# Dinwiddie County, Virginia

# Adopted Consolidated Budget

## Fiscal Year 2013-2014

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## READERS' GUIDE

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

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

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

This information is provided in the form of actual expenditures for FY 2012; appropriations and either estimated or unaudited actual expenditures for FY 2013 and the adopted budget for FY 2014.

## 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, and includes 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 beaches, or the mountains. It is bordered by the Nottoway and Appomattox Rivers and the counties of Chesterfield, Amelia, Nottoway, Brunswick, Greensville, Sussex, and Prince George. Interstates 85 and 95 provide north-south access and U.S. Route 460 provides an east-west transportation route. The East Coast's main switching station for three major railroad lines, the Dinwiddie County Airport, and the Dinwiddie County Commerce Park help to promote economic opportunity for the County.

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

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

## OUR COUNTY VISION:

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

## OUR COUNTY MISSION:

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

## OUR CORE COUNTY VALUES:

**Integrity**
Consistently providing responsible, ethical service on personal and professional levels

**Value-Added Customer Service**
The practice of providing solutions to problems and questions, not just responses

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

## OUR COUNTY GOALS:

Planned community development

Improved quality of life

A safe secure community

Being good stewards of the public trust

Providing excellent customer service

# COUNTY LEADERSHIP

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

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

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

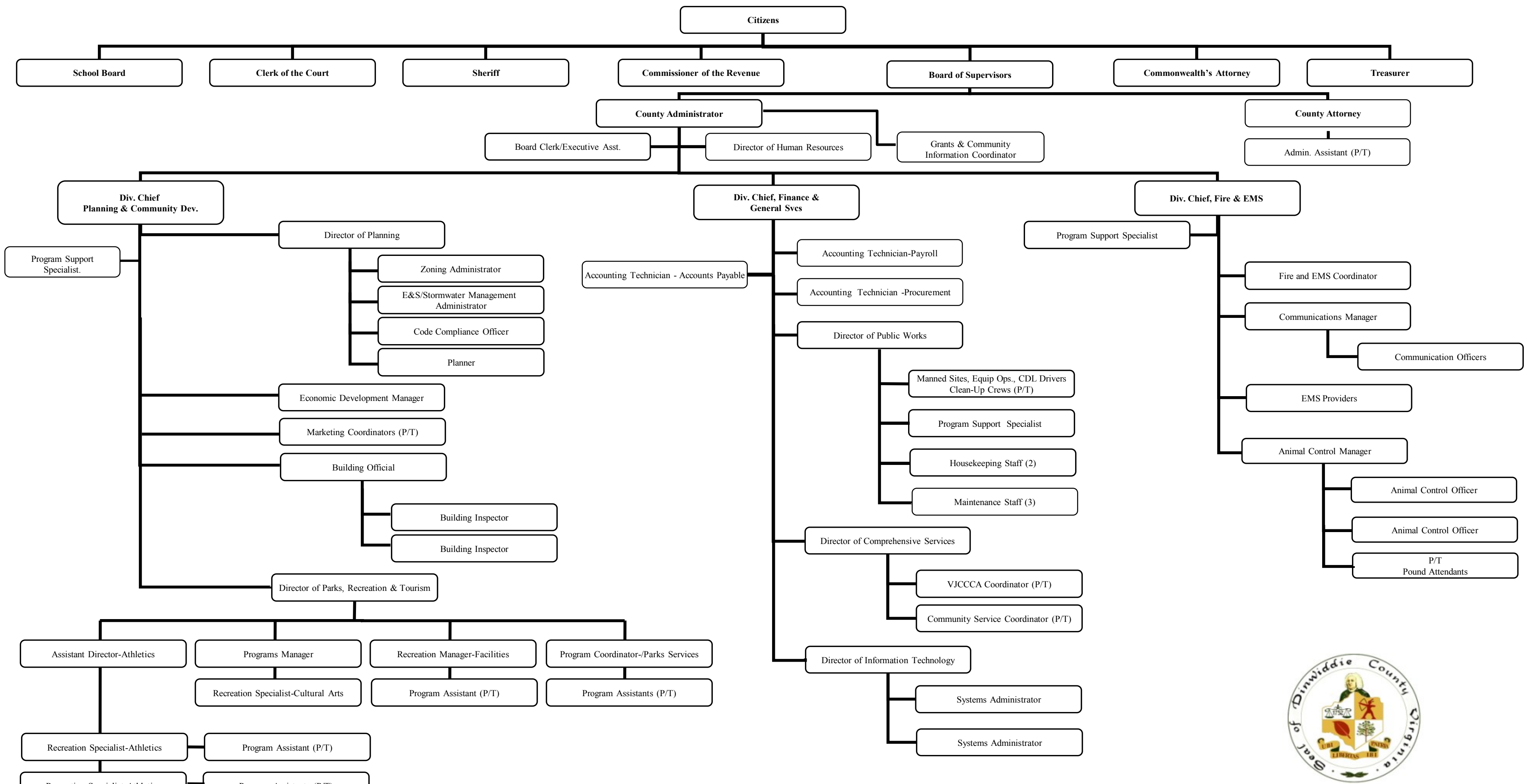
## Superintendent of Schools
W. David Clark

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

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

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

# COUNTY ORGANIZATION CHART




**July 2013**

# 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.

| | |
|---|---|
| January 11 | Departments and Outside Agencies submit budget requests to Administration |
| Jan/Feb | Administration review of expenditure requests and development of revenue projections |
| February 20, 22, 25 | Department Request Reviews with Administration & Managers |
| February 27 | Board Advance |
| February 28 | Receive School Board's FY 2014 Budget Request |
| March 13 & 14 | Board of Supervisors Tax Rate & Budget Work Sessions |
| March 15 | Complete Tax Rate Advertisement |
| March 19 | Board of Supervisors Budget Work Session |
| March 20, 24, 27 | Advertisements for Tax Rate Public Hearing (Monitor, P-I) |
| March 29 | Complete Budget Advertisement |
| April 2 | Tax Rates Public Hearing and Adoption |
| April 3, 7, 10 | Advertisements for Budget Public Hearing (Monitor, P-I) |
| April 16 | Public Hearing for Budget |
| April 30 | Adoption of Budget |

# FINANCIAL POLICIES AND GUIDELINES

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

## Objectives of Financial Policies

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

## Financial Planning Policies

### Balanced Budget

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

### Long Range Planning

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

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

### Asset Inventory

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

### Investments

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

## Revenue Policies

### Revenue Diversification

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

### Fees and Charges

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

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

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

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

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

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

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

## Expenditures Policies

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

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

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

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

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

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

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 it's 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:

<u>General Fund</u> – 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.

<u>Special Revenue Funds</u> – 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 Meals Tax Fund; Jail Phone Commission Fund; Sesquicentennial Fund; Recreation Fund; Social Services Fund; Community Development Fund; Community Service Fund; Comprehensive Services Act Fund; the County and School Grant Funds; Asset Forfeiture Fund; the Law Library Fund; and the Fire Programs Fund.

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

Debt Service Funds – The debt service funds are used for the payment of principal and interest on all loans, 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, Dr. Mark Moore
Vice Chairman, William Chavis
Supervisor Brenda Ebron-Bonner
Supervisor Daniel Lee
Supervisor Harrison Moody

From: W. Kevin Massengill
County Administrator

RE: County Administrator's FY 2014 Budget Message

Dear Members of the Board of Supervisors:

It is with great pleasure that I submit to you the official proposed budget for Fiscal Year 2014. As you are aware, 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 community.

As each of you are aware, the approach to developing a budget for Dinwiddie County is an open and collaborative process that allows the Board of Supervisors, County staff, constitutional officers, the public school system, various outside agencies, and the citizens of the County to work together to establish funding priorities for the upcoming fiscal year. A budget is a spending plan that in effect 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 the most important action that a local Board of Supervisors can take. Once adopted the budget serves as a financial roadmap to the citizens, vested stakeholders of the community, and ultimately the Board of Supervisors. Moreover, the adoption of the budget also serves as a work action plan for County employees that in essence establishes and prioritizes the manner in which they will deliver services throughout the budget year.

