	0	0	0	0
<b>COMMUNITY SERVICE FUND</b>	<b>49,544</b>	<b>40,428</b>	<b>11,081</b>	<b>2,422</b>	<b>9,993</b>	<b>(1,088)</b>
<b>CHILDREN' SERVICES ACT FUND</b>	<b>1,446,682</b>	<b>1,427,551</b>	<b>1,325,460</b>	<b>1,325,460</b>	<b>1,590,551</b>	<b>265,091</b>
<b>LAW LIBRARY FUND</b>	<b>7,817</b>	<b>2,278</b>	<b>7,693</b>	<b>2,492</b>	<b>7,723</b>	<b>30</b>
<b>FIRE &amp; EMS GRANTS FUND</b>						
Fire Programs	193,412	104,494	176,367	71,500	249,670	73,303
EMS Programs	100,166	63,724	68,423	23,100	24,100	(44,323)
Other Grants	7,765	7,500	7,770	7,702	7,500	(270)
<b>FIRE &amp; EMS GRANTS FUND</b>	<b>301,343</b>	<b>175,718</b>	<b>252,560</b>	<b>102,302</b>	<b>281,270</b>	<b>28,710</b>
<b>FORFEITED ASSET SHARING FUND</b>						
Commonwealth's Attorney	30,940	15,445	19,404	19,404	2,226	(17,178)
Sheriff	315,348	255,641	75,399	75,399	6,174	(69,225)
<b>FORFEITED ASSET SHARING FUND</b>	<b>346,288</b>	<b>271,086</b>	<b>94,803</b>	<b>94,803</b>	<b>8,400</b>	<b>(86,403)</b>
<b>SCHOOL CAPITAL PROJECTS FUND</b>	<b>908,165</b>	<b>675,843</b>	<b>932,322</b>	<b>800,000</b>	<b>1,160,000</b>	<b>227,678</b>

COUNTY OF DINWIDDIE, VIRGINIA EXPENDITURE BUDGET	Year Ended June 30, 2014 Budgeted Expenditures	Year Ended June 30, 2014 Actual Expenditures	Year Ended June 30, 2015 Budgeted Expenditures	Year Ended June 30, 2015 Projected Expenditures	Year Ended June 30, 2016 Budgeted Expenditures	Budgeted Increase/ Decrease
<b>SCHOOL GRANTS FUND</b>	<b>2,795,104</b>	<b>2,207,696</b>	<b>2,451,074</b>	<b>2,333,809</b>	<b>2,596,301</b>	<b>145,227</b>
<b>COUNTY GRANTS FUND</b>						
CDBG Grant	45,215	14	45,861	0	46,441	580
Litter Control Grant / Recycling	125,320	20,464	190,141	73,212	183,768	(6,373)
<b>COUNTY GRANTS FUND</b>	<b>170,535</b>	<b>20,478</b>	<b>236,002</b>	<b>73,212</b>	<b>230,209</b>	<b>(5,793)</b>
<b>COUNTY CAPITAL PROJECTS FUND</b>						
Capital Projects	3,990,304	3,166,627	2,214,441	987,210	3,775,752	1,561,311
Transfer to School Capital Projects Fund	590,000	590,000	550,000	550,000	650,000	100,000
<b>COUNTY CAPITAL PROJECTS FUND</b>	<b>4,580,304</b>	<b>3,756,627</b>	<b>2,764,441</b>	<b>1,537,210</b>	<b>4,425,752</b>	<b>1,661,311</b>
<b>COUNTY DEBT SERVICE</b>						
Principal/Interest Payments on Debt	984,054	979,707	980,428	980,428	983,450	3,022
Contributions to Water Authority	500,800	437,747	548,066	548,066	510,000	(38,066)
Contributions to Airport Authority	55,144	55,144	55,140	55,140	55,140	0
<b>COUNTY DEBT SERVICE</b>	<b>1,539,998</b>	<b>1,472,598</b>	<b>1,583,634</b>	<b>1,583,634</b>	<b>1,548,590</b>	<b>(35,044)</b>
<b>SCHOOL DEBT SERVICE</b>						
Principal/Interest Payments on Debt	5,493,141	5,493,141	5,452,711	5,452,711	5,423,596	(29,115)
<b>SCHOOL DEBT SERVICE</b>	<b>5,493,141</b>	<b>5,493,141</b>	<b>5,452,711</b>	<b>5,452,711</b>	<b>5,423,596</b>	<b>(29,115)</b>
<b>TOTAL ALL FUNDS</b>	<b>105,953,096</b>	<b>101,419,646</b>	<b>105,172,387</b>	<b>100,256,273</b>	<b>112,440,527</b>	<b>7,268,140</b>
<b>LESS INTERFUND TRANSFERS</b>	<b>23,507,914</b>	<b>23,562,251</b>	<b>23,620,374</b>	<b>23,620,374</b>	<b>27,013,367</b>	<b>3,392,993</b>
<b>TOTAL EXPENDITURES</b>	<b>82,445,182</b>	<b>77,857,395</b>	<b>81,552,013</b>	<b>76,635,899</b>	<b>85,427,160</b>	<b>3,875,147</b>

<b>COUNTY OF DINWIDDIE, VIRGINIA EXPENDITURE BUDGET</b>	<b>Year Ended June 30, 2014 Budgeted Expenditures</b>	<b>Year Ended June 30, 2014 Actual Expenditures</b>	<b>Year Ended June 30, 2015 Budgeted Expenditures</b>	<b>Year Ended June 30, 2015 Projected Expenditures</b>	<b>Year Ended June 30, 2016 Budgeted Expenditures</b>	<b>Budgeted Increase/ Decrease</b>
<b>ENDING FUND BALANCES - JUNE 30</b>						
General Fund	17,836,197	19,556,557	17,696,535	20,068,797	16,974,544	(721,991)
Meals Tax Fund	42,855	109,203	9,203	25,000	0	(9,203)
Jail Phone Commission Fund	0	3,533	0	2,383	0	0
Sesquicentennial Fund	0	19,503	0	0	0	0
Social Services Fund	51,523	158,070	62,315	0	0	(62,315)
School Fund	(0)	432,943	0	310,000	(0)	(1)
School Textbook Fund	0	676,187	400,518	849,105	673,435	272,917
School Nutrition Fund	156,909	259,714	107,595	214,922	182,605	75,010
Community Development Fund	0	1,289,219	(0)	1,206,739	(0)	0
Community Service Fund	0	11,081	0	9,993	0	0
Children's Services Act Fund	0	84,346	0	0	0	0
Law Library Fund	0	5,523	0	5,377	0	0
Fire & EMS Grants Fund	0	142,680	(0)	162,770	(0)	0
Forfeited Asset Sharing Fund	0	94,803	0	8,400	0	0
School Capital Projects	0	232,322	(0)	132,322	82,322	82,322
School Grants Fund	0	73,713	65,483	22,273	22,029	(43,454)
County Grants Fund	0	167,334	(0)	161,548	(0)	0
County Capital Projects Fund	87,372	909,441	(0)	1,227,231	(0)	0
County Debt Service Fund	17,936	85,336	0	0	0	0
School Debt Service Fund	18,884	18,884	0	0	0	0
<b>ENDING FUND BALANCE - JUNE 30</b>	<b>18,211,676</b>	<b>24,330,391</b>	<b>18,341,648</b>	<b>24,406,858</b>	<b>17,934,933</b>	<b>(406,715)</b>
<b>TOTAL REQUIREMENTS</b>	<b>100,656,858</b>	<b>102,187,785</b>	<b>99,893,661</b>	<b>101,042,757</b>	<b>103,362,093</b>	<b>3,468,432</b>

## 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 17% 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, Children's 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.

	<b>ACTUAL EXPEND FY/2014</b>	<b>AMENDED BUDGET FY/2015</b>	<b>PROJECTED EXPEND FY/2015</b>	<b>ADOPTED BUDGET FY/2016</b>	<b>BUDGET CHANGE</b>
<b>*BOARD OF SUPERVISORS*</b>					
BOARD MEMBER SALARIES	50,535	50,535	50,535	51,292	757
FICA	3,191	3,866	3,159	3,924	58
HOSPITAL/MEDICAL PLANS	20,584	21,552	21,552	22,464	912
<b>SALARIES &amp; BENEFITS</b>	<b>74,310</b>	<b>75,953</b>	<b>75,246</b>	<b>77,680</b>	<b>1,727</b>
ADVERTISING	2,469	5,000	5,408	5,000	0
PUBLIC OFFICIAL INSURANCE	11,211	11,576	11,328	12,502	926
MILEAGE	1,139	2,000	1,000	1,000	(1,000)
MEALS & LODGING	2,883	3,100	3,838	3,800	700
CONVENTION & EDUCATION	1,305	1,350	1,595	1,325	(25)
DUES/MEMBERSHIPS	8,289	8,289	8,121	8,289	0
OFFICE SUPPLIES	1,170	500	500	500	0
BOOKS AND SUBSCRIPTIONS	338	0	198	200	200
<b>OTHER OPERATING EXPENDITURES</b>	<b>28,804</b>	<b>31,815</b>	<b>31,988</b>	<b>32,616</b>	<b>801</b>
<b>*BOARD OF SUPERVISORS*</b>	<b>103,115</b>	<b>107,768</b>	<b>107,234</b>	<b>110,296</b>	<b>2,528</b>

## 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 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/2014	AMENDED BUDGET FY/2015	PROJECTED EXPEND FY/2015	ADOPTED BUDGET FY/2016	BUDGET CHANGE
<b>*COUNTY ADMINISTRATION*</b>					
COUNTY ADMINISTRATOR	114,628	116,425	116,425	126,538	10,113
ADMIN ASSIST/CLERK TO BOARD	42,972	43,985	43,755	44,137	152
GRANTS/COMMUNITY INFO COORD	53,651	55,953	55,955	57,705	1,752
FICA	16,303	16,550	16,495	17,471	921
RETIREMENT – VSRS	33,860	28,976	28,688	28,694	(282)
HOSPITAL/MEDICAL PLANS	23,427	24,516	27,475	25,524	1,008
GROUP LIFE INSURANCE	2,514	2,835	2,556	2,718	(117)
<b>SALARIES &amp; BENEFITS</b>	<b>287,354</b>	<b>289,240</b>	<b>291,348</b>	<b>302,787</b>	<b>13,547</b>
PROF SRVS – OTHER	462	0	73	0	0
MAINTENANCE SERVICE CONTRACT	1,364	1,400	1,348	3,000	1,600
POSTAL SERVICE	0	0	423	0	0
TELECOMMUNICATIONS	9,324	5,000	6,722	5,000	0
GENERAL LIABILITY INSURANCE	3,159	3,650	4,110	4,400	750
MILEAGE	10,511	15,811	15,284	16,940	1,129
VEHICLE ALLOWANCE	4,800	5,100	4,800	4,800	(300)
MEALS & LODGING	1,150	1,400	626	1,800	400
CONVENTION & EDUCATION	270	1,670	265	2,270	600
DUES/MEMBERSHIPS	511	511	754	754	243
OFFICE SUPPLIES	6,496	7,000	6,500	6,500	(500)
BOOKS AND SUBSCRIPTIONS	200	390	140	140	(250)
<b>OTHER OPERATING EXPENDITURES</b>	<b>38,246</b>	<b>41,932</b>	<b>41,045</b>	<b>45,604</b>	<b>3,672</b>
COMPUTER EQUIPMENT	0	0	255	0	0
<b>CAPITAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>255</b>	<b>0</b>	<b>0</b>
<b>*COUNTY ADMINISTRATION*</b>	<b>325,600</b>	<b>331,172</b>	<b>332,648</b>	<b>348,391</b>	<b>17,219</b>

## 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. In FY 2016 outside legal services have been budgeted to assist with several large capital projects.

	ACTUAL EXPEND FY/2014	AMENDED BUDGET FY/2015	PROJECTED EXPEND FY/2015	ADOPTED BUDGET FY/2016	BUDGET CHANGE
<b>*LEGAL SERVICES*</b>					
COUNTY ATTORNEY	91,800	92,342	92,342	98,738	6,396
PART TIME PARALEGAL	13,486	15,565	14,012	15,875	310
FICA	7,830	8,255	7,862	8,768	513
RETIREMENT – VSRS	12,659	11,025	11,025	11,858	833
HOSPITAL/MEDICAL PLANS	7,050	7,380	7,380	11,232	3,852
GROUP LIFE INSURANCE	1,092	1,212	1,092	1,175	(37)
<b>SALARIES &amp; BENEFITS</b>	<b>133,918</b>	<b>135,779</b>	<b>133,714</b>	<b>147,646</b>	<b>11,867</b>
PROF SRVS – LEGAL	53,052	50,000	50,000	80,000	30,000
PROF SRVS – OTHER	1,947	5,000	5,000	5,000	0
POSTAL SERVICE	14	75	24	0	(75)
TELECOMMUNICATIONS	477	0	0	0	0
MILEAGE	21	50	0	0	(50)
MEALS & LODGING	0	485	350	450	(35)
CONVENTION & EDUCATION	788	755	750	835	80
DUES/MEMBERSHIPS	625	625	635	635	10
OFFICE SUPPLIES	236	500	300	300	(200)
BOOKS AND SUBSCRIPTIONS	3,513	3,225	3,225	3,140	(85)
<b>OTHER OPERATING EXPENDITURES</b>	<b>60,673</b>	<b>60,715</b>	<b>60,284</b>	<b>90,360</b>	<b>29,645</b>
FURNITURE & FIXTURES	0	0	0	0	0
<b>CAPITAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>*LEGAL SERVICES*</b>	<b>194,592</b>	<b>196,494</b>	<b>193,998</b>	<b>238,006</b>	<b>41,512</b>

## HUMAN RESOURCES

This department consists of a Human Resource Director who administers human resources policies, programs and practices with the assistance of a newly created program support technician position. Activities include recruitment and retention; discipline and grievance; employee assistance and appreciation; and general employee training. Only general training for all County employees is paid from the Human Resources budget -- individual departments 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. In the FY 2016 budget, an employee compensation study was approved by the Board of Supervisors since the last study was conducted in 2008.

	ACTUAL EXPEND FY/2014	AMENDED BUDGET FY/2015	PROJECTED EXPEND FY/2015	ADOPTED BUDGET FY/2016	BUDGET CHANGE
<b>*HUMAN RESOURCES*</b>					
DIRECTOR OF HUMAN RESOURCES	54,523	66,291	66,290	68,470	2,179
PROGRAM SUPPORT TECH	0	0	17,059	35,531	35,531
FICA	3,936	5,071	6,376	7,956	2,885
RETIREMENT - VSRS	6,994	7,896	10,844	12,846	4,950
HOSPITAL/MEDICAL PLANS	7,600	4,560	14,466	18,924	14,364
GROUP LIFE INSURANCE	604	868	992	1,238	370
<b>SALARIES &amp; BENEFITS</b>	<b>73,657</b>	<b>84,686</b>	<b>116,027</b>	<b>144,965</b>	<b>60,279</b>
UNEMPLOYMENT INSURANCE	5,171	7,500	7,686	7,700	200
LINE OF DUTY ACT INSURANCE	52,711	52,847	52,847	56,420	3,573
WORKERS COMPENSATION INSURANCE	116,905	125,448	121,814	132,868	7,420
PROF SRVS - MEDICAL	153	1,750	330	660	(1,090)
PROF SRVS - OTHER	2,318	2,500	0	14,500	12,000
MAINTENANCE SERVICE CONTRACT	5,011	5,011	5,011	5,011	0
ADVERTISING	218	0	0	0	0
MILEAGE	0	0	0	0	0
MEALS & LODGING	798	0	0	725	725
CONVENTION & EDUCATION	9,647	12,000	12,000	11,275	(725)
DUES/MEMBERSHIPS	540	540	230	230	(310)
OFFICE SUPPLIES	846	1,000	4,000	1,000	0
FOOD SUPPLIES	358	500	1,000	1,050	550
<b>OTHER OPERATING EXPENDITURES</b>	<b>194,676</b>	<b>209,096</b>	<b>204,918</b>	<b>231,439</b>	<b>22,343</b>
FURNITURE & FIXTURES	0	0	115	0	0
COMPUTER EQUIPMENT	0	0	0	0	0
<b>CAPITAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>115</b>	<b>0</b>	<b>0</b>
<b>*HUMAN RESOURCES*</b>	<b>268,333</b>	<b>293,782</b>	<b>321,060</b>	<b>376,404</b>	<b>82,622</b>

## INDEPENDENT AUDITOR

Per the Code of Virginia, localities shall have all their accounts and records, including all accounts and records of their Constitutional Officers, audited annually as of June 30 by an independent certified public accountant in accordance with the specifications furnished by the Auditor of Public Accounts. Additionally, the certified public accountant shall present a detailed written report to the local governing body at a public session by the following December 31. The 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). In addition, as of FY 2015, the Auditor of Public Accounts requires that each Virginia Retirement System participating locality be audited annually for compliance with GASB 68.

