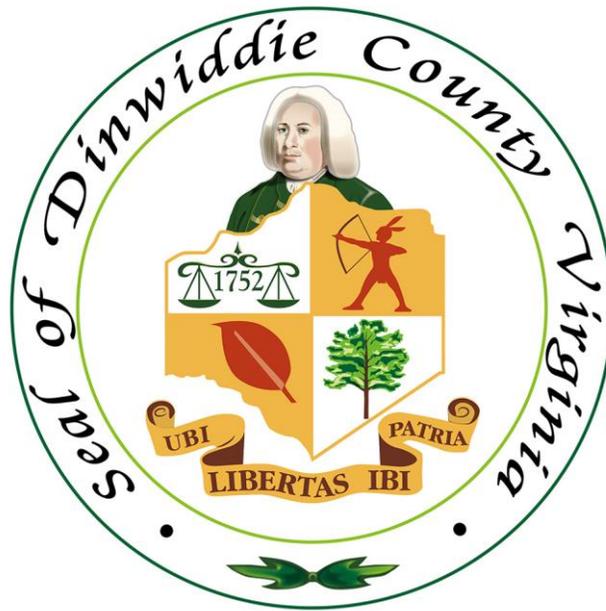


Dinwiddie County, Virginia

Adopted Consolidated Budget



Fiscal Year 2016-2017

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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; health insurance; and unemployment and workers' compensation insurance
Contractual Services	Services acquired from outside sources and other government entities on a fee basis or fixed time contract basis
Other Charges	Charges for utilities; communications; insurance; leases/rentals; travel and training; dues and memberships; and contributions to other government entities or community organizations that are not related to the direct purchase of a fee-basis service
Materials & Supplies	Includes articles and commodities that are consumed and minor equipment that is not capitalized
Capital Outlay	Non-recurring and infrequent expenditures to include furniture, equipment and other departmental specific capital expenditures

This information is provided in the form of actual data for FY 2015; appropriations and either estimated or unaudited actual data for FY 2016 and the adopted budget for FY 2017.

For Additional Information

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

BRIEF HISTORY AND DESCRIPTION OF GOVERNMENT

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

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

Dinwiddie County offers a blend of suburban and rural living, with agriculture contributing significantly to the economy and the quality of life that its approximately 28,971 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

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

Constitutional Officers

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

School Board

Barbara T. Pittman, Chairman
Sherilyn H. Merritt, Vice Chairman
Mary M. Benjamin
William R. Haney
Teresa J. Stump

Superintendent of Schools

W. David Clark

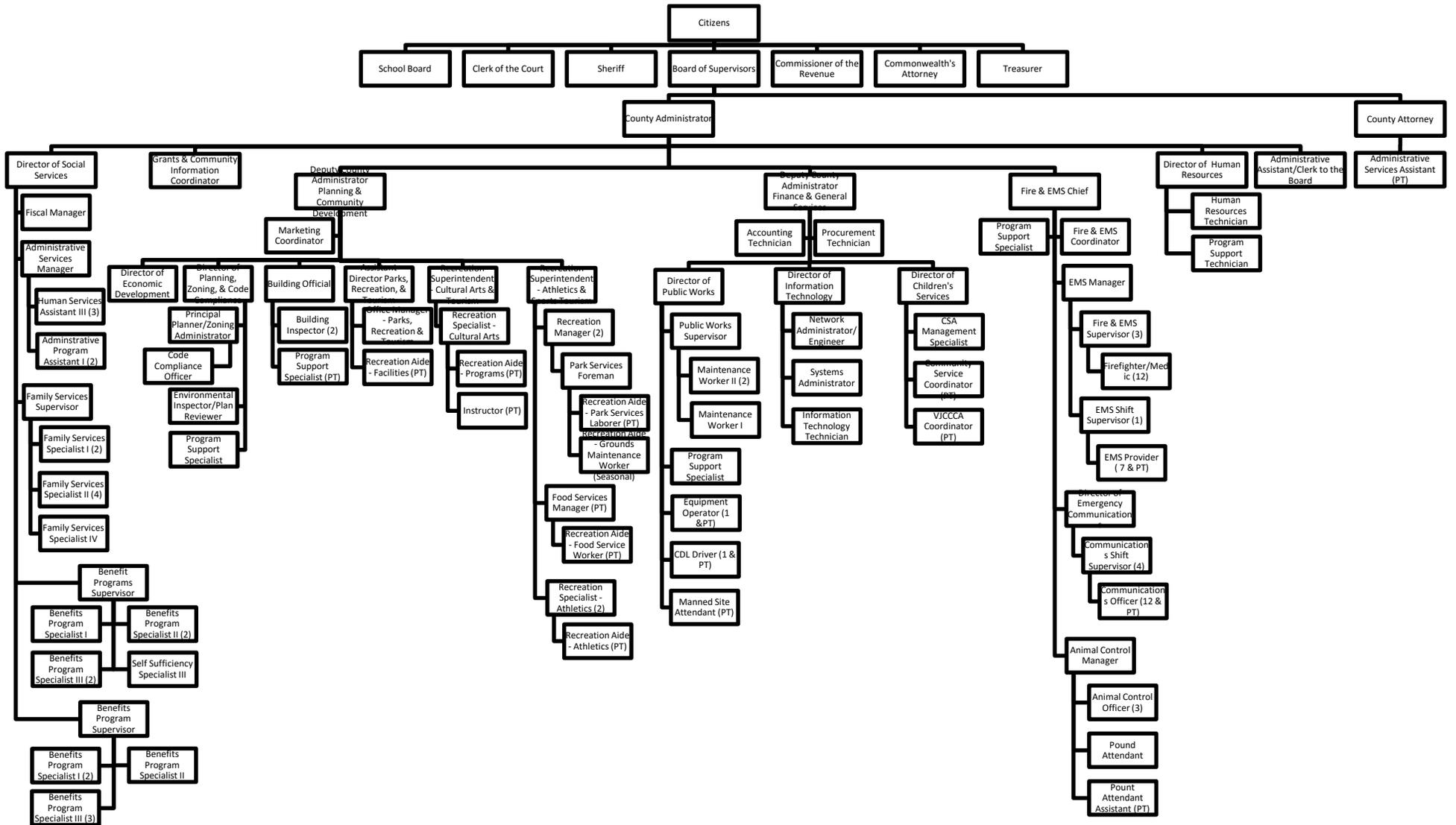
Industrial Development Authority

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.

November 16	Department Manager & CIP Committee Meeting: FY 2016 CIP Update & FY 2017-2021 Work Session
December 1	Board of Supervisors Work Session: FY 2016 CIP Update
December 14	Department Manager Meeting: Overview of FY 2017 Budget Packets
January 5	Board of Supervisors Budget Calendar Approval
January 14	Departments and Outside Agencies Budget Requests Due to Administration
Jan/Feb	Administration Review of Expenditure Requests and Development of Revenue Projections
January 25-29	Department Request Reviews with Administration & Managers
February 2	Board of Supervisors Work Session: Budget Overview
February 16	Board of Supervisors Work Session: Operational Expenditures Budget
February 29	School Board's FY 2017 Budget Request Due to Administration
March 1	Board of Supervisors Work Session: Operational Expenditures Budget
March 8	Joint Board of Supervisors/School Board Work Session
March 15	Board of Supervisors Work Session: Tax Rates/Revenue Budget/Health Insurance Resolution
March 24	Complete Tax Rates Advertisement
March 27, 30 April 3	Run Advertisements for Tax Rates Public Hearing (The Monitor, Progress Index)
April 5	Tax Rates Public Hearing and Adoption; Board of Supervisors Work Session: Budget/CIP
April 7	Complete Budget/CIP Advertisement
April 10, 13, 17	Run Advertisements for Budget/CIP Public Hearing (The Monitor, Progress Index)
April 19	Public Hearing for Budget/CIP
May 3	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 Plan. 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 Plan 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 Plan.

Asset Inventory

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

Investments

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

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 deputy county administrator–finance and general services 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 Community Service Fund; Children's Services Act Fund; County and School Grants Funds; Asset Forfeiture Fund; Law Library Fund; and Fire & EMS Grants Fund. The Meals Tax Fund; 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, Brenda Ebron-Bonner
Vice Chairman, Harrison Moody
Supervisor William Chavis
Supervisor Daniel Lee
Supervisor Dr. Mark Moore

From: W. Kevin Massengill
County Administrator

RE: County Administrator's FY 2017 Budget Message

Dear Members of the Board of Supervisors:

I am pleased to submit the official proposed budget for Fiscal Year 2016-17. 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.

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

The adoption of an annual budget is one of the most important actions that a local Board of Supervisors can take. Once adopted the budget serves as a financial roadmap which provides the citizens, media, 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 Code of Virginia, the proposed budget presented for your consideration is balanced. Staff and I have taken sufficient measures to ensure that the revenue and expenditure projections provided in this budget are accurate and 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.

FY17 Budget Goals

The County is projecting a slight increase in general fund local revenue for FY 2017 of \$1,111,550. Revenue from the Commonwealth of Virginia for FY 2017 is projected to increase by \$18,433 compared to FY 2016. In addition, the County is projecting federal revenue to decrease by \$30,237. When considering all anticipated revenue (federal, state and local), the total FY 2017 general fund revenue represents an increase of 2.5% or \$1,099,746 from FY 2016.

County staff and I continue to build a recommended budget that is based on the key assumptions that have been utilized over the last several years.

- The budget must be prioritized to allow for 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.

With the above key assumptions and the acknowledgement of flat revenue projections, the Board of Supervisors directed staff to develop a recommended budget that recognized the need to prioritize funding to:

- deliver essential government services
- address the County's on-going financial obligations
- enhance law enforcement and fire protection services
- make strategic workforce investments

I am very proud to report that staff and I have developed a FY 2017 expenditure budget that is cognizant of the economic climate we are currently experiencing. As a result, our total General Fund expenditure budget for FY 2017 is projected to decrease by \$178,903 from FY 2016.

Adopted Calendar 2016 Tax Rates per \$100 of Assessed Valuation

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 2017's consolidated budgeted at \$104,754,355. 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 2017 budget assumes a 96% collection rate on both Real Estate taxes and Personal Property taxes.

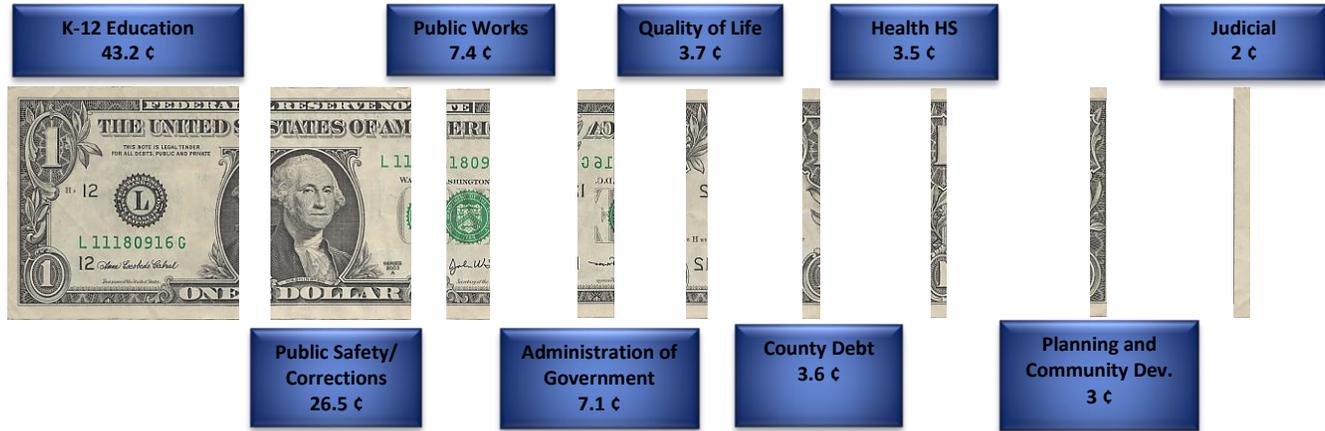
Overall Expenditures

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 2017 consolidated requirements budgeted at \$104,754,355.

County Operating Budget

The proposed total operating expenditure budget for FY 2017 is \$22,724,616 compared to the FY 2016 amended budget of \$21,404,648. The following is a breakdown of how each dollar is spent in Dinwiddie County:



As requested by the Dinwiddie Board of Supervisors, the FY 2017 budget enhances law enforcement and fire protection services. Funds are provided in the Dinwiddie County Sheriff’s Office to purchase 5 replacement patrol vehicles, Taser equipment and body cameras, and fully funds the County’s increase to the Meherrin River Regional Jail Authority’s annual payment. Funds are also provided to the Dinwiddie County Division of Fire & EMS to begin implementation of the firefighter/medic initiative. This initiative will commence on January 1, 2017 and will allow for the hiring of seven new combined firefighter/medics, with eight of our existing EMT staff members crossed trained as firefighters.

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 2017 budget includes \$602,401 to purchase and systematically replace aging and outdated equipment. The following is a breakdown of the operating capital improvements included in the FY 2017 budget:

Department	Description	Amount
Sheriff’s Office	5 Patrol Vehicles	\$165,000
Information Technology	Computer Equipment/Replacements	\$108,500
Sheriff’s Office	Taser Officer Safety Program – Partial Grant	\$63,500
Fire & Rescue	Personal Protective Equipment Firefighter/Medics	\$50,000
Volunteer Fire Departments	25 Sets of Personal Protective Equipment	\$38,000
Fire & Rescue	2 Defibrillators/Monitors – Grant Match	\$37,000
Animal Control	Truck Replacement – Equipment	\$34,000
Commonwealth’s Attorney	Case Management System (Partial Funding From Fund 229)	\$26,000

Department	Description	Amount
Communications	Upgrade Dispatch Consoles Software	\$21,639
Building Inspections	4X4 Small SUV	\$20,025
Communications	4 Portable radios & 100 Batteries	\$16,772
Communications	4 Dispatcher Chairs	\$7,865
Fire and Rescue	Hose for Reserve Engine	\$7,100
Animal Control	Tuffbook and Mifi Card	\$7,000

Dinwiddie County Public Schools

The total FY 2017 Dinwiddie County Public School budget is \$54,308,944, which includes funding from the federal, state, and local governments. Dinwiddie County Public Schools are fully funded at their requested local amount, and the Board of Supervisors are very proud of the investment they are making in educating the children of Dinwiddie County. Below is a breakdown of the total funding provided by the County in the FY 2017 proposed budget:

o School Operating Fund	\$14,138,674
o School Debt Service	\$ 5,392,555
o School Buses (CIP)	\$ 550,000
o <u>Internal Capital Outlay</u>	\$ 150,000
Total	\$20,231,229

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 girls' softball field complex and the closure of a lagoon at Southside Elementary School.

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 2017 budgets closely follow the FY 2016 budgets for those offices.

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 2017 budget relative to County workforce:

- o The FY 2017 budget includes a 2% cost of living adjustment for all county employees and employees of constitutional officers to commence on July 1, 2016. The Constitutional Officers themselves will receive the 2% cost of living adjustment on December 1, 2016 as mandated by the State Compensation Board.
- o The FY 2017 budget includes funding to implement strategic workforce investments relative to employee compensation, and certain job classification changes are included that achieve internal parity with like positions.
- o The FY 2017 budget proposes a 9.1% overall increase in health/dental insurance premiums.
- o The FY 2017 budget recognizes a VRS employer contribution rate of 8.88% and group life insurance rate of 1.31%.
- o In FY 2013 the General Assembly passed legislation requiring a 5% salary adjustment to help compensate for a mandated 5% VRS employee contribution, which could be implemented all at once or phased-in over a 5 year period. The Board of Supervisors decided to phase in the implementation over the next five years in 1% annual

increments. As such, VRS-identified Plan I County employees' salaries are being adjusted by 1.118% in FY 17 to make those employees "whole". It should be noted that FY 2017 is the last year of the phased-in period.

In addition to the workforce initiatives noted above, the following new positions are included in the FY 2017 budget:

Department	Description	Net Change in Salary/Benefits
Fire	Firefighter/Medic Initiative	\$421,303
Public Works	Restoration of Public Works Supervisor	\$63,715
Children Services Act	CSA Management Specialist Part Time to Full Time	\$21,888
Animal Control	Animal Control Officer Eliminated Part Time For Full Time	\$13,437

Debt Service

Although the County has not issued new debt since 2006, all non-VPSA debt was refinanced in FY 2012 for considerable interest savings. The County anticipates the need to issue additional debt in FY 2017 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, the reduction in the debt service payment in 2018 is greater than the new debt service payment created by the debt issued in FY 2017. 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 2017 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. This minimum amount is calculated for FY 2017 at \$12,335,932, and the general fund balance at June 30, 2017 is budgeted at \$14,949,495.

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 2017 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.

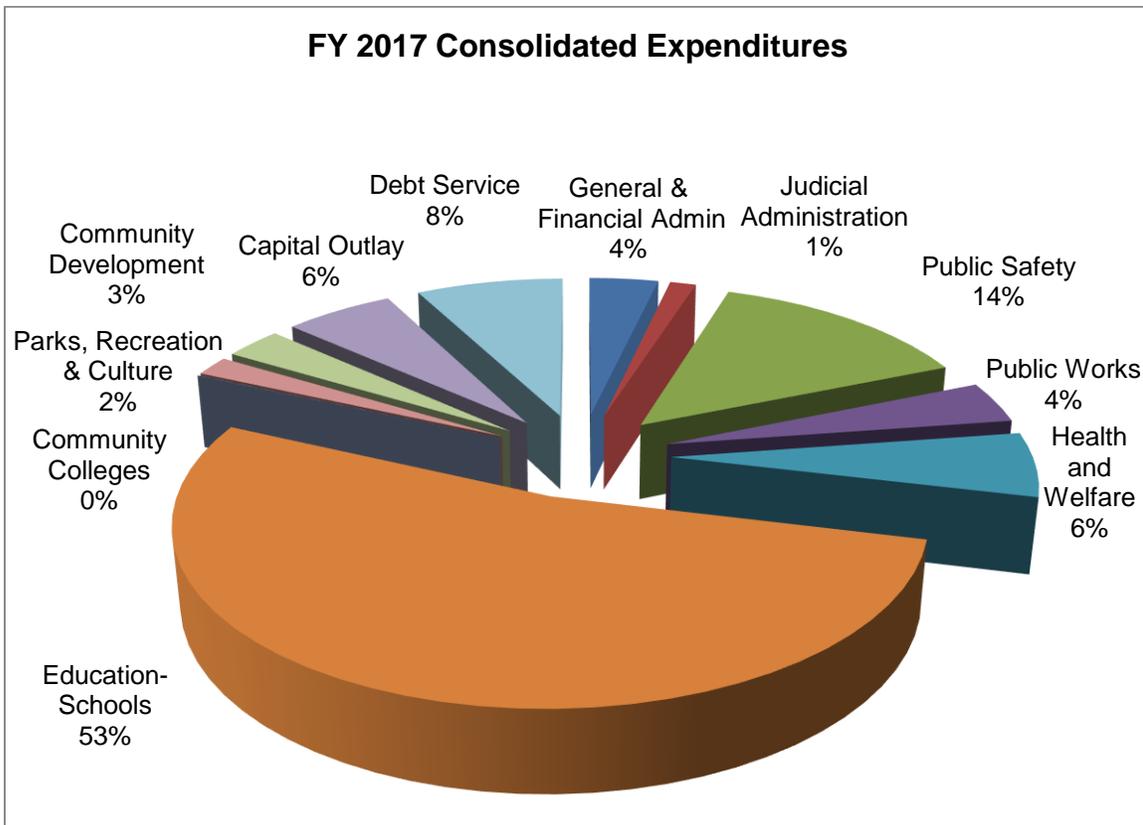
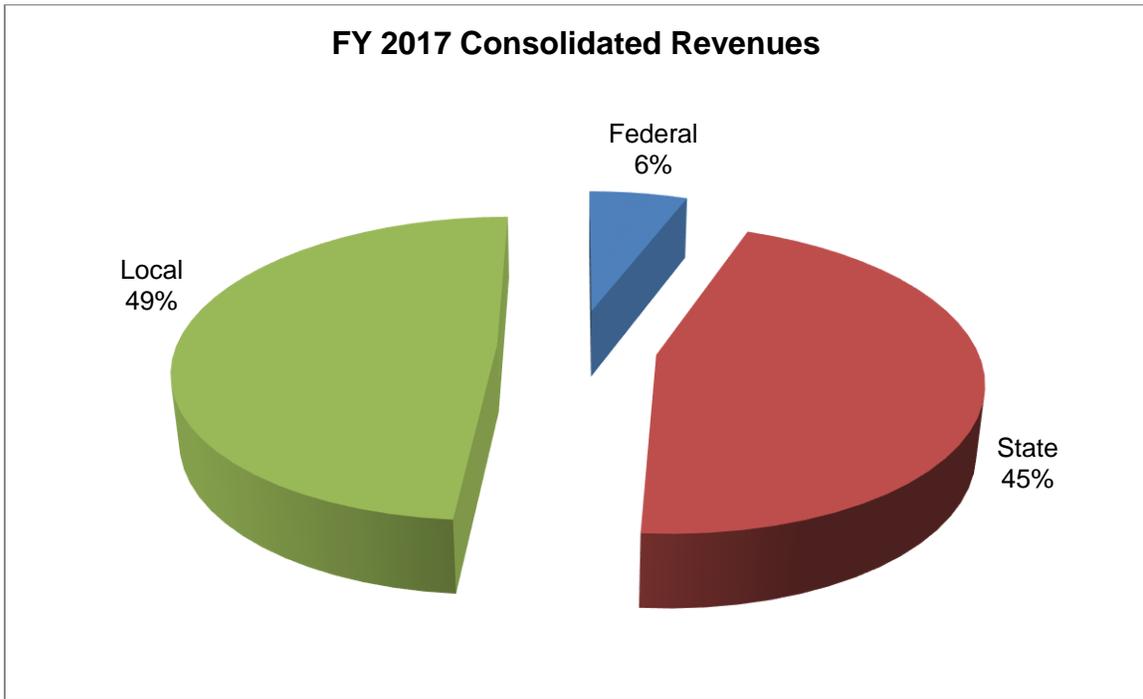
Thank you for your time and consideration of this document and for allowing me to be of service to you, the staff and the citizens of Dinwiddie County.