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

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

## A Growing Community

According to the U.S. Census Bureau and the Weldon Cooper Center for Public Service, Dinwiddie County had a 2010 population of 28,001 and a projected population in 2013 of 28,314. When considering the population change from 2000 to 2010 within the overall Tri-Cities/Tri-County Region (Cities of Petersburg, Hopewell, Colonial Heights and Counties of Chesterfield, Dinwiddie, and Prince George), Dinwiddie County was the second fastest growing community with a 14.1% increase. Chesterfield County grew by 21% and the County of Prince George by 8%. Furthermore, the Weldon Cooper Center for Public Service, projects that Dinwiddie's population will reach 29,542 by 2020.

## Budget Assumptions

The County is projecting a slight increase in local revenue for FY 2014 of 1.1% ($362,470) compared to FY 2013. Revenue from the Commonwealth of Virginia for FY 2014 is projected to increase by 2% ($119,272) compared to FY 2013. In addition, the County is projecting federal revenue to decrease 30.4% ($7,923).

With this in mind, county staff and I continue to be conservative with our revenue projections and have developed a budget that is representative of the economic climate we are currently experiencing. As a result, our total operating expenditure budget is projected to increase by only 3% for FY 2014. Moreover, the total general fund expenditures (operational funding and transfers to other funds) is budgeted at $2,182,584 less than in FY 13 which is a 5% deduction overall.

As you can see from the above, the overall projected revenues and expenditures for FY 2014 are very similar to the FY 2013 budget. County staff and I continue to build a recommended budget that is based on key assumptions that have been utilized over the last several years.

- The budget must be prioritized to allow efficient, effective, and accessible services that are based on the current needs and expectations of our citizens, not prior priorities determined during better economic times or by former members of the Board of Supervisors.

- The County must maintain funding levels that adequately accommodate:
    - services as mandated by the Code of Virginia;
    - services rendered by constitutional officers;
    - prior investments in the educational system;
    - services that are provided by public safety personnel.

- The budget must accomplish the above goals with the least potential impact on local taxpayers.

- All on-going expenditures and transfers payments will be paid using on-going revenues. The undesignated fund balance should not be used to support on-going operating expenses.

## Budget Highlights

Adopted Calendar 2013 Tax Rates
Due to reduced real estate reassessment values, the Board of Supervisors approved an equalized rate of $.79 and opted to leave the other property tax rates the same as calendar 2012:

| | Rate 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 planning and projected expenditures of the County are based on those conservative revenue estimates. As a result, overall county spending has traditionally been well within budget. County departments, constitutional officers, and outside/departments supported by the county are due much praise for consistently working within their respective budgets.

Over the past several years, the County has worked to develop and maintain a diversification of stable revenues that will protect the local government from fluctuations in any one revenue source. This diversification helps ensure that services can be delivered with confidence and without interruption. Moreover, it is the practice of the County to have on-going expenditures funded through on-going revenues. One-time revenues will not be used to finance continuing County operations, but instead will be used for planned capital projects. Revenues are also conservatively estimated, with total revenues for FY 2014 budgeted at $74,001,760. As you are aware, the Board elected to establish a real estate tax rate at .79 cents that would effectively equalize the amount of revenue from the previous year. 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 2014 budget assumes a 96% collection rate on Real Estate taxes and a 96% collection rate on 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 2014 expenditure budget (less the inter-fund transfers) is $79,683,062.

County Operating Budget

The proposed total operating budget for FY 2014 is $20,265,322, compared to the FY 2013 amended budget of $19,671,572. Such comparison shows an overall increase of $593,750 in FY 2014. The following is a percentage breakdown of the County's operating budget and transfers:

| | |
|---|---|
| Education | 43% |
| Public Safety and Corrections | 26% |
| Public Works | 8% |
| Administration of Government | 7% |
| Health and Human Services | 3% |
| Quality of Life | 3% |
| Finance and General Services | 3% |
| Planning and Community Development | 3% |

It should be noted that the proposed FY 2014 budget maintains the current delivery of services provided by the constitutional officers and the county departments. Total county spending since 2008 has increased an average of 2.47% per year. Consequently, during the same time period the Consumer Price Index (CPI-U) increased 2.2%

Capital Improvements

Internal Capital Outlay is funded at approximately 72% of original department and constitutional officer's requests. Funding provided to purchase a SUV for Commissioner of the Revenue and 7 patrol vehicles for Sheriff's Office, systematically replace computers and make upgrades, purchase voting machines, upgrade Live Scan fingerprinting machine, replace 26 handguns for Sheriff's deputies, replace 25 sets of personal protective equipment for volunteer fire fighters, purchase of a hose tester, replacement of a hydraulic stretcher for EMS, a replacement vehicle for Animal Control, replacement of radio batteries for the emergency communications office and various replacement items at the Eastside Community Enhancement Center.

Funding is provided to the Meherrin River Regional Jail Authority to make first debt payment.

Funding is provided to start phase one of the McKenney Recreation renovation project. Additionally, operational funds are also included for that center.

Dinwiddie County Public Schools

The total FY 2014 Dinwiddie County Public School budget is $49,562,651. (This includes funding from the federal, state, and local governments). It should be noted Dinwiddie County public schools are fully funded at their requested amount, and the Board of Supervisors are very proud of the local investment they are making in educating the children of Dinwiddie County. The FY 2014 proposed budget includes a County investment into public schools of $17,780,895. In comparison, the entire County operating fund expenditures budget is $20,265,322.

Below is a breakdown of the school funding provided for in the FY 2014 proposed budget:

| | | |
|---|---|---|
| o | School Operating Fund | $12,753,790 |
| o | School Debt Service | $ 4,287,105 |
| o | School Buses (CIP) | $ 400,000 |
| o | High School Football Stadium Restroom Project (CIP) | $ 325,000 |
| o | Internal Capital Outlay | $ 150,000 |
| | Total | $17,780,895 |

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 2014 budget mirrors the FY 2013 budget with the addition of some internal capital improvements and strategic investments into staffing. The State Compensation Board has approved a 3% salary increase for Constitutional Officers and their SCB funded positions. The Constitutional Officers themselves will receive the 3% salary increase on August 1, 2013; however their employees will only receive the County employee increase of 2% (unless that salary results in an amount less than the SCB minimum salary).

County Workforce
A cost of living adjustment of 2% is included in the FY 2014 budget. This is the first salary adjustment since October 2008 – 5 years without an adjustment.

Health insurance premiums through The Local Choice have dropped by 6.5% due to an improved experience rating. Currently the County does not provide health insurance for part-time employees. However, to maintain this policy and limit health insurance costs in response to the Affordable Care Act, part-time employees will be required to reduce their average weekly hours to less than 30 hours per week.

Funding has been provided for positions to accommodate mandates and improve overall operations. Specifically, the following new positions are included in the budget: Deputy Treasurer II – Collections, Accounting Technician - Accounts Payable, Planner I, and a Facilities Coordinator for Parks and Recreation. Funding has also been budgeted to re-hire the vacant E&S/Storm Water Administrator as mandated by the General Assembly. Also, funding is included to upgrade two part time employees (Pound attendant – Animal Control and Equipment Operator – Public Works) to full time status.

VRS Legislation
VRS employer contribution rate of 13.79% and group life insurance rate of 1.19% remained the same as FY 2013.

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 were adjusted by 1.07% in FY 13 and we have included the second phase of 1.082% to make those employees "whole".

Additionally, employees hired after January 1, 2014 will be part of the new VRS hybrid plan which requires the County to pay an additional fee for the new Virginia Local Disability Program for all new non-Public Safety employees and any current non-Public Safety employees that may opt in to it. The County has until 9/1/2013 to either opt out of this program or provide an equivalent disability program. This is expected to have minimal impact on the FY 2014 budget and will be covered by vacancy savings.

## 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. There are no plans to issue additional debt in FY 2014. County and school debt service payments make up 8.1% of the total FY 2014 budget.

Dinwiddie County currently holds an AA- rating for general obligation bonds and an A+ rating for lease revenue bonds from Standard & Poors. 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.

## General Fund Balance

Per County financial policy, the unassigned general fund balance is not used to balance the FY 2014 operational budget. The Board of Supervisors has adopted a financial policy that requires maintenance of a 15% general fund balance based on the total expenditure budget, less debt service. The minimum amount is calculated for FY 2014 at approximately $10.9 million, and the general fund balance at June 30, 2014, is expected to be approximately $15.7 million.