	<b>ACTUAL EXPEND FY/2014</b>	<b>AMENDED BUDGET FY/2015</b>	<b>PROJECTED EXPEND FY/2015</b>	<b>ADOPTED BUDGET FY/2016</b>	<b>BUDGET CHANGE</b>
<b>*INDEPENDENT AUDITOR*</b>					
PROF SRVS - ACCTG/AUDITING	64,750	61,000	62,070	66,000	5,000
<b>OTHER OPERATING EXPENDITURES</b>	<b>64,750</b>	<b>61,000</b>	<b>62,070</b>	<b>66,000</b>	<b>5,000</b>
<b>*INDEPENDENT AUDITOR*</b>	<b>64,750</b>	<b>61,000</b>	<b>62,070</b>	<b>66,000</b>	<b>5,000</b>

## 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 and six full-time deputies. In the past, a County-wide general reassessment of real estate values has been conducted every four years by a third-party assessment firm, with the last re-assessment completed as of December 31, 2012. A general reassessment was originally scheduled for FY 2016, however, the Board of Supervisors decided to postpone that expense given the steady sales ratios in FY 2015. The Board will re-examine the need for a general reassessment with the FY 2017 budget.

	ACTUAL EXPEND FY/2014	AMENDED BUDGET FY/2015	PROJECTED EXPEND FY/2015	ADOPTED BUDGET FY/2016	BUDGET CHANGE
<b>*COMMISSIONER OF THE REVENUE*</b>					
COMMISSIONER OF THE REVENUE	82,648	85,973	84,298	87,224	1,251
DEPUTY COTR IV	42,112	44,036	44,036	45,294	1,258
DEPUTY COTR I	100,408	71,286	71,286	40,153	(31,133)
DEPUTY COTR II	38,117	73,676	74,528	109,524	35,848
PART TIME HELP	40	3,500	0	3,500	0
FICA	19,326	21,300	19,737	21,856	556
RETIREMENT – VSRS	42,987	37,198	36,016	35,939	(1,259)
HOSPITAL/MEDICAL PLANS	29,308	30,762	31,869	43,176	12,414
GROUP LIFE INSURANCE	3,136	3,587	3,139	3,358	(229)
DISABILITY INSURANCE	0	0	61	190	190
<b>SALARIES &amp; BENEFITS</b>	<b>358,082</b>	<b>371,318</b>	<b>364,971</b>	<b>390,214</b>	<b>18,896</b>
PROF SRVS – OTHER	8,369	10,000	8,400	9,000	(1,000)
MAINTENANCE SERVICE CONTRACT	1,534	1,750	1,675	1,675	(75)
PRINTING & BINDING	827	2,500	850	1,000	(1,500)
ADVERTISING	364	600	600	400	(200)
POSTAL SERVICE	2,515	5,000	2,500	2,500	(2,500)
TELECOMMUNICATIONS	1,382	1,400	565	575	(825)
MILEAGE	0	0	0	0	0
MEALS & LODGING	1,049	1,720	978	1,660	(60)
CONVENTION & EDUCATION	1,691	2,670	1,217	2,395	(275)
DUES/MEMBERSHIPS	1,175	880	880	925	45
OFFICE SUPPLIES	1,320	5,000	1,000	1,750	(3,250)
VEHICLE/EQUIPMENT FUEL	401	2,000	246	1,000	(1,000)
BOOKS AND SUBSCRIPTIONS	738	1,400	1,200	1,000	(400)
<b>OTHER OPERATING EXPENDITURES</b>	<b>21,365</b>	<b>34,920</b>	<b>20,111</b>	<b>23,880</b>	<b>(11,040)</b>
FURNITURE & FIXTURES	0	0	0	0	0
MOTOR VEHICLES	19,484	0	0	0	0
<b>CAPITAL EXPENDITURES</b>	<b>19,484</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>*COMMISSIONER OF THE REVENUE*</b>	<b>398,931</b>	<b>406,238</b>	<b>385,081</b>	<b>414,094</b>	<b>7,856</b>
<b>*GENERAL REASSESSMENT*</b>					
BOARD OF EQUALIZATION	0	0	0	0	0
FICA	0	0	0	0	0
<b>SALARIES &amp; BENEFITS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
PROF SRVS – OTHER	0	0	0	0	0
MAINTENANCE SERVICE CONTRACTS	0	0	0	0	0
PRINTING & BINDING	0	0	0	0	0
ADVERTISING	0	0	0	0	0

	ACTUAL EXPEND FY/2014	AMENDED BUDGET FY/2015	PROJECTED EXPEND FY/2015	ADOPTED BUDGET FY/2016	BUDGET CHANGE
<b>*GENERAL REASSESSMENT*</b>					
POSTAL SERVICE	0	0	0	0	0
TELECOMMUNICATIONS	0	0	0	0	0
OFFICE SUPPLIES	0	0	0	0	0
<b>OTHER OPERATING EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
COMPUTER EQUIPMENT	0	0	0	0	0
<b>CAPITAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>*GENERAL REASSESSMENT*</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>*BUSINESS LICENSE*</b>					
BUS LIC PROG SUPPORT	15,693	17,997	17,998	18,178	181
FICA	1,119	1,377	1,349	1,391	14
RETIREMENT – VSRS	2,164	2,097	2,096	2,183	87
HOSPITAL/MEDICAL PLANS	2,962	3,690	2,280	2,370	(1,320)
GROUP LIFE INSURANCE	187	231	208	217	(14)
<b>SALARIES &amp; BENEFITS</b>	<b>22,125</b>	<b>25,391</b>	<b>23,931</b>	<b>24,338</b>	<b>(1,054)</b>
PRINTING & BINDING	224	250	229	300	50
ADVERTISING	0	500	0	0	(500)
POSTAL SERVICE	2,684	2,000	2,500	2,500	500
MEALS & LODGING	0	200	0	200	0
CONVENTION & EDUCATION	0	250	0	250	0
OFFICE SUPPLIES	416	500	425	425	(75)
<b>OTHER OPERATING EXPENDITURES</b>	<b>3,324</b>	<b>3,700</b>	<b>3,154</b>	<b>3,675</b>	<b>(25)</b>
<b>*BUSINESS LICENSE*</b>	<b>25,449</b>	<b>29,091</b>	<b>27,085</b>	<b>28,013</b>	<b>(1,079)</b>
<b>*LAND USE*</b>					
LAND USE PROG SUPPORT	15,693	17,455	17,456	18,178	723
FICA	1,118	1,336	1,296	1,391	55
RETIREMENT – VSRS	2,164	2,097	2,096	2,183	87
HOSPITAL/MEDICAL PLANS	2,962	3,690	2,280	2,370	(1,320)
GROUP LIFE INSURANCE	187	231	208	217	(14)
<b>SALARIES &amp; BENEFITS</b>	<b>22,124</b>	<b>24,808</b>	<b>23,335</b>	<b>24,338</b>	<b>(470)</b>
ADVERTISING	0	100	0	0	(100)
POSTAL SERVICE	30	500	800	800	300
OFFICE SUPPLIES	420	250	250	250	0
<b>OTHER OPERATING EXPENDITURES</b>	<b>449</b>	<b>850</b>	<b>1,050</b>	<b>1,050</b>	<b>200</b>
<b>*LAND USE*</b>	<b>22,573</b>	<b>25,658</b>	<b>24,385</b>	<b>25,388</b>	<b>(270)</b>

## TREASURER

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

	ACTUAL EXPEND FY/2014	AMENDED BUDGET FY/2015	PROJECTED EXPEND FY/2015	ADOPTED BUDGET FY/2016	BUDGET CHANGE
<b>*TREASURER*</b>					
TREASURER	74,015	76,221	74,738	76,421	200
DEPUTY TREAS IV	46,246	38,046	38,048	39,058	1,012
DEPUTY TREAS II	57,643	40,039	41,028	39,690	(349)
DEPUTY TREAS I	60,505	89,781	89,782	93,355	3,574
FICA	17,075	18,670	17,562	19,012	342
RETIREMENT - VSRS	35,064	30,850	30,250	30,866	16
HOSPITAL/MEDICAL PLANS	39,804	42,036	40,396	36,096	(5,940)
GROUP LIFE INSURANCE	2,757	3,179	2,807	2,957	(222)
DISABILITY INSURANCE	0	0	0	234	234
<b>SALARIES &amp; BENEFITS</b>	<b>333,108</b>	<b>338,822</b>	<b>334,609</b>	<b>337,689</b>	<b>(1,133)</b>
PROF SRVS - LEGAL	150	150	0	0	(150)
PROF SRVS - OTHER	62,808	75,000	58,042	75,000	0
MAINTENANCE SERVICE CONTRACT	6,224	7,050	8,283	7,400	350
ADVERTISING	2,497	3,500	2,500	2,500	(1,000)
POSTAL SERVICE	32,649	36,000	34,260	36,000	0
TELECOMMUNICATIONS	1,303	1,400	577	600	(800)
MILEAGE	0	0	0	0	0
MEALS & LODGING	220	0	503	0	0
CONVENTION & EDUCATION	1,415	3,775	1,500	3,550	(225)
DUES/MEMBERSHIPS	985	985	1,050	1,050	65
OFFICE SUPPLIES	5,248	4,000	3,000	4,000	0
<b>OTHER OPERATING EXPENDITURES</b>	<b>113,499</b>	<b>131,860</b>	<b>109,715</b>	<b>130,100</b>	<b>(1,760)</b>
FURNITURE & FIXTURES	737	0	0	0	0
COMPUTER EQUIPMENT	0	0	1,500	0	0
<b>CAPITAL EXPENDITURES</b>	<b>737</b>	<b>0</b>	<b>1,500</b>	<b>0</b>	<b>0</b>
<b>*TREASURER*</b>	<b>447,344</b>	<b>470,682</b>	<b>445,824</b>	<b>467,789</b>	<b>(2,893)</b>

## 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 Deputy County Administrator - Finance and General Services and three accounting technicians.

	ACTUAL EXPEND FY/2014	AMENDED BUDGET FY/2015	PROJECTED EXPEND FY/2015	ADOPTED BUDGET FY/2016	BUDGET CHANGE
<b>*ACCOUNTING*</b>					
DEP COUNTY ADMIN FINANCE & GEN SRVS	91,732	93,278	93,278	96,575	3,297
PROCUREMENT TECH	39,069	40,039	38,900	43,060	3,021
ACCOUNTING TECH-PAYROLL/BENEFITS	40,046	41,027	41,028	42,160	1,133
ACCOUNTING TECH-ACCOUNTS PAYABLE	34,205	38,136	28,508	38,195	59
FICA	14,821	16,253	14,190	16,829	576
RETIREMENT - VSRS	33,286	28,713	27,164	28,239	(474)
HOSPITAL/MEDICAL PLANS	27,723	30,096	32,305	37,848	7,752
GROUP LIFE INSURANCE	2,430	2,776	2,349	2,618	(158)
DISABILITY INSURANCE	0	0	0	225	225
<b>SALARIES &amp; BENEFITS</b>	<b>283,313</b>	<b>290,318</b>	<b>277,722</b>	<b>305,749</b>	<b>15,431</b>
PROF SRVS - OTHER	120	0	0	0	0
PRINTING & BINDING	612	625	612	625	0
ADVERTISING	0	0	478	0	0
MEALS & LODGING	734	1,045	500	1,045	0
CONVENTION & EDUCATION	1,209	2,060	845	2,060	0
DUES/MEMBERSHIPS	975	875	1,278	1,278	403
OFFICE SUPPLIES	511	275	250	150	(125)
<b>OTHER OPERATING EXPENDITURES</b>	<b>4,160</b>	<b>4,880</b>	<b>3,963</b>	<b>5,158</b>	<b>278</b>
<b>*ACCOUNTING*</b>	<b>287,473</b>	<b>295,198</b>	<b>281,685</b>	<b>310,907</b>	<b>15,709</b>

## INFORMATION TECHNOLOGY

The Information Technology department is responsible for providing hardware, software, and network support, security, and training for County technology assets; project management for technology initiatives; and planning for adequate disaster recovery, continuity of operations, and future technology needs. The department consists of a director, a network administrator, a systems administrator, and an IT technician position approved in 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/2014	AMENDED BUDGET FY/2015	PROJECTED EXPEND FY/2015	ADOPTED BUDGET FY/2016	BUDGET CHANGE
<b>*INFORMATION SYSTEMS*</b>					
DIRECTOR OF INFORMATION TECHNOLOGY	81,222	82,653	82,652	85,510	2,857
NETWORK/SYSTEMS ADMINISTRATORS	101,948	112,039	110,718	114,172	2,133
IT TECHNICIAN	0	31,397	26,255	32,132	735
FICA	13,335	17,294	15,829	17,734	440
RETIREMENT - VSRS	30,754	30,754	29,746	29,838	(916)
HOSPITAL/MEDICAL PLANS	24,392	30,096	31,276	34,308	4,212
GROUP LIFE INSURANCE	2,180	2,956	2,567	2,759	(197)
DISABILITY INSURANCE	0	0	142	190	190
<b>SALARIES &amp; BENEFITS</b>	<b>253,831</b>	<b>307,189</b>	<b>299,185</b>	<b>316,643</b>	<b>9,454</b>
PROF SRVS - OTHER	450	0	134	0	0
REPAIR AND MAINTENANCE	46	0	80	0	0
MAINTENANCE SERVICE CONTRACT	80,134	189,073	105,000	165,578	(23,495)
ADVERTISING	162	0	0	500	500
POSTAL SERVICE	28	0	0	0	0
TELECOMMUNICATIONS	9,260	10,000	10,009	11,000	1,000
MILEAGE	177	0	0	0	0
MEALS & LODGING	2,062	0	2,243	0	0
CONVENTION & EDUCATION	3,615	25,000	22,757	26,000	1,000
OFFICE SUPPLIES	1,809	500	1,000	500	0
VEHICLE/EQUIPMENT FUEL	136	150	193	250	100
<b>OTHER OPERATING EXPENDITURES</b>	<b>97,879</b>	<b>224,723</b>	<b>141,416</b>	<b>203,828</b>	<b>(20,895)</b>
COMPUTER EQUIPMENT	61,170	56,200	146,220	66,500	10,300
<b>CAPITAL EXPENDITURES</b>	<b>61,170</b>	<b>56,200</b>	<b>146,220</b>	<b>66,500</b>	<b>10,300</b>
<b>*INFORMATION SYSTEMS*</b>	<b>412,880</b>	<b>588,112</b>	<b>586,821</b>	<b>586,971</b>	<b>(1,141)</b>

## 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. The purchase of new voting machines was mandated by the State Board of Elections in Spring, 2015.