Sincerely,



W. Kevin Massengill
County Administrator

OVERVIEW OF FY 2017 CONSOLIDATED BUDGET



COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET	Year Ended June 30, 2015 Budgeted Revenue	Year Ended June 30, 2015 Actual Revenue	Year Ended June 30, 2016 Budgeted Revenue	Year Ended June 30, 2016 Projected Revenue	Year Ended June 30, 2017 Budgeted Revenue	Budgeted Increase/ Decrease
GENERAL FUND						
Revenue From Local Sources:						
Real Estate -- Current Taxes	15,858,153	15,754,604	16,318,986	16,093,844	16,222,392	(96,594)
Real Estate -- Delinquent Taxes	594,000	860,534	664,530	750,069	739,000	74,470
Mineral Lands	82,464	84,320	87,424	93,238	99,352	11,928
Public Service Corporations	1,177,422	1,349,872	1,294,002	1,630,966	1,631,698	337,696
Personal Property -- Current Taxes	6,498,030	6,649,520	7,080,299	7,124,272	7,278,556	198,257
Personal Property -- Delinquent Taxes	536,000	987,040	570,000	900,000	900,000	330,000
Mobile Homes	72,198	64,149	59,604	61,531	60,735	1,131
Heavy Equipment	167,202	174,463	178,808	293,598	406,278	227,470
Volunteer Exemptions	2,100	2,408	2,100	2,200	2,030	(70)
Airplanes	37,554	34,196	34,910	32,370	31,582	(3,328)
Non Filing Fee	30,000	27,578	25,000	19,650	19,650	(5,350)
Machinery and Tools	622,162	636,356	683,188	627,924	604,814	(78,374)
Certified Pollution/Recycling	1,066,878	1,610,240	2,169,582	2,151,829	2,145,932	(23,650)
Penalties	230,000	288,226	287,000	287,000	287,000	0
Interest on Taxes	210,000	255,329	250,000	250,000	250,000	0
Total General Property Taxes	27,184,163	28,778,835	29,705,433	30,318,491	30,679,019	973,586
Local Sales and Use Tax	1,300,000	1,572,641	1,580,000	1,576,211	1,580,000	0
Consumer Utility	555,000	539,173	536,100	593,260	593,000	56,900
Local Consumption Tax	160,000	176,655	155,200	154,898	154,000	(1,200)
Business Licenses	766,000	694,322	662,000	663,511	663,000	1,000
Motor Vehicle Licenses	535,000	548,898	545,000	545,000	545,000	0
Bank Stock Tax	163,000	175,916	196,000	172,828	172,828	(23,172)
Recordation Tax	146,000	261,738	155,000	165,161	163,000	8,000
Admissions Tax	15,000	28,441	18,000	15,000	15,000	(3,000)
Transient Occupancy Tax	65,000	68,051	63,000	81,174	81,000	18,000
Communications Sales & Use Tax	935,000	919,359	925,000	893,377	895,000	(30,000)
Total Other Local Taxes	4,640,000	4,985,193	4,835,300	4,860,420	4,861,828	26,528

COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET	Year Ended June 30, 2015 Budgeted Revenue	Year Ended June 30, 2015 Actual Revenue	Year Ended June 30, 2016 Budgeted Revenue	Year Ended June 30, 2016 Projected Revenue	Year Ended June 30, 2017 Budgeted Revenue	Budgeted Increase/ Decrease
Animal Licenses	20,500	16,982	20,000	15,255	15,000	(5,000)
Weapons Permits	20,500	15,195	15,000	17,733	18,000	3,000
Building and Related Permits	146,100	122,591	117,550	147,529	144,750	27,200
Zoning and Related Permits	42,555	65,543	63,650	45,567	44,150	(19,500)
Total Permits, Fees, & Licenses	229,655	220,311	216,200	226,085	221,900	5,700
Court Fines and Forfeitures	639,000	536,407	542,750	360,083	497,975	(44,775)
Total Fines & Forfeitures	639,000	536,407	542,750	360,083	497,975	(44,775)
Interest on Bank Deposits	18,500	36,289	21,000	42,530	41,000	20,000
Rental of General Property	27,900	30,205	31,700	31,400	18,200	(13,500)
Total Use of Money & Property	46,400	66,494	52,700	73,930	59,200	6,500
Sheriff/Courthouse Charges	146,736	119,441	121,611	135,611	141,711	20,100
Commonwealth's Attorney Charges	3,650	3,605	3,650	2,791	2,800	(850)
Ambulance Charges	607,000	688,599	633,000	427,877	647,000	14,000
Correction/Detention Charges	3,200	4,001	3,600	2,807	3,000	(600)
Animal Control/Pound Charges	18,820	15,680	16,620	17,753	18,300	1,680
Waste Collection & Disposal Charges	52,000	59,889	56,000	75,000	70,000	14,000
Recreation Charges	172,650	185,347	165,500	165,717	170,500	5,000
Sale of Maps	100	126	100	21	100	0
Water Charges	620,125	498,417	653,900	653,900	663,453	9,553
Misc. Charges	91,300	136,007	91,125	105,966	107,225	16,100
Total Charges for Services	1,715,581	1,711,111	1,745,106	1,587,443	1,824,089	78,983
Misc. Revenue	9,800	49,809	20,000	(5,527)	16,000	(4,000)
Total Misc. Revenue	9,800	49,809	20,000	(5,527)	16,000	(4,000)
Security Reimbursement	72,000	52,820	65,000	149,652	100,000	35,000
Misc. Recovered Costs	119,128	313,218	124,975	98,263	159,003	34,028
Total Recovered Costs	191,128	366,038	189,975	247,915	259,003	69,028
Revenue from Local Sources	34,655,727	36,714,198	37,307,464	37,668,840	38,419,014	1,111,550

COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET	Year Ended June 30, 2015 Budgeted Revenue	Year Ended June 30, 2015 Actual Revenue	Year Ended June 30, 2016 Budgeted Revenue	Year Ended June 30, 2016 Projected Revenue	Year Ended June 30, 2017 Budgeted Revenue	Budgeted Increase/ Decrease
Revenue from the Commonwealth:						
Non-Categorical Aid	3,841,542	3,824,823	3,851,112	3,852,209	3,852,542	1,430
Commonwealth's Attorney	324,366	319,332	356,038	333,976	360,031	3,993
Sheriff	1,331,805	1,343,822	1,380,628	1,372,004	1,375,110	(5,518)
Commissioner of the Revenue	120,343	120,774	123,240	122,519	125,021	1,781
Treasurer	84,792	84,652	86,618	86,336	87,914	1,296
Registrar	39,833	41,032	40,630	40,630	41,000	370
Clerk of Circuit Court	302,494	265,936	259,650	257,555	262,770	3,120
Misc. Categorical Aid/Grants	207,912	183,724	293,562	292,911	305,523	11,961
Revenue from the Commonwealth	6,253,087	6,184,095	6,391,478	6,358,140	6,409,911	18,433
Revenue from the Federal Government:						
Payments in Lieu of Taxes	850	800	880	868	868	(12)
Misc. Grants	15,700	16,171	67,325	51,025	37,100	(30,225)
Revenue from the Federal Government	16,550	16,971	68,205	51,893	37,968	(30,237)
Total Revenue	40,925,364	42,915,264	43,767,147	44,078,873	44,866,893	1,099,746
Other Financing Sources:						
Transfers from Other Funds	0	0	0	0	0	0
Other Financing Sources	0	0	0	0	0	0
GENERAL FUND	40,925,364	42,915,264	43,767,147	44,078,873	44,866,893	1,099,746
MEALS TAX FUND						
Revenue From Local Sources:						
Meals Tax	650,000	711,002	675,000	720,229	721,000	46,000
MEALS TAX FUND	650,000	711,002	675,000	720,229	721,000	46,000
JAIL PHONE COMMISSION FUND						
Revenue From Local Sources:						
Jail Phone Commission	0	0	0	0	0	0
JAIL PHONE COMMISSION FUND	0	0	0	0	0	0

COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET	Year Ended June 30, 2015 Budgeted Revenue	Year Ended June 30, 2015 Actual Revenue	Year Ended June 30, 2016 Budgeted Revenue	Year Ended June 30, 2016 Projected Revenue	Year Ended June 30, 2017 Budgeted Revenue	Budgeted Increase/ Decrease
SESQUICENTENNIAL FUND						
Revenue From Local Sources:						
Misc. Donations	1,560	1,560	0	0	0	0
Other Financing Sources:						
Transfers from Other Funds	10,000	10,000	0	0	0	0
SESQUICENTENNIAL FUND	11,560	11,560	0	0	0	0
SOCIAL SERVICES FUND						
Revenue from the Commonwealth:						
Public Assistance and Welfare Admin	1,094,624	777,538	1,145,616	1,047,694	1,217,251	71,635
Revenue from the Federal Government:						
Public Assistance and Welfare Admin	1,178,146	1,309,119	1,242,072	1,082,233	1,330,805	88,733
Other Financing Sources:						
Transfer from General Fund	509,821	509,821	627,935	627,935	457,470	(170,465)
SOCIAL SERVICES FUND	2,782,591	2,596,478	3,015,623	2,757,862	3,005,526	(10,097)
SCHOOL FUND						
Revenue From Local Sources:						
Charges for Education-Drivers Education	25,000	18,805	25,000	25,000	25,000	0
Local Rent	140,000	141,667	158,000	158,000	174,344	16,344
Recovered Costs-Medicare Admin Services	70,000	17,441	70,000	70,000	70,000	0
Revenue from Local Sources	235,000	177,913	253,000	253,000	269,344	16,344

COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET	Year Ended June 30, 2015 Budgeted Revenue	Year Ended June 30, 2015 Actual Revenue	Year Ended June 30, 2016 Budgeted Revenue	Year Ended June 30, 2016 Projected Revenue	Year Ended June 30, 2017 Budgeted Revenue	Budgeted Increase/ Decrease
SCHOOL FUND						
Revenue from the Commonwealth:						
State Sales and Use Taxes	4,377,940	4,432,841	4,545,947	4,545,947	4,741,088	195,141
Basic School Aid	14,402,754	14,278,639	14,276,888	14,276,888	14,873,379	596,491
Foster Home Children	0	4,708	4,661	4,661	25,522	20,861
Gifted and Talented Children	147,535	146,543	147,535	147,535	152,376	4,841
Special Education	1,691,941	1,680,562	1,691,941	1,691,941	1,898,356	206,415
Summer School	0	44,246	0	0	21,149	21,149
Vocational Education	222,772	232,101	214,641	214,641	263,791	49,150
Remedial Education	593,278	589,288	590,139	590,139	650,774	60,635
Fringe Benefits	2,614,819	2,597,233	2,803,222	2,803,222	2,796,742	(6,480)
At Risk Programs	654,380	667,844	654,194	654,194	880,167	225,973
Primary Class Size	718,526	754,437	749,319	749,319	730,295	(19,024)
Technology	232,000	171,027	232,000	232,000	232,000	0
Hospital Clinic	111,643	143,614	109,533	109,533	159,888	50,355
Early Intervention	101,561	106,075	103,818	103,818	108,489	4,671
Algebra Readiness	64,781	67,038	67,038	67,038	75,161	8,123
English Language Learners	56,753	45,225	45,989	45,989	48,562	2,573
Homebound	88,257	85,919	87,637	87,637	72,994	(14,643)
GED, Mentor Teacher, Other Categorical	57,381	62,852	56,252	56,252	288,812	232,560
Revenue from the Commonwealth	26,136,321	26,110,191	26,380,754	26,380,754	28,019,545	1,638,791
Revenue from the Federal Government:						
Misc. Federal Funds	55,000	65,375	55,000	55,000	55,000	0
Revenue from the Federal Government	55,000	65,375	55,000	55,000	55,000	0
Other Financing Sources:						
Transfer from General Fund.	12,816,792	12,816,792	14,138,674	14,138,674	14,138,674	0
Other Financing Sources	12,816,792	12,816,792	14,138,674	14,138,674	14,138,674	0
SCHOOL FUND	39,243,113	39,170,271	40,827,428	40,827,428	42,482,563	1,655,135

COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET	Year Ended June 30, 2015 Budgeted Revenue	Year Ended June 30, 2015 Actual Revenue	Year Ended June 30, 2016 Budgeted Revenue	Year Ended June 30, 2016 Projected Revenue	Year Ended June 30, 2017 Budgeted Revenue	Budgeted Increase/ Decrease
SCHOOL TEXTBOOK FUND						
Revenue From Local Sources:						
Sale/Rental of Textbooks	0	495	0	0	0	0
Revenue From Commonwealth:						
Transfer from State SOQ Funds	302,081	300,007	302,038	302,038	348,498	46,460
Other Financing Sources:						
Transfer from School Fund	122,250	122,250	122,292	122,292	133,986	11,694
SCHOOL TEXTBOOK FUND	424,331	422,752	424,330	424,330	482,484	58,154
SCHOOL NUTRITION FUND						
Revenue From Local Sources:						
Interest from Bank Deposits	150	119	150	150	150	0
Misc. Rebates/Refunds	45,000	3,110	58,000	58,000	81,000	23,000
Cafeteria Sales	560,000	461,851	550,000	550,000	500,000	(50,000)
Revenue from the Commonwealth:						
School Breakfast/Lunch Program	49,643	30,572	31,522	31,522	35,000	3,478
Revenue from the Federal Government:						
School Breakfast/Lunch Program	1,100,000	1,129,883	1,083,689	1,083,689	1,090,676	6,987
Other Financing Sources:						
Transfer from General Fund	26,500	26,500	0	0	0	0
SCHOOL NUTRITION FUND	1,781,293	1,652,034	1,723,361	1,723,361	1,706,826	(16,535)

COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET	Year Ended June 30, 2015 Budgeted Revenue	Year Ended June 30, 2015 Actual Revenue	Year Ended June 30, 2016 Budgeted Revenue	Year Ended June 30, 2016 Projected Revenue	Year Ended June 30, 2017 Budgeted Revenue	Budgeted Increase/ Decrease
COMMUNITY DEVELOPMENT FUND						
Revenue From Local Sources:						
Sale of Property	0	0	0	0	0	0
Misc. Grants/Donations	0	11,300	30,000	30,745	0	(30,000)
Misc. Recovered Costs	0	0	0	0	0	0
Revenue from the Commonwealth:						
Misc. Grants	0	37,505	0	0	0	0
Revenue from the Federal Government						
Misc. Grants	0	0	55,800	5,800	50,000	(5,800)
Other Financing Sources:						
Transfer from General Fund	13,265	13,265	13,265	13,265	396,832	383,567
COMMUNITY DEVELOPMENT FUND	13,265	62,070	99,065	49,810	446,832	347,767
COMMUNITY SERVICE FUND						
Revenue From Local Sources:						
Misc. Donations	0	1,374	700	1,300	0	(700)
COMMUNITY SERVICE FUND	0	1,374	700	1,300	0	(700)
CHILDREN'S SERVICES ACT FUND						
Revenue from the Commonwealth:						
Children's Services Act Programs	642,850	839,738	792,217	890,815	890,815	98,598
Other Financing Sources:						
Transfer from General Fund	714,150	714,150	798,334	798,334	798,334	0
CHILDREN'S SERVICES ACT FUND	1,357,000	1,553,888	1,590,551	1,689,149	1,689,149	98,598
LAW LIBRARY FUND						
Revenue from Local Sources:						
Law Library Fees	2,170	2,478	2,346	2,672	2,700	354
LAW LIBRARY FUND	2,170	2,478	2,346	2,672	2,700	354

COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET	Year Ended June 30, 2015 Budgeted Revenue	Year Ended June 30, 2015 Actual Revenue	Year Ended June 30, 2016 Budgeted Revenue	Year Ended June 30, 2016 Projected Revenue	Year Ended June 30, 2017 Budgeted Revenue	Budgeted Increase/ Decrease
FIRE & EMS GRANTS FUND						
Revenue from Local Sources:						
Misc. Donations	0	5,261	0	1,044	0	0
Revenue from the Commonwealth:						
Fire Programs Fund	74,380	87,181	83,000	83,000	85,000	2,000
EMS Funds	28,000	28,164	28,000	28,164	29,000	1,000
Revenue from the Federal Government:						
Misc. Grants	7,500	7,500	7,500	7,500	7,500	0
FIRE & EMS GRANTS FUND	109,880	128,106	118,500	119,708	121,500	3,000
FORFEITED ASSET SHARING FUND						
Revenue from Local Sources:						
Drug Enforcement Funds	0	398	0	1,410	0	0
Revenue from the Commonwealth:						
Drug Enforcement Funds	0	4,271	0	10,188	0	0
Revenue from the Federal Government:						
Drug Enforcement Funds	0	3,900	0	1,202	0	0
Other Financing Sources:						
Transfer from General Fund	0	0	0	0	0	0
FORFEITED ASSET SHARING FUND	0	8,569	0	12,800	0	0

COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET	Year Ended June 30, 2015 Budgeted Revenue	Year Ended June 30, 2015 Actual Revenue	Year Ended June 30, 2016 Budgeted Revenue	Year Ended June 30, 2016 Projected Revenue	Year Ended June 30, 2017 Budgeted Revenue	Budgeted Increase/ Decrease
SCHOOL CAPITAL PROJECTS FUND						
Revenue from Local Sources:						
Recovered Costs-Insurance Proceeds	0	0	0	0	0	0
Other Financing Sources:						
Transfer from School Fund	0	0	334,644	334,644	400,000	65,356
Transfer from County Capital Fund	550,000	550,000	650,000	650,000	550,000	(100,000)
Transfer from General Fund	150,000	150,000	150,000	150,000	150,000	0
SCHOOL CAPITAL PROJECTS FUND	700,000	700,000	1,134,644	1,134,644	1,100,000	(34,644)
SCHOOL GRANTS FUND						
Revenue from Local Sources:						
Misc. Local Grants	5,000	22,041	500	500	0	(500)
Revenue from the Commonwealth:						
Misc. State Grants	350,000	196,812	232,000	232,000	209,000	(23,000)
Revenue from the Federal Government:						
Title I	625,062	594,520	622,863	622,863	890,000	267,137
Title VI-B	920,091	938,031	959,734	959,734	885,000	(74,734)
Vocational Education	67,236	59,917	59,917	59,917	60,000	83
Preschool Grant	32,495	29,271	26,983	26,983	26,976	(7)
Title II	250,000	208,992	243,664	243,664	250,000	6,336
Other Federal Funds	160,800	286,338	410,400	410,400	161,200	(249,200)
Other Financing Sources:						
Transfer from School Fund	32,160	57,383	32,160	32,160	32,080	(80)
SCHOOL GRANTS FUND	2,442,844	2,393,305	2,588,221	2,588,221	2,514,256	(73,965)
COUNTY GRANTS FUND						
Revenue from Local Sources:						
Recycling Revenue	60,000	53,203	60,000	48,992	55,000	(5,000)
Revenue from the Commonwealth:						
Litter Control Grant	8,668	8,661	8,757	8,757	8,757	0
CDBG Grant	0	547	0	985	0	0
COUNTY GRANTS FUND	68,668	62,411	68,757	58,735	63,757	(5,000)

COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET	Year Ended June 30, 2015 Budgeted Revenue	Year Ended June 30, 2015 Actual Revenue	Year Ended June 30, 2016 Budgeted Revenue	Year Ended June 30, 2016 Projected Revenue	Year Ended June 30, 2017 Budgeted Revenue	Budgeted Increase/ Decrease
COUNTY CAPITAL PROJECTS FUND						
Revenue From Local Sources:						
Recovered Costs-Insurance Proceeds	0	0	399,750	399,750	0	(399,750)
Revenue from the Commonwealth:						
Misc. State Grants	0	0	0	0	0	0
Other Financing Sources:						
Transfer from General Fund	1,855,000	1,855,000	3,958,610	3,958,610	2,317,855	(1,640,755)
COUNTY CAPITAL PROJECTS FUND	1,855,000	1,855,000	4,358,360	4,358,360	2,317,855	(2,040,505)
COUNTY DEBT SERVICE FUND						
Other Financing Sources:						
Transfer from General Fund	1,488,549	1,488,549	1,548,590	1,548,590	1,617,566	68,976
COUNTY DEBT SERVICE FUND	1,488,549	1,488,549	1,548,590	1,548,590	1,617,566	68,976
SCHOOL DEBT SERVICE FUND						
Other Financing Sources:						
Transfer from General Fund	4,683,827	4,683,827	4,723,596	4,723,596	4,583,401	(140,195)
Transfer from Meals Tax Fund	750,000	750,000	702,280	702,280	809,154	106,874
SCHOOL DEBT SERVICE	5,433,827	5,433,827	5,425,876	5,425,876	5,392,555	(33,321)
TOTAL ALL FUNDS	99,289,455	101,168,937	107,368,499	107,521,947	108,531,462	1,162,963
LESS INTERFUND TRANSFERS	23,722,314	23,747,537	27,800,380	27,800,380	26,385,352	(1,415,028)
TOTAL REVENUE	75,567,141	77,421,400	79,568,119	79,721,567	82,146,110	2,577,991

COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET	Year Ended June 30, 2015 Budgeted Revenue	Year Ended June 30, 2015 Actual Revenue	Year Ended June 30, 2016 Budgeted Revenue	Year Ended June 30, 2016 Projected Revenue	Year Ended June 30, 2017 Budgeted Revenue	Budgeted Increase/ Decrease
BEGINNING FUND BALANCES - JULY 1						
General Fund	19,556,557	19,556,557	19,980,362	19,980,362	17,267,350	(2,713,012)
Meals Tax Fund	109,204	109,204	70,206	70,206	88,154	17,949
Jail Phone Commission Fund	3,533	3,533	2,332	2,332	1,120	(1,212)
Sesquicentennial Committee Fund	19,503	19,503	(0)	(0)	(0)	0
Social Services Fund	158,070	158,070	236,463	236,463	223,730	(12,733)
School Fund	432,943	432,943	334,644	334,644	400,000	65,356
School Textbook Fund	676,186	676,186	801,121	801,121	625,451	(175,670)
School Nutrition Fund	259,713	259,713	195,639	195,639	70,000	(125,639)
Community Development Fund	1,289,219	1,289,219	1,163,787	1,163,787	1,096,201	(67,586)
Community Service Fund	11,081	11,081	9,676	9,676	7,367	(2,309)
Children's Services Act Fund	84,346	84,346	197,196	197,196	98,598	(98,598)
Law Library Fund	5,522	5,522	5,263	5,263	6,253	991
Fire & EMS Grants Fund	142,678	142,678	196,951	196,951	191,309	(5,642)
Forfeited Asset Sharing Fund	94,803	94,803	81,982	81,982	88,508	6,526
School Capital Projects Fund	232,322	232,322	148,494	148,494	40,000	(108,494)
School Grants Fund	73,713	73,713	18,821	18,821	2,744	(16,077)
County Grants Fund	167,334	167,334	219,672	219,672	163,588	(56,083)
County Capital Projects Fund	909,441	909,441	1,433,118	1,433,118	2,190,615	757,497
County Debt Service Fund	85,336	85,336	0	0	47,256	47,256
School Debt Service Fund	18,884	18,884	720	720	0	(720)
BEGINNING FUND BALANCES - JULY 1	24,330,389	24,330,389	25,096,446	25,096,446	22,608,245	(2,488,201)
TOTAL RESOURCES	99,897,530	101,751,790	104,664,565	104,818,013	104,754,355	89,790

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
GENERAL FUND						
Board of Supervisors	112,768	112,715	115,004	115,927	120,196	5,192
County Administration	331,172	329,500	347,818	350,375	358,357	10,539
Legal Services	196,494	191,038	228,006	207,810	230,835	2,829
Human Resources	325,107	315,664	435,112	428,313	425,728	(9,384)
Independent Auditor	61,000	61,060	66,000	71,205	67,910	1,910
Commissioner of the Revenue	406,238	386,663	396,584	391,828	409,572	12,988
Business License	29,092	25,878	28,014	27,383	29,003	989
Land Use	25,659	24,134	25,389	25,577	27,203	1,814
Treasurer	470,682	465,679	447,110	445,036	478,800	31,690
Accounting	285,198	284,802	263,093	262,531	265,513	2,420
Information Technology	605,612	591,093	590,511	582,588	638,267	47,756
Registrar & Board of Elections	297,248	303,645	153,585	165,872	167,061	13,476
Circuit Court	15,830	15,825	17,880	17,765	21,700	3,820
General District Court	22,115	24,696	26,690	18,826	24,640	(2,050)
Magistrate	627	903	800	710	725	(75)
Clerk of the Circuit Court	462,296	439,438	442,149	421,312	510,139	67,990
Victim Witness	57,793	59,223	69,373	69,019	70,071	698
Commonwealth's Attorney	513,420	495,749	510,489	515,272	568,744	58,255
Sheriff	4,384,846	4,342,284	4,659,175	4,503,378	4,615,488	(43,687)
Volunteer Fire Departments	512,911	510,853	542,380	534,783	546,430	4,050
Fire & EMS Services	1,781,614	1,723,340	1,973,438	1,969,709	2,345,595	372,157
Confinement & Care of Prisoners	1,567,723	1,566,033	1,543,509	1,541,509	1,976,165	432,656
Court Services	240,587	236,771	232,318	238,443	226,164	(6,154)
Other Corrections & Detention	144,868	143,173	171,681	164,492	202,864	31,183
Building Inspections	229,673	228,672	286,363	281,431	288,970	2,607
Animal Control/Pound	339,150	328,275	301,319	276,707	357,051	55,732
Medical Examiner	1,000	660	1,500	1,500	1,500	0

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
Emergency Communications	1,165,024	1,165,005	1,205,720	1,176,944	1,323,827	118,107
Street Lights	43,000	43,402	43,000	44,108	44,000	1,000
Waste Management	1,251,728	1,232,301	1,292,140	1,177,357	1,304,766	12,626
Public Nuisance Control	20,000	18,306	24,000	13,000	15,000	(9,000)
General Properties	1,807,045	1,805,045	1,937,459	1,909,998	1,960,203	22,744
Local Health Department	251,030	251,032	281,030	281,030	236,030	(45,000)
Mental Health	72,369	72,368	72,369	72,369	78,226	5,857
Area Agency on Aging	10,767	10,767	10,767	10,767	10,767	0
Other Social Services	23,213	23,213	31,213	31,213	31,213	0
Community College	10,674	10,674	10,763	10,763	11,594	831
Parks, Recreation, & Tourism	1,153,822	1,108,425	1,303,623	1,177,597	1,388,728	85,105
Public Boat Landing	1,200	1,200	1,200	1,200	1,200	0
Regional Library	259,085	259,084	262,971	262,971	268,231	5,260
Planning, Zoning & GIS	550,125	541,726	592,613	587,719	597,824	5,211
Economic Development	186,655	184,485	155,879	152,897	160,055	4,176
Other Planning & Community Development	165,133	161,278	170,405	169,131	185,905	15,500
Soil and Water Conservation District	15,500	15,500	15,500	15,500	12,500	(3,000)
Virginia Cooperative Extension	112,277	111,979	118,706	109,018	119,858	1,152
Total Expenditures	20,519,370	20,223,556	21,404,648	20,832,880	22,724,616	1,319,968
Transfer to County Capital Projects Funds	1,855,000	1,855,000	3,958,610	3,958,610	2,317,855	(1,640,755)
Transfer to School Fund	12,816,792	12,816,792	14,138,674	14,138,674	14,138,674	0
Transfer to School Capital Projects Fund	150,000	150,000	150,000	150,000	150,000	0
Transfer to Social Services Fund	509,821	509,821	627,935	627,935	457,470	(170,465)
Transfer to Community Development Fund	13,265	13,265	13,265	13,265	396,832	383,567
Transfer to Children's Services Act Fund	714,150	714,150	798,334	798,334	798,334	0
Transfer to County Debt Service Fund	1,488,549	1,488,549	1,548,590	1,548,590	1,617,566	68,976
Transfer to School Debt Service Fund	4,683,827	4,683,827	4,723,596	4,723,596	4,583,401	(140,195)
Transfer to Other Funds	36,500	36,500	0	0	0	0
Total Transfers to Other Funds	22,267,904	22,267,904	25,959,004	25,959,004	24,460,132	(1,498,872)
GENERAL FUND	42,787,274	42,491,460	47,363,652	46,791,884	47,184,748	(178,904)

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
MEALS TAX FUND						
Transfer to School Debt Service Fund	750,000	750,000	702,280	702,280	809,154	106,874
MEALS TAX FUND	750,000	750,000	702,280	702,280	809,154	106,874
JAIL PHONE COMMISSION FUND	3,533	1,200	2,332	1,212	1,120	(1,212)
SESQUICENTENNIAL FUND	31,063	31,063	0	0	0	0
SOCIAL SERVICES FUND	2,878,346	2,518,085	3,015,623	2,770,595	3,229,256	213,633
SCHOOL FUND						
Instruction & Technology	29,089,935	28,856,467	30,212,627	29,812,627	31,863,195	1,650,568
Administration, Attendance & Health Services	2,000,542	1,993,919	2,134,333	2,134,333	2,201,066	66,733
Pupil Transportation Services	3,033,162	2,876,368	2,882,732	2,882,732	2,706,413	(176,319)
Operation and Maintenance of Services	5,398,007	5,362,183	5,443,284	5,443,284	5,545,823	102,539
Transfer to General Fund	0	0	0	0	0	0
Transfer to School Capital Projects Fund	0	0	334,644	334,644	400,000	65,356
Transfer to School Grants Fund	32,160	57,383	32,160	32,160	32,080	(80)
Transfer to School Textbook Fund	122,250	122,250	122,292	122,292	133,986	11,694
SCHOOL FUND	39,676,056	39,268,570	41,162,072	40,762,072	42,882,563	1,720,491
SCHOOL TEXTBOOK FUND	700,000	297,816	600,000	600,000	600,000	0
SCHOOL NUTRITION FUND	1,933,412	1,716,109	1,919,000	1,849,000	1,776,826	(142,174)

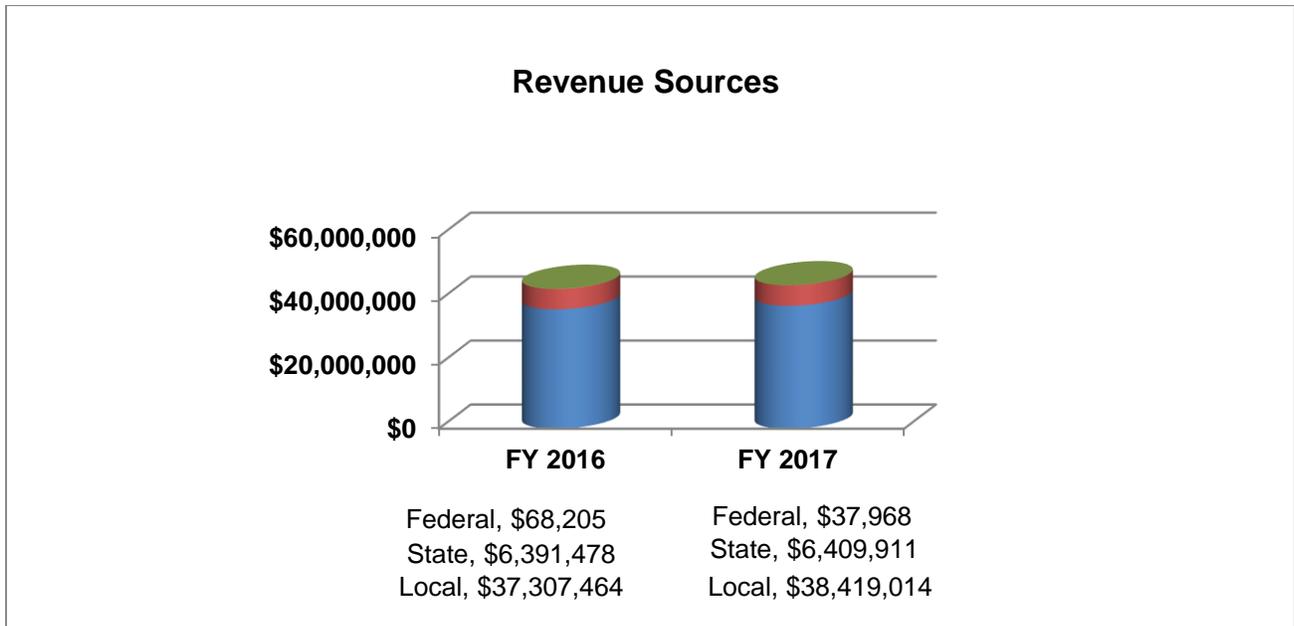
COUNTY OF DINWIDDIE, VIRGINIA EXPENDITURE BUDGET	Year Ended June 30, 2014 Budgeted Expenditures	Year Ended June 30, 2014 Actual Expenditures	Year Ended June 30, 2015 Budgeted Expenditures	Year Ended June 30, 2015 Projected Expenditures	Year Ended June 30, 2016 Budgeted Expenditures	Budgeted Increase/ Decrease
COMMUNITY DEVELOPMENT FUND						
Tourism	39,795	350	108,510	5,800	116,666	8,156
Economic Development	1,262,689	187,152	1,154,342	111,596	1,426,367	272,025
COMMUNITY DEVELOPMENT FUND	1,302,484	187,502	1,262,852	117,396	1,543,033	280,181
COMMUNITY SERVICE FUND						
Operation Lifesaver	6,980	1,396	5,584	1,409	4,175	(1,409)
Triad	4,101	1,382	4,792	2,200	3,192	(1,600)
COMMUNITY SERVICE FUND	11,081	2,779	10,376	3,609	7,367	(3,009)
CHILDREN' SERVICES ACT FUND	1,441,346	1,441,038	1,787,747	1,787,747	1,787,747	0
LAW LIBRARY FUND	7,693	2,737	7,609	1,681	8,953	1,344
FIRE & EMS GRANTS FUND						
Fire Programs	176,367	57,792	214,375	86,500	219,262	4,887
EMS Programs	68,423	8,566	93,283	31,318	86,047	(7,236)
Other Grants	7,769	7,476	7,793	7,532	7,500	(293)
FIRE & EMS GRANTS FUND	252,559	73,834	315,451	125,350	312,809	(2,642)
FORFEITED ASSET SHARING FUND						
Commonwealth's Attorney	19,404	14,413	6,896	100	9,868	2,972
Sheriff	75,399	6,978	75,086	6,174	78,640	3,554
FORFEITED ASSET SHARING FUND	94,803	21,391	81,982	6,274	88,508	6,526
SCHOOL CAPITAL PROJECTS FUND	932,322	783,828	1,283,138	1,243,138	1,140,000	(143,138)

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
SCHOOL GRANTS FUND	2,451,074	2,448,197	2,607,042	2,604,298	2,517,000	(90,042)
COUNTY GRANTS FUND						
CDBG Grant	45,861	0	46,408	14	47,379	971
Litter Control Grant / Recycling	190,141	10,073	242,021	114,804	179,966	(62,055)
COUNTY GRANTS FUND	236,002	10,073	288,429	114,818	227,345	(61,084)
COUNTY CAPITAL PROJECTS FUND						
Capital Projects	2,214,441	781,323	5,141,478	2,950,863	3,958,470	(1,183,008)
Transfer to School Capital Projects Fund	550,000	550,000	650,000	650,000	550,000	(100,000)
COUNTY CAPITAL PROJECTS FUND	2,764,441	1,331,323	5,791,478	3,600,863	4,508,470	(1,283,008)
COUNTY DEBT SERVICE						
Principal/Interest Payments on Debt	980,428	980,428	983,450	983,450	980,670	(2,780)
Contributions to Water Authority	538,317	538,316	510,000	462,744	433,770	(76,230)
Contributions to Airport Authority	55,140	55,140	55,140	55,140	55,140	0
COUNTY DEBT SERVICE	1,573,885	1,573,884	1,548,590	1,501,334	1,469,580	(79,010)
SCHOOL DEBT SERVICE						
Principal/Interest Payments on Debt	5,452,711	5,451,991	5,426,596	5,426,596	5,392,555	(34,041)
SCHOOL DEBT SERVICE	5,452,711	5,451,991	5,426,596	5,426,596	5,392,555	(34,041)
TOTAL ALL FUNDS	105,280,084	100,402,881	115,176,248	110,010,148	115,487,034	310,786
LESS INTERFUND TRANSFERS	23,722,314	23,747,537	27,800,380	27,800,380	26,385,352	(1,415,028)
TOTAL EXPENDITURES	81,557,770	76,655,344	87,375,868	82,209,768	89,101,682	1,725,814

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
ENDING FUND BALANCES - JUNE 30						
General Fund	17,694,647	19,980,362	16,383,857	17,267,350	14,949,495	(1,434,362)
Meals Tax Fund	9,204	70,206	42,926	88,154	0	(42,925)
Jail Phone Commission Fund	(0)	2,332	0	1,120	0	0
Sesquicentennial Fund	(0)	(0)	(0)	(0)	(0)	0
Social Services Fund	62,315	236,463	236,463	223,730	0	(236,463)
School Fund	(0)	334,644	0	400,000	0	0
School Textbook Fund	400,517	801,121	625,451	625,451	507,935	(117,516)
School Nutrition Fund	107,594	195,639	(0)	70,000	(0)	(0)
Community Development Fund	0	1,163,787	0	1,096,201	0	0
Community Service Fund	(0)	9,676	0	7,367	0	0
Children's Services Act Fund	0	197,196	0	98,598	(0)	(0)
Law Library Fund	(0)	5,263	0	6,253	0	0
Fire & EMS Grants Fund	(0)	196,951	0	191,309	(0)	(0)
Forfeited Asset Sharing Fund	0	81,982	0	88,508	(0)	(0)
School Capital Projects Fund	0	148,494	(0)	40,000	(0)	(0)
School Grants Fund	65,483	18,821	0	2,744	0	0
County Grants Fund	0	219,672	0	163,588	0	0
County Capital Projects Fund	0	1,433,118	0	2,190,615	0	0
County Debt Service Fund	(0)	0	0	47,256	195,242	195,242
School Debt Service Fund	0	720	0	0	0	0
ENDING FUND BALANCE - JUNE 30	18,339,760	25,096,446	17,288,697	22,608,245	15,652,673	(1,636,024)
TOTAL REQUIREMENTS	99,897,530	101,751,790	104,664,565	104,818,013	104,754,355	89,790

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 14% 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 Act, 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 Dinwiddie County. There are five members of the Board, each representing one of five Districts and serving a four year term. Board members set policy to ensure the delivery of services and programs essential to the continued prosperity of Dinwiddie County. The Board adopts the annual budget, adopts ordinances, approves contracts, determines land use, appoints certain County officials (including the county administrator and county attorney), and appoints members to various boards and commissions. The Board of Supervisors meets the third Tuesday of each month with a general business meeting beginning at 3 pm and public hearings starting at 7 pm. On the first Tuesday of each month at 4 pm, the Board generally conducts a workshop type meeting at which staff and the Board members have a more in-depth discussion of upcoming County issues.