## Conclusion

While many uncertainties still remain regarding the fiscal health of our nation, state and local economies, I am confident that each stakeholder in the FY 2014 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.

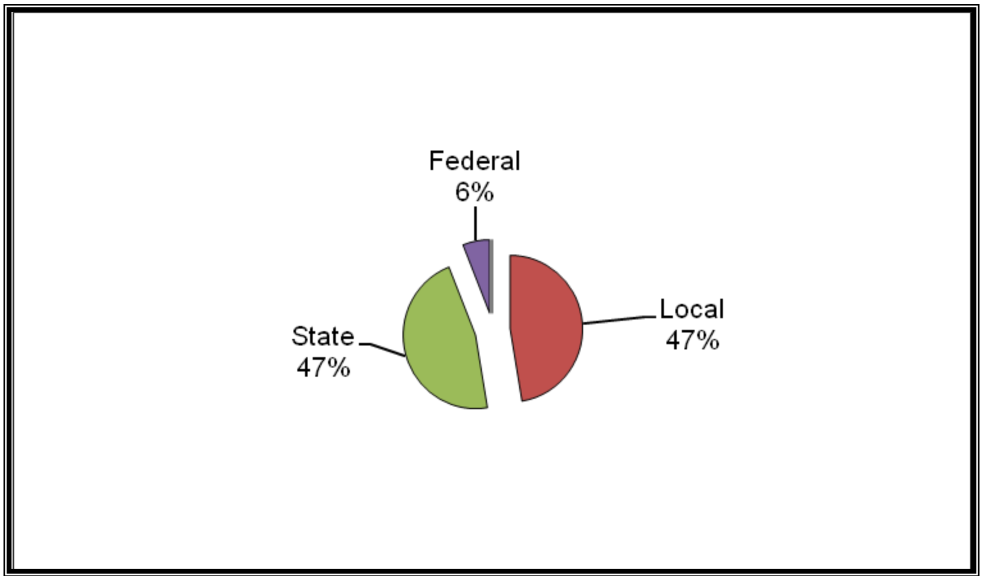
Thank you for your time and consideration of this document and for allowing me to be of service to you, the staff and the citizens of Dinwiddie County.

Sincerely,

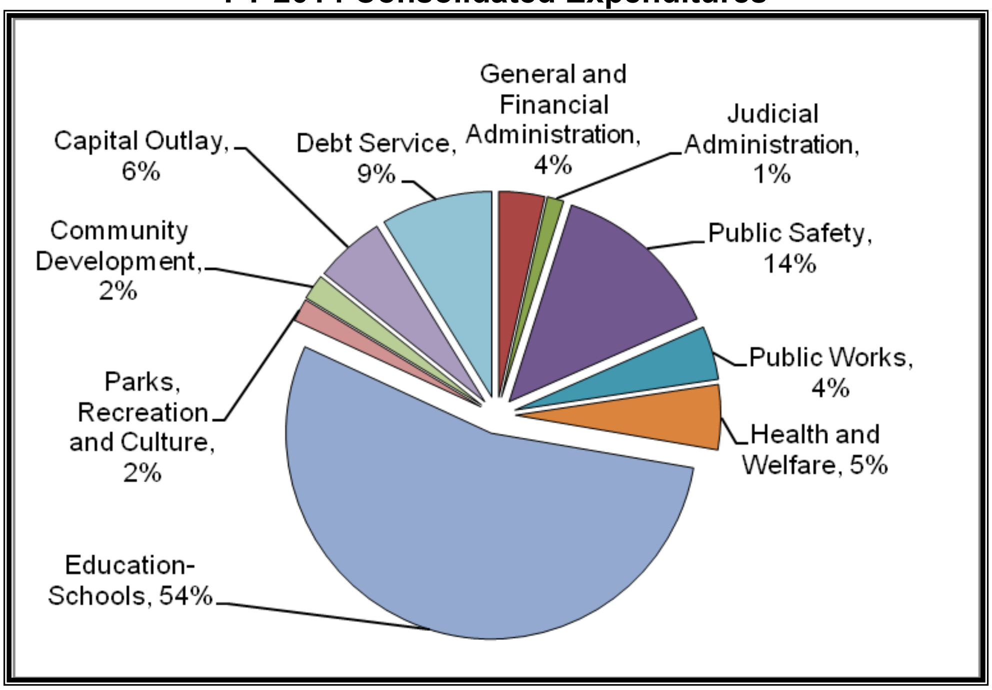
W. Kevin Massengill
County Administrator

## OVERVIEW OF FY 2014 CONSOLIDATED BUDGET

### FY 2014 Consolidated Revenues




### FY 2014 Consolidated Expenditures



| **COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET** | **Year Ended June 30, 2012 Budgeted Revenue** | **Year Ended June 30, 2012 Actual Revenue** | **Year Ended June 30, 2013 Budgeted Revenue** | **Year Ended June 30, 2013 Projected Revenue** | **Year Ended June 30, 2014 Budgeted Revenue** | **Budgeted Increase/ Decrease** |
|---|---|---|---|---|---|---|
| **GENERAL FUND** | | | | | | |
| **Revenue From Local Sources:** | | | | | | |
| Real Estate -- Current Taxes | 15,542,212 | 15,504,001 | 15,720,684 | 15,747,026 | 15,849,345 | 128,661 |
| Real Estate -- Delinquent Taxes | 245,500 | 438,319 | 274,800 | 369,500 | 322,297 | 47,497 |
| Mineral Lands | 75,934 | 86,384 | 56,358 | 66,040 | 61,836 | 5,478 |
| Public Service Corporations | 929,018 | 1,113,173 | 1,039,496 | 1,184,768 | 1,053,876 | 14,380 |
| Personal Property -- Current Taxes | 6,145,123 | 6,167,118 | 6,449,221 | 6,446,413 | 6,480,843 | 31,622 |
| Personal Property -- Delinquent Taxes | 157,500 | 331,912 | 234,500 | 234,700 | 234,700 | 200 |
| Mobile Homes | 67,960 | 60,885 | 53,700 | 55,849 | 52,478 | (1,222) |
| Heavy Equipment | 149,118 | 153,730 | 152,056 | 155,267 | 157,524 | 5,468 |
| Volunteer Exemptions | 3,353 | 1,944 | 1,800 | 1,981 | 3,483 | 1,683 |
| Airplanes | 46,200 | 37,898 | 39,056 | 41,854 | 47,148 | 8,092 |
| Non Filing Fee | 72,175 | 36,408 | 32,450 | 20,406 | 21,475 | (10,975) |
| Machinery and Tools | 593,958 | 549,789 | 591,242 | 592,228 | 592,336 | 1,094 |
| Certified Pollution/Recycling | 763,616 | 890,481 | 734,798 | 1,046,158 | 1,046,160 | 311,362 |
| Penalties | 200,000 | 264,133 | 200,000 | 200,000 | 200,000 | 0 |
| Interest on Taxes | 145,000 | 208,488 | 145,000 | 175,000 | 175,000 | 30,000 |
| **Total General Property Taxes** | **25,136,667** | **25,844,663** | **25,725,161** | **26,337,190** | **26,298,501** | **573,340** |
| Local Sales and Use Tax | 1,145,000 | 1,363,905 | 1,275,000 | 1,299,940 | 1,325,000 | 50,000 |
| Consumer Utility | 505,000 | 581,790 | 585,000 | 586,455 | 585,000 | 0 |
| Local Consumption Tax | 186,000 | 160,681 | 165,000 | 145,813 | 150,000 | (15,000) |
| Business Licenses | 572,000 | 639,686 | 610,000 | 615,467 | 615,000 | 5,000 |
| Motor Vehicle Licenses | 525,000 | 540,211 | 545,740 | 545,740 | 546,000 | 260 |
| Bank Stock Tax. | 123,000 | 157,892 | 126,000 | 158,000 | 158,000 | 32,000 |
| Recordation Tax | 151,000 | 187,745 | 197,350 | 184,740 | 187,000 | (10,350) |
| Admissions Tax | 23,000 | 16,932 | 12,000 | 15,000 | 16,000 | 4,000 |
| Transient Occupancy Tax | 31,000 | 37,662 | 77,500 | 76,486 | 77,500 | 0 |
| Communications Sales & Use Tax | 989,000 | 941,010 | 926,000 | 959,731 | 960,000 | 34,000 |
| **Total Other Local Taxes** | **4,250,000** | **4,627,515** | **4,519,590** | **4,587,372** | **4,619,500** | **99,910** |

| COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET | Year Ended June 30, 2012 Budgeted Revenue | Year Ended June 30, 2012 Actual Revenue | Year Ended June 30, 2013 Budgeted Revenue | Year Ended June 30, 2013 Projected Revenue | Year Ended June 30, 2014 Budgeted Revenue | Budgeted Increase/ Decrease |
|---|---|---|---|---|---|---|
| Animal Licenses | 20,050 | 21,076 | 20,000 | 15,677 | 16,000 | (4,000) |
| Weapons Permits | 2,600 | 1,955 | 700 | 2,408 | 3,500 | 2,800 |
| Building and Related Permits | 167,180 | 141,396 | 141,000 | 139,121 | 142,000 | 1,000 |
| Zoning and Related Permits | 26,300 | 18,689 | 19,530 | 27,520 | 21,800 | 2,270 |
| **Total Permits, Fees, & Licenses** | **216,130** | **183,116** | **181,230** | **184,726** | **183,300** | **2,070** |
| | | | | | | |
| Court Fines and Forfeitures | 1,007,050 | 912,324 | 933,700 | 740,536 | 610,200 | (323,500) |
| **Total Fines & Forfeitures** | **1,007,050** | **912,324** | **933,700** | **740,536** | **610,200** | **(323,500)** |
| | | | | | | |
| Interest on Bank Deposits | 58,000 | 68,885 | 33,600 | 21,303 | 25,000 | (8,600) |
| Rental of General Property | 72,702 | 55,916 | 67,702 | 59,722 | 67,702 | 0 |
| **Total Use of Money & Property** | **130,702** | **124,801** | **101,302** | **81,025** | **92,702** | **(8,600)** |
| | | | | | | |
| Sheriff/Courthouse Charges | 228,686 | 196,269 | 193,686 | 175,983 | 177,586 | (16,100) |
| Commonwealth's Attorney Charges | 1,700 | 2,981 | 3,050 | 3,364 | 3,400 | 350 |
| Ambulance Charges | 540,000 | 639,301 | 605,000 | 428,551 | 615,000 | 10,000 |
| Correction/Detention Charges | 21,100 | 18,258 | 0 | 3,187 | 3,200 | 3,200 |
| Animal Control/Pound Charges | 17,175 | 12,317 | 15,300 | 9,234 | 9,900 | (5,400) |
| Waste Collection & Disposal Charges | 73,000 | 63,853 | 70,000 | 55,490 | 55,500 | (14,500) |
| Recreation Charges | 106,000 | 86,851 | 106,000 | 81,211 | 100,000 | (6,000) |
| Sale of Maps & Ordinances | 400 | 189 | 100 | 183 | 100 | 0 |
| Water Charges | 560,092 | 580,363 | 615,000 | 650,000 | 650,000 | 35,000 |
| Misc Charges | 59,350 | 74,535 | 71,100 | 74,606 | 75,100 | 4,000 |
| **Total Charges for Services** | **1,607,503** | **1,674,916** | **1,679,236** | **1,481,809** | **1,689,786** | **10,550** |
| | | | | | | |
| Misc Revenue | 27,810 | 44,911 | 26,800 | 34,570 | 26,000 | (800) |
| **Total Misc Revenue** | **27,810** | **44,911** | **26,800** | **34,570** | **26,000** | **(800)** |
| | | | | | | |
| Security | 50,000 | 34,282 | 40,000 | 75,000 | 50,000 | 10,000 |
| Misc Recovered Costs | 22,955 | 174,328 | 21,500 | 74,188 | 21,000 | (500) |
| **Total Recovered Costs** | **72,955** | **208,610** | **61,500** | **149,188** | **71,000** | **9,500** |
| **Total Revenue from Local Sources** | **32,448,817** | **33,620,856** | **33,228,519** | **33,596,416** | **33,590,989** | **362,470** |

| COUNTY OF DINWIDDIE, VIRGINIA<br>REVENUE BUDGET | Year Ended June 30, 2012 Budgeted Revenue | Year Ended June 30, 2012 Actual Revenue | Year Ended June 30, 2013 Budgeted Revenue | Year Ended June 30, 2013 Projected Revenue | Year Ended June 30, 2014 Budgeted Revenue | Budgeted Increase/ Decrease |
|---|---|---|---|---|---|---|
| Non-Categorical Aid | 3,660,706 | 3,691,144 | 3,686,192 | 3,740,690 | 3,864,454 | 178,262 |
| Commonwealth's Attorney | 327,430 | 300,748 | 330,246 | 307,944 | 343,356 | 13,110 |
| Sheriff | 1,845,188 | 1,877,032 | 1,472,280 | 1,298,688 | 1,354,220 | (118,060) |
| Commissioner of the Revenue | 108,191 | 108,019 | 110,549 | 97,233 | 120,045 | 9,496 |
| Treasurer | 79,930 | 79,425 | 83,263 | 94,496 | 84,945 | 1,682 |
| Registrar | 45,486 | 41,016 | 42,763 | 42,763 | 42,763 | 0 |
| Clerk of Circuit Court | 246,803 | 252,463 | 244,774 | 239,024 | 254,357 | 9,583 |
| Misc Categorical Aid/Grants | 159,658 | 160,073 | 144,810 | 170,182 | 170,009 | 25,199 |
| **Total Revenue from the Commonwealth** | **6,473,392** | **6,509,920** | **6,114,877** | **5,991,020** | **6,234,149** | **119,272** |
| FEMA Reimbursement | 0 | 184,783 | 0 | 0 | 0 | 0 |
| Payments in Lieu of Taxes | 800 | 841 | 800 | 841 | 850 | 50 |
| Misc Grants | 33,803 | 40,440 | 25,300 | 16,181 | 17,327 | (7,973) |
| **Total Revenue from the Federal Government** | **34,603** | **226,064** | **26,100** | **17,022** | **18,177** | **(7,923)** |
| **Total Revenue** | **38,956,812** | **40,356,840** | **39,369,496** | **39,604,458** | **39,843,315** | **473,819** |
| Transfers from Other Funds | 0 | 1,626,276 | 0 | 0 | 0 | 0 |
| **Total Other Financing Sources** | **0** | **1,626,276** | **0** | **0** | **0** | **0** |
| **TOTAL - GENERAL FUND** | **38,956,812** | **41,983,116** | **39,369,496** | **39,604,458** | **39,843,315** | **473,819** |
| **MEALS TAX FUND** | | | | | | |
| **Revenue From Local Sources:** | | | | | | |
| Meals Tax | 550,000 | 628,446 | 600,000 | 619,704 | 600,000 | 0 |
| **TOTAL - MEALS TAX FUND** | **550,000** | **628,446** | **600,000** | **619,704** | **600,000** | **0** |
| **JAIL PHONE COMMISSION FUND** | | | | | | |
| **Revenue From Local Sources:** | | | | | | |
| Jail Phone Commission | 8,000 | 9,666 | 2,000 | 1,767 | 0 | (2,000) |
| **TOTAL - JAIL PHONE COMMISSION FUND** | **8,000** | **9,666** | **2,000** | **1,767** | **0** | **(2,000)** |