	ACTUAL EXPEND FY/2014	AMENDED BUDGET FY/2015	PROJECTED EXPEND FY/2015	ADOPTED BUDGET FY/2016	BUDGET CHANGE
<b>*REGISTRAR/BOARD OF ELECTIONS*</b>					
REGISTRAR	50,016	50,687	50,688	52,785	2,098
PART TIME HELP	15,513	15,405	18,207	15,532	127
ELECTORAL BOARD	8,238	9,210	8,525	9,486	276
FICA	5,455	5,761	5,759	5,952	191
RETIREMENT – VSRS	8,398	7,101	7,101	6,867	(234)
HOSPITAL/MEDICAL PLANS	7,050	7,380	7,380	7,692	312
GROUP LIFE INSURANCE	595	669	603	628	(41)
<b>SALARIES &amp; BENEFITS</b>	<b>95,265</b>	<b>96,213</b>	<b>98,262</b>	<b>98,942</b>	<b>2,729</b>
PROF SRVS – OTHER	342	3,500	0	0	(3,500)
TEMP HELP - ELECTION OFFICIALS	11,285	23,000	25,490	30,000	7,000
MAINTENANCE SERVICE CONTRACT	7,302	7,820	13,451	14,000	6,180
PRINTING & BINDING	625	2,000	0	0	(2,000)
ADVERTISING	317	1,000	896	1,500	500
POSTAL SERVICE	1,648	3,000	1,423	1,700	(1,300)
TELECOMMUNICATIONS	477	495	448	475	(20)
LEASE/RENTAL OF BLDGS-POLLS	675	2,000	2,400	1,800	(200)
MILEAGE	823	800	585	800	0
MEALS & LODGING	440	300	33	0	(300)
CONVENTION & EDUCATION	0	300	0	500	200
DUES/MEMBERSHIPS	419	310	265	400	90
OFFICE SUPPLIES	1,476	1,850	1,565	4,760	2,910
<b>OTHER OPERATING EXPENDITURES</b>	<b>25,830</b>	<b>46,375</b>	<b>46,556</b>	<b>55,935</b>	<b>9,560</b>
COMPUTER EQUIPMENT	6,880	0	0	154,660	154,660
<b>CAPITAL EXPENDITURES</b>	<b>6,880</b>	<b>0</b>	<b>0</b>	<b>154,660</b>	<b>154,660</b>
<b>*REGISTRAR/BOARD OF ELECTIONS*</b>	<b>127,974</b>	<b>142,588</b>	<b>144,818</b>	<b>309,537</b>	<b>166,949</b>

## 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/2014	AMENDED BUDGET FY/2015	PROJECTED EXPEND FY/2015	ADOPTED BUDGET FY/2016	BUDGET CHANGE
<b>*CLERK OF THE CIRCUIT COURT*</b>					
CLERK OF CIRCUIT COURT	108,562	112,760	110,560	114,571	1,811
CHIEF DEPUTY CLERK I	46,276	47,325	47,412	49,936	2,611
DEPUTY CLERK IV	35,332	35,719	34,936	39,057	3,338
DEPUTY CLERK II	29,875	31,397	30,991	32,132	735
DEPUTY CLERK I	29,067	29,927	29,928	30,602	675
PART TIME HELP	15,610	650	0	0	(650)
FICA	19,542	19,718	19,432	20,372	654
RETIREMENT – VSRS	40,914	35,103	33,698	33,934	(1,169)
HOSPITAL/MEDICAL PLANS	23,929	28,932	20,909	25,452	(3,480)
GROUP LIFE INSURANCE	2,963	3,365	2,930	3,169	(196)
<b>SALARIES &amp; BENEFITS</b>	<b>352,070</b>	<b>344,896</b>	<b>330,795</b>	<b>349,225</b>	<b>4,329</b>
PROF SRVS – ACCTG/AUDITING	0	0	16,672	6,900	6,900
PROF SRVS – OTHER	71,052	80,000	44,397	70,000	(10,000)
MAINTENANCE SERVICE CONTRACT	21,611	17,000	17,000	21,000	4,000
ADVERTISING	696	0	368	0	0
POSTAL SERVICE	3,087	4,900	3,028	2,500	(2,400)
TELECOMMUNICATIONS	1,829	2,000	1,370	1,500	(500)
MILEAGE	0	750	246	750	0
MEALS & LODGING	57	100	30	500	400
CONVENTION & EDUCATION	59	7,000	2,719	3,600	(3,400)
DUES/MEMBERSHIPS	685	450	450	450	0
OFFICE SUPPLIES	6,765	5,200	4,324	5,000	(200)
BOOKS & SUBSCRIPTIONS	319	0	478	0	0
<b>OTHER OPERATING EXPENDITURES</b>	<b>106,161</b>	<b>117,400</b>	<b>91,082</b>	<b>112,200</b>	<b>(5,200)</b>
FURNITURE & FIXTURES	1,745	0	0	0	0
COMPUTER EQUIPMENT	74	0	0	0	0
<b>CAPITAL EXPENDITURES</b>	<b>1,819</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>*CLERK OF THE CIRCUIT COURT*</b>	<b>460,050</b>	<b>462,296</b>	<b>421,877</b>	<b>461,425</b>	<b>(871)</b>

## 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/2014	AMENDED BUDGET FY/2015	PROJECTED EXPEND FY/2015	ADOPTED BUDGET FY/2016	BUDGET CHANGE
<b>*CIRCUIT COURT*</b>					
PROF SRVS – OTHER	0	550	14	0	(550)
TEMP HELP - JURORS/COMMISSIONERS	6,450	4,000	4,000	4,000	0
PURCH GOVT SRVS-PETERSBURG OFFICE	10,523	9,680	10,500	10,500	820
TELECOMMUNICATIONS	1,118	1,200	3,225	3,380	2,180
OFFICE SUPPLIES	283	400	0	0	(400)
<b>OTHER OPERATING EXPENDITURES</b>	<b>18,374</b>	<b>15,830</b>	<b>17,739</b>	<b>17,880</b>	<b>2,050</b>
<b>*CIRCUIT COURT*</b>	<b>18,374</b>	<b>15,830</b>	<b>17,739</b>	<b>17,880</b>	<b>2,050</b>

## GENERAL DISTRICT COURT

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

	ACTUAL EXPEND FY/2014	AMENDED BUDGET FY/2015	PROJECTED EXPEND FY/2015	ADOPTED BUDGET FY/2016	BUDGET CHANGE
<b>*GENERAL DISTRICT COURT*</b>					
PROF SRVS – LEGAL	16,347	15,000	17,760	20,000	5,000
MAINTENANCE SERVICE CONTRACT	825	1,150	1,062	825	(325)
POSTAL SERVICE	2,054	1,825	2,025	2,025	200
TELECOMMUNICATIONS	2,814	3,000	3,155	3,200	200
DUES/MEMBERSHIPS	140	140	140	140	0
OFFICE SUPPLIES	537	1,000	500	500	(500)
<b>OTHER OPERATING EXPENDITURES</b>	<b>22,716</b>	<b>22,115</b>	<b>24,641</b>	<b>26,690</b>	<b>4,575</b>
FURNITURE & FIXTURES	1,661	0	0	0	0
<b>CAPITAL EXPENDITURES</b>	<b>1,661</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>*GENERAL DISTRICT COURT*</b>	<b>24,378</b>	<b>22,115</b>	<b>24,641</b>	<b>26,690</b>	<b>4,575</b>

## 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 telecommunications.

	ACTUAL EXPEND FY/2014	AMENDED BUDGET FY/2015	PROJECTED EXPEND FY/2015	ADOPTED BUDGET FY/2016	BUDGET CHANGE
<b>*MAGISTRATES*</b>					
TELECOMMUNICATIONS	671	627	763	800	173
<b>OTHER OPERATING EXPENDITURES</b>	<b>671</b>	<b>627</b>	<b>763</b>	<b>800</b>	<b>173</b>
<b>*MAGISTRATES*</b>	<b>671</b>	<b>627</b>	<b>763</b>	<b>800</b>	<b>173</b>

## VICTIM WITNESS PROGRAM

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

	ACTUAL EXPEND FY/2014	AMENDED BUDGET FY/2015	PROJECTED EXPEND FY/2015	ADOPTED BUDGET FY/2016	BUDGET CHANGE
<b>*VICTIM WITNESS PROGRAM*</b>					
DIRECTOR OF VICTIM WITNESS	39,975	40,955	41,433	43,137	2,182
FICA	2,978	3,133	3,096	3,300	167
RETIREMENT – VSRS	6,712	5,662	5,724	5,612	(50)
HOSPITAL/MEDICAL PLANS	4,362	4,560	4,560	4,740	180
GROUP LIFE INSURANCE	476	533	486	513	(20)
<b>SALARIES &amp; BENEFITS</b>	<b>54,502</b>	<b>54,843</b>	<b>55,300</b>	<b>57,302</b>	<b>2,459</b>
TELECOMMUNICATIONS	176	225	336	325	100
MILEAGE	498	540	825	825	285
MEALS & LODGING	260	670	920	920	250
CONVENTION & EDUCATION	1,176	330	455	455	125
DUES/MEMBERSHIPS	205	185	205	185	0
OFFICE SUPPLIES	1,098	1,000	1,000	1,000	0
<b>OTHER OPERATING EXPENDITURES</b>	<b>3,413</b>	<b>2,950</b>	<b>3,741</b>	<b>3,710</b>	<b>760</b>
<b>*VICTIM WITNESS PROGRAM*</b>	<b>57,915</b>	<b>57,793</b>	<b>59,041</b>	<b>61,012</b>	<b>3,219</b>

## COMMONWEALTH'S ATTORNEY

The Commonwealth's Attorney office is responsible for the prosecution of criminal cases in the Dinwiddie County Circuit Court, General District Court, Traffic Court, and Juvenile and Domestic Relations Court in accordance with Virginia code. This Constitutional Office is staffed with the elected four-year term Commonwealth's Attorney, two full-time and one part-time 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, including the Dinwiddie County Sheriff's Office, regarding policies and procedures, answers citizen inquiries concerning the criminal justice system, and provides assistance for on-going criminal investigations 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 citizen's complaint.

	ACTUAL EXPEND FY/2014	AMENDED BUDGET FY/2015	PROJECTED EXPEND FY/2015	ADOPTED BUDGET FY/2016	BUDGET CHANGE
<b>*COMMONWEALTH'S ATTORNEY*</b>					
COMMONWEALTH'S ATTORNEY	119,417	123,981	118,813	120,688	(3,293)
ASSISTANT COMMONWEALTH'S ATTY	143,100	144,520	122,472	153,026	8,506
OFFICE MANAGER	41,973	42,975	42,974	44,189	1,214
SECRETARY	62,857	66,808	66,808	68,445	1,637
FICA	26,570	28,937	26,597	29,556	619
RETIREMENT - VSRS	53,397	46,303	40,446	42,863	(3,440)
HOSPITAL/MEDICAL PLANS	52,945	56,784	48,657	48,528	(8,256)
GROUP LIFE INSURANCE	3,954	4,522	3,725	4,168	(354)
DISABILITY INSURANCE	0	0	634	1,044	1,044
<b>SALARIES &amp; BENEFITS</b>	<b>504,214</b>	<b>514,830</b>	<b>471,126</b>	<b>512,507</b>	<b>(2,323)</b>
PROF SRVS - OTHER	61	0	122	0	0
MAINTENANCE SERVICE CONTRACT	889	950	827	825	(125)
ADVERTISING	0	0	0	0	0
POSTAL SERVICE	702	1,000	599	700	(300)
TELECOMMUNICATIONS	1,440	1,500	926	1,000	(500)
MILEAGE	0	0	100	0	0
MEALS & LODGING	207	0	100	0	0
DUES/MEMBERSHIPS	3,305	1,640	25	2,801	1,161
OFFICE SUPPLIES	1,665	2,000	2,000	2,000	0
BOOKS AND SUBSCRIPTIONS	482	500	520	650	150
<b>OTHER OPERATING EXPENDITURES</b>	<b>8,750</b>	<b>7,590</b>	<b>5,219</b>	<b>7,976</b>	<b>386</b>
<b>*COMMONWEALTH'S ATTORNEY*</b>	<b>512,964</b>	<b>522,420</b>	<b>476,345</b>	<b>520,483</b>	<b>(1,937)</b>

## PUBLIC SAFETY

### SHERIFF

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

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/2014	AMENDED BUDGET FY/2015	PROJECTED EXPEND FY/2015	ADOPTED BUDGET FY/2016	BUDGET CHANGE
<b>*SHERIFF*</b>					
SHERIFF	84,197	87,575	85,868	88,859	1,284
LAW ENFORCEMENT OFFICERS	903,141	927,864	935,177	948,155	20,291
SCHOOL RESOURCE OFFICERS	49,774	142,333	129,477	131,594	(10,739)
INVESTIGATORS	373,286	377,639	383,721	397,373	19,734
ADMINISTRATION	269,148	284,704	284,704	265,343	(19,361)
CIVIL PROCESS OFFICERS	128,067	131,095	131,396	137,008	5,913
COURTHOUSE SECURITY OFFICERS	188,906	218,703	205,849	256,741	38,038
TRANSPORT OFFICERS	216,240	210,034	216,582	254,488	44,454
OVERTIME	196,195	165,000	254,853	250,000	85,000
SECURITY WORK	72,167	50,000	65,497	65,000	15,000
SELECTIVE ENFORCEMENT	157,817	175,000	119,815	125,000	(50,000)
FICA	192,373	208,076	204,598	223,346	15,270
RETIREMENT - VSRS	355,851	313,878	313,162	316,472	2,594
HOSPITAL/MEDICAL PLANS	329,946	349,932	341,340	360,948	11,016
GROUP LIFE INSURANCE	26,019	30,383	27,350	29,507	(876)
<b>SALARIES &amp; BENEFITS</b>	<b>3,543,127</b>	<b>3,672,216</b>	<b>3,699,389</b>	<b>3,849,834</b>	<b>177,618</b>
PROF SRVS - MEDICAL	11,836	10,000	7,560	10,000	0
PROF SRVS - OTHER	55	100	0	100	0
REPAIR AND MAINTENANCE	74,801	75,000	66,889	75,000	0
MAINTENANCE SERVICE CONTRACT	12,428	5,000	9,802	7,000	2,000
ADVERTISING	1,003	750	703	750	0
PURCH GOVT SRVS-CRATER CRIM JSTC	22,489	25,240	25,922	25,069	(171)
ELECTRICAL SERVICE	13,694	15,000	16,528	27,500	12,500
HEATING SERVICE	11,120	8,500	2,657	3,000	(5,500)
WATER & SEWER	824	500	1,974	0	(500)
POSTAL SERVICE	3,154	3,500	2,957	3,100	(400)
TELECOMMUNICATIONS	42,311	54,400	36,482	40,000	(14,400)
MEALS & LODGING	41	1,000	3,006	1,500	500

	<b>ACTUAL EXPEND FY/2014</b>	<b>AMENDED BUDGET FY/2015</b>	<b>PROJECTED EXPEND FY/2015</b>	<b>ADOPTED BUDGET FY/2016</b>	<b>BUDGET CHANGE</b>
<b>*SHERIFF*</b>					
CONVENTION & EDUCATION	0	5,000	945	5,000	0
EXTRADITION OF PRISONERS TRAVEL	501	1,000	154	1,000	0
CONTRIBUTION-CRIMESOLVERS	250	250	350	250	0
DUES/MEMBERSHIPS	6,393	8,290	8,290	9,700	1,410
OFFICE SUPPLIES	4,715	4,500	5,983	4,500	0
REPAIR & MAINTENANCE SUPPLIES	18,990	20,000	11,877	20,000	0
VEHICLE/EQUIPMENT FUEL	194,932	215,000	159,809	207,000	(8,000)
POLICE SUPPLIES	53,287	65,000	58,035	65,000	0
UNIFORMS/APPAREL	13,695	19,000	12,531	15,000	(4,000)
BOOKS AND SUBSCRIPTIONS	622	600	1,110	750	150
K-9 EXPENDITURES	1,023	0	3,209	4,000	4,000
INVESTIGATIVE SUPPLIES	8,333	10,000	6,716	8,500	(1,500)
<b>OTHER OPERATING EXPENDITURES</b>	<b>496,496</b>	<b>547,630</b>	<b>443,489</b>	<b>533,719</b>	<b>(13,911)</b>
MACHINERY & EQUIPMENT	18,304	10,000	10,000	10,000	0
MOTOR VEHICLES	208,201	230,000	221,507	230,000	0
COMPUTER EQUIPMENT	1,263	0	0	0	0
<b>CAPITAL EXPENDITURES</b>	<b>227,768</b>	<b>240,000</b>	<b>231,507</b>	<b>240,000</b>	<b>0</b>
<b>*SHERIFF*</b>	<b>4,267,391</b>	<b>4,459,846</b>	<b>4,374,385</b>	<b>4,623,553</b>	<b>163,707</b>