	ACTUAL EXPEND FY/2015	AMENDED BUDGET FY/2016	PROJECTED EXPEND FY/2016	ADOPTED BUDGET FY/2017	BUDGET CHANGE
BOARD OF SUPERVISORS					
BOARD MEMBER SALARIES	50,535	51,292	51,292	52,050	758
FICA	3,157	3,924	3,169	3,982	58
HEALTH INSURANCE	21,628	22,464	22,464	24,504	2,040
SALARIES & BENEFITS	75,320	77,680	76,925	80,536	2,856
ADVERTISING	11,215	10,000	10,000	10,000	0
PUBLIC OFFICIAL INSURANCE	11,328	12,210	12,210	12,916	706
MILEAGE	1,037	1,000	1,300	1,300	300
MEALS & LODGING	3,843	3,800	4,717	5,000	1,200
CONVENTION & EDUCATION	1,705	1,325	1,731	1,800	475
DUES/MEMBERSHIPS	8,121	8,289	8,144	8,144	(145)
OFFICE SUPPLIES	145	500	900	500	0
BOOKS AND SUBSCRIPTIONS	0	200	0	0	(200)
OTHER OPERATING EXPENDITURES	37,395	37,324	39,002	39,660	2,336
BOARD OF SUPERVISORS	112,715	115,004	115,927	120,196	5,192

COUNTY ADMINISTRATION

County Administration leads the operations of the County government to meet the needs of the citizens and consists of the county administrator, an 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 other social media. The County government received an A+ for Transparency in Local Government from Ballotpedia in 2015.

	ACTUAL EXPEND FY/2015	AMENDED BUDGET FY/2016	PROJECTED EXPEND FY/2016	ADOPTED BUDGET FY/2017	BUDGET CHANGE
COUNTY ADMINISTRATION					
COUNTY ADMINISTRATOR	116,425	126,538	126,538	130,512	3,974
ADMIN ASSIST/CLERK TO BOARD	43,754	44,137	45,124	45,876	1,739
GRANTS/COMMUNITY INFO COORD	55,953	57,705	57,150	60,192	2,487
FICA	16,500	17,471	17,129	18,098	627
RETIREMENT	28,511	28,694	28,694	21,008	(7,686)
HEALTH INSURANCE	24,253	25,524	26,245	26,460	936
GROUP LIFE INSURANCE	2,552	2,718	2,718	3,099	381
SALARIES & BENEFITS	287,949	302,787	303,597	305,245	2,458
PROF SRVS – OTHER	37	0	73	0	0
MAINTENANCE SERVICE CONTRACT	2,025	3,000	5,894	6,000	3,000
ADVERTISING	575	0	0	0	0
POSTAL SERVICE	3,938	5,000	5,000	5,000	0
TELECOMMUNICATIONS	4,101	4,400	5,204	5,200	800
GENERAL LIABILITY INSURANCE	15,284	16,367	16,367	17,712	1,345
MILEAGE	4,800	4,800	4,800	4,800	0
MEALS & LODGING	935	1,800	1,100	2,350	550
CONVENTION & EDUCATION	377	2,270	1,000	4,150	1,880
DUES/MEMBERSHIPS	908	754	780	1,200	446
OFFICE SUPPLIES	7,731	6,500	6,500	6,500	0
BOOKS AND SUBSCRIPTIONS	465	140	59	200	60
OTHER OPERATING EXPENDITURES	41,176	45,031	46,778	53,112	8,081
COMPUTER EQUIPMENT	375	0	0	0	0
CAPITAL EXPENDITURES	375	0	0	0	0
COUNTY ADMINISTRATION	329,500	347,818	350,375	358,357	10,539

LEGAL SERVICES

Legal Services provides the Board of Supervisors, the county administrator, and County staff with legal counsel. The department also represents the Planning Commission, Industrial Development Authority, 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 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 and 2017 outside legal services have been budgeted to assist with several large capital projects.

	ACTUAL EXPEND FY/2015	AMENDED BUDGET FY/2016	PROJECTED EXPEND FY/2016	ADOPTED BUDGET FY/2017	BUDGET CHANGE
LEGAL SERVICES					
COUNTY ATTORNEY	92,342	98,738	98,738	101,839	3,101
PART TIME ADMIN SRVS ASST	14,052	15,875	14,047	16,383	508
FICA	7,903	8,768	8,271	9,044	276
RETIREMENT	11,025	11,858	11,858	9,043	(2,815)
HEALTH INSURANCE	7,406	11,232	11,232	12,252	1,020
GROUP LIFE INSURANCE	1,092	1,175	1,175	1,334	159
SALARIES & BENEFITS	133,821	147,646	145,321	149,895	2,249
PROF SRVS – LEGAL	48,700	70,000	52,763	70,000	0
PROF SRVS – OTHER	3,332	5,000	4,874	5,000	0
POSTAL SERVICE	29	0	6	0	0
MEALS & LODGING	208	450	0	450	0
CONVENTION & EDUCATION	868	835	797	1,415	580
DUES/MEMBERSHIPS	635	635	660	635	0
OFFICE SUPPLIES	182	300	381	300	0
BOOKS AND SUBSCRIPTIONS	3,263	3,140	3,008	3,140	0
OTHER OPERATING EXPENDITURES	57,216	80,360	62,488	80,940	580
LEGAL SERVICES	191,038	228,006	207,810	230,835	2,829

HUMAN RESOURCES

This department administers human resources policies, programs and practices and consists of a Human Resources Director, a program support technician, and a human resources technician which was transferred from the Accounting department and re-classed to focus on employee benefits in FY 2016. Activities include recruitment and retention; discipline and grievance; employee benefits and appreciation; and general employee training (individual departments pay for specialized training and travel for their employees' required certifications). The general initiative for FY 2016 was a Supervisor's Leadership Training series. Expenditures also include workers' compensation, unemployment, 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. The results of that compensation study are reflected in the County's FY 2017 salaries.

	ACTUAL EXPEND FY/2014	AMENDED BUDGET FY/2015	PROJECTED EXPEND FY/2015	ADOPTED BUDGET FY/2016	BUDGET CHANGE
HUMAN RESOURCES					
DIRECTOR OF HUMAN RESOURCES	66,291	68,470	68,471	75,172	6,702
HR TECHNICIAN	14,216	35,531	35,531	36,733	1,202
PROGRAM SUPPORT TECH	0	30,097	30,245	41,561	11,464
FICA	5,670	9,496	9,520	11,740	2,244
RETIREMENT	9,888	16,451	16,451	13,628	(2,823)
HEALTH INSURANCE	14,699	22,464	22,464	25,848	3,384
GROUP LIFE INSURANCE	952	1,595	1,595	2,010	415
DISABILITY INSURANCE	0	178	178	245	67
SALARIES & BENEFITS	111,717	184,282	184,455	206,938	22,656
UNEMPLOYMENT INSURANCE	4,704	7,700	0	4,000	(3,700)
LINE OF DUTY ACT INSURANCE	52,847	56,420	56,420	66,004	9,584
WORKERS COMPENSATION INSURANCE	121,814	148,259	148,259	129,614	(18,645)
PROF SRVS – MEDICAL	590	660	500	706	46
PROF SRVS – OTHER	0	18,500	18,060	2,500	(16,000)
MAINTENANCE SERVICE CONTRACT	5,011	5,011	5,011	5,011	0
ADVERTISING	0	0	788	0	0
POSTAL SERVICE	0	0	24	0	0
MEALS & LODGING	188	725	725	600	(125)
CONVENTION & EDUCATION	13,210	11,275	11,929	6,300	(4,975)
DUES/MEMBERSHIPS	230	230	290	290	60
OFFICE SUPPLIES	4,291	1,000	836	2,715	1,715
FOOD SUPPLIES	947	1,050	1,016	1,050	0
OTHER OPERATING EXPENDITURES	203,832	250,830	243,858	218,790	(32,040)
FURNITURE & FIXTURES	115	0	0	0	0
CAPITAL EXPENDITURES	115	0	0	0	0
HUMAN RESOURCES	315,664	435,112	428,313	425,728	(9,384)

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.

	ACTUAL EXPEND FY/2015	AMENDED BUDGET FY/2016	PROJECTED EXPEND FY/2016	ADOPTED BUDGET FY/2017	BUDGET CHANGE
INDEPENDENT AUDITOR					
PROF SRVS - ACCTG/AUDITING	61,060	66,000	71,205	67,910	1,910
OTHER OPERATING EXPENDITURES	61,060	66,000	71,205	67,910	1,910
INDEPENDENT AUDITOR	61,060	66,000	71,205	67,910	1,910

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; 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. The Commissioner of the Revenue and two of her deputies have received the Master Commissioner / Deputy Commissioner certification. The Commissioner was also recognized by the Commissioner of the Revenue Association of Virginia with the President's Award for Outstanding Service in 2015.

In the past, a County-wide general reassessment of real estate values has been conducted on a four-year cycle by a third-party assessment firm, with the last re-assessment completed as of December 31, 2012. However, the Board of Supervisors decided to postpone that expense given the steady sales ratios in FY 2015 and FY 2016. As the Code of Virginia requires localities to conduct general reassessments at least every six years, the Board will be required to conduct a general reassessment during FY 2018.

	ACTUAL EXPEND FY/2015	AMENDED BUDGET FY/2016	PROJECTED EXPEND FY/2016	ADOPTED BUDGET FY/2017	BUDGET CHANGE
COMMISSIONER OF THE REVENUE					
COMMISSIONER OF THE REVENUE	84,299	87,224	87,224	89,228	2,004
DEPUTY COTR IV	42,701	0	0	0	0
DEPUTY COTR I	56,711	40,153	40,300	41,561	1,408
DEPUTY COTR II	87,651	136,149	134,246	141,883	5,734
PART TIME HELP	0	3,500	2,000	6,500	3,000
FICA	19,753	18,710	18,560	21,357	2,647
RETIREMENT	36,007	32,866	32,866	24,213	(8,653)
HEALTH INSURANCE	35,049	50,473	50,473	54,864	4,391
GROUP LIFE INSURANCE	3,148	3,089	3,089	3,572	483
DISABILITY INSURANCE	77	540	540	609	69
SALARIES & BENEFITS	365,396	372,704	369,298	383,787	11,083
PROF SRVS – OTHER	8,652	9,000	8,650	9,000	0
MAINTENANCE SERVICE CONTRACT	1,753	1,675	2,327	3,300	1,625
PRINTING & BINDING	910	1,000	982	1,000	0
ADVERTISING	527	400	144	400	0
POSTAL SERVICE	2,501	2,500	639	650	(1,850)
TELECOMMUNICATIONS	820	575	1,599	1,600	1,025
MEALS & LODGING	733	1,660	1,660	2,300	640
CONVENTION & EDUCATION	1,241	2,395	2,395	3,155	760
DUES/MEMBERSHIPS	1,060	925	1,060	1,100	175
OFFICE SUPPLIES	1,857	1,750	1,500	1,750	0
VEHICLE/EQUIPMENT FUEL	209	1,000	410	250	(750)
BOOKS AND SUBSCRIPTIONS	1,004	1,000	1,164	1,280	280
OTHER OPERATING EXPENDITURES	21,267	23,880	22,530	25,785	1,905
COMMISSIONER OF THE REVENUE	386,663	396,584	391,828	409,572	12,988

	ACTUAL EXPEND FY/2015	AMENDED BUDGET FY/2016	PROJECTED EXPEND FY/2016	ADOPTED BUDGET FY/2017	BUDGET CHANGE
BUSINESS LICENSE					
DEPUTY COTR II	17,997	18,178	18,177	18,826	648
FICA	1,336	1,391	1,323	1,440	49
RETIREMENT	2,096	2,183	2,183	1,672	(511)
HEALTH INSURANCE	2,288	2,370	2,862	4,194	1,824
GROUP LIFE INSURANCE	208	217	216	247	30
SALARIES & BENEFITS	23,924	24,339	24,762	26,378	2,040
PRINTING & BINDING	229	300	296	300	0
POSTAL SERVICE	1,725	2,500	2,325	2,325	(175)
MEALS & LODGING	0	200	0	0	(200)
CONVENTION & EDUCATION	0	250	0	0	(250)
OFFICE SUPPLIES	0	425	0	0	(425)
OTHER OPERATING EXPENDITURES	1,954	3,675	2,621	2,625	(1,050)
BUSINESS LICENSE	25,878	28,014	27,383	29,003	990
LAND USE					
DEPUTY COTR II	17,455	18,178	18,177	18,826	648
FICA	1,295	1,391	1,323	1,440	49
RETIREMENT	2,096	2,183	2,183	1,672	(511)
HEALTH INSURANCE	2,288	2,370	2,862	4,194	1,824
GROUP LIFE INSURANCE	208	217	216	247	30
SALARIES & BENEFITS	23,342	24,339	24,761	26,378	2,040
POSTAL SERVICE	792	800	816	825	25
OFFICE SUPPLIES	0	250	0	0	(250)
OTHER OPERATING EXPENDITURES	792	1,050	816	825	(225)
LAND USE	24,134	25,389	25,577	27,203	1,815

TREASURER

The Treasurer's Office handles the billing, collection and deposit of current and delinquent taxes and the deposit of all other County revenues. The Treasurer is also subsequently responsible for the prudent investment of those funds. Short and long-term investments are made on behalf of the County to ensure the safety, liquidity, and yield of public funds. County taxes are due on June 5th and December 5th each year. This Constitutional Office is staffed by an elected four-year term Treasurer, four full-time deputies, and one part-time deputy. The Treasurer and one of her deputies have both received their Master Treasurer / Deputy Treasurer certifications. The Treasurer is also responsible for managing endowment funds that have been donated to the County for scholarships and care of the needy.

	ACTUAL EXPEND FY/2015	AMENDED BUDGET FY/2016	PROJECTED EXPEND FY/2016	ADOPTED BUDGET FY/2017	BUDGET CHANGE
TREASURER					
TREASURER	74,737	76,421	76,421	77,312	891
DEPUTY TREAS IV	38,047	39,058	39,345	40,547	1,489
DEPUTY TREAS II	40,853	1,946	1,946	41,561	39,615
DEPUTY TREAS I	89,781	93,355	93,473	96,629	3,274
FICA	17,479	15,097	15,178	19,588	4,491
RETIREMENT	30,327	26,493	26,635	22,737	(3,756)
HEALTH INSURANCE	39,081	36,096	36,096	44,652	8,556
GROUP LIFE INSURANCE	2,814	2,524	2,538	3,354	830
DISABILITY INSURANCE	57	20	20	245	225
SALARIES & BENEFITS	333,176	291,010	291,651	346,625	55,615
PROF SRVS - OTHER	85,068	75,000	72,842	73,500	(1,500)
TEMPORARY HELP	0	26,000	27,000	0	(26,000)
MAINTENANCE SERVICE CONTRACT	2,847	7,400	1,608	6,200	(1,200)
ADVERTISING	2,215	2,500	2,561	2,500	0
POSTAL SERVICE	34,615	36,000	39,624	39,600	3,600
TELECOMMUNICATIONS	707	600	1,255	1,300	700
MILEAGE	0	0	202	0	0
MEALS & LODGING	503	0	1,119	0	0
CONVENTION & EDUCATION	1,100	3,550	1,875	3,775	225
DUES/MEMBERSHIPS	550	1,050	550	550	(500)
OFFICE SUPPLIES	4,658	4,000	4,750	4,750	750
OTHER OPERATING EXPENDITURES	132,264	156,100	153,384	132,175	(23,925)
COMPUTER EQUIPMENT	240	0	0	0	0
CAPITAL EXPENDITURES	240	0	0	0	0
TREASURER	465,679	447,110	445,036	478,800	31,690

ACCOUNTING

The Accounting department is responsible for employee payroll and employment taxes; procurement of goods and services; accounts payable and Form 1099 reporting; risk management; operational and capital budgeting; debt management; auditor assistance and internal controls; and general financial reporting while ensuring accuracy and consistency in all financial transactions. The department is staffed by the deputy county administrator - finance and general services, a procurement technician, and an accounting technician. A third accounting technician was transferred to Human Resources and re-classed to focus on employee benefits in FY 2016. The department also received the Government Finance Officers Association's Award of Financial Reporting Achievement for the County's FY 2015 Comprehensive Annual Financial Report.

	ACTUAL EXPEND FY/2015	AMENDED BUDGET FY/2016	PROJECTED EXPEND FY/2016	ADOPTED BUDGET FY/2017	BUDGET CHANGE
ACCOUNTING					
DEP COUNTY ADMIN FINANCE & GEN SRVS	93,278	96,575	96,575	103,628	7,053
PROCUREMENT TECH	38,900	43,060	43,119	44,757	1,697
ACCOUNTING TECH-PAYROLL/BENEFITS	41,027	7,144	7,144	0	(7,144)
ACCOUNTING TECH-ACCOUNTS PAYABLE	27,144	39,645	40,041	41,561	1,916
FICA	14,202	12,529	12,564	14,531	2,002
RETIREMENT	27,157	22,928	22,908	16,867	(6,061)
HEALTH INSURANCE	34,296	33,696	33,696	35,736	2,040
GROUP LIFE INSURANCE	2,349	2,133	2,132	2,488	355
DISABILITY INSURANCE	36	225	233	245	20
SALARIES & BENEFITS	278,388	257,935	258,411	259,813	1,878
PROF SRVS - OTHER	1,318	0	0	0	0
PRINTING & BINDING	630	625	630	630	5
ADVERTISING	695	0	0	0	0
MEALS & LODGING	516	1,045	1,045	1,040	(5)
CONVENTION & EDUCATION	1,669	2,060	750	2,360	300
DUES/MEMBERSHIPS	1,313	1,278	1,320	1,320	42
OFFICE SUPPLIES	273	150	375	350	200
OTHER OPERATING EXPENDITURES	6,414	5,158	4,120	5,700	542
ACCOUNTING	284,802	263,093	262,531	265,513	2,420

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. Equipment maintenance and training expenditures have increased as several software maintenance contracts and training have been consolidated into this department.

	ACTUAL EXPEND FY/2015	AMENDED BUDGET FY/2016	PROJECTED EXPEND FY/2016	ADOPTED BUDGET FY/2017	BUDGET CHANGE
INFORMATION SYSTEMS					
DIRECTOR OF INFORMATION TECHNOLOGY	82,653	85,510	85,511	89,357	3,847
NETWORK/SYSTEMS ADMINISTRATORS	110,718	114,172	114,173	118,989	4,817
IT TECHNICIAN	26,255	32,132	32,132	36,733	4,601
FICA	15,870	17,734	16,527	18,749	1,015
RETIREMENT	29,952	29,838	29,838	21,763	(8,075)
HEALTH INSURANCE	32,097	37,848	37,848	41,280	3,432
GROUP LIFE INSURANCE	2,588	2,759	2,759	3,211	452
DISABILITY INSURANCE	152	190	190	217	27
SALARIES & BENEFITS	300,283	320,183	318,978	330,299	10,116
PROF SRVS - OTHER	134	0		0	0
REPAIR AND MAINTENANCE	80	0		0	0
MAINTENANCE SERVICE CONTRACT	195,226	165,578	165,578	173,118	7,540
ADVERTISING	0	500	0	0	(500)
POSTAL SERVICE	0	0	0	0	0
TELECOMMUNICATIONS	10,819	11,000	9,907	10,000	(1,000)
MILEAGE	0	0	50	0	0
MEALS & LODGING	2,008	0	6,500	0	0
CONVENTION & EDUCATION	15,500	26,000	15,000	15,500	(10,500)
OFFICE SUPPLIES	1,115	500	0	500	0
VEHICLE/EQUIPMENT FUEL	219	250	75	350	100
OTHER OPERATING EXPENDITURES	225,102	203,828	197,110	199,468	(4,360)
COMPUTER EQUIPMENT	65,708	66,500	66,500	108,500	42,000
CAPITAL EXPENDITURES	65,708	66,500	66,500	108,500	42,000
INFORMATION SYSTEMS	591,093	590,511	582,588	638,267	47,756

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 2015.