| COUNTY OF DINWIDDIE, VIRGINIA<br>REVENUE BUDGET | Year Ended June 30, 2012 Budgeted Revenue | Year Ended June 30, 2012 Actual Revenue | Year Ended June 30, 2013 Budgeted Revenue | Year Ended June 30, 2013 Projected Revenue | Year Ended June 30, 2014 Budgeted Revenue | Budgeted Increase/ Decrease |
|---|---|---|---|---|---|---|
| **SESQUICENTENNIAL FUND** | | | | | | |
| **Revenue From Local Sources:** | | | | | | |
| Donations | 0 | 150 | 0 | 0 | 0 | 0 |
| **Other Financing Sources:** | | | | | | |
| Transfers from Other Funds | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 0 |
| **TOTAL - SESQUICENTENNIAL FUND** | **10,000** | **10,150** | **10,000** | **10,000** | **10,000** | **0** |
| **RECREATION FUND** | | | | | | |
| **Revenue From Local Sources:** | | | | | | |
| County Fair, Merchandise, Concessions | 30,000 | 79,206 | 80,000 | 82,473 | 118,500 | 38,500 |
| **Other Financing Sources:** | | | | | | |
| Transfer from General Fund | 0 | 0 | 0 | 0 | 0 | 0 |
| **TOTAL - RECREATION FUND** | **30,000** | **79,206** | **80,000** | **82,473** | **118,500** | **38,500** |
| **VIRGINIA PUBLIC ASSISTANCE FUND** | | | | | | |
| **Revenue from the Commonwealth:** | | | | | | |
| Public Assistance and Welfare Admin | 872,352 | 872,352 | 933,879 | 933,879 | 964,669 | 30,790 |
| **Revenue from the Federal Government:** | | | | | | |
| Public Assistance and Welfare Admin | 1,274,931 | 1,347,103 | 1,043,423 | 1,043,423 | 1,097,118 | 53,695 |
| **Other Financing Sources:** | | | | | | |
| Transfer from General Fund | 374,423 | 374,423 | 389,322 | 389,322 | 405,274 | 15,952 |
| **TOTAL - VIRGINIA PUBLIC ASSISTANCE FUND** | **2,521,706** | **2,593,878** | **2,366,624** | **2,366,624** | **2,467,061** | **100,437** |
| **SCHOOL FUND** | | | | | | |
| **Revenue From Local Sources:** | | | | | | |
| Charges for Education-Drivers Education | 15,000 | 31,839 | 15,000 | 15,000 | 25,000 | 10,000 |
| Recovered Costs-Medicare Admin Services | 75,000 | 14,987 | 75,000 | 75,000 | 20,000 | (55,000) |
| **Total Revenue from Local Sources** | **90,000** | **46,825** | **90,000** | **90,000** | **45,000** | **(45,000)** |

| COUNTY OF DINWIDDIE, VIRGINIA<br>REVENUE BUDGET | Year Ended June 30, 2012 Budgeted Revenue | Year Ended June 30, 2012 Actual Revenue | Year Ended June 30, 2013 Budgeted Revenue | Year Ended June 30, 2013 Projected Revenue | Year Ended June 30, 2014 Budgeted Revenue | Budgeted Increase/ Decrease |
|---|---|---|---|---|---|---|
| **Revenue from the Commonwealth:** | | | | | | |
| Supplemental Support Operating | 0 | 0 | 0 | 231,651 | 566,131 | 566,131 |
| State Sales and Use Taxes | 4,448,471 | 4,453,732 | 4,384,980 | 4,384,980 | 4,451,264 | 66,284 |
| Basic School Aid | 14,577,192 | 13,885,286 | 13,522,809 | 13,522,809 | 13,671,076 | 148,267 |
| Hard to Staff, Enrollment Loss | 0 | 0 | 0 | 0 | 0 | 0 |
| Foster Home Children | 23,569 | 3,137 | 3,414 | 3,414 | 10,697 | 7,283 |
| Gifted and Talented Children | 149,222 | 147,064 | 144,716 | 144,716 | 146,361 | 1,645 |
| Special Education | 1,956,470 | 1,928,179 | 1,761,760 | 1,761,760 | 1,781,780 | 20,020 |
| Summer School | 0 | 22,613 | 0 | 0 | 0 | 0 |
| Vocational Education | 358,279 | 368,599 | 384,954 | 384,954 | 389,830 | 4,876 |
| Remedial Education | 464,247 | 457,534 | 481,338 | 481,338 | 483,626 | 2,288 |
| Fringe Benefits | 1,707,766 | 1,683,071 | 2,559,691 | 2,328,040 | 2,354,495 | (205,196) |
| At Risk Programs | 518,567 | 527,606 | 724,837 | 724,837 | 731,798 | 6,961 |
| Primary Class Size | 443,615 | 450,156 | 694,116 | 694,116 | 690,768 | (3,348) |
| Technology | 258,000 | 245,100 | 258,000 | 258,000 | 232,000 | (26,000) |
| Hospital Clinic | 104,239 | 115,010 | 105,020 | 105,020 | 105,168 | 148 |
| Early Intervention | 98,516 | 78,365 | 89,292 | 89,292 | 84,827 | (4,465) |
| Algebra Readiness | 52,723 | 52,723 | 70,794 | 70,794 | 73,133 | 2,339 |
| English as a second language | 32,458 | 34,487 | 39,221 | 39,221 | 33,253 | (5,968) |
| Homebound | 53,970 | 45,250 | 45,442 | 45,442 | 69,515 | 24,073 |
| GED, Mentor Teacher, Other Categorical | 13,468 | 441,127 | 14,256 | 14,256 | 14,945 | 689 |
| **Total Revenue from the Commonwealth** | **25,260,772** | **24,939,039** | **25,284,640** | **25,284,640** | **25,890,667** | **606,027** |
| | | | | | | |
| **Revenue from the Federal Government:** | | | | | | |
| Stimulus Funds/ARRA | 8,172 | 8,171 | 0 | 0 | 0 | 0 |
| JROTC | 0 | 0 | 45,489 | 45,489 | 45,489 | 0 |
| Misc Federal Funds | 1,215,250 | 1,342,079 | 0 | 0 | 0 | 0 |
| **Total Revenue from the Federal Government** | **1,223,422** | **1,350,250** | **45,489** | **45,489** | **45,489** | **0** |

| COUNTY OF DINWIDDIE, VIRGINIA<br>REVENUE BUDGET | Year Ended June 30, 2012 Budgeted Revenue | Year Ended June 30, 2012 Actual Revenue | Year Ended June 30, 2013 Budgeted Revenue | Year Ended June 30, 2013 Projected Revenue | Year Ended June 30, 2014 Budgeted Revenue | Budgeted Increase/ Decrease |
|---|---|---|---|---|---|---|
| **Other Financing Sources:** | | | | | | |
| Transfer from General Fund. | 12,155,398 | 12,155,398 | 12,174,187 | 12,174,187 | 12,753,790 | 579,603 |
| **Total Other Financing Sources** | **12,155,398** | **12,155,398** | **12,174,187** | **12,174,187** | **12,753,790** | **579,603** |
| **TOTAL - SCHOOL FUND** | **38,729,592** | **38,491,513** | **37,594,316** | **37,594,316** | **38,734,946** | **1,140,630** |
| **SCHOOL TEXTBOOK FUND** | | | | | | |
| **Revenue From Local Sources:** | | | | | | |
| Sale/Rental of Textbooks | 0 | 4,632 | 0 | 0 | 0 | 0 |
| **Revenue From Commonwealth:** | | | | | | |
| Transfer from State SOQ Funds | 134,499 | 132,554 | 282,291 | 282,291 | 285,498 | 3,207 |
| **Other Financing Sources:** | | | | | | |
| Transfer from School Fund | 89,823 | 89,823 | 112,521 | 112,521 | 113,800 | 1,279 |
| **TOTAL - SCHOOL TEXTBOOK FUND** | **224,322** | **227,009** | **394,812** | **394,812** | **399,298** | **4,486** |
| **SCHOOL CAFETERIA FUND** | | | | | | |
| **Revenue From Local Sources:** | | | | | | |
| Interest from Bank Deposits | 500 | 336 | 650 | 650 | 150 | (500) |
| Misc Rebates/Refunds | 40,000 | 5,853 | 0 | 0 | 8,000 | 8,000 |
| Cafeteria Sales | 620,000 | 604,855 | 650,000 | 650,000 | 655,000 | 5,000 |
| **Revenue from the Commonwealth:** | | | | | | |
| School Breakfast/Lunch Program | 38,943 | 40,349 | 43,793 | 43,793 | 49,643 | 5,850 |
| **Revenue from the Federal Government:** | | | | | | |
| School Breakfast/Lunch Program | 1,128,950 | 1,136,755 | 1,152,000 | 1,152,000 | 1,228,000 | 76,000 |
| **Other Financing Sources:** | | | | | | |
| Transfer from General Fund | 0 | 0 | 27,100 | 27,100 | 0 | (27,100) |
| **TOTAL - SCHOOL CAFETERIA FUND** | **1,828,393** | **1,788,149** | **1,873,543** | **1,873,543** | **1,940,793** | **67,250** |