### CONFINEMENT AND CARE OF PRISONERS

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

	<b>ACTUAL EXPEND FY/2014</b>	<b>AMENDED BUDGET FY/2015</b>	<b>PROJECTED EXPEND FY/2015</b>	<b>ADOPTED BUDGET FY/2016</b>	<b>BUDGET CHANGE</b>
<b>*CONFINEMENT &amp; CARE OF PRISONERS*</b>					
PROF SRVS - MEDICAL	21,296	0	111	2,000	2,000
REPAIR AND MAINTENANCE	391	1,500	200	0	(1,500)
MAINTENANCE SERVICE CONTRACT	200	0	0	0	0
PURCH GOVT SRVS-JAIL BEDS	1,739,504	1,541,509	1,541,509	1,541,509	0
ELECTRICAL SERVICE	15,577	17,000	10,083	0	(17,000)
WATER & SEWER	22,582	24,214	24,216	0	(24,214)
MEDICAL SUPPLIES	0	500	0	0	(500)
<b>OTHER OPERATING EXPENDITURES</b>	<b>1,799,551</b>	<b>1,584,723</b>	<b>1,576,119</b>	<b>1,543,509</b>	<b>(41,214)</b>
<b>*CONFINEMENT &amp; CARE OF PRISONERS*</b>	<b>1,799,551</b>	<b>1,584,723</b>	<b>1,576,119</b>	<b>1,543,509</b>	<b>(41,214)</b>

## 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.

	<b>ACTUAL EXPEND FY/2014</b>	<b>AMENDED BUDGET FY/2015</b>	<b>PROJECTED EXPEND FY/2015</b>	<b>ADOPTED BUDGET FY/2016</b>	<b>BUDGET CHANGE</b>
<b>*VOLUNTEER FIRE DEPARTMENTS*</b>					
PROF SRVS - MEDICAL	32,785	35,000	33,000	33,000	(2,000)
PROF SRVS - OTHER	515	2,500	1,318	1,500	(1,000)
REPAIR AND MAINTENANCE	70,831	55,000	62,966	63,000	8,000
MAINTENANCE SERVICE CONTRACT	24,414	45,000	50,282	67,600	22,600
ELECTRICAL SERVICE-REIMB DINWIDDIE	18,612	14,500	14,500	14,500	0
ELECTRICAL SERVICE-REIMB FORD	18,092	13,500	13,500	13,500	0
ELECTRICAL SERVICE-REIMB MCKENNEY	11,191	10,000	10,000	10,000	0
ELECTRICAL SERVICE-REIMB NAMOZINE	14,000	14,000	14,000	14,000	0
ELECTRICAL SERVICE-REIMB OLD HICKORY	9,032	6,500	6,500	6,500	0
TELECOMMUNICATIONS	0	0	0	4,100	4,100
AUTO & MULTI PERIL INSURANCE	47,286	50,000	52,311	53,880	3,880
HEALTH & ACCIDENT INSURANCE	39,349	43,500	46,216	47,603	4,103
CONTRIBUTION-DINWIDDIE	22,212	22,500	22,500	22,500	0
CONTRIBUTION-FORD	22,113	22,500	22,500	22,500	0
CONTRIBUTION-MCKENNEY	13,042	22,500	22,500	22,500	0
CONTRIBUTION-NAMOZINE	25,000	28,361	25,000	25,000	(3,361)
CONTRIBUTION-OLD HICKORY	22,500	22,500	22,500	22,500	0
CONTRIBUTION-CARSON	13,500	13,500	13,500	13,500	0
CONTRIBUTION-CHIEF'S ASSOC	2,877	3,300	2,500	3,300	0
REPAIR & MAINTENANCE SUPPLIES	811	1,000	2,587	1,000	0
VEHICLE/EQUIPMENT FUEL	47,250	47,250	47,250	47,250	0
<b>OTHER OPERATING EXPENDITURES</b>	<b>455,411</b>	<b>472,911</b>	<b>485,429</b>	<b>509,233</b>	<b>36,322</b>
MACHINERY & EQUIPMENT	31,091	38,000	54,884	38,000	0
<b>CAPITAL EXPENDITURES</b>	<b>31,091</b>	<b>38,000</b>	<b>54,884</b>	<b>38,000</b>	<b>0</b>
<b>*VOLUNTEER FIRE DEPARTMENTS*</b>	<b>486,502</b>	<b>510,911</b>	<b>540,313</b>	<b>547,233</b>	<b>36,322</b>

## 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. The FY 2016 budget provides funding for staff development opportunities for those providers. The annual Ambulance Aid program and third-party ambulance service billings help defray some of this department's expenditures. 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/2014	AMENDED BUDGET FY/2015	PROJECTED EXPEND FY/2015	ADOPTED BUDGET FY/2016	BUDGET CHANGE
<b>*EMERGENCY MEDICAL SERVICES*</b>					
EMS TECHNICIAN II	93,951	77,120	77,122	79,185	2,065
EMS TECHNICIAN III	354,326	390,129	386,861	419,454	29,325
EMS SHIFT LEADERS	197,500	198,806	190,919	197,196	(1,610)
EMS MANAGER	0	58,793	60,252	65,366	6,573
OVERTIME	107,533	86,700	80,721	90,289	3,589
PARTTIME EMS PROVIDERS	93,445	184,650	162,000	190,262	5,612
FICA	62,288	76,202	68,689	79,694	3,492
RETIREMENT - VSRS	102,556	96,095	93,539	96,689	594
HOSPITAL/MEDICAL PLANS	88,217	104,040	89,957	95,280	(8,760)
GROUP LIFE INSURANCE	7,616	9,446	8,313	9,058	(388)
<b>SALARIES &amp; BENEFITS</b>	<b>1,107,433</b>	<b>1,281,981</b>	<b>1,218,375</b>	<b>1,322,473</b>	<b>40,492</b>
PROF SRVS - MEDICAL	2,875	3,500	5,055	4,000	500
PROF SRVS - ACCTG/AUDITING	27,058	31,000	35,656	31,400	400
PROF SRVS - OTHER	53	0	600	600	600
TEMP HELP - INSTRUCTORS	219	500	225	250	(250)
REPAIR AND MAINTENANCE	33,248	50,000	50,000	50,000	0
MAINTENANCE SERVICE CONTRACT	34,327	39,000	35,000	35,000	(4,000)
PRINTING & BINDING	700	800	864	900	100
ADVERTISING	391	500	296	500	0
POSTAL SERVICE	231	500	200	250	(250)
TELECOMMUNICATIONS	6,503	7,700	5,111	5,700	(2,000)
CONVENTION & EDUCATION	0	0	137	2,000	2,000
CONTRIBUTION-MEDFLIGHT	2,200	3,000	3,000	3,700	700
REFUNDS-REVENUE RECOVERY	8,850	3,500	3,500	3,500	0
OFFICE SUPPLIES	511	750	413	550	(200)
MEDICAL SUPPLIES	28,249	30,000	32,338	30,000	0
JANITORIAL SUPPLIES	1,881	2,200	3,300	3,500	1,300
REPAIR & MAINTENANCE SUPPLIES	914	1,200	1,662	1,200	0
VEHICLE/EQUIPMENT FUEL	39,256	35,000	35,000	32,000	(3,000)
UNIFORMS/APPAREL	4,871	5,600	6,738	5,000	(600)
BOOKS AND SUBSCRIPTIONS	35	0	44	1,500	1,500
EDUCATION/RECREATION SUPPLIES	40	0	0	0	0
<b>OTHER OPERATING EXPENDITURES</b>	<b>192,414</b>	<b>214,750</b>	<b>219,139</b>	<b>211,550</b>	<b>(3,200)</b>
MACHINERY & EQUIPMENT	24,844	0	3,400	81,430	81,430
<b>CAPITAL EXPENDITURES</b>	<b>24,844</b>	<b>0</b>	<b>3,400</b>	<b>81,430</b>	<b>81,430</b>
<b>*EMERGENCY MEDICAL SERVICES*</b>	<b>1,324,691</b>	<b>1,496,731</b>	<b>1,440,914</b>	<b>1,615,453</b>	<b>118,722</b>

## 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/2014	AMENDED BUDGET FY/2015	PROJECTED EXPEND FY/2015	ADOPTED BUDGET FY/2016	BUDGET CHANGE
<b>*FIRE &amp; RESCUE SERVICES*</b>					
CHIEF, FIRE & EMS	89,495	91,017	91,016	94,220	3,203
FIRE & EMS COORDINATOR	44,138	46,129	46,130	47,474	1,345
PROG SUPPORT SPEC	33,689	34,600	32,999	32,132	(2,468)
FICA	12,104	13,137	12,049	13,298	161
RETIREMENT - VSRS	26,769	22,922	22,084	21,819	(1,103)
HOSPITAL/MEDICAL PLANS	21,704	22,716	21,721	27,204	4,488
GROUP LIFE INSURANCE	1,991	2,246	1,956	2,069	(177)
DISABILITY INSURANCE	0	0	33	190	190
<b>SALARIES &amp; BENEFITS</b>	<b>229,891</b>	<b>232,767</b>	<b>227,987</b>	<b>238,406</b>	<b>5,639</b>
PROF SRVS - OTHER	2	0	0	0	0
REPAIR AND MAINTENANCE	1,275	1,200	2,364	1,200	0
MAINTENANCE SERVICE CONTRACT	456	550	574	28,500	27,950
ADVERTISING	65	0	273	0	0
POSTAL SERVICE	358	500	261	425	(75)
TELECOMMUNICATIONS	1,818	2,650	1,812	2,800	150
MEALS & LODGING	411	800	372	1,225	425
CONVENTION & EDUCATION	166	500	923	800	300
CONTRIBUTION-FORESTRY SRVS	20,292	20,293	20,293	20,293	0
CONTRIBUTION-RED CROSS	6,333	6,333	6,333	6,333	0
DUES/MEMBERSHIPS	390	390	698	615	225
OFFICE SUPPLIES	815	1,000	574	800	(200)
REPAIR & MAINTENANCE SUPPLIES	1,526	1,500	113	1,500	0
VEHICLE/EQUIPMENT FUEL	6,202	6,700	5,385	6,000	(700)
UNIFORMS/APPAREL	779	500	258	500	0
BOOKS AND SUBSCRIPTIONS	1,610	500	2,324	500	0
OTHER OPERATING SUPPLIES-DISASTER	903	5,000	2,609	5,000	0
<b>OTHER OPERATING EXPENDITURES</b>	<b>43,402</b>	<b>48,416</b>	<b>45,165</b>	<b>76,491</b>	<b>28,075</b>
MACHINERY & EQUIPMENT	89	0	0	0	0
MOTOR VEHICLES	0	32,700	33,992	0	(32,700)
<b>CAPITAL EXPENDITURES</b>	<b>89</b>	<b>32,700</b>	<b>33,992</b>	<b>0</b>	<b>(32,700)</b>
<b>*FIRE &amp; RESCUE SERVICES*</b>	<b>273,382</b>	<b>313,883</b>	<b>307,144</b>	<b>314,897</b>	<b>1,014</b>

## 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.

	<b>ACTUAL EXPEND FY/2014</b>	<b>AMENDED BUDGET FY/2015</b>	<b>PROJECTED EXPEND FY/2015</b>	<b>ADOPTED BUDGET FY/2016</b>	<b>BUDGET CHANGE</b>
<b>*COURT SERVICES*</b>					
PART TIME COMM SUPERVISION OFFICER	9,060	10,725	7,793	10,400	(325)
FICA	693	821	596	796	(25)
<b>SALARIES &amp; BENEFITS</b>	<b>9,753</b>	<b>11,546</b>	<b>8,390</b>	<b>11,196</b>	<b>(350)</b>
PROF SRVS – OTHER	2,790	3,100	1,748	3,100	0
PURCH GOVT SRVS-CRATER YOUTH CARE	226,490	224,591	224,591	219,247	(5,344)
TELECOMMUNICATIONS	1,063	1,100	503	525	(575)
OFFICE SUPPLIES	913	250	250	250	0
<b>OTHER OPERATING EXPENDITURES</b>	<b>231,256</b>	<b>229,041</b>	<b>227,092</b>	<b>223,122</b>	<b>(5,919)</b>
<b>*COURT SERVICES*</b>	<b>241,009</b>	<b>240,587</b>	<b>235,481</b>	<b>234,318</b>	<b>(6,269)</b>

## OTHER CORRECTIONS AND DETENTION

The Department of Children's Services (formerly 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. The part-time CSA Management Specialist position was added to the department in FY 2016 to help monitor and control increasing program costs. Youth and family services are provided through a Community Policy & Management Team (CPMT), a Family Assessment and Planning team (FAPT), the Virginia Juvenile Crime Control Act Program (VJCCCA), and the Community Service program. This department works closely with Social Services, Court Services 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/2014	AMENDED BUDGET FY/2015	PROJECTED EXPEND FY/2015	ADOPTED BUDGET FY/2016	BUDGET CHANGE
<b>*OTHER CORRECTION &amp; DETENTION*</b>					
DIRECTOR OF CHILDREN'S SERVICES	66,703	67,975	67,976	70,225	2,250
PART TIME COMM SUPERVISION COORD	16,852	17,759	16,880	18,157	398
PART TIME VJCCCA COORDINATOR	25,767	26,651	24,375	27,648	997
PARENT REPRESENTATIVES FAPT/CPMT	217	250	101	250	0
PART TIME CSA MGMT SPECIALIST	0	0	0	28,316	28,316
FICA	8,160	8,616	8,146	11,061	2,445
RETIREMENT - VSRS	11,199	9,447	9,447	9,136	(311)
HOSPITAL/MEDICAL PLANS	7,050	7,380	7,380	7,692	312
GROUP LIFE INSURANCE	794	890	802	836	(54)
<b>SALARIES &amp; BENEFITS</b>	<b>136,741</b>	<b>138,968</b>	<b>135,108</b>	<b>173,321</b>	<b>34,353</b>
PROF SRVS - OTHER	42	50	7	0	(50)
MAINTENANCE SERVICE CONTRACT	861	900	638	900	0
POSTAL SERVICE	657	550	624	650	100
TELECOMMUNICATIONS	1,392	1,300	1,696	1,750	450
INSURANCE	500	500	435	435	(65)
MILEAGE	0	0	78	0	0
MEALS & LODGING	401	275	275	530	255
CONVENTION & EDUCATION	225	525	525	550	25
OFFICE SUPPLIES	996	1,000	1,200	1,000	0
VEHICLE/EQUIPMENT FUEL	164	300	46	200	(100)
EDUCATION/RECREATION SUPPLIES	752	500	260	500	0
<b>OTHER OPERATING EXPENDITURES</b>	<b>5,989</b>	<b>5,900</b>	<b>5,783</b>	<b>6,515</b>	<b>615</b>
<b>*OTHER CORRECTION &amp; DETENTION*</b>	<b>142,730</b>	<b>144,868</b>	<b>140,892</b>	<b>179,836</b>	<b>34,968</b>

## 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. A replacement truck for one of the inspectors was requested in the FY 2016 budget.