	ACTUAL EXPEND FY/2015	AMENDED BUDGET FY/2016	PROJECTED EXPEND FY/2016	ADOPTED BUDGET FY/2017	BUDGET CHANGE
REGISTRAR/BOARD OF ELECTIONS					
REGISTRAR	50,687	52,785	52,785	53,998	1,213
PART TIME HELP	19,396	15,532	15,532	15,080	(452)
POLLWORKERS	7,770	9,486	8,387	8,424	(1,062)
ELECTORAL BOARD	26,834	30,000	30,000	30,000	0
FICA	5,817	5,952	5,952	8,224	2,272
RETIREMENT	7,101	6,867	6,892	4,795	(2,072)
HEALTH INSURANCE	6,925	4,740	4,740	5,208	468
GROUP LIFE INSURANCE	603	628	630	707	79
SALARIES & BENEFITS	125,134	125,990	124,918	126,436	446
PROF SRVS – OTHER	0	0	0	0	0
MAINTENANCE SERVICE CONTRACT	10,668	14,000	1,328	1,500	(12,500)
PRINTING & BINDING	5,461	0	31,089	31,000	31,000
ADVERTISING	672	1,500	728	750	(750)
POSTAL SERVICE	1,248	1,700	1,834	1,800	100
TELECOMMUNICATIONS	496	475	750	750	275
LEASE/RENTAL OF BLDGS-POLLS	1,725	1,800	1,725	1,725	(75)
MILEAGE	766	800	846	800	0
MEALS & LODGING	33	0	0	0	0
CONVENTION & EDUCATION	0	500	0	0	(500)
DUES/MEMBERSHIPS	265	400	300	300	(100)
OFFICE SUPPLIES	2,517	4,760	1,558	2,000	(2,760)
OTHER OPERATING EXPENDITURES	23,851	25,935	40,158	40,625	14,690
COMPUTER EQUIPMENT	154,660	1,660	795	0	(1,660)
CAPITAL EXPENDITURES	154,660	1,660	795	0	(1,660)
REGISTRAR/BOARD OF ELECTIONS	303,645	153,585	165,872	167,061	13,476

JUDICIAL ADMINISTRATION

CLERK OF CIRCUIT COURT

This Constitutional Office is comprised of the Clerk of the Circuit Court and four full-time deputies, one of which has received the Master Deputy Clerk certification. The Clerk is the custodian of the court records, land records, judgments, estate records and other legal documents. The Clerk has an on-going project funded through Library of Virginia grants and local funds to digitize and preserve those records 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/2015	AMENDED BUDGET FY/2016	PROJECTED EXPEND FY/2016	ADOPTED BUDGET FY/2017	BUDGET CHANGE
CLERK OF THE CIRCUIT COURT					
CLERK OF CIRCUIT COURT	110,560	113,081	113,081	116,066	2,985
CHIEF DEPUTY CLERK I	47,411	49,936	49,961	54,531	4,595
DEPUTY CLERK IV	35,665	39,057	39,076	40,547	1,490
DEPUTY CLERK II	28,422	32,132	32,132	33,279	1,147
DEPUTY CLERK I	29,927	30,602	30,602	31,675	1,073
PART TIME HELP	33,661	0	0	0	0
FICA	21,343	20,372	19,592	21,121	749
RETIREMENT	33,850	33,934	33,725	24,517	(9,417)
HEALTH INSURANCE	21,879	27,666	28,732	34,236	6,570
GROUP LIFE INSURANCE	2,955	3,169	3,150	3,617	448
SALARIES & BENEFITS	365,673	349,949	350,050	359,589	9,640
PROF SRVS – ACCTG/AUDITING	16,672	6,900	3,700	7,100	200
PROF SRVS – OTHER	30,699	50,000	33,000	105,000	55,000
MAINTENANCE SERVICE CONTRACT	11,807	21,000	21,000	22,000	1,000
ADVERTISING	368	0	0	0	0
POSTAL SERVICE	2,953	2,500	3,000	2,500	0
TELECOMMUNICATIONS	3,448	1,500	1,938	3,500	2,000
MILEAGE	183	750	89	700	(50)
MEALS & LODGING	15	500	425	700	200
CONVENTION & EDUCATION	1,359	3,600	1,500	3,600	0
DUES/MEMBERSHIPS	365	450	450	450	0
OFFICE SUPPLIES	5,043	5,000	5,000	5,000	0
BOOKS & SUBSCRIPTIONS	853	0	945	0	0
OTHER OPERATING EXPENDITURES	73,766	92,200	71,047	150,550	58,350
FURNITURE & FIXTURES	0	0	215	0	0
CAPITAL EXPENDITURES	0	0	215	0	0
CLERK OF THE CIRCUIT COURT	439,438	442,149	421,312	510,139	67,990

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/2015	AMENDED BUDGET FY/2016	PROJECTED EXPEND FY/2016	ADOPTED BUDGET FY/2017	BUDGET CHANGE
CIRCUIT COURT					
PROF SRVS – OTHER	77	0	0		0
TEMP HELP - JURORS/COMMISSIONERS	3,360	4,000	4,000	8,000	4,000
PURCH GOVT SRVS-PETERSBURG OFFICE	11,066	10,500	11,066	11,000	500
TELECOMMUNICATIONS	1,322	3,380	2,673	2,700	(680)
OFFICE SUPPLIES	0	0	26	0	0
OTHER OPERATING EXPENDITURES	15,825	17,880	17,765	21,700	3,820
CIRCUIT COURT	15,825	17,880	17,765	21,700	3,820

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/2015	AMENDED BUDGET FY/2016	PROJECTED EXPEND FY/2016	ADOPTED BUDGET FY/2017	BUDGET CHANGE
GENERAL DISTRICT COURT					
PROF SRVS – LEGAL	17,646	20,000	11,026	17,500	(2,500)
MAINTENANCE SERVICE CONTRACT	1,286	825	1,132	1,150	325
POSTAL SERVICE	1,471	2,025	1,577	1,600	(425)
TELECOMMUNICATIONS	3,305	3,200	3,459	3,500	300
DUES/MEMBERSHIPS	140	140	140	140	0
OFFICE SUPPLIES	848	500	1,271	750	250
OTHER OPERATING EXPENDITURES	24,696	26,690	18,606	24,640	(2,050)
FURNITURE & FIXTURES	0	0	220	0	0
CAPITAL EXPENDITURES	0	0	220	0	0
GENERAL DISTRICT COURT	24,696	26,690	18,826	24,640	(2,050)

MAGISTRATES

The County has several 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/2015	AMENDED BUDGET FY/2016	PROJECTED EXPEND FY/2016	ADOPTED BUDGET FY/2017	BUDGET CHANGE
MAGISTRATES					
TELECOMMUNICATIONS	903	800	710	725	(75)
OTHER OPERATING EXPENDITURES	903	800	710	725	(75)
MAGISTRATES	903	800	710	725	(75)

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. For the FY 2016 and 2017 budgets, the federal government's funding policy changes resulted in increased grant funding, allowing for the inclusion of additional personnel in this department.

	ACTUAL EXPEND FY/2015	AMENDED BUDGET FY/2016	PROJECTED EXPEND FY/2016	ADOPTED BUDGET FY/2017	BUDGET CHANGE
VICTIM WITNESS PROGRAM					
VICTIM WITNESS COORDINATOR	41,433	43,137	43,137	44,757	1,620
PART TIME HELP	0	7,800	7,800	7,800	0
FICA	3,085	3,861	3,861	4,021	160
RETIREMENT	5,729	5,612	5,612	3,974	(1,638)
HEALTH INSURANCE	4,575	4,740	4,740	5,208	468
GROUP LIFE INSURANCE	487	513	513	586	73
SALARIES & BENEFITS	55,307	65,663	65,664	66,346	683
TELECOMMUNICATIONS	391	325	493	450	125
MILEAGE	871	825	463	600	(225)
MEALS & LODGING	1,183	920	920	1,000	80
CONVENTION & EDUCATION	563	455	480	575	120
DUES/MEMBERSHIPS	100	185	0	100	(85)
OFFICE SUPPLIES	807	1,000	1,000	1,000	0
OTHER OPERATING EXPENDITURES	3,916	3,710	3,356	3,725	15
VICTIM WITNESS PROGRAM	59,223	69,373	69,019	70,071	698

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 with the Dinwiddie County Sheriff's Department and the Virginia State Police. The majority of the cases handled are brought by law enforcement officers, although they also prosecute cases initiated by citizen's complaint.

	ACTUAL EXPEND FY/2015	AMENDED BUDGET FY/2016	PROJECTED EXPEND FY/2016	ADOPTED BUDGET FY/2017	BUDGET CHANGE
COMMONWEALTH'S ATTORNEY					
COMMONWEALTH'S ATTORNEY	118,812	119,120	119,120	120,910	1,790
ASST COMMONWEALTH'S ATTORNEYS	138,403	147,876	147,875	164,252	16,376
OFFICE MANAGER	42,975	44,189	44,189	45,876	1,687
SECRETARIES	66,808	68,445	68,444	70,844	2,399
FICA	26,655	27,730	27,595	30,744	3,014
RETIREMENT	40,819	41,545	41,154	32,347	(9,198)
HEALTH INSURANCE	47,662	48,528	50,820	56,904	8,376
GROUP LIFE INSURANCE	3,795	4,036	3,999	4,772	736
DISABILITY INSURANCE	727	1,044	961	1,069	25
SALARIES & BENEFITS	486,655	502,513	504,157	527,716	25,203
PROF SRVS - OTHER	122	0	96	0	0
MAINTENANCE SERVICE CONTRACT	941	825	922	940	115
ADVERTISING	0	0	84	0	0
POSTAL SERVICE	876	700	762	875	175
TELECOMMUNICATIONS	1,081	1,000	1,715	1,700	700
MILEAGE	220	0	210	0	0
MEALS & LODGING	318	0	24	0	0
EDUCATION & CONVENTION	0	0	0	4,000	4,000
DUES/MEMBERSHIPS	1,425	2,801	2,801	3,413	612
OFFICE SUPPLIES	3,592	2,000	3,000	3,000	1,000
BOOKS AND SUBSCRIPTIONS	520	650	1,500	1,100	450
OTHER OPERATING EXPENDITURES	9,094	7,976	11,115	15,028	7,052
COMPUTER EQUIPMENT	0	0	0	26,000	26,000
CAPITAL EXPENDITURES	0	0	0	26,000	26,000
COMMONWEALTH'S ATTORNEY	495,749	510,489	515,272	568,744	58,255

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. The outstanding service of three deputies was recognized in 2015 through Governor's Meritorious Service Awards.

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/2015	AMENDED BUDGET FY/2016	PROJECTED EXPEND FY/2016	ADOPTED BUDGET FY/2017	BUDGET CHANGE
SHERIFF					
SHERIFF	85,868	88,859	88,859	90,900	2,041
LAW ENFORCEMENT OFFICERS	917,177	948,155	925,248	975,873	27,718
SCHOOL RESOURCE OFFICERS	88,784	131,594	75,932	136,733	5,139
INVESTIGATORS	383,721	444,847	451,918	461,349	16,502
ADMINISTRATION	275,820	265,343	265,343	278,169	12,826
CIVIL PROCESS OFFICERS	131,395	89,534	89,534	93,068	3,534
COURTHOUSE SECURITY OFFICERS	201,486	256,741	252,099	266,164	9,423
TRANSPORT OFFICERS	221,459	254,488	249,206	259,910	5,422
OVERTIME	282,121	250,000	243,049	265,000	15,000
SECURITY WORK	66,016	65,000	136,188	100,000	35,000
SELECTIVE ENFORCEMENT	135,750	125,000	94,150	115,000	(10,000)
FICA	203,582	223,346	209,288	232,726	9,380
RETIREMENT	307,084	316,472	299,928	227,520	(88,952)
HEALTH INSURANCE	341,149	360,948	360,452	409,920	48,972
GROUP LIFE INSURANCE	26,862	29,507	28,668	33,564	4,057
SALARIES & BENEFITS	3,668,274	3,849,834	3,769,862	3,945,897	96,063
PROF SRVS - MEDICAL	9,549	10,000	10,646	10,000	0
PROF SRVS - OTHER	0	100	0	0	(100)
REPAIR AND MAINTENANCE	70,903	75,000	59,214	73,000	(2,000)
MAINTENANCE SERVICE CONTRACT	8,459	7,000	9,700	9,700	2,700
ADVERTISING	1,147	750	1,716	1,200	450
PURCH GOVT SRVS-CRATER CRIM JSTC	25,922	25,069	37,604	30,341	5,272
ELECTRICAL SERVICE	25,529	27,500	24,648	25,500	(2,000)
HEATING SERVICE	1,902	3,000	662	1,500	(1,500)
WATER & SEWER	1,316	0	0	0	0
POSTAL SERVICE	2,560	3,100	2,005	3,100	0
TELECOMMUNICATIONS	37,745	40,000	40,051	40,000	0
AUXILIARY DEPUTY INSURANCE	0	0	0	1,000	1,000

	ACTUAL EXPEND FY/2015	AMENDED BUDGET FY/2016	PROJECTED EXPEND FY/2016	ADOPTED BUDGET FY/2017	BUDGET CHANGE
SHERIFF					
MEALS & LODGING	2,195	1,500	1,342	1,500	0
CONVENTION & EDUCATION	2,687	5,000	5,250	5,000	0
EXTRADITION OF PRISONERS TRAVEL	278	1,000	69	1,000	0
CONTRIBUTION-CRIMESOLVERS	848	250	250	750	500
DUES/MEMBERSHIPS	8,168	9,700	9,000	9,000	(700)
OFFICE SUPPLIES	6,517	4,500	4,899	4,900	400
REPAIR & MAINTENANCE SUPPLIES	11,995	20,000	18,213	18,500	(1,500)
VEHICLE/EQUIPMENT FUEL	150,361	189,697	117,585	125,000	(64,697)
POLICE SUPPLIES	56,185	54,251	63,347	55,000	749
UNIFORMS/APPAREL	13,141	15,000	16,000	14,000	(1,000)
BOOKS AND SUBSCRIPTIONS	951	750	747	600	(150)
K-9 EXPENDITURES	3,747	4,000	4,285	2,000	(2,000)
INVESTIGATIVE SUPPLIES	9,799	8,500	8,500	8,500	0
OTHER OPERATING EXPENDITURES	451,904	505,667	435,732	441,091	(64,576)
MACHINERY & EQUIPMENT	599	57,474	57,474	0	(57,474)
MOTOR VEHICLES	221,507	230,000	240,309	165,000	(65,000)
COMPUTER EQUIPMENT	0	16,200	0	63,500	47,300
CAPITAL EXPENDITURES	222,106	303,674	297,783	228,500	(75,174)
SHERIFF	4,342,284	4,659,175	4,503,378	4,615,488	(43,687)

CONFINEMENT AND CARE OF PRISONERS

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

	ACTUAL EXPEND FY/2015	AMENDED BUDGET FY/2016	PROJECTED EXPEND FY/2016	ADOPTED BUDGET FY/2017	BUDGET CHANGE
CONFINEMENT & CARE OF PRISONERS					
PROF SRVS - MEDICAL	111	2,000	0	0	(2,000)
REPAIR AND MAINTENANCE	200	0	0	0	0
PURCH GOVT SRVS-JAIL BEDS	1,541,509	1,541,509	1,541,509	1,976,165	434,656
WATER & SEWER	24,214	0	0	0	0
OTHER OPERATING EXPENDITURES	1,566,033	1,543,509	1,541,509	1,976,165	432,656
CONFINEMENT & CARE OF PRISONERS	1,566,033	1,543,509	1,541,509	1,976,165	432,656

VOLUNTEER FIRE DEPARTMENTS

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

	ACTUAL EXPEND FY/2015	AMENDED BUDGET FY/2016	PROJECTED EXPEND FY/2016	ADOPTED BUDGET FY/2017	BUDGET CHANGE
VOLUNTEER FIRE DEPARTMENTS					
PROF SRVS - MEDICAL	32,231	33,000	33,000	33,000	0
PROF SRVS - OTHER	2,252	1,500	1,358	1,500	0
REPAIR AND MAINTENANCE	72,463	63,000	63,000	66,000	3,000
MAINTENANCE SERVICE CONTRACT	37,631	67,600	67,600	62,000	(5,600)
ELECTRICAL SERVICE-REIMB DINWIDDIE	12,805	14,500	14,500	14,500	0
ELECTRICAL SERVICE-REIMB FORD	14,181	13,500	13,500	13,500	0
ELECTRICAL SERVICE-REIMB MCKENNEY	6,921	10,000	10,000	10,000	0
ELECTRICAL SERVICE-REIMB NAMOZINE	13,575	14,000	14,000	14,000	0
ELECTRICAL SERVICE-REIMB OLD HICKORY	5,387	6,500	6,500	6,500	0
TELECOMMUNICATIONS	0	4,100	2,457	3,000	(1,100)
AUTO & MULTI PERIL INSURANCE	52,075	53,880	53,880	55,497	1,617
HEALTH & ACCIDENT INSURANCE	46,216	42,750	42,750	44,033	1,283
CONTRIBUTION-DINWIDDIE	21,609	22,500	22,500	22,500	0
CONTRIBUTION-FORD	21,003	22,500	22,500	22,500	0
CONTRIBUTION-MCKENNEY	18,736	22,500	22,500	22,500	0
CONTRIBUTION-NAMOZINE	28,361	25,000	25,000	25,000	0
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	1,122	3,300	3,300	3,300	0
REPAIR & MAINTENANCE SUPPLIES	1,831	1,000	3,701	1,000	0
VEHICLE/EQUIPMENT FUEL	47,250	47,250	38,737	45,000	(2,250)
OTHER OPERATING EXPENDITURES	471,648	504,380	496,783	501,330	(3,050)
MACHINERY & EQUIPMENT	35,155	38,000	38,000	45,100	7,100
COMPUTER EQUIPMENT	4,050	0	0	0	0
CAPITAL EXPENDITURES	39,205	38,000	38,000	45,100	7,100
VOLUNTEER FIRE DEPARTMENTS	510,853	542,380	534,783	546,430	4,050

FIRE AND EMS SERVICES

With the FY 2017 budget, the Emergency Medical Services and the Fire and Rescue departments have been combined into a new Fire and EMS Services department to more efficiently manage expenditures for these services. The FY 2017 budget also provides for the first time funding for paid firefighters to supplement the County's volunteer system. In January 2017, the County will hire and also convert some of the existing EMS providers to firefighter/medics. This new initiative increases fire and EMS protection in the County. This combined department is responsible for the oversight of the County's fire suppression and prevention services and the emergency management program, which includes the County's Emergency Operations Center (EOC) and coordinating response during major events that affect the County. The department is also still 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. In addition to the firefighter/medics and EMS providers, this department also consists of the Chief, a fire and EMS coordinator, and a program support specialist. The annual Ambulance Aid program and third-party ambulance service billings help defray some of this department's expenditures. The following outside agencies are funded through this department's budget:

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

	ACTUAL EXPEND FY/2015	AMENDED BUDGET FY/2016	PROJECTED EXPEND FY/2016	ADOPTED BUDGET FY/2017	BUDGET CHANGE
FIRE AND EMS SERVICES					
CHIEF, FIRE & EMS	91,017	94,220	94,219	101,100	6,880
FIRE & EMS COORDINATOR	46,129	47,474	47,961	54,531	7,057
PROG SUPPORT SPEC	29,550	32,132	32,132	33,279	1,147
EMS TECHNICIANS II	80,685	119,185	124,419	125,748	6,563
EMS TECHNICIANS III	384,035	379,454	373,674	414,761	35,307
EMS SHIFT LEADERS	192,375	197,196	201,482	207,902	10,706
EMS MANAGER	60,252	65,366	65,366	68,101	2,735
FIREFIGHTER/MEDIC	0	0	0	181,929	181,929
OVERTIME	103,136	90,289	130,236	175,000	84,711
PART TIME EMS PROVIDERS	153,410	190,262	160,993	175,000	(15,262)
FICA	84,133	92,992	90,656	117,608	24,616
RETIREMENT	115,344	118,508	116,698	121,493	2,985
HEALTH INSURANCE	110,840	122,484	122,484	188,046	65,562
GROUP LIFE INSURANCE	10,272	11,127	11,041	17,488	6,361
DISABILITY INSURANCE	54	190	190	196	6
SALARIES & BENEFITS	1,461,230	1,560,879	1,571,552	1,982,182	421,303
PROF SRVS - MEDICAL	4,239	4,000	2,829	19,000	15,000
PROF SRVS - ACCTG/AUDITING	33,552	31,400	23,330	32,000	600
PROF SRVS - OTHER	874	600	509	600	0
TEMP HELP - INSTRUCTORS	0	250	0	0	(250)
REPAIR AND MAINTENANCE	41,554	51,200	47,605	46,200	(5,000)
MAINTENANCE SERVICE CONTRACT	35,019	63,500	61,000	59,000	(4,500)
PRINTING & BINDING	864	900	812	825	(75)
ADVERTISING	887	500	860	600	100