| COUNTY OF DINWIDDIE, VIRGINIA<br>REVENUE BUDGET | Year Ended June 30, 2012 Budgeted Revenue | Year Ended June 30, 2012 Actual Revenue | Year Ended June 30, 2013 Budgeted Revenue | Year Ended June 30, 2013 Projected Revenue | Year Ended June 30, 2014 Budgeted Revenue | Budgeted Increase/ Decrease |
|---|---|---|---|---|---|---|
| **COMMUNITY DEVELOPMENT FUND** | | | | | | |
| **Revenue From Local Sources:** | | | | | | |
| Misc Grants | 10,000 | 0 | 0 | 0 | 0 | 0 |
| **Revenue from the Commonwealth:** | | | | | | |
| Misc Grants | 641,238 | 248,996 | 464,964 | 364,964 | 100,000 | (364,964) |
| **Other Financing Sources:** | | | | | | |
| Transfer from General Fund | 0 | 0 | 13,265 | 13,265 | 13,265 | 0 |
| **TOTAL - COMMUNITY DEVELOPMENT FUND** | **651,238** | **248,996** | **478,229** | **378,229** | **113,265** | **(364,964)** |
| | | | | | | |
| **COMMUNITY SERVICE FUND** | | | | | | |
| **Revenue From Local Sources:** | | | | | | |
| Misc Donations | 0 | 12,727 | 3,287 | 3,287 | 0 | (3,287) |
| **Revenue from the Commonwealth:** | | | | | | |
| Misc Grants | 0 | 0 | 0 | 0 | 0 | 0 |
| **Other Financing Sources:** | | | | | | |
| Transfer from General Fund | 0 | 0 | 0 | 0 | 0 | 0 |
| **TOTAL - COMMUNITY SERVICE FUND** | **0** | **12,727** | **3,287** | **3,287** | **0** | **(3,287)** |
| | | | | | | |
| **COMPREHENSIVE SERVICES FUND** | | | | | | |
| **Revenue From Local Sources:** | | | | | | |
| Misc Grants / Recovered Costs | 87,800 | 25,390 | 0 | 0 | 0 | 0 |
| **Revenue from the Commonwealth:** | | | | | | |
| Comprehensive Services Act Programs | 499,000 | 536,233 | 683,000 | 683,000 | 684,000 | 1,000 |
| **Other Financing Sources:** | | | | | | |
| Transfer from General Fund | 294,433 | 294,433 | 316,000 | 316,000 | 425,000 | 109,000 |
| **TOTAL – COMPREHENSIVE SERVICES FUND** | **881,233** | **856,056** | **999,000** | **999,000** | **1,109,000** | **110,000** |
| | | | | | | |
| **LAW LIBRARY FUND** | | | | | | |
| **Revenue from Local Sources:** | | | | | | |
| Law Library Fees | 2,500 | 2,194 | 2,350 | 2,122 | 2,350 | 0 |
| **TOTAL - LAW LIBRARY FUND** | **2,500** | **2,194** | **2,350** | **2,122** | **2,350** | **0** |

| COUNTY OF DINWIDDIE, VIRGINIA<br>REVENUE BUDGET | Year Ended June 30, 2012 Budgeted Revenue | Year Ended June 30, 2012 Actual Revenue | Year Ended June 30, 2013 Budgeted Revenue | Year Ended June 30, 2013 Projected Revenue | Year Ended June 30, 2014 Budgeted Revenue | Budgeted Increase/ Decrease |
|---|---|---|---|---|---|---|
| **FIRE PROGRAMS FUND** | | | | | | |
| **Revenue from Local Sources:** | | | | | | |
| Donations | 0 | 1,726 | 0 | 2,967 | 0 | 0 |
| **Revenue from the Commonwealth:** | | | | | | |
| Fire Programs Fund | 61,000 | 73,562 | 70,185 | 70,185 | 73,500 | 3,315 |
| EMS Funds | 22,000 | 27,697 | 27,697 | 27,697 | 27,500 | (197) |
| **Revenue from the Federal Government:** | | | | | | |
| Misc Grants | 0 | 0 | 22,000 | 15,146 | 7,500 | (14,500) |
| **TOTAL - FIRE PROGRAMS FUND** | **83,000** | **102,985** | **119,882** | **115,995** | **108,500** | **(11,382)** |
| | | | | | | |
| **FORFEITED ASSET SHARING FUND** | | | | | | |
| **Revenue from Local Sources:** | | | | | | |
| Drug Enforcement Funds | 0 | 590 | 0 | 1,378 | 0 | 0 |
| **Revenue from the Commonwealth:** | | | | | | |
| Drug Enforcement Funds | 0 | 65,928 | 0 | 7,651 | 0 | 0 |
| **Revenue from the Federal Government:** | | | | | | |
| Drug Enforcement Funds | 0 | 0 | 0 | 0 | 0 | 0 |
| **Other Financing Sources:** | | | | | | |
| Transfer from General Fund | 0 | 0 | 0 | 2,597 | 0 | 0 |
| **TOTAL - FORFEITED ASSET SHARING FUND** | **0** | **66,518** | **0** | **11,626** | **0** | **0** |
| | | | | | | |
| **SCHOOL CONSTRUCTION FUND** | | | | | | |
| **Revenue from Local Sources:** | | | | | | |
| Interest on Bank Deposits | 0 | 98 | 0 | 0 | 0 | 0 |
| **Other Financing Sources:** | | | | | | |
| Transfer from School Fund | 0 | 0 | 0 | 0 | 0 | 0 |
| Transfer from County Capital Fund | 0 | 0 | 325,000 | 325,000 | 0 | (325,000) |
| Transfer from General Fund | 0 | 0 | 0 | 0 | 0 | 0 |
| **TOTAL - SCHOOL CONSTRUCTION FUND** | **0** | **98** | **325,000** | **325,000** | **0** | **(325,000)** |

| COUNTY OF DINWIDDIE, VIRGINIA<br>REVENUE BUDGET | Year Ended June 30, 2012 Budgeted Revenue | Year Ended June 30, 2012 Actual Revenue | Year Ended June 30, 2013 Budgeted Revenue | Year Ended June 30, 2013 Projected Revenue | Year Ended June 30, 2014 Budgeted Revenue | Budgeted Increase/ Decrease |
|---|---|---|---|---|---|---|
| **SCHOOL CAPITAL PROJECTS FUND** | | | | | | |
| **Revenue from Local Sources:** | | | | | | |
| Sale of Surplus Property | 0 | 0 | 0 | 0 | 0 | 0 |
| **Revenue from the Federal Government:** | | | | | | |
| FEMA Reimbursement | 0 | 11,390 | 0 | 0 | 0 | 0 |
| **Other Financing Sources:** | | | | | | |
| Transfer from County Capital Fund | 587,595 | 587,595 | 400,000 | 400,000 | 590,000 | 190,000 |
| Transfer from General Fund | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 0 |
| **TOTAL - SCHOOL CAPITAL PROJECTS FUND** | **737,595** | **748,985** | **550,000** | **550,000** | **740,000** | **190,000** |
| | | | | | | |
| **SCHOOL GRANTS FUND** | | | | | | |
| **Revenue from Local Sources:** | | | | | | |
| Misc Local Grants | 117,425 | 77,868 | 78,888 | 42,321 | 5,000 | (73,888) |
| **Revenue from the Commonwealth:** | | | | | | |
| Misc State Grants | 5,093 | 5,093 | 0 | 32,295 | 0 | 0 |
| **Revenue from the Federal Government:** | | | | | | |
| Title I | 925,976 | 782,101 | 770,107 | 770,107 | 632,344 | (137,763) |
| Title III | 0 | 0 | 0 | 4,272 | 0 | 0 |
| Title VI-B | 1,172,612 | 973,990 | 1,135,439 | 1,135,439 | 1,026,800 | (108,639) |
| Vocational Education | 62,119 | 71,366 | 67,932 | 67,932 | 67,932 | (0) |
| Drug Free Schools | 0 | 467 | 0 | 0 | 0 | 0 |
| Preschool Grant | 33,416 | 25,929 | 35,980 | 35,980 | 33,000 | (2,980) |
| Title II | 308,036 | 240,205 | 225,715 | 225,716 | 300,298 | 74,583 |
| Other Federal Funds | 51,069 | 40,255 | 10,814 | 10,814 | 0 | (10,814) |
| **TOTAL - SCHOOL GRANTS FUND** | **2,675,746** | **2,217,274** | **2,324,877** | **2,324,877** | **2,065,374** | **(259,503)** |
| | | | | | | |
| **COUNTY GRANTS FUND** | | | | | | |
| **Revenue from Local Sources:** | | | | | | |
| Recycling Revenue | 30,000 | 78,467 | 41,188 | 61,817 | 50,660 | 9,472 |
| **Revenue from the Commonwealth:** | | | | | | |
| Litter Control Grant | 6,809 | 6,809 | 9,827 | 9,827 | 9,827 | 0 |
| CDBG Grant | 22,990 | 723 | 22,990 | 23,455 | 0 | (22,990) |
| **TOTAL - COUNTY GRANTS FUND** | **59,799** | **85,999** | **74,005** | **95,099** | **60,487** | **(13,518)** |