	ACTUAL EXPEND FY/2014	AMENDED BUDGET FY/2015	PROJECTED EXPEND FY/2015	ADOPTED BUDGET FY/2016	BUDGET CHANGE
<b>*BUILDING INSPECTIONS*</b>					
BUILDING OFFICIAL	68,370	69,661	69,662	71,980	2,319
BUILDING INSPECTOR	87,262	90,244	92,504	95,203	4,959
FICA	11,642	12,231	12,002	12,789	558
RETIREMENT - VSRS	24,836	21,283	21,555	21,263	(20)
HOSPITAL/MEDICAL PLANS	11,201	11,940	14,760	15,384	3,444
GROUP LIFE INSURANCE	1,852	2,089	1,910	1,989	(100)
<b>SALARIES &amp; BENEFITS</b>	<b>205,163</b>	<b>207,448</b>	<b>212,392</b>	<b>218,608</b>	<b>11,160</b>
PROF SRVS - OTHER	0	7,000	4,000	7,000	0
REPAIR AND MAINTENANCE	432	1,000	500	1,000	0
ADVERTISING	224	500	316	500	0
POSTAL SERVICE	339	375	376	350	(25)
TELECOMMUNICATIONS	2,865	3,150	2,073	2,100	(1,050)
MEALS & LODGING	192	1,200	500	1,200	0
CONVENTION & EDUCATION	867	3,000	1,500	2,605	(395)
DUES/MEMBERSHIPS	806	800	806	800	0
REFUNDS-PERMITS	255	1,500	0	1,000	(500)
TRAINING - 2% STATE	2,179	2,500	2,608	2,500	0
OFFICE SUPPLIES	1,118	1,200	877	1,100	(100)
REPAIR & MAINTENANCE SUPPLIES	341	0	235	300	300
VEHICLE/EQUIPMENT FUEL	5,357	5,500	4,277	4,600	(900)
UNIFORMS/APPAREL	401	0	34	300	300
BOOKS AND SUBSCRIPTIONS	1,347	1,500	1,500	1,500	0
<b>OTHER OPERATING EXPENDITURES</b>	<b>16,725</b>	<b>29,225</b>	<b>19,602</b>	<b>26,855</b>	<b>(2,370)</b>
MOTOR VEHICLES	0	0	0	19,750	19,750
<b>CAPITAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>19,750</b>	<b>19,750</b>
<b>*BUILDING INSPECTIONS*</b>	<b>221,888</b>	<b>236,673</b>	<b>231,994</b>	<b>265,213</b>	<b>28,540</b>

## ANIMAL CONTROL / POUND

Animal Control responds to emergency calls involving injured animals, attacks of livestock/poultry, and any type of domestic or wild animal bites. Investigations are conducted based on citizen complaints involving cruelty, property damage, and issues involving nuisance. The County also operates a pound which secures and cares for stray animals and offers them for adoption to the public. The department employs an animal control manager; two 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/2014	AMENDED BUDGET FY/2015	PROJECTED EXPEND FY/2015	ADOPTED BUDGET FY/2016	BUDGET CHANGE
<b>*ANIMAL CONTROL/POUND*</b>					
ANIMAL CONTROL OFFICERS	64,835	65,878	68,399	67,478	1,600
ANIMAL CONTROL MANAGER	45,093	46,129	46,130	47,474	1,345
POUND ATTENDANT	25,207	26,577	26,576	27,113	536
OVERTIME	1,399	5,000	10,028	5,000	0
PART TIME ANIMAL POUND ATTENDANT	13,410	15,405	10,713	15,080	(325)
PART TIME ANIMAL CONTROL OFFICER	4,165	6,642	2,797	28,005	21,363
FICA	11,126	12,669	12,102	14,546	1,877
RETIREMENT - VSRS	20,668	17,943	17,296	17,537	(406)
HOSPITAL/MEDICAL PLANS	27,740	29,016	25,101	30,192	1,176
GROUP LIFE INSURANCE	2,010	1,801	2,042	1,691	(110)
DISABILITY INSURANCE	0	0	191	199	199
<b>SALARIES &amp; BENEFITS</b>	<b>215,653</b>	<b>227,060</b>	<b>221,376</b>	<b>254,315</b>	<b>27,255</b>
PROF SRVS - MEDICAL	8,394	7,800	10,518	8,000	200
PROF SRVS - OTHER	99	100	161	125	25
REPAIR AND MAINTENANCE	9,526	3,000	2,218	3,000	0
MAINTENANCE SERVICE CONTRACT	1,069	1,400	726	1,100	(300)
ADVERTISING	168	500	392	500	0
ELECTRICAL SERVICE	7,030	6,500	4,889	6,500	0
HEATING SERVICE	4,305	3,000	2,844	2,500	(500)
POSTAL SERVICE	12	25	13	25	0
TELECOMMUNICATIONS	3,261	4,150	5,627	5,775	1,625
MEALS & LODGING	458	1,000	415	1,449	449
CONVENTION & EDUCATION	289	740	953	1,730	990
DUES/MEMBERSHIPS	90	125	135	680	555
LIVESTOCK AND FOWL CLAIMS	0	1,000	0	1,000	0
COMMISSION ON SALE OF DOG TAGS	743	600	526	600	0
OFFICE SUPPLIES	2,173	1,000	284	500	(500)
FOOD SUPPLIES	204	1,500	0	250	(1,250)
GROUNDS MAINTENANCE SUPPLIES	205	500	0	200	(300)
MEDICAL SUPPLIES	334	1,500	0	500	(1,000)
JANITORIAL SUPPLIES	3,054	3,600	3,427	3,400	(200)
REPAIR & MAINTENANCE SUPPLIES	1,772	1,000	1,259	1,000	0
VEHICLE/EQUIPMENT FUEL	16,023	16,000	12,375	13,770	(2,230)
POLICE SUPPLIES	2,488	2,000	0	1,100	(900)
UNIFORMS/APPAREL	738	2,500	279	2,500	0
BOOKS AND SUBSCRIPTIONS	58	50	132	100	50
<b>OTHER OPERATING EXPENDITURES</b>	<b>62,493</b>	<b>59,590</b>	<b>47,172</b>	<b>56,304</b>	<b>(3,286)</b>
MACHINERY & EQUIPMENT	6,298	0	5,909	0	0
MOTOR VEHICLES	31,157	32,700	53,448	0	(32,700)
<b>CAPITAL EXPENDITURES</b>	<b>37,455</b>	<b>32,700</b>	<b>59,357</b>	<b>0</b>	<b>(32,700)</b>
<b>*ANIMAL CONTROL/POUND*</b>	<b>315,601</b>	<b>319,350</b>	<b>327,905</b>	<b>310,619</b>	<b>(8,731)</b>

## MEDICAL EXAMINER

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

	ACTUAL EXPEND FY/2014	AMENDED BUDGET FY/2015	PROJECTED EXPEND FY/2015	ADOPTED BUDGET FY/2016	BUDGET CHANGE
<b>*MEDICAL EXAMINER*</b>					
PROF SRVS - MEDICAL	100	1,000	140	1,000	0
<b>OTHER OPERATING EXPENDITURES</b>	<b>100</b>	<b>1,000</b>	<b>140</b>	<b>1,000</b>	<b>0</b>
<b>*MEDICAL EXAMINER*</b>	<b>100</b>	<b>1,000</b>	<b>140</b>	<b>1,000</b>	<b>0</b>

## 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. The FY 2016 budget also provides funding for staff development opportunities.

	ACTUAL EXPEND FY/2014	AMENDED BUDGET FY/2015	PROJECTED EXPEND FY/2015	ADOPTED BUDGET FY/2016	BUDGET CHANGE
<b>*COMMUNICATIONS*</b>					
DIRECTOR OF COMMUNICATIONS	54,811	61,633	61,634	63,619	1,986
COMMUNICATIONS OFFICERS	314,806	378,883	326,096	403,030	24,147
COMMUNICATIONS SUPERVISORS	130,085	143,511	143,510	147,194	3,683
OVERTIME	65,611	65,000	83,883	71,018	6,018
PART TIME HELP	16,801	15,957	28,014	16,145	188
ON CALL PAY	0	0	8,448	8,760	8,760
FICA	41,879	50,841	47,241	54,290	3,449
RETIREMENT - VSRS	74,262	73,814	65,358	76,142	2,328
HOSPITAL/MEDICAL PLANS	82,932	86,964	85,760	101,772	14,808
GROUP LIFE INSURANCE	5,808	7,602	6,097	7,305	(297)
DISABILITY INSURANCE	29	0	272	948	948
<b>SALARIES &amp; BENEFITS</b>	<b>787,024</b>	<b>884,205</b>	<b>856,314</b>	<b>950,223</b>	<b>66,018</b>
PROF SRVS - OTHER	700	500	590	550	50
REPAIR AND MAINTENANCE	6,660	9,000	9,000	8,500	(500)
MAINTENANCE SERVICE CONTRACT	130,041	142,000	136,000	147,900	5,900
ADVERTISING	1,503	750	1,498	1,500	750
ELECTRICAL SERVICE	19,323	19,600	22,361	22,000	2,400
HEATING SERVICE	1,075	1,000	1,000	1,000	0
POSTAL SERVICE	89	100	82	100	0
TELECOMMUNICATIONS	59,918	61,000	49,000	36,000	(25,000)
LEASE/RENTAL OF EQUIPMENT	27,777	29,444	29,436	29,444	0
MILEAGE	193	385	0	0	(385)
MEALS & LODGING	1,785	1,640	3,297	300	(1,340)
CONVENTION & EDUCATION	3,105	2,600	3,022	3,185	585
DUES/MEMBERSHIPS	795	600	468	468	(132)
OFFICE SUPPLIES	2,267	2,100	2,100	2,100	0
JANITORIAL SUPPLIES	346	500	350	350	(150)
UNIFORMS/APPAREL	2,002	2,000	2,000	2,000	0
BOOKS AND SUBSCRIPTIONS	598	100	100	100	0
<b>OTHER OPERATING EXPENDITURES</b>	<b>258,177</b>	<b>273,319</b>	<b>260,305</b>	<b>255,497</b>	<b>(17,822)</b>
FURNITURE & FIXTURES	0	0	466	0	0
COMMUNICATION EQUIPMENT	26,480	0	13,734	0	0
COMPUTER EQUIPMENT	1,326	0	0	0	0
<b>CAPITAL EXPENDITURES</b>	<b>27,807</b>	<b>0</b>	<b>14,200</b>	<b>0</b>	<b>0</b>
<b>*COMMUNICATIONS*</b>	<b>1,073,008</b>	<b>1,157,524</b>	<b>1,130,818</b>	<b>1,205,720</b>	<b>48,196</b>

## 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 2016. Waste disposal services are handled by an outside vendor.

	ACTUAL EXPEND FY/2014	AMENDED BUDGET FY/2015	PROJECTED EXPEND FY/2015	ADOPTED BUDGET FY/2016	BUDGET CHANGE
<b>*WASTE MANAGEMENT*</b>					
PROGRAM SUPPORT SPECIALIST	29,875	31,397	31,398	32,132	735
EQUIPMENT OPERATOR	61,160	64,248	64,250	65,781	1,533
PART TIME CLEAN UP CREW	11,073	12,805	10,753	12,480	(325)
PART TIME EQUIPMENT OPERATORS	70,978	93,837	70,008	96,034	2,197
PART TIME MANNED SITE ATTENDANTS	208,373	270,140	230,327	283,920	13,780
FICA	28,926	36,143	30,842	37,512	1,369
RETIREMENT - VSRS	12,554	11,292	11,292	11,759	467
HOSPITAL/MEDICAL PLANS	13,321	13,680	16,500	17,172	3,492
GROUP LIFE INSURANCE	1,083	1,241	1,119	1,165	(76)
<b>SALARIES &amp; BENEFITS</b>	<b>437,342</b>	<b>534,783</b>	<b>466,489</b>	<b>557,955</b>	<b>23,172</b>
PROF SRVS - OTHER	621,774	605,000	574,760	603,000	(2,000)
REPAIR AND MAINTENANCE	49,285	40,000	35,000	40,000	0
MAINTENANCE SERVICE CONTRACT	1,367	1,350	1,350	1,350	0
ADVERTISING	406	500	500	500	0
ELECTRICAL SERVICE	9,793	10,000	7,402	8,600	(1,400)
POSTAL SERVICE	387	400	49	100	(300)
TELECOMMUNICATIONS	3,184	3,200	2,456	2,550	(650)
OFFICE SUPPLIES	1,097	1,000	970	1,000	0
REPAIR & MAINTENANCE SUPPLIES	27,564	30,000	35,000	35,000	5,000
VEHICLE/EQUIPMENT FUEL	54,444	56,822	48,258	52,000	(4,822)
UNIFORMS/APPAREL	410	2,000	2,000	2,000	0
<b>OTHER OPERATING EXPENDITURES</b>	<b>769,710</b>	<b>750,272</b>	<b>707,744</b>	<b>746,100</b>	<b>(4,172)</b>
MACHINERY & EQUIPMENT	11,179	0	4,000	0	0
<b>CAPITAL EXPENDITURES</b>	<b>11,179</b>	<b>0</b>	<b>4,000</b>	<b>0</b>	<b>0</b>
<b>*ROHOIC MANNED SITE*</b>					
REPAIR AND MAINTENANCE-ROHOIC	125	500	233	4,100	3,600
ELECTRICAL SERVICE-ROHOIC	1,144	1,150	1,238	1,150	0
WATER & SEWER-ROHOIC	1,010	1,000	1,007	1,020	20
<b>*MCKENNEY MANNED SITE*</b>					
REPAIR AND MAINTENANCE-MCKENNEY	975	500	240	500	0
ELECTRICAL SERVICE-MCKENNEY	864	850	947	900	50
WATER & SEWER-MCKENNEY	1,160	1,160	1,160	1,160	0
<b>*HART RD MANNED SITE*</b>					
REPAIR AND MAINTENANCE-HART RD	225	500	341	500	0
ELECTRICAL SERVICE-HART RD	1,377	1,360	1,097	1,375	15
WATER & SEWER-HART RD	900	900	900	900	0
<b>*OLD HICKORY MANNED SITE*</b>					

	ACTUAL EXPEND FY/2014	AMENDED BUDGET FY/2015	PROJECTED EXPEND FY/2015	ADOPTED BUDGET FY/2016	BUDGET CHANGE
REPAIR AND MAINTENANCE-OLD HICKORY	0	500	0	500	0
ELECTRICAL SERVICE-OLD HICKORY	864	900	843	875	(25)
WATER & SEWER-OLD HICKORY	900	900	900	900	0
<b>*DINWIDDIE MANNED SITE*</b>					
REPAIR AND MAINTENANCE-DINWIDDIE	0	500	0	500	0
ELECTRICAL SERVICE-DINWIDDIE	1,006	1,125	1,144	1,100	(25)
WATER & SEWER-DINWIDDIE	900	900	900	900	0
<b>*OLD STAGE MANNED SITE*</b>					
REPAIR AND MAINTENANCE-OLD STAGE	0	500	0	500	0
ELECTRICAL SERVICE-OLD STAGE	912	900	1,494	900	0
WATER & SEWER-OLD STAGE	450	900	900	900	0
<b>*FORD MANNED SITE*</b>					
REPAIR AND MAINTENANCE-FORD	0	500	0	500	0
ELECTRICAL SERVICE-FORD	0	500	0	1,375	875
WATER & SEWER-FORD	0	450	0	900	450
<b>TOTAL MANNED SITES</b>	<b>12,811</b>	<b>16,495</b>	<b>13,344</b>	<b>21,455</b>	<b>4,960</b>
<b>*WASTE MANAGEMENT*</b>	<b>1,231,042</b>	<b>1,301,550</b>	<b>1,191,576</b>	<b>1,325,510</b>	<b>23,960</b>