	ACTUAL EXPEND FY/2015	AMENDED BUDGET FY/2016	PROJECTED EXPEND FY/2016	ADOPTED BUDGET FY/2017	BUDGET CHANGE
FIRE AND EMS SERVICES					
POSTAL SERVICE	367	675	411	400	(275)
TELECOMMUNICATIONS	9,057	8,500	9,758	9,800	1,300
MILEAGE	0	0	314	0	0
MEALS & LODGING	535	1,225	1,938	1,225	0
CONVENTION & EDUCATION	717	2,800	2,627	3,355	555
CONTRIBUTION-MEDFLIGHT	3,000	3,700	5,550	900	(2,800)
CONTRIBUTION-FORESTRY SRVS	20,293	20,293	20,293	20,293	0
CONTRIBUTION-RED CROSS	6,333	6,333	6,333	6,500	167
REFUNDS-REVENUE RECOVERY	5,025	3,500	4,175	0	(3,500)
DUES/MEMBERSHIPS	465	615	390	465	(150)
OFFICE SUPPLIES	1,623	1,350	1,307	1,350	0
MEDICAL SUPPLIES	26,438	30,000	35,254	30,000	0
JANITORIAL SUPPLIES	2,200	3,500	1,441	2,200	(1,300)
REPAIR & MAINTENANCE SUPPLIES	1,722	2,700	1,260	2,700	0
VEHICLE/EQUIPMENT FUEL	19,782	8,000	5,313	25,500	17,500
UNIFORMS/APPAREL	6,399	5,500	6,920	7,000	1,500
BOOKS AND SUBSCRIPTIONS	1,855	2,000	1,233	1,500	(500)
OTHER OPERATING SUPPLIES-DISASTER	1,739	5,000	5,000	5,000	0
OTHER OPERATING EXPENDITURES	224,540	258,041	246,461	276,413	18,372
MACHINERY & EQUIPMENT	3,577	154,518	151,696	87,000	(67,518)
MOTOR VEHICLES	33,992	0	0	0	0
CAPITAL EXPENDITURES	37,569	154,518	151,696	87,000	(67,518)
FIRE AND EMS SERVICES	1,723,340	1,973,438	1,969,709	2,345,595	372,157

COURT SERVICES

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

	ACTUAL EXPEND FY/2015	AMENDED BUDGET FY/2016	PROJECTED EXPEND FY/2016	ADOPTED BUDGET FY/2017	BUDGET CHANGE
COURT SERVICES					
PART TIME COMM SUPERVISION OFFICER	7,400	8,400	7,933	8,400	0
FICA	566	796	607	643	(153)
SALARIES & BENEFITS	7,966	9,196	8,540	9,043	(153)
PROF SRVS – OTHER	3,369	3,100	9,579	3,100	0
PURCH GOVT SRVS-CRATER YOUTH CARE	224,592	219,247	219,247	213,196	(6,051)
TELECOMMUNICATIONS	596	525	958	525	0
OFFICE SUPPLIES	248	250	118	300	50
OTHER OPERATING EXPENDITURES	228,804	223,122	229,902	217,121	(6,001)
COURT SERVICES	236,771	232,318	238,443	226,164	(6,154)

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 and then transitioned into a full-time position in FY 2017. 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/2015	AMENDED BUDGET FY/2016	PROJECTED EXPEND FY/2016	ADOPTED BUDGET FY/2017	BUDGET CHANGE
OTHER CORRECTION & DETENTION					
DIRECTOR OF CHILDREN'S SERVICES	67,975	70,225	70,224	73,338	3,113
PART TIME COMM SUPERVISION COORD	17,338	18,157	17,291	18,829	672
PART TIME VJCCCA COORDINATOR	25,784	27,648	24,550	28,687	1,039
PARENT REPRESENTATIVES FAPT/CPMT	152	250	43	250	0
CSA MGMT SPECIALIST	0	20,741	19,185	38,593	17,852
FICA	8,278	10,481	9,690	12,217	1,736
RETIREMENT	9,447	9,136	9,136	9,939	803
HEALTH INSURANCE	7,406	7,692	7,692	13,596	5,904
GROUP LIFE INSURANCE	802	836	836	1,466	630
DISABILITY INSURANCE	0	0	0	228	228
SALARIES & BENEFITS	137,183	165,166	158,647	197,143	31,977
PROF SRVS - OTHER	7	0	145	0	0
MAINTENANCE SERVICE CONTRACT	742	900	847	800	(100)
ADVERTISING	0	0	360	0	0
POSTAL SERVICE	630	650	726	650	0
TELECOMMUNICATIONS	1,687	1,750	1,106	1,100	(650)
INSURANCE	435	435	435	435	0
MILEAGE	128	0	26	0	0
MEALS & LODGING	400	530	400	586	56
CONVENTION & EDUCATION	275	550	400	550	0
OFFICE SUPPLIES	1,282	1,000	1,000	1,000	0
VEHICLE/EQUIPMENT FUEL	103	200	100	100	(100)
EDUCATION/RECREATION SUPPLIES	301	500	300	500	0
OTHER OPERATING EXPENDITURES	5,990	6,515	5,845	5,721	(794)
OTHER CORRECTION & DETENTION	143,173	171,681	164,492	202,864	31,183

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 the inspectors was requested in both the FY 2016 and FY 2017 budgets.

	ACTUAL EXPEND FY/2015	AMENDED BUDGET FY/2016	PROJECTED EXPEND FY/2016	ADOPTED BUDGET FY/2017	BUDGET CHANGE
BUILDING INSPECTIONS					
BUILDING OFFICIAL	69,661	71,980	71,980	75,172	3,192
BUILDING INSPECTORS	92,503	95,203	95,203	98,836	3,633
PART TIME PROGRAM SUPPORT SPEC FICA	0	15,000	15,000	19,973	4,973
RETIREMENT	11,961	13,939	13,142	14,840	901
HEALTH INSURANCE	21,555	21,263	21,263	15,452	(5,811)
GROUP LIFE INSURANCE	14,812	15,384	15,384	16,776	1,392
SALARIES & BENEFITS	212,402	234,758	233,961	243,329	8,571
PROF SRVS - OTHER	200	12,000	10,590	7,000	(5,000)
REPAIR AND MAINTENANCE	1,347	1,000	0	0	(1,000)
ADVERTISING	596	500	563	500	0
POSTAL SERVICE	442	350	418	350	0
TELECOMMUNICATIONS	2,302	2,100	2,606	2,600	500
MEALS & LODGING	436	1,200	761	1,992	792
CONVENTION & EDUCATION	720	2,605	993	3,064	459
DUES/MEMBERSHIPS	703	800	810	810	10
REFUNDS-PERMITS	0	1,000	1,707	0	(1,000)
TRAINING - 2% STATE	2,497	2,500	2,000	2,500	0
OFFICE SUPPLIES	939	1,100	1,300	1,100	0
REPAIR & MAINTENANCE SUPPLIES	195	300	255	0	(300)
VEHICLE/EQUIPMENT FUEL	4,208	4,600	4,242	4,200	(400)
UNIFORMS/APPAREL	509	300	0	300	0
BOOKS AND SUBSCRIPTIONS	1,176	1,500	1,200	1,200	(300)
OTHER OPERATING EXPENDITURES	16,270	31,855	27,445	25,616	(6,239)
MOTOR VEHICLES	0	19,750	20,025	20,025	275
CAPITAL EXPENDITURES	0	19,750	20,025	20,025	275
BUILDING INSPECTIONS	228,672	286,363	281,431	288,970	2,607

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; three 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/2015	AMENDED BUDGET FY/2016	PROJECTED EXPEND FY/2016	ADOPTED BUDGET FY/2017	BUDGET CHANGE
ANIMAL CONTROL/POUND					
ANIMAL CONTROL OFFICERS	68,399	67,478	59,004	104,891	37,413
ANIMAL CONTROL MANAGER	46,129	47,474	48,052	54,531	7,057
POUND ATTENDANT	26,577	27,113	27,494	27,997	884
OVERTIME	9,022	5,000	3,740	2,500	(2,500)
PART TIME ANIMAL POUND ATTENDANT	12,365	15,080	12,033	10,400	(4,680)
PART TIME ANIMAL CONTROL OFFICER	2,531	19,705	17,774	0	(19,705)
FICA	12,018	13,546	12,194	15,324	1,778
RETIREMENT	17,296	17,537	16,186	16,643	(894)
HEALTH INSURANCE	26,178	30,192	27,559	27,876	(2,316)
GROUP LIFE INSURANCE	2,042	1,691	1,696	2,455	764
DISABILITY INSURANCE	191	199	133	413	214
SALARIES & BENEFITS	222,748	245,015	225,864	263,030	18,015
PROF SRVS - MEDICAL	9,157	8,000	10,331	9,500	1,500
PROF SRVS - OTHER	53	125	269	250	125
REPAIR AND MAINTENANCE	2,742	3,000	3,000	3,000	0
MAINTENANCE SERVICE CONTRACT	688	1,100	1,540	1,500	400
ADVERTISING	677	500	500	500	0
ELECTRICAL SERVICE	7,679	6,500	7,017	7,000	500
HEATING SERVICE	2,097	2,500	1,394	2,000	(500)
POSTAL SERVICE	11	25	8	25	0
TELECOMMUNICATIONS	5,592	5,775	5,913	6,000	225
MEALS & LODGING	277	1,449	981	981	(468)
CONVENTION & EDUCATION	979	1,730	1,750	1,750	20
DUES/MEMBERSHIPS	165	680	165	165	(515)
LIVESTOCK AND FOWL CLAIMS	0	1,000	0	0	(1,000)
COURT CASES – EXP TO BE REIMB	0	0	827	0	0
COMMISSION ON SALE OF DOG TAGS	762	600	600	600	0
OFFICE SUPPLIES	1,253	500	257	500	0
FOOD SUPPLIES	39	250	0	250	0
GROUNDS MAINTENANCE SUPPLIES	(43)	200	381	500	300
MEDICAL SUPPLIES	(1,393)	500	0	500	0
JANITORIAL SUPPLIES	3,451	3,400	3,516	3,400	0
REPAIR & MAINTENANCE SUPPLIES	857	1,000	430	1,500	500
VEHICLE/EQUIPMENT FUEL	12,252	13,770	8,762	9,000	(4,770)
POLICE SUPPLIES	600	1,100	0	1,500	400
UNIFORMS/APPAREL	445	2,500	1,706	2,500	0
BOOKS AND SUBSCRIPTIONS	88	100	0	100	0
OTHER OPERATING EXPENDITURES	48,429	56,304	49,346	53,021	(3,283)
MACHINERY & EQUIPMENT	5,731	0	600	0	0
MOTOR VEHICLES	51,367	0	896	34,000	34,000
COMPUTER EQUIPMENT	0	0	0	7,000	7,000

	ACTUAL EXPEND FY/2015	AMENDED BUDGET FY/2016	PROJECTED EXPEND FY/2016	ADOPTED BUDGET FY/2017	BUDGET CHANGE
ANIMAL CONTROL/POUND					
CAPITAL EXPENDITURES	57,098	0	1,496	41,000	41,000
ANIMAL CONTROL/POUND	328,275	301,319	276,707	357,051	55,732

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/2015	AMENDED BUDGET FY/2016	PROJECTED EXPEND FY/2016	ADOPTED BUDGET FY/2017	BUDGET CHANGE
MEDICAL EXAMINER					
PROF SRVS - MEDICAL	660	1,500	1,500	1,500	0
OTHER OPERATING EXPENDITURES	660	1,500	1,500	1,500	0
MEDICAL EXAMINER	660	1,500	1,500	1,500	0

EMERGENCY COMMUNICATIONS

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

	ACTUAL EXPEND FY/2015	AMENDED BUDGET FY/2016	PROJECTED EXPEND FY/2016	ADOPTED BUDGET FY/2017	BUDGET CHANGE
EMERGENCY COMMUNICATIONS					
DIRECTOR OF COMMUNICATIONS	61,633	63,619	63,620	66,442	2,823
COMMUNICATIONS OFFICERS	336,898	403,030	379,838	447,865	44,835
COMMUNICATIONS SUPERVISORS	144,460	147,194	146,410	158,304	11,110
OVERTIME	89,860	71,018	72,157	72,720	1,702
PART TIME HELP	27,865	16,145	13,524	16,145	0
ON CALL PAY	8,664	8,760	8,304	8,760	0
FICA	48,465	54,290	49,076	58,923	4,633
RETIREMENT	67,472	76,142	72,220	59,728	(16,414)
HEALTH INSURANCE	89,486	101,772	104,288	121,044	19,272
GROUP LIFE INSURANCE	6,286	7,305	6,917	8,811	1,506
DISABILITY INSURANCE	341	948	590	825	(123)
SALARIES & BENEFITS	881,430	950,223	916,944	1,019,567	69,344
PROF SRVS - OTHER	1,188	550	764	1,000	450
REPAIR AND MAINTENANCE	11,991	8,500	12,000	10,000	1,500
MAINTENANCE SERVICE CONTRACT	143,834	147,900	150,000	156,000	8,100
ADVERTISING	999	1,500	1,500	1,500	0
ELECTRICAL SERVICE	23,410	22,000	22,549	22,000	0
HEATING SERVICE	876	1,000	1,347	1,000	0
POSTAL SERVICE	108	100	368	100	0
TELECOMMUNICATIONS	43,647	36,000	27,690	28,000	(8,000)
LEASE/RENTAL OF EQUIPMENT	31,890	29,444	29,444	29,444	0
MEALS & LODGING	2,286	300	1,173	2,000	1,700
CONVENTION & EDUCATION	2,095	3,185	2,982	3,272	87
DUES/MEMBERSHIPS	468	468	498	468	0
OFFICE SUPPLIES	2,301	2,100	2,200	2,200	100
JANITORIAL SUPPLIES	456	350	477	400	50
UNIFORMS/APPAREL	1,193	2,000	250	500	(1,500)
BOOKS AND SUBSCRIPTIONS	0	100	0	100	0
OTHER OPERATING EXPENDITURES	266,743	255,497	253,241	257,984	2,487
FURNITURE & FIXTURES	466	0	0	7,865	7,865
COMMUNICATION EQUIPMENT	13,928	0	6,759	16,772	16,772
COMPUTER EQUIPMENT	2,438	0	0	21,639	21,639
CAPITAL EXPENDITURES	16,832	0	6,759	46,276	46,276
EMERGENCY COMMUNICATIONS	1,165,005	1,205,720	1,176,944	1,323,827	118,107

PUBLIC WORKS

WASTE MANAGEMENT

The Waste Management department shares a Director with General Properties and consists of a full-time program support specialist; two full-time equipment operators/drivers; and a number of part-time equipment operators, clean-up crews, and manned site attendants. This department is responsible for the County's eight manned convenience centers, supplying clean-up crews to various refuse disposal points, monitoring waste water runoff control and closed landfill maintenance, and recycling processing. Most of the routine maintenance of the department's equipment is handled by County staff as well. Waste disposal services are handled by an outside vendor.

	ACTUAL EXPEND FY/2015	AMENDED BUDGET FY/2016	PROJECTED EXPEND FY/2016	ADOPTED BUDGET FY/2017	BUDGET CHANGE
WASTE MANAGEMENT					
PROGRAM SUPPORT SPECIALIST	31,397	32,132	32,338	33,279	1,147
EQUIPMENT OPERATOR	64,250	65,781	65,854	68,006	2,225
PART TIME CLEAN UP CREW	11,133	6,480	5,243	4,160	(2,320)
PART TIME EQUIPMENT OPERATORS	74,052	71,034	75,887	99,304	28,270
PART TIME MANNED SITE ATTENDANTS	241,870	283,920	222,807	283,920	0
FICA	32,021	35,142	30,428	37,383	2,241
RETIREMENT	11,292	11,759	11,759	8,994	(2,765)
HEALTH INSURANCE	16,851	17,172	20,712	22,668	5,496
GROUP LIFE INSURANCE	1,119	1,165	1,165	1,327	162
SALARIES & BENEFITS	483,984	524,585	466,193	559,041	34,456
PROF SRVS - OTHER	595,057	603,000	591,857	600,000	(3,000)
REPAIR AND MAINTENANCE	38,501	40,000	38,857	40,000	0
MAINTENANCE SERVICE CONTRACT	1,408	1,350	1,191	1,350	0
ADVERTISING	252	500	420	500	0
ELECTRICAL SERVICE	9,023	8,600	6,755	7,500	(1,100)
POSTAL SERVICE	41	100	21	25	(75)
TELECOMMUNICATIONS	2,305	2,550	1,820	1,800	(750)
OFFICE SUPPLIES	859	1,000	703	800	(200)
REPAIR & MAINTENANCE SUPPLIES	41,722	35,000	21,621	30,000	(5,000)
VEHICLE/EQUIPMENT FUEL	43,950	52,000	29,501	40,000	(12,000)
UNIFORMS/APPAREL	1,819	2,000	449	2,000	0
OTHER OPERATING EXPENDITURES	734,936	746,100	693,195	723,975	(22,125)
MACHINERY & EQUIPMENT	0	0	3,500	0	0
CAPITAL EXPENDITURES	0	0	3,500	0	0
ROHOIC MANNED SITE					
REPAIR AND MAINTENANCE-ROHOIC	235	4,100	180	4,100	0
ELECTRICAL SERVICE-ROHOIC	1,183	1,150	1,191	1,200	50
WATER & SEWER-ROHOIC	1,095	1,020	1,025	1,025	5
MCKENNEY MANNED SITE					
REPAIR AND MAINTENANCE-MCKENNEY	160	500	0	500	0
ELECTRICAL SERVICE-MCKENNEY	895	900	926	900	0
WATER & SEWER-MCKENNEY	1,170	1,160	1,200	1,200	40
HART RD MANNED SITE					
REPAIR AND MAINTENANCE-HART RD	228	500	0	500	0
ELECTRICAL SERVICE-HART RD	1,518	1,375	1,437	1,425	50
WATER & SEWER-HART RD	955	900	900	900	0

	ACTUAL EXPEND FY/2015	AMENDED BUDGET FY/2016	PROJECTED EXPEND FY/2016	ADOPTED BUDGET FY/2017	BUDGET CHANGE
OLD HICKORY MANNED SITE					
REPAIR AND MAINTENANCE-OLD HICKORY	104	500	0	500	0
ELECTRICAL SERVICE-OLD HICKORY	1,011	875	827	875	0
WATER & SEWER-OLD HICKORY	880	900	900	900	0
DINWIDDIE MANNED SITE					
REPAIR AND MAINTENANCE-DINWIDDIE	0	500	603	500	0
ELECTRICAL SERVICE-DINWIDDIE	1,095	1,100	1,198	1,200	100
WATER & SEWER-DINWIDDIE	900	900	900	900	0
OLD STAGE MANNED SITE					
REPAIR AND MAINTENANCE-OLD STAGE	0	500	1,375	500	0
ELECTRICAL SERVICE-OLD STAGE	1,051	900	907	900	0
WATER & SEWER-OLD STAGE	900	900	900	900	0
FORD MANNED SITE					
REPAIR AND MAINTENANCE-FORD	0	500	0	500	0
ELECTRICAL SERVICE-FORD	0	1,375	0	1,425	50
WATER & SEWER-FORD	0	900	0	900	0
TOTAL MANNED SITES	13,380	21,455	14,469	21,750	295
WASTE MANAGEMENT	1,232,301	1,292,140	1,177,357	1,304,766	12,626

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. Grounds maintenance services was transferred to Park, Recreation, & Tourism with the FY 2017 budget. 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/2015	AMENDED BUDGET FY/2016	PROJECTED EXPEND FY/2016	ADOPTED BUDGET FY/2017	BUDGET CHANGE
GENERAL PROPERTIES					
DIRECTOR OF PUBLIC WORKS	80,651	83,425	83,425	87,177	3,752
MAINTENANCE WORKERS	94,465	96,682	99,605	100,076	3,394
CUSTODIANS	19,416	0	0	0	0
PUBLIC WORKS SUPERVISOR	0	0	0	49,403	49,403
PART TIME HELP	3,194	0	0	0	0
FICA	14,594	13,778	13,681	18,104	4,326
RETIREMENT	26,576	23,432	23,432	21,015	(2,417)
HEALTH INSURANCE	23,835	18,960	18,960	26,040	7,080
GROUP LIFE INSURANCE	2,267	2,143	2,143	3,100	957
DISABILITY INSURANCE	0	0	0	291	291
SALARIES & BENEFITS	264,997	238,420	241,246	305,207	66,787
PROF SRVS - OTHER	1,792	0	38	0	0
REPAIR AND MAINTENANCE	15,544	38,242	20,415	25,000	(13,242)
MAINTENANCE SERVICE CONTRACT	314,661	351,000	351,000	287,000	(64,000)
ADVERTISING	171	0	84	0	0
PURCH GOVT SRVS-ARWA WATER	662,378	653,900	653,900	663,453	9,553
PURCH GOVT SRVS-SCWWA	0	34,635	34,635	54,604	19,969
ELECTRICAL SERVICE	161,951	162,500	173,540	173,500	11,000
HEATING SERVICE	34,528	44,000	26,331	35,000	(9,000)
WATER & SEWER	218,054	281,423	281,424	281,423	0
TELECOMMUNICATIONS	6,113	6,650	4,460	4,500	(2,150)
BOILER INSURANCE	2,057	2,106	2,106	2,108	2
FIRE INSURANCE	25,969	26,809	26,809	29,674	2,865
MOTOR VEHICLE INSURANCE	54,722	56,274	56,274	59,459	3,185
MILEAGE	0	0	39	0	0
OFFICE SUPPLIES	17	0	33	50	50
GROUNDS MAINTENANCE SUPPLIES	224	1,000	0	225	(775)
JANITORIAL SUPPLIES	12,592	10,000	10,651	11,000	1,000
REPAIR & MAINTENANCE SUPPLIES	21,476	20,000	21,279	20,000	0
VEHICLE/EQUIPMENT FUEL	7,563	10,000	5,635	7,500	(2,500)
UNIFORMS/APPAREL	235	500	100	500	0
OTHER OPERATING EXPENDITURES	1,540,048	1,699,039	1,668,752	1,654,996	(44,043)
GENERAL PROPERTIES	1,805,045	1,937,459	1,909,998	1,960,203	22,744
STREETLIGHTS					
ELECTRICAL SERVICE	43,402	43,000	44,108	44,000	1,000
OTHER OPERATING EXPENDITURES	43,402	43,000	44,108	44,000	1,000
STREETLIGHTS	43,402	43,000	44,108	44,000	1,000

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, until that building was demolished in FY 2016. The department was then moved to the Historic Southside High School Education Center Annex in FY 2016, where it will remain until the government complex building projects are complete.