| COUNTY OF DINWIDDIE, VIRGINIA<br>REVENUE BUDGET | Year Ended June 30, 2012 Budgeted Revenue | Year Ended June 30, 2012 Actual Revenue | Year Ended June 30, 2013 Budgeted Revenue | Year Ended June 30, 2013 Projected Revenue | Year Ended June 30, 2014 Budgeted Revenue | Budgeted Increase/ Decrease |
|---|---|---|---|---|---|---|
| **COUNTY CAPITAL PROJECTS FUND** | | | | | | |
| **Revenue From Local Sources:** | | | | | | |
| Donations/Local Grants | 65,000 | 65,000 | 0 | 0 | 0 | 0 |
| Recovered Costs-Insurance Proceeds | 0 | 349,750 | 24,617 | 24,617 | 0 | (24,617) |
| **Revenue from the Commonwealth:** | | | | | | |
| Misc State Grants | 1,388,179 | 288,724 | 1,211,857 | 815,494 | 150,000 | (1,061,857) |
| **Revenue from the Federal Government:** | | | | | | |
| Misc Federal Grants | 0 | 0 | 0 | 0 | 0 | 0 |
| **Other Financing Sources:** | | | | | | |
| Transfer from General Fund | 1,843,800 | 1,843,800 | 3,586,178 | 3,586,178 | 1,607,344 | (1,978,834) |
| **TOTAL - COUNTY CAPITAL PROJECTS FUND** | **3,296,979** | **2,547,274** | **4,822,652** | **4,426,289** | **1,757,344** | **(3,065,308)** |
| | | | | | | |
| **COUNTY DEBT SERVICE FUND** | | | | | | |
| **Other Financing Sources:** | | | | | | |
| Transfer from General Fund | 1,814,080 | 1,814,080 | 1,752,710 | 1,752,710 | 1,360,441 | (392,269) |
| Transfer from School Debt Service Fund | 0 | 6,567,388 | 0 | 0 | 0 | 0 |
| **TOTAL - COUNTY DEBT SERVICE FUND** | **1,814,080** | **8,381,468** | **1,752,710** | **1,752,710** | **1,360,441** | **(392,269)** |
| | | | | | | |
| **SCHOOL DEBT SERVICE FUND** | | | | | | |
| **Other Financing Sources:** | | | | | | |
| Local Bond Issues Proceeds | 0 | 51,607,378 | 0 | 0 | 0 | 0 |
| Transfer from General Fund | 5,425,973 | 5,425,973 | 5,370,062 | 5,370,062 | 4,287,105 | (1,082,957) |
| Transfer from County Debt Service Fund | 1,603,455 | 1,603,445 | 0 | 0 | 0 | 0 |
| Transfer from Meals Tax Fund | 650,000 | 650,000 | 650,000 | 650,000 | 650,000 | 0 |
| **TOTAL - SCHOOL DEBT SERVICE** | **7,679,428** | **59,286,796** | **6,020,062** | **6,020,062** | **4,937,105** | **(1,082,957)** |
| | | | | | | |
| **GRAND TOTAL - ALL FUNDS** | **100,740,423** | **160,368,502** | **99,762,844** | **99,551,993** | **96,367,779** | **(3,395,065)** |
| | | | | | | |
| **LESS INTERFUND TRANSFERS** | **24,998,980** | **33,192,634** | **25,276,345** | **25,278,942** | **22,366,019** | **(2,910,326)** |
| | | | | | | |
| **TOTAL INCOME FROM ALL SOURCES** | **75,741,443** | **127,175,868** | **74,486,499** | **74,273,051** | **74,001,760** | **(484,739)** |

| COUNTY OF DINWIDDIE, VIRGINIA<br>REVENUE BUDGET | Year Ended June 30, 2012 Budgeted Revenue | Year Ended June 30, 2012 Actual Revenue | Year Ended June 30, 2013 Budgeted Revenue | Year Ended June 30, 2013 Projected Revenue | Year Ended June 30, 2014 Budgeted Revenue | Budgeted Increase/ Decrease |
|---|---|---|---|---|---|---|
| **BEGINNING FUND BALANCES - JULY 1** | | | | | | |
| General Fund | 19,575,963 | 19,575,963 | 20,772,536 | 20,772,536 | 17,489,987 | (3,282,549) |
| Meals Tax Fund | 101,849 | 101,849 | 80,295 | 80,295 | 50,000 | (30,295) |
| Jail Phone Commission Fund | 33,041 | 33,041 | 5,059 | 5,059 | 4,825 | (234) |
| Sesquicentennial Committee Fund | 2,230 | 2,230 | 10,553 | 10,553 | 11,783 | 1,230 |
| Recreation Fund | 43,878 | 43,878 | 23,007 | 23,007 | (0) | (23,007) |
| Virginia Public Assistance Fund | 170,116 | 170,116 | 212,605 | 212,605 | 103,702 | (108,903) |
| School Fund | 969,185 | 969,185 | 273,111 | 273,111 | (0) | (273,111) |
| School Textbook Fund | 431,409 | 431,409 | 609,433 | 609,433 | 850,000 | 240,567 |
| School Cafeteria Fund | 295,948 | 295,948 | 308,936 | 308,936 | 300,000 | (8,936) |
| Community Development Fund | 646,905 | 646,905 | 388,673 | 388,673 | 343,938 | (44,735) |
| Community Service Fund | 0 | 0 | 12,221 | 12,221 | 11,264 | (957) |
| Comprehensive Services Fund | 104,947 | 104,947 | 95,974 | 95,974 | 0 | (95,974) |
| Law Library Fund | 4,176 | 4,176 | 4,919 | 4,919 | 5,670 | 751 |
| Fire Programs Fund | 137,394 | 137,394 | 182,541 | 182,541 | 194,365 | 11,824 |
| Forfeited Asset Sharing Fund | 69,101 | 69,103 | 86,433 | 86,433 | 57,065 | (29,368) |
| School Construction Fund | 413,480 | 413,480 | 130,562 | 130,562 | (0) | (130,562) |
| School Capital Projects Fund | 179,637 | 179,637 | 295,567 | 295,567 | 35,000 | (260,567) |
| School Grants Fund | 31,143 | 31,143 | 39,007 | 39,007 | 10,306 | (28,701) |
| County Grants Fund | 174,535 | 174,535 | 121,862 | 121,862 | 101,928 | (19,934) |
| County Capital Projects Fund | 599,464 | 599,464 | 1,590,107 | 1,590,107 | 2,437,845 | 847,738 |
| County Debt Service Fund | 1,816,284 | 1,816,284 | (1,635) | (1,635) | 179,557 | 181,192 |
| School Debt Service Fund | 53,451 | 53,451 | 6,162 | 6,162 | 556,036 | 549,874 |
| **TOTAL FUND BALANCES - JULY 1** | **25,854,136** | **25,854,138** | **25,247,924** | **25,247,924** | **22,743,268** | **(2,504,657)** |
| | | | | | | |
| **TOTAL RESOURCES** | **101,595,579** | **153,030,006** | **99,734,423** | **99,520,975** | **96,745,028** | **(2,989,396)** |