## GENERAL PROPERTIES

This department strives to maintain a clean and safe environment in which to serve the County citizens and employees. General Properties shares a director with Waste Management and consists of three maintenance workers. The staff maintains all County buildings and performs routine maintenance inspections of facilities and mechanical systems. Janitorial services are contracted with an outside vendor. 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/2014	AMENDED BUDGET FY/2015	PROJECTED EXPEND FY/2015	ADOPTED BUDGET FY/2016	BUDGET CHANGE
<b>*GENERAL PROPERTIES*</b>					
DIRECTOR OF PUBLIC WORKS	79,241	80,651	80,652	83,425	2,774
MAINTENANCE WORKERS	91,833	94,465	94,464	96,682	2,217
CUSTODIANS	45,664	47,194	20,000	0	(47,194)
PART TIME HELP	4,308	3,200	3,200	0	(3,200)
FICA	16,057	17,249	15,171	13,778	(3,471)
RETIREMENT - VSRS	35,721	30,305	25,385	23,432	(6,873)
HOSPITAL/MEDICAL PLANS	31,548	33,000	25,185	18,960	(14,040)
GROUP LIFE INSURANCE	2,579	2,899	2,322	2,143	(756)
<b>SALARIES &amp; BENEFITS</b>	<b>306,952</b>	<b>308,963</b>	<b>266,379</b>	<b>238,420</b>	<b>(70,543)</b>
PROF SRVS - OTHER	0	0	450	0	0
REPAIR AND MAINTENANCE	16,669	25,000	20,000	25,000	0
MAINTENANCE SERVICE CONTRACT	280,317	300,000	310,000	351,000	51,000
ADVERTISING	93	0	171	0	0
PURCH GOVT SRVS-ARWA WATER	554,783	620,125	620,125	653,900	33,775
PURCH GOVT SRVS-SCWWA NUTRIENT CREDITS	0	0	0	34,635	34,635
ELECTRICAL SERVICE	163,026	165,000	162,828	162,500	(2,500)
HEATING SERVICE	50,176	54,000	41,539	44,000	(10,000)
WATER & SEWER	200,952	217,929	218,099	281,423	63,494
TELECOMMUNICATIONS	4,363	4,600	6,451	6,650	2,050
BOILER INSURANCE	1,552	2,057	2,057	2,106	49
FIRE INSURANCE	21,214	27,327	25,969	28,220	893
OTHER PROPERTY INSURANCE	6,710	0	0	0	0
MOTOR VEHICLE INSURANCE	52,384	56,844	54,722	58,688	1,844
MILEAGE	30	0	17	0	0
OFFICE SUPPLIES	205	0	0	0	0
GROUNDS MAINTENANCE SUPPLIES	225	1,000	500	1,000	0
JANITORIAL SUPPLIES	15,638	15,000	9,303	10,000	(5,000)
REPAIR & MAINTENANCE SUPPLIES	18,176	17,500	20,000	20,000	2,500
VEHICLE/EQUIPMENT FUEL	10,273	11,000	8,572	10,000	(1,000)
UNIFORMS/APPAREL	150	500	500	500	0
<b>OTHER OPERATING EXPENDITUERS</b>	<b>1,396,935</b>	<b>1,517,882</b>	<b>1,501,302</b>	<b>1,689,622</b>	<b>171,740</b>
MACHINERY & EQUIPMENT	2,487	0	0	0	0
<b>CAPITAL EXPENTITURES</b>	<b>2,487</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>*GENERAL PROPERTIES*</b>	<b>1,706,374</b>	<b>1,826,845</b>	<b>1,767,681</b>	<b>1,928,042</b>	<b>101,197</b>
<b>*STREETLIGHTS*</b>					
ELECTRICAL SERVICE	42,877	43,000	42,657	43,000	0
<b>OTHER OPERATING EXPENDITURES</b>	<b>42,877</b>	<b>43,000</b>	<b>42,657</b>	<b>43,000</b>	<b>0</b>
<b>*STREETLIGHTS*</b>	<b>42,877</b>	<b>43,000</b>	<b>42,657</b>	<b>43,000</b>	<b>0</b>

## HEALTH AND WELFARE

Dinwiddie County supports and contributes to the following agencies:

### HEALTH

#### Local Health Department

The mission of the Dinwiddie Health Department, as a part of the Crater Health District, is to work together to foster a healthy community through disease prevention and control, health promotion, environmental protection and emergency preparedness and response. The Health Department offers immunizations, family planning and obstetrics, health screenings and prevention programs, as well as a range of environmental health services including food and lodging permitting and inspections. 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/2014	AMENDED BUDGET FY/2015	PROJECTED EXPEND FY/2015	ADOPTED BUDGET FY/2016	BUDGET CHANGE
<b>*LOCAL HEALTH DEPARTMENT*</b>					
LEASE/RENTAL OF BUILDINGS	16,250	15,000	15,000	15,000	0
REPAIR AND MAINTENANCE	0	30,000	0	30,000	0
CONTRIBUTION-DINWIDDIE HEALTH	236,030	236,030	236,030	236,030	0
<b>OTHER OPERATING EXPENDITURES</b>	<b>252,280</b>	<b>281,030</b>	<b>251,030</b>	<b>281,030</b>	<b>0</b>
<b>*LOCAL HEALTH DEPARTMENT*</b>	<b>252,280</b>	<b>281,030</b>	<b>251,030</b>	<b>281,030</b>	<b>0</b>

### 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/2014	AMENDED BUDGET FY/2015	PROJECTED EXPEND FY/2015	ADOPTED BUDGET FY/2016	BUDGET CHANGE
<b>*MENTAL HEALTH/RETARDATION*</b>					
CONTRIBUTION-DISTRICT 19 SRV	69,128	72,369	72,369	72,369	0
<b>OTHER OPERATING EXPENDITURES</b>	<b>69,128</b>	<b>72,369</b>	<b>72,369</b>	<b>72,369</b>	<b>0</b>
<b>*MENTAL HEALTH/RETARDATION*</b>	<b>69,128</b>	<b>72,369</b>	<b>72,369</b>	<b>72,369</b>	<b>0</b>

### AREA AGENCY ON AGING

#### Crater District Area Agency on Aging

The mission of this organization is to provide support services to senior citizens, their families, and caregivers, and to serve as an advocate for people 60 years and older. Funds donated to this organization are used to supplement programs 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/2014	AMENDED BUDGET FY/2015	PROJECTED EXPEND FY/2015	ADOPTED BUDGET FY/2016	BUDGET CHANGE
<b>*AREA AGENCY ON AGING*</b>					
CONTRIBUTION-CRATER AAA	10,767	10,767	10,767	10,767	0
<b>OTHER OPERATING EXPENDITURES</b>	<b>10,767</b>	<b>10,767</b>	<b>10,767</b>	<b>10,767</b>	<b>0</b>
<b>*AREA AGENCY ON AGING*</b>	<b>10,767</b>	<b>10,767</b>	<b>10,767</b>	<b>10,767</b>	<b>0</b>

## 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 and staff availability, emergency transportation to the shelter, information and referrals, parenting and life skills classes, court advocacy, and follow-up care.

### The James House

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

### CARES, Inc.

The organization's mission is to serve the community by helping to alleviate homelessness. Funds 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.

### Senior Navigator

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

### CCHASM

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

### Feed More, Inc.

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

	ACTUAL EXPEND FY/2014	AMENDED BUDGET FY/2015	PROJECTED EXPEND FY/2015	ADOPTED BUDGET FY/2016	BUDGET CHANGE
<b>*OTHER SOCIAL SERVICES*</b>					
CONTRIBUTION-DOMESTIC VIOLENCE	7,000	10,000	10,000	14,000	4,000
CONTRIBUTION-CARES	1,742	1,742	1,742	1,742	0
CONTRIBUTION-LEGAL AID	8,471	8,471	8,471	8,471	0
CONTRIBUTION-FOSTER GRANDPARENTS	3,167	3,167	0	0	(3,167)
CONTRIBUTION-MISC SOC SRVS	2,000	3,000	3,000	7,000	4,000
<b>OTHER OPERATING EXPENDITURES</b>	<b>22,380</b>	<b>26,380</b>	<b>23,213</b>	<b>31,213</b>	<b>4,833</b>
<b>*OTHER SOCIAL SERVICES*</b>	<b>22,380</b>	<b>26,380</b>	<b>23,213</b>	<b>31,213</b>	<b>4,833</b>

## 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/2014	AMENDED BUDGET FY/2015	PROJECTED EXPEND FY/2015	ADOPTED BUDGET FY/2016	BUDGET CHANGE
<b>*CONTRIBUTIONS TO COLLEGES*</b>					
CONTRIBUTION-VSU	2,000	2,000	2,000	2,000	0
CONTRIBUTION-RBC	2,000	5,000	5,000	5,000	0
CONTRIBUTION-JTCC	2,000	3,674	3,674	3,763	89
<b>OTHER OPERATING EXPENDITURES</b>	<b>6,000</b>	<b>10,674</b>	<b>10,674</b>	<b>10,763</b>	<b>89</b>
<b>*CONTRIBUTIONS TO COLLEGES*</b>	<b>6,000</b>	<b>10,674</b>	<b>10,674</b>	<b>10,763</b>	<b>89</b>

## 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. In FY 2015, the McKenney Gym was purchased and renovated for recreational services in the southern end of the County. This department is also responsible for the County Fair held each September. The department has eight full-time employees and a number of part-time employees and volunteer coaches. See [www.playdinwiddie.com](http://www.playdinwiddie.com) for more information on recreation programs, and [www.discoverdinwiddie.com](http://www.discoverdinwiddie.com) for tourism.

	ACTUAL EXPEND FY/2014	AMENDED BUDGET FY/2015	PROJECTED EXPEND FY/2015	ADOPTED BUDGET FY/2016	BUDGET CHANGE
<b>*PARKS, RECREATION AND TOURISM*</b>					
DIRECTOR OF					
PARKS/RECREATION/TOURISM	78,927	80,651	80,652	83,425	2,774
RECREATION SPECIALISTS	83,851	105,402	93,702	106,278	876
ASST DIR PARKS/RECREATION	105,707	107,947	110,397	114,070	6,123
RECREATION MANAGERS	86,960	90,194	90,194	92,798	2,604
PART TIME FACILITIES	22,036	42,234	39,467	43,485	1,251
PART TIME ATHLETICS	52,213	70,000	56,200	70,000	0
PART TIME PARK SERVICES	64,250	62,275	60,900	67,085	4,810
PART TIME CONCESSIONS	29,213	29,650	12,743	29,174	(476)
PART TIME PROGRAMS	0	0	0	12,600	12,600
FICA	39,219	44,982	40,438	47,347	2,365
RETIREMENT - VSRS	55,943	50,252	48,585	50,067	(185)
HOSPITAL/MEDICAL PLANS	37,947	42,696	42,464	46,164	3,468
GROUP LIFE INSURANCE	4,239	5,014	4,350	4,719	(295)
DISABILITY INSURANCE	0	0	134	209	209
<b>SALARIES &amp; BENEFITS</b>	<b>660,504</b>	<b>731,297</b>	<b>680,225</b>	<b>767,421</b>	<b>36,124</b>
PROF SRVS - OTHER	22,432	32,000	25,497	32,000	0
TEMP HELP - INSTRUCTORS	20,298	28,500	22,700	22,700	(5,800)
REPAIR AND MAINTENANCE	19,436	22,250	20,000	20,000	(2,250)
MAINTENANCE SERVICE CONTRACT	44,044	42,600	44,319	46,600	4,000
ADVERTISING	7,306	5,000	5,015	5,000	0
MARKETING	13,570	20,000	5,062	20,000	0
ELECTRICAL SERVICE	36,798	35,000	30,000	55,000	20,000
HEATING SERVICE	132	3,500	5,230	8,000	4,500
WATER & SEWER	15,346	25,500	15,154	20,000	(5,500)
POSTAL SERVICE	98	500	100	100	(400)
TELECOMMUNICATIONS	6,129	7,100	7,819	9,080	1,980
MILEAGE	476	0	0	0	0
MEALS & LODGING	525	700	590	2,750	2,050
CONVENTION & EDUCATION	273	75	1,371	3,415	3,340
SALES & MEALS TAX	5,219	0	2,500	5,500	5,500
DUES/MEMBERSHIPS	125	850	850	925	75
OFFICE SUPPLIES	5,432	4,500	4,719	7,000	2,500
FOOD SUPPLIES	0	750	676	500	(250)
JANITORIAL SUPPLIES	9,909	9,650	10,312	9,000	(650)
REPAIR & MAINTENANCE SUPPLIES	19,273	16,000	22,127	26,000	10,000

	ACTUAL EXPEND FY/2014	AMENDED BUDGET FY/2015	PROJECTED EXPEND FY/2015	ADOPTED BUDGET FY/2016	BUDGET CHANGE
VEHICLE/EQUIPMENT FUEL	7,899	10,000	5,319	8,000	(2,000)
EDUCATION/RECREATION SUPPLIES	87,934	77,000	77,000	84,000	7,000
CONCESSIONS	40,599	37,400	25,000	30,000	(7,400)
SPECIAL EVENTS	94,573	65,000	65,000	69,750	4,750
<b>OTHER OPERATING EXPENDITURES</b>	<b>457,826</b>	<b>443,875</b>	<b>396,361</b>	<b>485,320</b>	<b>41,445</b>
MACHINERY & EQUIPMENT	1,279	0	1,266	0	0
FURNITURE & FIXTURES	4,473	0	10,250	0	0
MOTOR VEHICLES	0	0	0	0	0
COMPUTER EQUIPMENT	3,139	0	45	0	0
<b>CAPITAL EXPENDITURES</b>	<b>8,891</b>	<b>0</b>	<b>11,561</b>	<b>0</b>	<b>0</b>
<b>*PARKS, RECREATION AND TOURISM*</b>	<b>1,127,221</b>	<b>1,175,172</b>	<b>1,088,147</b>	<b>1,252,741</b>	<b>77,569</b>

## 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/2014	AMENDED BUDGET FY/2015	PROJECTED EXPEND FY/2015	ADOPTED BUDGET FY/2016	BUDGET CHANGE
<b>*REGIONAL LIBRARY*</b>					
CONTRIBUTION-REGIONAL LIBRARY	251,844	259,085	259,085	262,971	3,886
<b>OTHER OPERATING EXPENDITURES</b>	<b>251,844</b>	<b>259,085</b>	<b>259,085</b>	<b>262,971</b>	<b>3,886</b>
<b>*REGIONAL LIBRARY*</b>	<b>251,844</b>	<b>259,085</b>	<b>259,085</b>	<b>262,971</b>	<b>3,886</b>

## BOATLANDING

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

	ACTUAL EXPEND FY/2014	AMENDED BUDGET FY/2015	PROJECTED EXPEND FY/2015	ADOPTED BUDGET FY/2016	BUDGET CHANGE
<b>*BOATLANDINGS*</b>					
WATER & SEWER	1,200	1,200	1,200	1,200	0
<b>OTHER OPERATING EXPENDITURES</b>	<b>1,200</b>	<b>1,200</b>	<b>1,200</b>	<b>1,200</b>	<b>0</b>
<b>*BOATLANDINGS*</b>	<b>1,200</b>	<b>1,200</b>	<b>1,200</b>	<b>1,200</b>	<b>0</b>

## COMMUNITY DEVELOPMENT

### PLANNING/ZONING/GIS

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 specialists 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/2014	AMENDED BUDGET FY/2015	PROJECTED EXPEND FY/2015	ADOPTED BUDGET FY/2016	BUDGET CHANGE
<b>*PLANNING/ZONING/GIS*</b>					
DIRECTOR OF PLANNING	81,222	82,653	82,652	85,510	2,857
ZONING ADMINISTRATOR/SR PLANNER	9,699	51,547	32,914	68,553	17,006
PROG SUPPORT SPEC	32,868	33,770	33,770	34,603	833
CODE ENFORCEMENT OFFICER	47,433	48,494	48,494	49,937	1,443
ENVIRONMENTAL INSPECTOR	31,787	57,576	57,576	59,395	1,819
DEP COUNTY ADMIN PLAN/COMM DEV PLANNER I	87,312	88,810	88,810	91,922	3,112
PART TIME PROG SUPPORT SPEC	31,773	39,380	3,393	0	(39,380)
PLANNING COMMISSION SALARIES	1,820	0	0	20,085	20,085
BZA SALARIES	7,905	9,100	7,364	9,100	0
FICA	325	1,000	866	1,000	0
RETIREMENT - VSRS	24,380	31,541	27,222	32,138	597
HOSPITAL/MEDICAL PLANS	51,395	53,014	44,782	49,449	(3,565)
GROUP LIFE INSURANCE	31,356	38,052	31,696	34,896	(3,156)
<b>SALARIES &amp; BENEFITS</b>	<b>443,044</b>	<b>539,691</b>	<b>463,211</b>	<b>541,228</b>	<b>1,537</b>
PROF SRVS - ENGINEER/ARCHITECT	5,343	0	0	0	0
PROF SRVS - OTHER	43,270	30,000	28,606	30,000	0
REPAIR AND MAINTENANCE	126	1,000	0	500	(500)
MAINTENANCE SERVICE CONTRACT	4,089	5,300	4,633	5,600	300
ADVERTISING	9,355	12,000	11,728	11,000	(1,000)
POSTAL SERVICE	1,603	3,000	1,448	1,600	(1,400)
TELECOMMUNICATIONS	2,336	2,500	2,065	2,100	(400)
LEASE/RENTAL OF EQUIPMENT	176	0	0	0	0
MILEAGE	531	780	0	865	85
MEALS & LODGING	318	1,175	0	1,930	755
CONVENTION & EDUCATION	1,000	1,565	600	1,655	90
DUES/MEMBERSHIPS	801	1,500	698	1,600	100
REFUNDS-PERMITS	1,977	0	0	0	0
OFFICE SUPPLIES	5,109	2,700	4,276	4,000	1,300
REPAIR & MAINTENANCE SUPPLIES	6,426	7,500	7,715	7,500	0
VEHICLE/EQUIPMENT FUEL	2,480	3,000	2,578	3,000	0
UNIFORMS/APPAREL	25	0	125	0	0
<b>OTHER OPERATING EXPENDITURES</b>	<b>84,965</b>	<b>72,020</b>	<b>64,472</b>	<b>71,350</b>	<b>(670)</b>
COMPUTER EQUIPMENT	1,248	0	1,855	0	0
<b>CAPITAL EXPENDITURES</b>	<b>1,248</b>	<b>0</b>	<b>1,855</b>	<b>0</b>	<b>0</b>
<b>*PLANNING/ZONING/GIS*</b>	<b>529,258</b>	<b>611,711</b>	<b>529,538</b>	<b>612,578</b>	<b>867</b>

	ACTUAL EXPEND FY/2014	AMENDED BUDGET FY/2015	PROJECTED EXPEND FY/2015	ADOPTED BUDGET FY/2016	BUDGET CHANGE
<b>*PUBLIC NUISANCE CONTROL*</b>					
PROF SRVS - OTHER	17,110	20,000	20,000	24,000	4,000
<b>OTHER OPERATING EXPENDITURES</b>	<b>17,110</b>	<b>20,000</b>	<b>20,000</b>	<b>24,000</b>	<b>4,000</b>
<b>*PUBLIC NUISANCE CONTROL*</b>	<b>17,110</b>	<b>20,000</b>	<b>20,000</b>	<b>24,000</b>	<b>4,000</b>

## 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; generate economic opportunities; and promote workforce development. See [www.accessdinwiddie.com](http://www.accessdinwiddie.com) for additional economic development information.