	ACTUAL EXPEND FY/2015	AMENDED BUDGET FY/2016	PROJECTED EXPEND FY/2016	ADOPTED BUDGET FY/2017	BUDGET CHANGE
LOCAL HEALTH DEPARTMENT					
LEASE/RENTAL OF BUILDINGS	15,000	15,000	15,000	0	(15,000)
REPAIR AND MAINTENANCE	0	30,000	30,000	0	(30,000)
CONTRIBUTION-DINWIDDIE HEALTH	236,032	236,030	236,030	236,030	0
OTHER OPERATING EXPENDITURES	251,032	281,030	281,030	236,030	(45,000)
LOCAL HEALTH DEPARTMENT	251,032	281,030	281,030	236,030	(45,000)

MENTAL HEALTH/RETARDATION

District 19 Community Services Board

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

	ACTUAL EXPEND FY/2015	AMENDED BUDGET FY/2016	PROJECTED EXPEND FY/2016	ADOPTED BUDGET FY/2017	BUDGET CHANGE
MENTAL HEALTH/RETARDATION					
CONTRIBUTION-DISTRICT 19 SRV	72,368	72,369	72,369	78,226	5,857
OTHER OPERATING EXPENDITURES	72,368	72,369	72,369	78,226	5,857
MENTAL HEALTH/RETARDATION	72,368	72,369	72,369	78,226	5,857

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/2015	AMENDED BUDGET FY/2016	PROJECTED EXPEND FY/2016	ADOPTED BUDGET FY/2017	BUDGET CHANGE
AREA AGENCY ON AGING					
CONTRIBUTION-CRATER AAA	10,767	10,767	10,767	10,767	0
OTHER OPERATING EXPENDITURES	10,767	10,767	10,767	10,767	0
AREA AGENCY ON AGING	10,767	10,767	10,767	10,767	0

OTHER SOCIAL SERVICES

Southside Center for Violence Prevention Madeline's House

The mission of this organization is to respond to victims of domestic violence and sexual assault living in SCVP's twelve county service area by providing help and safety, and temporary housing away from the abusers. A goal is to empower victims to become survivors and to assist them in regaining control of their lives. Services include a 24-hour staffed hotline 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/2015	AMENDED BUDGET FY/2016	PROJECTED EXPEND FY/2016	ADOPTED BUDGET FY/2017	BUDGET CHANGE
OTHER SOCIAL SERVICES					
CONTRIBUTION-DOMESTIC VIOLENCE	10,000	14,000	14,000	14,000	0
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	0	0	0	0	0
CONTRIBUTION-MISC SOC SRVS	3,000	7,000	7,000	7,000	0
OTHER OPERATING EXPENDITURES	23,213	31,213	31,213	31,213	0
OTHER SOCIAL SERVICES	23,213	31,213	31,213	31,213	0

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/2015	AMENDED BUDGET FY/2016	PROJECTED EXPEND FY/2016	ADOPTED BUDGET FY/2017	BUDGET CHANGE
CONTRIBUTIONS TO COLLEGES					
CONTRIBUTION-VSU	2,000	2,000	2,000	2,500	500
CONTRIBUTION-RBC	5,000	5,000	5,000	5,000	0
CONTRIBUTION-JTCC	3,674	3,763	3,763	4,094	331
OTHER OPERATING EXPENDITURES	10,674	10,763	10,763	11,594	831
CONTRIBUTIONS TO COLLEGES	10,674	10,763	10,763	11,594	831

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. The Ragsdale Recreation Center in McKenney is a donated facility that is currently undergoing renovation and is scheduled to open in the second quarter of FY 2017. This department is also responsible for the County Fair held each September. The County's Civil War Sesquicentennial Commemoration Committee received a Leadership Recognition Award in 2015 from the Virginia Sesquicentennial Commemoration Commission. The department has ten full-time employees and a number of part-time employees and volunteer coaches. In addition, grounds maintenance services were transferred from General Properties to this department with the FY 2017 budget. See www.playdinwiddie.com for more information on recreation programs, and www.discoverdinwiddie.com for tourism.

	ACTUAL EXPEND FY/2015	AMENDED BUDGET FY/2016	PROJECTED EXPEND FY/2016	ADOPTED BUDGET FY/2017	BUDGET CHANGE
PARKS, RECREATION AND TOURISM					
DIRECTOR OF PARKS/REC/TOURISM	73,411	0	0	0	0
RECREATION SPECIALISTS	93,702	106,278	108,452	146,933	40,655
ASST DIRECTOR PARKS/REC/TOURISM	116,460	189,829	189,829	197,894	8,065
OFFICE MANAGER	0	42,160	40,358	43,665	1,505
RECREATION MANAGERS	90,194	92,798	92,798	96,396	3,598
PART TIME FACILITIES	43,616	43,485	40,178	43,485	0
PART TIME ATHLETICS	59,541	70,000	64,088	62,000	(8,000)
PART TIME PARK SERVICES	66,583	67,085	67,085	95,000	27,915
PART TIME CONCESSIONS	20,347	29,174	21,000	27,400	(1,774)
PART TIME PROGRAMS	0	12,600	10,954	26,000	13,400
FICA	42,062	50,572	50,572	56,516	5,944
RETIREMENT	48,957	55,130	54,568	43,058	(12,072)
HEALTH INSURANCE	43,087	53,864	53,878	64,140	10,276
GROUP LIFE INSURANCE	4,388	5,119	5,131	6,352	1,233
DISABILITY INSURANCE	151	209	209	433	224
SALARIES & BENEFITS	702,497	818,303	799,100	909,273	90,970
PROF SRVS - OTHER	23,362	32,000	24,853	25,000	(7,000)
TEMP HELP - INSTRUCTORS	19,153	22,700	11,314	12,000	(10,700)
REPAIR AND MAINTENANCE	18,416	20,000	6,523	18,500	(1,500)
MAINTENANCE SERVICE CONTRACT	43,618	46,600	35,150	75,000	28,400
ADVERTISING	6,066	5,000	5,862	13,000	8,000
MARKETING	6,163	20,000	4,607	12,000	(8,000)
ELECTRICAL SERVICE	31,034	55,000	32,927	55,000	0
HEATING SERVICE	4,572	8,000	4,785	5,000	(3,000)
WATER & SEWER	13,329	20,000	17,191	18,000	(2,000)
POSTAL SERVICE	2	100	161	100	0
TELECOMMUNICATIONS	7,666	9,080	9,092	10,700	1,620
MEALS & LODGING	393	2,750	2,229	3,150	400
CONVENTION & EDUCATION	914	3,415	1,419	2,995	(420)
SALES & MEALS TAX	4,580	5,500	4,750	5,000	(500)
DUES/MEMBERSHIPS	605	925	925	1,010	85
OFFICE SUPPLIES	4,500	7,000	5,000	5,000	(2,000)

	ACTUAL EXPEND FY/2015	AMENDED BUDGET FY/2016	PROJECTED EXPEND FY/2016	ADOPTED BUDGET FY/2017	BUDGET CHANGE
FOOD SUPPLIES	549	500	77	500	0
JANITORIAL SUPPLIES	7,533	9,000	9,477	9,000	0
REPAIR & MAINTENANCE SUPPLIES	21,319	26,000	26,000	23,000	(3,000)
VEHICLE/EQUIPMENT FUEL	5,015	8,000	3,089	5,000	(3,000)
UNIFORMS	0	0	0	1,500	1,500
EDUCATION/RECREATION SUPPLIES	79,103	84,000	77,419	80,000	(4,000)
CONCESSIONS	31,640	30,000	30,000	30,000	0
SPECIAL EVENTS	61,999	69,750	62,829	69,000	(750)
OTHER OPERATING EXPENDITURES	391,532	485,320	375,678	479,455	(5,865)
MACHINERY & EQUIPMENT	6,403	0	2,818	0	0
FURNITURE & FIXTURES	7,843	0	0	0	0
COMPUTER EQUIPMENT	150	0	0	0	0
CAPITAL EXPENDITURES	14,396	0	2,818	0	0
PARKS, RECREATION AND TOURISM	1,108,425	1,303,623	1,177,597	1,388,728	85,105

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/2015	AMENDED BUDGET FY/2016	PROJECTED EXPEND FY/2016	ADOPTED BUDGET FY/2017	BUDGET CHANGE
REGIONAL LIBRARY					
CONTRIBUTION-REGIONAL LIBRARY	259,084	262,971	262,971	268,231	5,260
OTHER OPERATING EXPENDITURES	259,084	262,971	262,971	268,231	5,260
REGIONAL LIBRARY	259,084	262,971	262,971	268,231	5,260

BOATLANDING

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

	ACTUAL EXPEND FY/2015	AMENDED BUDGET FY/2016	PROJECTED EXPEND FY/2016	ADOPTED BUDGET FY/2017	BUDGET CHANGE
BOATLANDINGS					
WATER & SEWER	1,200	1,200	1,200	1,200	0
OTHER OPERATING EXPENDITURES	1,200	1,200	1,200	1,200	0
BOATLANDINGS	1,200	1,200	1,200	1,200	0

COMMUNITY DEVELOPMENT

PLANNING/ZONING/GIS

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

	ACTUAL EXPEND FY/2015	AMENDED BUDGET FY/2016	PROJECTED EXPEND FY/2016	ADOPTED BUDGET FY/2017	BUDGET CHANGE
PLANNING/ZONING/GIS					
DIRECTOR OF PLANNING	82,653	85,510	85,511	89,357	3,847
ZONING ADMINISTRATOR/SR PLANNER	32,914	68,553	68,552	71,549	2,996
PROG SUPPORT SPEC	33,770	34,603	34,692	35,838	1,235
CODE ENFORCEMENT OFFICER	48,494	49,937	49,937	51,904	1,967
ENVIRONMENTAL INSPECTOR	57,576	59,395	59,394	61,697	2,302
DEP COUNTY ADMIN PLAN/COMM DEV PLANNER I	88,810 3,393	91,922 0	91,921 0	98,634 0	6,712 0
PART TIME PROG SUPPORT SPEC	1,183	1,538	1,538	0	(1,538)
PLANNING COMMISSION SALARIES	7,201	9,100	7,507	9,100	0
BZA SALARIES	1,408	1,000	577	1,000	0
FICA	26,315	30,720	29,541	32,059	1,339
RETIREMENT	46,046	49,449	49,425	36,317	(13,132)
HEALTH INSURANCE	32,711	34,896	34,896	38,100	3,204
GROUP LIFE INSURANCE	4,064	4,640	4,638	5,358	718
SALARIES & BENEFITS	466,537	521,263	518,129	530,913	9,650
PROF SRVS - OTHER	35,153	30,000	39,000	30,000	0
REPAIR AND MAINTENANCE	2,733	500	87	0	(500)
MAINTENANCE SERVICE CONTRACT	3,987	5,600	4,400	4,400	(1,200)
ADVERTISING	10,867	11,000	11,675	11,000	0
POSTAL SERVICE	1,927	1,600	1,154	1,600	0
TELECOMMUNICATIONS	1,943	2,100	1,906	1,950	(150)
MILEAGE	178	865	341	610	(255)
MEALS & LODGING	327	1,930	737	1,100	(830)
CONVENTION & EDUCATION	1,400	1,655	760	2,675	1,020
DUES/MEMBERSHIPS	705	1,600	891	1,600	0
OFFICE SUPPLIES	4,361	4,000	1,363	2,976	(1,024)
REPAIR & MAINTENANCE SUPPLIES	7,393	7,500	3,806	7,000	(500)
VEHICLE/EQUIPMENT FUEL	2,350	3,000	1,516	2,000	(1,000)
UNIFORMS/APPAREL	125	0	0	0	0
OTHER OPERATING EXPENDITURES	73,451	71,350	67,635	66,911	(4,439)
COMPUTER EQUIPMENT	1,738	0	1,955	0	0
CAPITAL EXPENDITURES	1,738	0	1,955	0	0
PLANNING/ZONING/GIS	541,726	592,613	587,719	597,824	5,211

	ACTUAL EXPEND FY/2015	AMENDED BUDGET FY/2016	PROJECTED EXPEND FY/2016	ADOPTED BUDGET FY/2017	BUDGET CHANGE
PUBLIC NUISANCE CONTROL					
PROF SRVS - OTHER	18,306	24,000	13,000	15,000	(9,000)
OTHER OPERATING EXPENDITURES	18,306	24,000	13,000	15,000	(9,000)
PUBLIC NUISANCE CONTROL	18,306	24,000	13,000	15,000	(9,000)

ECONOMIC DEVELOPMENT

The objective of economic development in the County is to generate new tax revenue and create job opportunities through the expansion of existing and development of new businesses. The manager and marketing coordinator work with state, regional, and local groups, including the Dinwiddie County Industrial Development Authority, to market the County; generate economic opportunities; and promote workforce development. The County received the Virginia Association of Counties Achievement Award for its Youth Workforce Development Initiative in 2015. See www.accessdinwiddie.com for additional economic development information.

	ACTUAL EXPEND FY/2015	AMENDED BUDGET FY/2016	PROJECTED EXPEND FY/2016	ADOPTED BUDGET FY/2017	BUDGET CHANGE
ECONOMIC DEVELOPMENT					
ECONOMIC DEVELOPMENT MANAGER	57,373	63,620	63,620	66,441	2,821
MARKETING COORDINATOR	38,468	42,060	38,532	43,665	1,605
FICA	7,169	8,085	7,512	8,423	338
RETIREMENT	12,408	13,328	12,206	9,777	(3,551)
HEALTH INSURANCE	8,770	9,480	11,448	13,596	4,116
GROUP LIFE INSURANCE	1,117	1,258	1,258	1,442	184
SALARIES & BENEFITS	125,306	137,831	134,576	143,345	5,514
PROF SRVS – ENGINEER/ARCHITECT	15,000	10,000	12,596	10,000	0
PROF SRVS – OTHER	1,654	1,650	1,736	1,824	174
REPAIR AND MAINTENANCE	0	250	0	0	(250)
POSTAL SERVICE	26	150	0	0	(150)
TELECOMMUNICATIONS	1,942	2,490	2,095	2,100	(390)
MEALS & LODGING	0	673	204	466	(207)
CONVENTION & EDUCATION	3,465	1,660	917	1,170	(490)
DUES/MEMBERSHIPS	650	525	525	500	(25)
OFFICE SUPPLIES	363	250	19	250	0
VEHICLE/EQUIPMENT FUEL	365	400	228	400	0
OTHER OPERATING EXPENDITURES	23,466	18,048	18,321	16,710	(1,338)
MOTOR VEHICLES	35,713	0	0	0	0
CAPITAL EXPENDITURES	35,713	0	0	0	0
ECONOMIC DEVELOPMENT	184,485	155,879	152,897	160,055	4,176

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

OTHER PLANNING AND COMMUNITY DEVELOPMENT

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.

	ACTUAL EXPEND FY/2015	AMENDED BUDGET FY/2016	PROJECTED EXPEND FY/2016	ADOPTED BUDGET FY/2017	BUDGET CHANGE
OTHER PLAN/COMMUNITY DEV					
IDA MEMBER SALARIES	4,169	5,000	3,817	5,000	0
FICA	319	383	292	383	(1)
SALARIES & BENEFITS	4,488	5,383	4,109	5,383	(1)
PURCH GOVT SRVS-BABS	17,500	18,000	18,000	18,000	0
CONTRIBUTION-AIRPORT AUTHORITY	45,300	47,565	47,565	47,565	0
CONTRIBUTION-PBURG AREA TOURISM	15,000	15,000	15,000	21,000	6,000
CONTRIBUTION-CRATER PDC	18,201	18,201	18,201	18,201	0
CONTRIBUTION-VA GATEWAY REGION	29,456	29,456	29,456	34,456	5,000
CONTRIBUTION-DINWIDDIE CO IDA	25,000	25,000	25,000	25,000	0
CONTRIBUTION-MISC	6,333	11,800	11,800	16,300	4,500
OTHER OPERATING EXPENDITURES	156,790	165,022	165,022	180,522	15,500
OTHER PLAN/COMMUNITY DEV	161,278	170,405	169,131	185,905	15,500

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/2015	AMENDED BUDGET FY/2016	PROJECTED EXPEND FY/2016	ADOPTED BUDGET FY/2017	BUDGET CHANGE
SOIL & WATER CONS DISTRICT					
CONTRIBUTION-RC&D COUNCIL	3,000	3,000	3,000	0	(3,000)
CONTRIBUTION-APPOMATTOX SOIL	12,500	12,500	12,500	12,500	0
OTHER OPERATING EXPENDITURES	15,500	15,500	15,500	12,500	(3,000)
SOIL & WATER CONS DISTRICT	15,500	15,500	15,500	12,500	(3,000)

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/2015	AMENDED BUDGET FY/2016	PROJECTED EXPEND FY/2016	ADOPTED BUDGET FY/2017	BUDGET CHANGE
COOPERATIVE EXTENSION PROGRAM					
EXTENSION PROGRAM ASSISTANT	16,643	15,104	9,428	15,594	490
SUMMER INTERN	4,000	4,000	4,000	4,000	0
FICA	1,579	1,461	1,129	1,499	38
SALARIES & BENEFITS	22,222	20,565	14,558	21,093	528
PROF SRVS - OTHER	5,693	4,000	4,000	4,000	0
REPAIR & MAINTENANCE CONTRACTS	246	0	0	0	0
ADVERTISING	0	0	0	0	0
PURCH GOVT SRVS-COOP EXTENSION	60,490	69,249	66,712	70,473	1,224
TELECOMMUNICATIONS	1,090	1,100	346	500	(600)
LEASE/RENTAL OF BLDGS	20,892	20,892	20,892	20,892	0
CONVENTION & EDUCATION	0	1,100	600	1,100	0
DUES/MEMBERSHIPS	0	0	110	0	0
PLASTIC PEST CONTAINERS PROGRAM	1,346	1,800	1,800	1,800	0
OTHER OPERATING EXPENDITURES	89,757	98,141	94,460	98,765	624
COOPERATIVE EXTENSION PROGRAM	111,979	118,706	109,018	119,858	1,152

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 programs.
- 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.
- County Capital Projects 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 in FY 2015 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.

	ACTUAL EXPEND FY/2015	AMENDED BUDGET FY/2016	PROJECTED EXPEND FY/2016	ADOPTED BUDGET FY/2017	BUDGET CHANGE
TRANSFERS TO OTHER FUNDS					
TRANSFER TO SOCIAL SERVICES	509,821	627,935	627,935	457,470	(170,465)
TRANSFER TO SCHOOL FUND	12,816,792	14,138,674	14,138,674	14,138,674	0
TRANSFER TO COMMUNITY DEV FUND	13,265	13,265	13,265	396,832	383,567
TRANSFER TO CSA FUND	714,150	798,334	798,334	798,334	0
TRANSFER TO SCHOOL CAPITAL PROJ	150,000	150,000	150,000	150,000	0
TRANSFER TO COUNTY CAPITAL PROJ	1,855,000	3,958,610	3,958,610	2,317,855	(1,640,755)
TRANSFER TO COUNTY DEBT SERV	1,488,549	1,548,590	1,548,590	1,617,566	68,976
TRANSFER TO SCHOOL DEBT SERV	4,683,827	4,723,596	4,723,596	4,583,401	(140,195)
TRANSFER TO OTHER FUNDS	36,500	0	0	0	0
TRANSFERS TO OTHER FUNDS	22,267,904	25,959,004	25,959,004	24,460,132	(1,498,872)

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 during 2015 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-one full-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/workforce development and tourism activities.

Community Service

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

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 provide each student the opportunity to become a productive citizen, engaging the entire community in the educational needs of our children. It is the responsibility of the Superintendent and the School Board to develop an annual budget reflecting the needs of the school division. The budget is then presented to the County for the Board of Supervisors to approve categorical appropriation of funds for the operation of the School system. The Schools' FY 2017 budget goals include the following:

- Offer competitive salaries and benefits to recruit and retain highly qualified teachers, administrators, and support staff.
- Ensure all learners demonstrate the 21st-century learning and technology skills and knowledge that will prepare them for success in school, postsecondary education, work and life in a global society.
- Provide safe, secure, and nurturing environments for students and staff.
- Allocate the financial resources necessary to maintain class ratios and provide multiple remediation opportunities for students in schools not meeting federal AMO or state Standards of Learning.
- Foster a strong partnership with the County Government to fund identified short-and long-term capital improvement priorities.

School Funds Revenue Analysis

Revenue assumptions for FY 2017 include the County local fund transfer of \$14,138,674, which equals the FY 2016 transfer. FY 2017 State revenues show an increase of approximately \$1.6 million, primarily due to Standards of Quality and compensation supplements approved by the 2016 General Assembly. Fund balances in the various school funds will be used along with current revenues to balance the FY 2017 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.

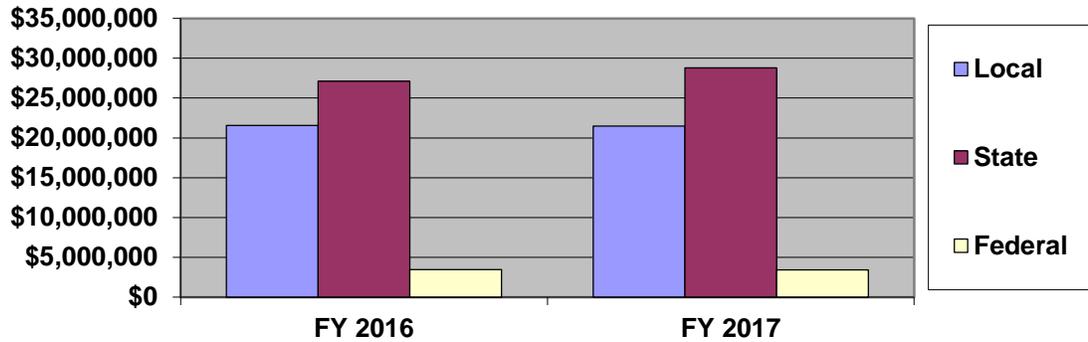
Federal Aid

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 Historic Southside High School Education Center to the Department of Social Services, the Health Department and the Rivermont School is expected to generate \$174,344 in local revenue in FY 2017.

Total School Revenues



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 2017	FY 2016	% CHANGE
Fund 205	Instruction & Technology	31,863,195	30,212,627	5.46%
Fund 303	Grants	2,517,000	2,607,042	-3.45%
Fund 206	Textbooks	600,000	600,000	0.00%
	Total Instruction	34,980,195	33,419,669	4.67%
Fund 205	Total Administration Attendance & Health	2,201,066	2,134,333	3.13%
Fund 205	Pupil Transportation	2,706,413	2,882,732	-6.12%
Fund 205	Operation and Maintenance	5,545,823	5,443,284	1.89%
Fund 207	School Nutrition Services	1,776,826	1,919,000	-7.41%
Fund 302	Capital Projects	1,140,000	1,283,138	-11.16%
Fund 402	Debt Service	5,392,555	5,426,596	-.63%
	Inter-Fund Transfers	566,066	489,096	15.74%
	Total Funds	54,308,944	52,997,848	2.47%

Further details of the FY 2017 School budget are available in a separate document that may be obtained from the School Board Office or www.dinwiddie.k12.va.us.

CAPITAL PROJECTS FUND

Each year a Capital Improvements Plan (CIP) is developed for the County's capital needs 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 and expended over the past five years and also the projects that are still in process. Appendix B shows anticipated capital needs in the FY 2017-2021 CIP resolution.

Project Description	FY 2012	FY 2013	FY 2014	FY 2015	Projected	Unexpended
					FY 2016	Funds
School Buses	337,595	400,000	400,000	550,000	550,000	0
Misc School Projects	250,000	325,000	190,000		100,000	0
Sheriff's Office Training Building Renovation			26,334	31,792		0
Courthouse Security Upgrades	10,000	49,994	329,715	38,737	16,856	0
Meherrin River Regional Jail Authority Satellite		768,734				0
E911 Radio & Phone System Upgrades	70,110	442,005	354,973			0
Animal Pound Improvements	3,528	24,417	36,850			0
Addition Air/Electrical Support Unit - Old Hickory		89,477				0
Addition Brush 1 - Dinwiddie	101,356					0
Extrication Tool Replacement & Upgrade				157,915		0
Ford Volunteer Fire Dept Improvements	892	2,623		500		0
Parking Lot Replacements-NVFD & OHVFD			191,028			0
Replace Ambulance 11	53,522	121,466				0
Replace Ambulance 12			196,563			0
Replace Ambulance 41				57,450	146,173	0
Replace Ambulance 42	53,522	121,466				0
Replace Ambulance 81			196,563			0
Replace Engine #3- destroyed on Interstate						590,000
Replace Three Fire Engines		5,267	1,440,512	2,474		0
Sports Complex	228,123	520,594	5,937		35,842	0
Eastside Parking Lot Lights & Paving				13,560	323,440	0
McKenney Gym				203,670	4,892	16,438
McKenney Recreation - Ragsdale Bldg			36,674	178,981	1,745,108	1,112,890
County Museum						100,000
Broadband Study					25,000	50,000
Information Technology Projects	15,567	63,786	63,673	33,143	16,857	0
Administration Building Roof Replacement			87,222			0
Government Facilities Plan/Demolition		67,326	49,587		386,079	0
Water Infrastructure Improvements Study					25,000	50,000
Demolition - McKenney/Northside Elementary	6,973	276,450				0
Rohoic Renovations A&E	20,331					0
Water & Sewer Authority Projects	40,268	50,204	20,958	34,599	150,615	0
Manned Convenience Centers	5,500	34,542	130,039	28,502	75,000	198,498
Commerce Park Road	359,342	2,435				0
Pamplin Corridor Enhancement Grant Project						72,789
Total	1,556,628	3,365,784	3,756,628	1,331,323	3,600,862	2,190,615

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 current debt service funding sources and uses for the County and the Schools over the next several years. 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. Approximately \$25 million of debt is expected to be issued in summer 2016 to fund two new buildings in the government complex. While not reflected in the table shown below, ongoing debt service payments are expected to continue into future years at the FY 2017 payment level.

FUNDING SOURCES	2015	2016	2017	2018	2019
COUNTY					
BEGINNING FUND BALANCE	85,336	720	0	0	0
TRANSFER FROM COUNTY GENERAL FUND	1,477,431	1,548,590	1,469,579	870,327	864,765
TOTAL	1,562,767	1,549,310	1,469,579	870,327	864,765
SCHOOLS					
BEGINNING FUND BALANCE	18,884	0	0	0	0
TRANSFER FROM COUNTY MEALS TAX FUND	750,000	702,280	809,154	800,000	800,000
TRANSFER FROM COUNTY GENERAL FUND	4,683,827	4,723,596	4,583,401	3,751,691	2,820,074
TOTAL	5,452,711	5,425,876	5,392,555	4,551,691	3,620,074
TOTAL FUNDING SOURCES FOR DEBT SRV	7,015,478	6,975,186	6,862,134	5,422,018	4,484,839
EXPENDITURES					
COUNTY					
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	433,770	433,770	433,770
ADMIN FEES	0	0	0	0	0
TOTAL	1,562,767	1,548,590	1,469,579	794,097	788,535
SCHOOLS					
GENERAL OBLIGATION BONDS	1,945,750	1,912,251	1,877,747	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	1,400	3,000	3,000	3,000	3,000
TOTAL	5,451,991	5,426,596	5,392,555	4,627,921	3,696,304
TOTAL EXPENDITURES FOR DEBT SRV	7,014,758	6,975,186	6,862,134	5,422,018	4,484,839
ANNUAL CHANGE	31,704	-39,572	-113,052	-1,440,116	-937,179
ENDING FUND BALANCE	720	0	0	0	0

APPENDIX A REVENUE CLASSIFICATIONS

General Property Taxes

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

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

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

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

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

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

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

Other Local Taxes

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

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

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

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

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

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.

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

Recovered Costs

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

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

Non-Categorical State Aid

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

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

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. The County also supplements these funds.

Categorical State Aid

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

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

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

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

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

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 2016 PROPERTY TAX RATES AND
FISCAL YEAR 2016-2017 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 2016 property tax rates for Dinwiddie County, Virginia has been published in local newspapers and a public hearing held on such proposed rates;

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

1. Property Tax Rates The property tax rates for calendar year 2016 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 2016-2017 fiscal year shall be set at 46%.

**RESOLUTION
ADOPTION OF FISCAL YEAR 2017 BUDGET
AND APPROPRIATION OF FUNDS**

WHEREAS, the county administrator has prepared a Proposed Budget for the fiscal year beginning July 1, 2016 and ending June 30, 2017 (FY 2017); and

WHEREAS, a public hearing on the FY 2017 budget was advertised and public hearing held on April 19, 2016 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, 2016 and ending June 30, 2017, and;

WHEREAS, the tax rates on real estate, tangible personal property, and machinery and tools were set on April 5, 2016 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 \$104,754,355 for FY 2017 is hereby approved as proposed on this date and hereby appropriated in the FY 2017 General and Other Funds for the offices and activities in the amounts as shown below:

Fund	Revenues	Expenditures
General	\$ 44,866,893	\$ 47,184,748
Meals Tax	\$ 721,000	\$ 809,154
Jail Phone Commission	\$ 0	\$ 1,120
Social Services	\$ 3,005,526	\$ 3,229,256
School Operations	\$ 42,482,563	\$ 42,882,563
School Textbooks	\$ 482,484	\$ 600,000
School Cafeteria	\$ 1,706,826	\$ 1,776,826
Children's Services	\$ 1,689,149	\$ 1,787,747
Community Development	\$ 446,832	\$ 1,543,033
Community Service	\$ 0	\$ 7,367
Law Library	\$ 2,700	\$ 8,953
Fire Programs	\$ 121,500	\$ 312,809
Forfeited Asset Sharing	\$ 0	\$ 88,508
School Capital	\$ 1,100,000	\$ 1,140,000
School Grants	\$ 2,514,256	\$ 2,517,000
County Grants	\$ 63,757	\$ 227,345
County Capital	\$ 2,317,855	\$ 4,508,470
County Debt	\$ 1,617,566	\$ 1,469,580
School Debt	\$ 5,392,555	\$ 5,392,555
Total	\$108,531,462	\$115,487,034
Fund Balance	\$ 22,608,245	\$ 15,652,673
<u>Less: Inter-fund Transfers</u>	<u>-\$ 26,385,352</u>	<u>-\$ 26,385,352</u>
Total Resources & Requirements	\$104,754,355	\$104,754,355

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.

**RESOLUTION
ADOPTION OF FISCAL YEAR 2017 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 2017-2021
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 2017-2021 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 2017-2021 CIP and funding for the Fiscal Year 2017 CIP is included in the Fiscal Year 2017 County budget; and

WHEREAS, as required by Virginia Code Section 15.2-2303.2(B), Dinwiddie County reports that it received \$0 in FY 2016 from cash proffers and plans to spend \$0 of money received from cash proffers in FY 2017; and

NOW THEREFORE BE IT RESOLVED by the Board of Supervisors of Dinwiddie County, Virginia that the proposed Fiscal Years 2017-2021 Capital Improvements Program is hereby adopted.

Projects by Fiscal Year	Total Project Cost	Project Cost per Fiscal Year				
		FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
FY 2017 CIP						
McKenney Recreation Center	295,063	295,063				
Replace Responder 4 - Namozine	55,000	55,000				
Replace Squad 5 - Old Hickory	180,000	180,000				
Replace Ambulance 83	240,000	240,000				
Radio System Replacement Study (A&E only)	100,000	100,000				
Carson Volunteer Fire Department	250,000	250,000				
DCWA Capital Improvements - Water Tower	400,000	400,000				
DCWA Capital Improvements - Courthouse WWTP Zinc	120,000	30,000	90,000			
DCWA SCWWA Proposed Plant Improvements	3,005,000	124,316	59,822	13,962	7,250	2,799,650
DCWA ARWA Proposed Plant Improvements	506,793	93,476	65,868	70,789	70,776	205,884
School Buses	3,850,000	550,000	700,000	1,200,000	700,000	700,000
Total FY 2017 CIP	9,001,856	2,317,855	915,690	1,284,751	778,026	3,705,534
FY 2018 CIP						
DAIA Hangar Improvements	282,000		282,000			
DAIA - Executive Hangars	605,121		605,121			
Animal Control Cremation System	98,800		98,800			
Replace Tanker 3	350,000		350,000			
Self Contained Breathing Apparatus Replacement	625,000		625,000			
Total FY 2018 CIP	1,960,921	0	1,960,921	0	0	0

Projects by Fiscal Year	Total Project Cost	Project Cost per Fiscal Year				
		FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
FY 2019 CIP						
ERP Replacement/Info Technology Upgrades	900,000			900,000		
Eastside Soccer Field Fencing & Bleachers	50,024			50,024		
Eastside Soccer Field Lighting	109,444			109,444		
DAIA Hangar Renovations & Runway Extension	143,000			47,000	48,000	48,000
Radio System Replacement	6,000,000			6,000,000		
Replace Brush 2	150,000			150,000		
Replace Squad 2	350,000			350,000		
Sutherland/Airport Fire Station	3,000,000			3,000,000		
Total FY 2019 CIP	10,702,468	0	0	10,606,468	48,000	48,000
FY 2020 CIP						
School Renovations-Sunnyside/Southside Elem	35,000,000			35,000,000		
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	
Sports Complex Walking Trail	66,000				66,000	
Replace Ladder Truck #4	1,100,000				1,100,000	
Eastern Area Fire Station-Richard Bland College	3,000,000				3,000,000	
Total FY 2020 CIP	39,589,080	0	0	0	39,589,080	0
FY 2021 CIP						
Eastside Splash pad	308,000					308,000
McKenney Gym - Site work & HVAC	75,000					75,000
Sports Complex - Phase II	750,000					750,000
Heavy Vehicle Maintenance Facility	800,000					800,000
Volunteer Fire Depts. Mechanical Systems Upgrades	100,000					100,000
Waste Water Capacity	4,500,000					4,500,000
Total FY 2021 CIP	6,533,000	0	0	0	0	6,533,000
Total	67,787,325	2,317,855	2,876,611	11,891,219	40,415,106	10,286,534

SCHOOLS	PUBLIC SAFETY	WATER/SEWER	PARKS & REC	AIRPORT	INFO TECH
38,850,000	16,398,800	8,531,793	2,076,611	1,030,121	900,000

**APPENDIX C
PAID FULL-TIME EQUIVALENTS**

County Employees by Function	FY 2015 Actual	FY 2016 Budget	FY 2016 Estimate	FY 2017 Budget
General Government				
County Administration	3.01	3.00	3.00	3.00
Legal Services	1.54	1.60	1.56	1.60
Human Resources	1.42	3.00	2.67	3.00
Commissioner of Revenue	5.87	6.17	5.89	6.31
Business License/Land Use	1.00	1.00	1.00	1.00
Treasurer	6.00	5.00	5.06	6.00
Accounting	3.68	3.00	3.06	3.00
Information Technology	3.83	4.00	4.00	4.00
Registrar	1.92	1.73	1.63	1.73
Judicial Administration				
Clerk of the Circuit Court	6.22	5.00	5.06	5.00
Victim Witness Program	1.00	1.00	1.00	1.00
Commonwealth's Attorney	6.49	6.63	6.40	6.63
Public Safety				
Sheriff	57.79	58.36	58.40	58.36
Fire & EMS Services	25.70	26.45	27.19	34.19
Court Services-Community Supervision	0.34	0.50	0.39	0.50
Children's Services	2.19	2.95	2.67	3.23
Building Inspections	3.00	3.60	3.32	3.60
Animal Control/Pound	4.87	5.65	4.96	5.56
Emergency Communications	18.59	19.00	18.63	19.00
Public Works				
Waste Management	16.91	20.25	17.07	20.25
General Properties	4.89	4.00	4.04	5.00
Culture and Recreation				
Parks, Recreation, & Tourism	16.27	18.93	17.98	21.77
Community Development				
Economic Development	2.00	2.00	1.92	2.00
Planning/Zoning/GIS	5.59	6.63	6.13	6.00
Cooperative Extension-Assistant only	0.88	0.79	0.68	0.79
Totals	200.93	209.64	203.70	222.52

**APPENDIX D
MISCELLANEOUS COUNTY AND COMMUNITY STATISTICS**

DEPARTMENT STATISTICS	FY 2014 TOTAL	FY 2015 TOTAL	FY 2016 ESTIMATE
Sheriff			
Physical arrests	1,643	1,399	1,223
Traffic violations	7,633	5,741	4,743
Civil papers	10,881	8,837	7,987
Fire & Rescue			
Fire calls answered	2,227	2,432	2,368
EMS calls answered	3,028	3,442	3,547
Building Inspections			
Permits issued	877	816	868
Animal Control			
Calls answered	4,872	4,598	4,233
Animal Pound			
Adoptions	222	187	220
Waste Management			
Refuse collected in tons	16,407	17,951	16,876
Recycled waste collected in tons	757	790	860
Social Services			
Caseload-average monthly	6,793	6,968	6,703
Children's Services			
Caseload-average monthly	67	71	75
Parks, Recreation, & Tourism			
Program participants-average monthly	7,612	6,891	5,421
Rentals	354	144	224
Planning & Zoning			
Addresses Assigned	65	32	49
Business License	188	145	171
Cell Tower Co-location	11	6	11
Conditional Use Permit	3	1	3
Agreement In Lieu of (E&S)	78	50	60
Erosion and Sediment Control	15	4	7
Ordinance Amendment	4	1	0
Plan Review	22	11	16

**APPENDIX D
MISCELLANEOUS COUNTY AND COMMUNITY STATISTICS**

DEPARTMENT STATISTICS	FY 2014 TOTAL	FY 2015 TOTAL	FY 2016 ESTIMATE
Planning & Zoning			
Plat Review	66	74	65
Rezoning Request	7	2	1
Sign Permit	5	11	7
Special Exception	0	0	0
Variance Request	0	1	0
Zoning Permit	45	32	35
Amendment of Conditions	4	1	0
Cash Proffers	0	0	0

Fiscal Year	Population	Personal Income*	Per Capita		Unemploy- ment Rate
			Personal Income*	School Enrollment	
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 Plan (CIP): A five-year plan for capital outlay to be incurred each year over five years to meet capital needs arising from the government's long-term needs.

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

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

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

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

APPENDIX E GLOSSARY

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

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

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

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

Disbursement: The expenditure of monies from an account.

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

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

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

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

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

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

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

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

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

General Fund: The general operating fund of the County.

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

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

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

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

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

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

APPENDIX E GLOSSARY

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

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

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

P&I: Principal and Interest

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

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

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

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

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

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

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

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

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

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

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