	ACTUAL EXPEND FY/2014	AMENDED BUDGET FY/2015	PROJECTED EXPEND FY/2015	ADOPTED BUDGET FY/2016	BUDGET CHANGE
<b>*ECONOMIC DEVELOPMENT*</b>					
ECONOMIC DEVELOPMENT MANAGER	52,201	57,373	57,374	63,620	6,247
MARKETING COORDINATOR	33,109	38,047	37,905	42,060	4,013
FICA	6,446	7,299	7,089	8,085	786
RETIREMENT – VSRS	8,765	12,466	12,274	13,328	862
HOSPITAL/MEDICAL PLANS	4,362	9,120	8,613	9,480	360
GROUP LIFE INSURANCE	621	1,245	1,104	1,258	13
<b>SALARIES &amp; BENEFITS</b>	<b>105,504</b>	<b>125,550</b>	<b>124,358</b>	<b>137,831</b>	<b>12,281</b>
PROF SRVS – ENGINEER/ARCHITECT	12,601	15,000	15,000	10,000	(5,000)
PROF SRVS – OTHER	25,239	1,575	1,654	1,650	75
REPAIR AND MAINTENANCE	951	1,000	0	250	(750)
POSTAL SERVICE	196	300	100	150	(150)
TELECOMMUNICATIONS	1,920	2,000	1,850	2,490	490
MILEAGE	0	140	0	0	(140)
MEALS & LODGING	0	330	0	673	343
CONVENTION & EDUCATION	0	3,535	3,465	1,660	(1,875)
DUES/MEMBERSHIPS	375	750	525	525	(225)
OFFICE SUPPLIES	543	250	250	250	0
VEHICLE/EQUIPMENT FUEL	529	525	297	400	(125)
<b>OTHER OPERATING EXPENDITURES</b>	<b>42,355</b>	<b>25,405</b>	<b>23,141</b>	<b>18,048</b>	<b>(7,357)</b>
MOTOR VEHICLES	0	35,700	35,713	0	(35,700)
<b>CAPITAL EXPENDITURES</b>	<b>0</b>	<b>35,700</b>	<b>35,713</b>	<b>0</b>	<b>(35,700)</b>
<b>*ECONOMIC DEVELOPMENT*</b>	<b>147,859</b>	<b>186,655</b>	<b>183,212</b>	<b>155,879</b>	<b>(30,776)</b>

## **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.

### **Dinwiddie County Chamber of Commerce**

The Dinwiddie County Chamber of Commerce is organized for the purpose of promoting business and community growth and development by promoting economic programs designed to strengthen and expand the income potential of all businesses within the trade area; promoting programs of civic, social and cultural nature which are designed to increase the functional and aesthetic values of the community, as well as promoting public awareness of those businesses within the county; enhancing the competitive enterprise system of business by creating a better

understanding and appreciation of the importance of business, business people and a concern for their associated challenges; educating the business community and representing them in local, state and national affairs; presenting or addressing issues which are detrimental to the expansion and growth of business in the community as a liaison between county and membership; and discovering and assisting in the correction of abuses which prevent the promotion of business expansion and community growth.

	<b>ACTUAL EXPEND FY/2014</b>	<b>AMENDED BUDGET FY/2015</b>	<b>PROJECTED EXPEND FY/2015</b>	<b>ADOPTED BUDGET FY/2016</b>	<b>BUDGET CHANGE</b>
<b>*OTHER PLAN/COMMUNITY DEV*</b>					
IDA MEMBER SALARIES	5,171	7,750	3,248	5,000	(2,750)
FICA	395	593	248	383	(210)
<b>SALARIES &amp; BENEFITS</b>	<b>5,566</b>	<b>8,343</b>	<b>3,497</b>	<b>5,383</b>	<b>(2,960)</b>
PURCH GOVT SRVS-BABS	18,720	17,500	17,500	18,000	500
CONTRIBUTION-AIRPORT AUTHORITY	45,300	45,300	45,300	47,565	2,265
CONTRIBUTION-PBURG AREA TOURISM	25,000	15,000	15,000	15,000	0
CONTRIBUTION-CRATER PDC	18,201	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	6,333	6,333	11,800	5,467
<b>OTHER OPERATING EXPENDITURES</b>	<b>167,443</b>	<b>156,790</b>	<b>156,790</b>	<b>165,022</b>	<b>8,232</b>
<b>*OTHER PLAN/COMMUNITY DEV*</b>	<b>173,009</b>	<b>165,133</b>	<b>160,287</b>	<b>170,405</b>	<b>5,272</b>

## 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/2014	AMENDED BUDGET FY/2015	PROJECTED EXPEND FY/2015	ADOPTED BUDGET FY/2016	BUDGET CHANGE
<b>*SOIL &amp; WATER CONS DISTRICT*</b>					
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
<b>OTHER OPERATING EXPENDITURES</b>	<b>15,500</b>	<b>15,500</b>	<b>15,500</b>	<b>15,500</b>	<b>0</b>
<b>*SOIL &amp; WATER CONS DISTRICT*</b>	<b>15,500</b>	<b>15,500</b>	<b>15,500</b>	<b>15,500</b>	<b>0</b>

## VIRGINIA COOPERATIVE EXTENSION PROGRAM

Virginia Cooperative Extension brings the resources of Virginia's land-grant universities, Virginia Tech and Virginia State University, to the 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/2014	AMENDED BUDGET FY/2015	PROJECTED EXPEND FY/2015	ADOPTED BUDGET FY/2016	BUDGET CHANGE
<b>*COOPERATIVE EXTENSION PROGRAM*</b>					
EXTENSION PROGRAM ASSISTANT	12,938	14,831	14,742	15,104	273
SUMMER INTERN	4,000	4,000	4,000	4,000	0
FICA	1,296	1,441	1,457	1,461	20
<b>SALARIES &amp; BENEFITS</b>	<b>18,234</b>	<b>20,272</b>	<b>20,199</b>	<b>20,565</b>	<b>293</b>
PROF SRVS - OTHER	790	4,000	4,000	4,000	0
REPAIR & MAINTENANCE CONTRACTS	0	0	246	0	0
ADVERTISING	56	0	0	0	0
PURCH GOVT SRVS-COOP EXTENSION	59,527	70,003	57,020	69,249	(754)
TELECOMMUNICATIONS	961	1,100	1,222	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	110	110	0	0	(110)
PLASTIC PEST CONTAINERS PROGRAM	1,569	1,800	1,346	1,800	0
<b>OTHER OPERATING EXPENDITURES</b>	<b>83,905</b>	<b>99,005</b>	<b>84,726</b>	<b>98,141</b>	<b>(864)</b>
<b>*COOPERATIVE EXTENSION PROGRAM*</b>	<b>102,140</b>	<b>119,277</b>	<b>104,925</b>	<b>118,706</b>	<b>(571)</b>

## TRANSFERS TO OTHER FUNDS

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

- The County is required by the State to provide a specified percentage of local funding to Social Services and Children’s 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 primarily 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 and a transfer to the School Nutrition Fund for their employees’ December bonuses.

	<b>ACTUAL EXPEND FY/2014</b>	<b>AMENDED BUDGET FY/2015</b>	<b>PROJECTED EXPEND FY/2015</b>	<b>ADOPTED BUDGET FY/2016</b>	<b>BUDGET CHANGE</b>
<b>*TRANSFERS TO OTHER FUNDS*</b>					
TRANSFER TO SOCIAL SERVICES	405,274	509,821	509,821	627,935	118,114
TRANSFER TO SCHOOL FUND	12,753,790	12,816,792	12,816,792	14,138,674	1,321,882
TRANSFER TO COMMUNITY DEV FUND	127,785	13,265	13,265	13,265	0
TRANSFER TO CSA FUND	755,000	602,461	602,461	798,334	195,873
TRANSFER TO SCHOOL CAPITAL PROJ	150,000	150,000	150,000	150,000	0
TRANSFER TO COUNTY CAPITAL PROJ	1,722,344	1,855,000	1,855,000	3,198,521	1,343,521
TRANSFER TO COUNTY DEBT SERV	1,360,441	1,498,298	1,498,298	1,548,590	50,292
TRANSFER TO SCHOOL DEBT SERV	4,287,105	4,683,827	4,683,827	4,723,596	39,769
TRANSFER TO OTHER FUNDS	10,000	36,500	36,500	0	(36,500)
<b>*TRANSFERS TO OTHER FUNDS*</b>	<b>21,571,739</b>	<b>22,165,964</b>	<b>22,165,964</b>	<b>25,198,915</b>	<b>3,032,951</b>

## **SPECIAL REVENUE FUNDS**

### **Local 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.

### **Children's Services Act (formerly 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 presented 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 2016 include the County local fund transfer of \$14,138,674, which represents a \$1,321,882 increase for additional personnel and benefits expenditures. FY 2016 State revenues show an increase of approximately \$262,433, primarily due to compensation supplements approved by the 2015 General Assembly. Fund balances in the various school funds will be used along with current revenues to balance the FY 2016 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

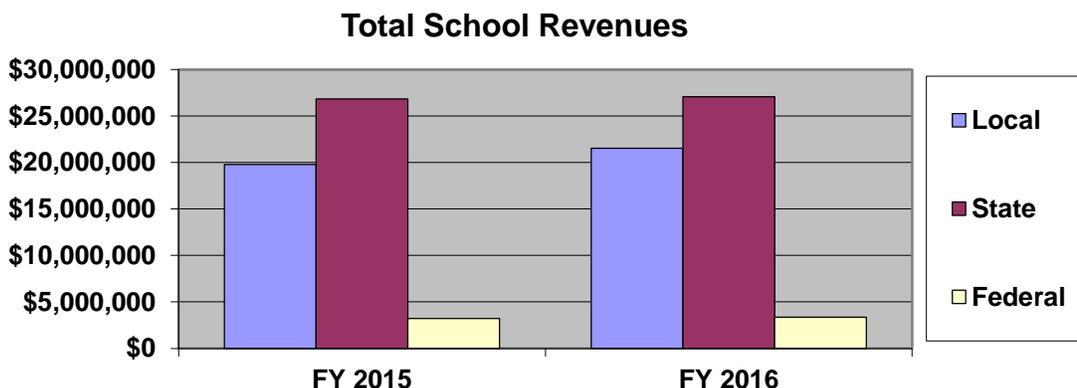
State Aid includes these primary categories: 1) sales tax distribution – 1% of all sales tax is returned to localities for education based on the locality's school age population; 2) Standards of Quality – funds are distributed to a locality based on the locality's ability to pay (composite index). This 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. 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 \$158,000 in local revenue in FY 2016.



## SCHOOL FUNDS

### School Funds Expenditure Analysis

The School Funds expenditures budget is presented to the Board of Supervisors in the following categories: Instruction & Technology; Administration, Attendance and Health; Pupil Transportation; Operation and Maintenance; School Nutrition Services; Capital Projects; and Debt Service.

FUND	CATEGORY	FY 2016	FY 2015	% CHANGE
Fund 205	Instruction & Technology	30,212,627	29,089,935	3.86%
Fund 303	Grants	2,596,301	2,451,074	5.93%
Fund 206	Textbooks	600,000	700,000	-14.29%
	<b>Total Instruction</b>	<b>33,408,928</b>	<b>32,241,009</b>	<b>3.62%</b>
Fund 205	Total Administration Attendance & Health	2,134,333	2,000,542	6.69%
Fund 205	Pupil Transportation	2,882,732	3,033,162	-4.96%
Fund 205	Operation and Maintenance	5,443,284	5,398,007	.84%
Fund 207	School Nutrition Services	1,755,678	1,933,412	-9.19%
Fund 302	Capital Projects	1,160,000	932,322	24.42%
Fund 402	Debt Service	5,423,596	5,452,711	-.53%
	Inter-Fund Transfers	464,452	154,410	
	<b>Total Funds</b>	<b>52,673,003</b>	<b>51,145,575</b>	<b>2.99%</b>

Further details of the FY 2016 School budget are available in a separate document that may be obtained from the School Board Office or [www.dinwiddie.k12.va.us](http://www.dinwiddie.k12.va.us).

## CAPITAL PROJECTS 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 2016-2020 CIP resolution.

### Current CIP Fund Analysis

	Fiscal Year Ended:							Total Funds Received
	6/30/09	6/30/10	6/30/11	6/30/12	6/30/13	6/30/14	6/30/15	
<b>Beg Fund Balance</b>	1,154,220	1,617,705	1,675,974	599,464	1,590,108	2,313,833	909,442	
<b>Funding Sources:</b>								
<b>Annual Cash Transfer</b>	2,599,149	2,700,000	635,000	1,843,800	3,786,178	1,722,344	1,855,000	20,085,915
<b>Insurance Proceeds</b>	0	0	0	349,750	24,617	0	0	374,367
<b>Donations</b>	1,252	0	300,000	65,000	0	0	0	422,054
<b>Proffers</b>	11,776	5,890	5,984	0	0	0	0	23,649
<b>Grant Funds</b>	362,905	1,045,895	53,853	288,724	278,716	629,892	0	2,732,211
<b>Annual Funds Available</b>	<b>2,975,081</b>	<b>3,751,785</b>	<b>994,837</b>	<b>2,547,274</b>	<b>4,089,511</b>	<b>2,352,236</b>	<b>1,855,000</b>	<b>23,638,197</b>
<b>Total Funds Available</b>	<b>4,129,302</b>	<b>5,369,490</b>	<b>2,670,810</b>	<b>3,146,738</b>	<b>5,679,619</b>	<b>4,666,068</b>	<b>2,764,442</b>	

FY	Project Description	Approved Budget	Budget Amend	Project End Adjust	Donation/ Grants	Fiscal Year Ended:							Remaining in Ongoing Project
						6/30/09	6/30/10	6/30/11	6/30/12	6/30/13	6/30/14	6/30/15	
2010	Ford Volunteer Fire Dept. - additional funds	1,000,000	(255,096)		987		(656,478)	(82,150)	(892)	(2,623)		(500)	3,247
2011	Sports Complex	0	247,000		65,000			(9,847)	(228,123)	(32,251)	(5,937)		35,842
2013	Replace Three Fire Engines	1,090,000		(16,114)	374,367					(5,267)	(1,440,512)	(2,474)	0
2014	DVRS Building Renovation	60,000									(26,334)	(31,792)	1,874
2015	County Government Complex		148,776										148,776
2015	Water Infrastructure Improvements Study	75,000											75,000
2015	Courthouse Security - Phase II	45,500										(38,737)	6,763
2015	County Museum	100,000											100,000
2015	SCWWA Nutrient Credit Purchase	36,109										(34,599)	1,510
2015	Ford Area Manned Waste Site	150,000										(28,502)	121,498
2015	School Buses	550,000										(550,000)	0
2015	McKenney Gym	225,000										(203,670)	21,330
2015	McKenney Recreation Center	500,000	326,326									(178,981)	647,346
2015	Eastside Parking Lot Lights & Paving - A&E only	42,000										(13,560)	28,440
2015	Laserfiche Expansion	50,000										(33,143)	16,857

FY	Approved	Project Description	Approved Budget	Budget Amend	Project End Adjust	Donation/ Grants	Fiscal Year Ended:					Remaining in Ongoing Project		
							6/30/09	6/30/10	6/30/11	6/30/12	6/30/13		6/30/14	6/30/15
2015		Broadband Study	75,000										75,000	
2015		Replace Ambulance 41	205,000									(57,450)	147,550	
2015		Extrication Tool Replacement & Upgrade	160,000									(157,915)	2,085	
		<b>Total Project Expenditures</b>					(2,511,596)	(3,693,517)	(2,071,346)	(1,556,630)	(3,365,786)	(3,756,627)	(1,331,323)	1,433,119
		<b>Ending Fund Balance</b>					1,617,705	1,675,974	599,464	1,590,108	2,313,833	909,442	1,433,119	(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	2015	2016	2017	2018	2019
<b>COUNTY</b>					
BEGINNING FUND BALANCE	85,336	0	0	0	0
TRANSFER FROM COUNTY GENERAL FUND	1,477,431	1,548,590	1,545,809	870,327	864,765
<b>TOTAL</b>	<b>1,562,767</b>	<b>1,548,590</b>	<b>1,545,809</b>	<b>870,327</b>	<b>864,765</b>
<b>SCHOOLS</b>					
BEGINNING FUND BALANCE	18,884	0	0	0	0
TRANSFER FROM COUNTY MEALS TAX FUND	750,000	700,000	700,000	700,000	700,000
TRANSFER FROM COUNTY GENERAL FUND	4,683,827	4,723,596	4,677,700	3,924,921	2,993,304
<b>TOTAL</b>	<b>5,452,711</b>	<b>5,423,596</b>	<b>5,377,700</b>	<b>4,624,921</b>	<b>3,693,304</b>
<b>TOTAL FUNDING SOURCES FOR DEBT SRV</b>	<b>7,015,478</b>	<b>6,972,186</b>	<b>6,923,509</b>	<b>5,495,248</b>	<b>4,558,069</b>
<b>EXPENDITURES</b>					
<b>COUNTY</b>					
LEASE REVENUE BONDS	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
DINWIDDIE WATER AUTHORITY LOANS					
TRANSFER	527,199	510,000	510,000	510,000	510,000
ADMIN FEES	0	0	0	0	0
<b>TOTAL</b>	<b>1,562,767</b>	<b>1,548,590</b>	<b>1,545,809</b>	<b>870,327</b>	<b>864,765</b>
<b>SCHOOLS</b>					
GENERAL OBLIGATION BONDS	1,945,750	1,912,251	1,865,892	1,201,751	1,181,250
LEASE REVENUE BONDS	3,504,840	3,511,343	3,511,805	3,423,166	2,512,050
ADMIN FEES	2,120	0	0	0	0
<b>TOTAL</b>	<b>5,452,711</b>	<b>5,423,596</b>	<b>5,377,700</b>	<b>4,624,921</b>	<b>3,693,304</b>
<b>TOTAL EXPENDITURES FOR DEBT SRV</b>	<b>7,015,478</b>	<b>6,972,186</b>	<b>6,923,509</b>	<b>5,495,248</b>	<b>4,558,069</b>
<b>ANNUAL CHANGE</b>	<b>32,424</b>	<b>-43,292</b>	<b>-48,677</b>	<b>-1,428,261</b>	<b>-937,179</b>
<b>ENDING FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## APPENDIX A REVENUE CLASSIFICATIONS

### **General Property Taxes**

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

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

Personal Property Tax – The personal property tax is \$4.90 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 2015 PROPERTY TAX RATES AND  
FISCAL YEAR 2015-2016 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 201566roperty 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 2015 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 2015-2016 fiscal year shall be set at 46%.

**RESOLUTION**

**ADOPTION OF FISCAL YEAR 2016 BUDGET  
AND APPROPRIATION OF FUNDS**

**WHEREAS**, the County Administrator has prepared a Proposed Budget for the fiscal year beginning July 1, 2015 and ending June 30, 2016 (FY 2016); and

**WHEREAS**, a public hearing on the FY 2016 budget was advertised and public hearing held on April 21, 2015 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, 2015 and ending June 30, 2016, and;

**WHEREAS**, the tax rates on real estate, tangible personal property, and machinery and tools were set on March 31, 2015 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 \$103,362,093 for FY 2016 is hereby approved as proposed on this date and hereby appropriated in the FY 2016 General and Other Funds for the offices and activities in the amounts as shown below:

<b>Fund</b>	<b>Revenues</b>	<b>Expenditures</b>
General	\$ 43,632,773	\$ 46,727,026
Meals Tax	\$ 675,000	\$ 700,000
Jail Phone Commission	\$ 0	\$ 2,383
Social Services	\$ 3,015,623	\$ 3,015,623
School Operations	\$ 40,827,428	\$ 41,137,428
School Textbooks	\$ 424,330	\$ 600,000
School Cafeteria	\$ 1,723,361	\$ 1,755,678
Children's Services	\$ 1,590,551	\$ 1,590,551
Community Development	\$ 13,265	\$ 1,220,004
Community Service	\$ 0	\$ 9,993
Law Library	\$ 2,346	\$ 7,723
Fire Programs	\$ 118,500	\$ 281,270
Forfeited Asset Sharing	\$ 0	\$ 8,400
School Capital	\$ 1,110,000	\$ 1,160,000
School Grants	\$ 2,596,057	\$ 2,596,301
County Grants	\$ 68,661	\$ 230,209
County Capital	\$ 3,198,521	\$ 4,425,752
County Debt	\$ 1,548,590	\$ 1,548,590
School Debt	\$ 5,423,596	\$ 5,423,596
<b>Total</b>	<b>\$105,968,602</b>	<b>\$112,440,527</b>
Fund Balance	\$ 24,406,858	\$ 17,934,933
<b>Less: Inter-fund Transfers</b>	<b>-\$ 27,013,367</b>	<b>-\$ 27,013,367</b>
<b>Total Resources &amp; Requirements</b>	<b>\$103,362,093</b>	<b>\$103,362,093</b>

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 2016 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 2016 - 2020  
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 2016-2020 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 2016-2020 CIP and funding for the Fiscal Year 2016 CIP is included in the Fiscal Year 2016 County budget; and

**WHEREAS**, as required by Virginia Code Section 15.2-2303.2(B), Dinwiddie County reports that it received \$0 in FY 2015 from cash proffers and plans to spend \$0 of money received from cash proffers in FY 2016; and

**NOW THEREFORE BE IT RESOLVED** by the Board of Supervisors of Dinwiddie County, Virginia that the proposed Fiscal Years 2016-2020 Capital Improvements Program is hereby adopted.

Projects by Fiscal Year	Funding Sources			Project Cost per Fiscal Year					
	Gen Fund	Alternative/ Subsequent	Total						
		Years	Project	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	
	Transfer	Funding	Cost						
<b>FY 2016 CIP</b>									
McKenney Recreation-Ragsdale Building	1,950,117	0	1,950,117	1,950,117					
Eastside Parking Lot Lights & Paving: Construction	375,000	0	375,000	375,000					
Pamplin Corridor Enhancement Grant Project	72,789	0	72,789	72,789					
DCWA SCWWA Proposed Plant Improvements	70,347	235,207	305,554	70,347	63,635	130,760	6,981	33,831	
DCWA ARWA Proposed Plant Improvements	80,268	779,200	859,468	80,268	89,551	624,397	41,499	23,753	
School Facilities Study	100,000	0	100,000	100,000					
School Buses	550,000	3,150,000	3,700,000	550,000	550,000	700,000	1,200,000	700,000	
<b>Total FY 2016 CIP</b>	<b>3,198,521</b>	<b>4,164,407</b>	<b>7,362,928</b>	<b>3,198,521</b>	<b>703,186</b>	<b>1,455,157</b>	<b>1,248,480</b>	<b>757,584</b>	
<b>FY 2017 CIP</b>									
Eastside Playground Expansion			132,000		132,000				
Eastside Outdoor Basketball Court/Fencing/Bleachers			66,080		66,080				
Sports Complex Baseball Field Outfield Bleachers			225,000		225,000				
Eastside Soccer Field Fencing & Bleachers			50,024		50,024				
Eastside Soccer Field Lighting			109,444		109,444				
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				
Radio System Replacement Study (A&E only)			100,000		100,000				
Animal Control Cremation System			98,800		98,800				
DCWA Capital Improvements - Water Tower			355,000		355,000				

<b>Projects by Fiscal Year</b>	<b>Total Project Cost</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>
DAIA - Executive Hangars	605,121		605,121			
AS400 Replacement/Upgrade	125,000		125,000			
High School Softball Field Lighting Upgrade	190,000		190,000			
<b>Total FY 2017 CIP</b>	<b>2,974,469</b>	<b>0</b>	<b>2,974,469</b>	<b>0</b>	<b>0</b>	
<b>FY 2018 CIP</b>						
Southside Elem School Lagoon Closure	175,000			175,000		
Info Technology Upgrade-Computers/Copiers/Network	421,000			421,000		
DAIA Hangar Renovations & Runway Extension	143,000			47,000	48,000	48,000
Radio System Replacement	6,000,000			6,000,000		
Replace Tanker 3	350,000			350,000		
Self-Contained Breathing Apparatus Replacement	625,000			625,000		
<b>Total FY 2018 CIP</b>	<b>7,714,000</b>	<b>0</b>	<b>0</b>	<b>7,618,000</b>	<b>48,000</b>	<b>48,000</b>
<b>FY 2019 CIP</b>						
Replace Brush 2	150,000				150,000	
Replace Squad 2	350,000				350,000	
Sutherland/Airport Fire Station	3,000,000				3,000,000	
<b>Total FY 2019 CIP</b>	<b>3,500,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,500,000</b>	
<b>FY 2020 CIP</b>						
School Renovations-Sunnyside/Southside Elem	28,655,450					28,655,450
Replace Ladder Truck #4	1,100,000					1,100,000
Eastern Area Fire Station-Richard Bland College	3,000,000					3,000,000
Heavy 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 Splash-pad	308,000					308,000
<b>Total FY 2020 CIP</b>	<b>39,113,450</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>39,113,450</b>
<b>Total</b>	<b>60,664,847</b>	<b>3,198,521</b>	<b>3,677,655</b>	<b>9,073,157</b>	<b>4,796,480</b>	<b>39,919,034</b>

**APPENDIX C  
PAID FULL-TIME EQUIVALENTS**

<b>County Employees by Function</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2015</b>	<b>FY 2016</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>
<b>General Government</b>					
County Administration	3.00	3.00	3.00	3.01	3.00
County Attorney	1.63	1.55	1.60	1.54	1.60
Human Resources	.51	0.82	1.00	1.42	2.00
Commissioner of Revenue	6.22	6.00	6.17	5.87	6.17
Business License/Land Use	1.00	1.00	1.00	1.00	1.00
Treasurer	5.59	5.88	6.00	6.00	6.00
Accounting	3.00	3.94	4.00	3.68	4.00
Information Technology	3.00	3.00	4.00	3.83	4.00
Registrar	1.70	1.76	1.73	1.92	1.73
<b>Judicial Administration</b>					
Clerk of the Circuit Court	5.00	5.54	5.76	6.22	5.00
Victim Witness Program	1.00	1.00	1.00	1.00	1.00
Commonwealth's Attorney	6.63	6.63	6.63	6.49	6.63
<b>Public Safety</b>					
Sheriff	55.46	55.61	56.90	57.79	58.36
Emergency Medical Services	20.21	20.43	23.32	22.82	23.45
Fire & Rescue Services	2.91	3.00	3.00	2.88	3.00
Court Services-Community Supervision	0.49	0.45	0.50	0.34	0.50
Children's Services	2.16	2.32	2.23	2.19	2.95
Building Inspections	3.00	3.00	3.00	3.00	3.00
Animal Control/Pound	4.15	4.88	5.00	4.87	5.65
Emergency Communications	16.92	17.01	19.00	18.59	19.00
<b>Public Works</b>					
Waste Management	15.12	15.61	19.28	16.91	20.25
General Properties	6.00	6.12	6.15	4.89	4.00
<b>Culture and Recreation</b>					
Parks, Recreation, & Tourism	14.84	15.50	18.77	16.27	17.93
<b>Community Development</b>					
Economic Development	1.61	1.93	2.00	2.00	2.00
Planning/Zoning/GIS	5.11	5.70	7.00	5.59	6.63
Cooperative Extension-Assistant only	0.55	0.72	0.79	0.88	0.79
<b>Totals</b>	<b>186.81</b>	<b>192.39</b>	<b>208.83</b>	<b>200.93</b>	<b>209.64</b>

**APPENDIX D  
MISCELLANEOUS COUNTY AND COMMUNITY STATISTICS**

<b>DEPARTMENT STATISTICS</b>	<b>FY 2013 TOTAL</b>	<b>FY 2014 TOTAL</b>	<b>FY 2015 TOTAL</b>
<b>Sheriff</b>			
Physical arrests	1,658	1,643	1,399
Traffic violations	8,638	7,633	5,741
Civil papers	11,020	10,881	8,837
<b>Fire &amp; Rescue</b>			
Fire calls answered	2,240	2,227	2,432
EMS calls answered	3,184	3,028	3,442
<b>Building Inspections</b>			
Permits issued	873	877	816
<b>Animal Control</b>			
Calls answered	5,298	4,872	4,598
<b>Animal Pound</b>			
Adoptions	150	222	187
<b>Waste Management</b>			
Refuse collected in tons	18,009	16,407	17,951
Recycled waste collected in tons	635	757	790
<b>Social Services</b>			
Caseload-average monthly	6,926	6,793	6,968
<b>Children's Services</b>			
Caseload-average monthly	54	67	71
<b>Parks, Recreation, &amp; Tourism</b>			
Program participants-average monthly	7,005	7,612	6,891
Rentals	340	354	144
<b>Planning &amp; Zoning</b>			
Addresses Assigned	86	65	32
Business License	144	188	145
Cell Tower Co-location	21	11	6
Conditional Use Permit	3	3	1
Agreement In Lieu of (E&S)	63	78	50
Erosion and Sediment Control	2	15	4
Ordinance Amendment	6	4	1
Plan Review	29	22	11

**APPENDIX D  
MISCELLANEOUS COUNTY AND COMMUNITY STATISTICS**

<b>DEPARTMENT STATISTICS</b>	<b>FY 2013 TOTAL</b>	<b>FY 2014 TOTAL</b>	<b>FY 2015 TOTAL</b>
<b>Planning</b>			
Plat Review	74	66	74
Rezoning Request	1	7	2
Sign Permit	6	5	11
Special Exception	0	0	0
Variance Request	7	0	1
Zoning Permit	47	45	32
Amendment of Conditions	0	4	1
Cash Proffers	0	0	0

<b>Fiscal Year</b>	<b>Population</b>	<b>Personal Income*</b>	<b>Per Capita Personal Income*</b>	<b>School Enrollment</b>	<b>Unemploy- ment Rate</b>
2015	28,971	3,278,300	41,594	4,380	6.06%
2014	28,864	3,224,769	41,108	4,389	6.40%
2013	28,314	3,172,112	40,629	4,439	7.30%
2012	28,018	3,120,171	40,155	4,435	7.60%
2011	28,001	2,986,610	38,487	4,545	7.90%
2010	28,087	2,818,489	36,153	4,679	8.80%
2009	27,209	2,716,697	35,018	4,675	8.00%
2008	27,047	2,646,330	34,189	4,687	4.50%
2007	25,747	2,552,633	33,212	4,623	3.40%
2006	25,695	2,423,544	31,732	4,573	3.10%

Source: Weldon Cooper Center, Annual School Report - prepared by Schools, Bureau of Economic Analysis  
\*includes Colonial Heights & Petersburg, estimates used for 2014 & 2015

## **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.

VPSA: 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.