| COUNTY OF DINWIDDIE, VIRGINIA<br>EXPENDITURE BUDGET | Year Ended June 30, 2012 Budgeted Expenditures | Year Ended June 30, 2012 Actual Expenditures | Year Ended June 30, 2013 Budgeted Expenditures | Year Ended June 30, 2013 Projected Expenditures | Year Ended June 30, 2014 Budgeted Expenditures | Budgeted Increase/ Decrease |
|---|---|---|---|---|---|---|
| **GENERAL FUND** | | | | | | |
| Board of Supervisors | 83,665 | 97,439 | 100,001 | 99,088 | 105,319 | 5,318 |
| County Administration | 250,872 | 243,051 | 321,488 | 320,391 | 326,870 | 5,382 |
| County Attorney | 207,316 | 205,512 | 213,304 | 186,536 | 196,566 | (16,738) |
| Human Resources | 312,641 | 328,173 | 365,143 | 315,548 | 340,505 | (24,638) |
| Independent Auditor | 47,000 | 49,849 | 57,500 | 61,200 | 62,000 | 4,500 |
| Commissioner of the Revenue | 374,951 | 367,890 | 377,818 | 385,029 | 422,586 | 44,768 |
| General Reassessment | 385,000 | 172,546 | 150,000 | 82,594 | 0 | (150,000) |
| Business License | 27,706 | 17,718 | 24,012 | 24,402 | 27,755 | 3,743 |
| Land Use | 24,180 | 15,411 | 19,118 | 22,531 | 23,105 | 3,987 |
| Treasurer | 389,030 | 433,670 | 426,029 | 414,440 | 473,224 | 47,195 |
| Accounting | 217,899 | 218,641 | 227,024 | 222,849 | 290,219 | 63,195 |
| Information Technology | 369,133 | 348,337 | 399,511 | 396,749 | 419,080 | 19,569 |
| Registrar & Board of Elections | 114,659 | 141,758 | 140,586 | 138,623 | 146,090 | 5,504 |
| Circuit Court | 19,318 | 16,109 | 17,050 | 25,731 | 15,830 | (1,220) |
| General District Court | 31,120 | 26,040 | 28,009 | 26,067 | 28,036 | 27 |
| Magistrate | 1,970 | 1,324 | 1,127 | 678 | 1,050 | (77) |
| Clerk of the Circuit Court | 379,942 | 370,434 | 405,849 | 397,451 | 431,072 | 25,223 |
| Victim Witness | 55,397 | 55,912 | 56,825 | 56,730 | 57,325 | 500 |
| Commonwealth's Attorney | 499,832 | 478,614 | 508,842 | 508,044 | 515,979 | 7,137 |
| Sheriff-Law Enforcement | 3,927,079 | 3,876,302 | 4,291,102 | 4,293,806 | 4,314,178 | 23,076 |
| Volunteer Fire Departments | 512,010 | 482,780 | 489,250 | 462,504 | 502,550 | 13,300 |
| Emergency Medical Services | 1,226,038 | 1,227,623 | 1,307,849 | 1,303,660 | 1,347,766 | 39,917 |
| Fire & Rescue Services | 289,242 | 243,004 | 283,113 | 263,682 | 279,141 | (3,972) |
| Emergency Management | 0 | 80,522 | 0 | 0 | 0 | 0 |
| Confinement & Care of Prisoners | 2,041,953 | 1,723,999 | 1,518,959 | 1,499,747 | 1,794,666 | 275,707 |
| Court Services Office | 284,171 | 285,064 | 276,523 | 267,157 | 263,887 | (12,636) |
| Other Corrections & Detention | 139,431 | 138,928 | 142,898 | 136,756 | 142,691 | (207) |
| Building Inspection | 270,888 | 286,608 | 251,044 | 234,319 | 240,267 | (10,777) |
| Animal Control/Pound | 226,794 | 243,178 | 263,041 | 226,789 | 303,456 | 40,415 |
| Medical Examiner | 1,000 | 1,080 | 1,100 | 1,500 | 1,500 | 400 |

| COUNTY OF DINWIDDIE, VIRGINIA EXPENDITURE BUDGET | Year Ended June 30, 2012 Budgeted Expenditures | Year Ended June 30, 2012 Actual Expenditures | Year Ended June 30, 2013 Budgeted Expenditures | Year Ended June 30, 2013 Projected Expenditures | Year Ended June 30, 2014 Budgeted Expenditures | Budgeted Increase/ Decrease |
|---|---|---|---|---|---|---|
| Emergency Communications | 1,156,374 | 1,144,391 | 1,170,875 | 1,103,671 | 1,180,514 | 9,639 |
| Street Lights | 36,000 | 42,995 | 42,700 | 43,132 | 43,150 | 450 |
| Waste Management | 1,406,671 | 1,353,215 | 1,419,152 | 1,210,271 | 1,350,682 | (68,470) |
| Public Nuisance Control | 8,000 | 10,910 | 15,000 | 15,000 | 17,000 | 2,000 |
| General Properties | 1,603,347 | 1,639,607 | 1,658,141 | 1,700,457 | 1,846,655 | 188,514 |
| Local Health Department | 264,555 | 262,429 | 251,030 | 252,697 | 251,030 | 0 |
| Mental Health | 66,287 | 66,288 | 69,128 | 69,128 | 69,128 | 0 |
| Area Agency on Aging | 10,767 | 10,768 | 10,767 | 10,767 | 10,767 | 0 |
| Other Social Services | 14,013 | 14,014 | 17,013 | 17,013 | 22,380 | 5,367 |
| Community College | 3,000 | 3,000 | 3,000 | 3,000 | 6,000 | 3,000 |
| Parks & Recreation | 884,133 | 891,249 | 970,002 | 973,155 | 1,082,437 | 112,435 |
| Boat landings | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 | 0 |
| Regional Library | 251,844 | 251,844 | 251,844 | 251,844 | 251,844 | 0 |
| Planning & Zoning/GIS | 547,533 | 489,833 | 535,956 | 504,676 | 628,653 | 92,697 |
| Economic Development | 118,561 | 107,849 | 121,212 | 111,192 | 145,335 | 24,123 |
| Other Planning & Community Development | 150,970 | 153,364 | 359,050 | 354,927 | 165,786 | (193,264) |
| Soil and Water Conservation District | 15,500 | 15,500 | 15,500 | 15,500 | 15,500 | 0 |
| Virginia Cooperative Extension | 110,315 | 82,464 | 95,887 | 83,355 | 104,548 | 8,661 |
| **Total Expenditures** | **19,359,307** | **18,718,436** | **19,671,572** | **19,095,586** | **20,265,322** | **593,750** |
| | | | | | | |
| Transfer to County Capital Projects Funds | 1,843,800 | 1,843,800 | 3,586,178 | 3,586,178 | 1,607,344 | (1,978,834) |
| Transfer to School Construction Fund | 0 | 0 | 0 | 0 | 0 | 0 |
| Transfer to School Fund/School Nutrition Fund | 12,155,398 | 12,155,398 | 12,201,287 | 12,201,287 | 12,753,790 | 552,503 |
| Transfer to School Capital Projects Fund | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 0 |
| Transfer to Virginia Public Assistance Fund | 374,423 | 374,423 | 389,322 | 389,322 | 405,274 | 15,952 |
| Transfer to Community Development Fund | 0 | 0 | 13,265 | 13,265 | 13,265 | 0 |
| Transfer to Comprehensive Services Fund | 294,433 | 294,433 | 316,000 | 316,000 | 425,000 | 24,000 |
| Transfer to County Debt Service Fund | 1,814,080 | 1,814,080 | 1,752,710 | 1,752,710 | 1,360,441 | (392,269) |
| Transfer to School Debt Service Fund | 5,425,973 | 5,425,973 | 5,370,062 | 5,370,062 | 4,287,105 | (1,082,957) |
| Transfers to Other Funds | 10,000 | 10,000 | 10,000 | 12,597 | 10,000 | 0 |
| **Total Transfers to Other Funds** | **22,068,107** | **22,068,107** | **23,788,824** | **23,791,421** | **21,012,219** | **(2,776,605)** |
| **TOTAL - GENERAL FUND** | **41,427,414** | **40,786,543** | **43,460,396** | **42,887,007** | **41,277,541** | **(2,182,855)** |

| COUNTY OF DINWIDDIE, VIRGINIA<br>EXPENDITURE BUDGET | Year Ended June 30, 2012 Budgeted Expenditures | Year Ended June 30, 2012 Actual Expenditures | Year Ended June 30, 2013 Budgeted Expenditures | Year Ended June 30, 2013 Projected Expenditures | Year Ended June 30, 2014 Budgeted Expenditures | Budgeted Increase/ Decrease |
|---|---|---|---|---|---|---|
| **MEALS TAX FUND** | | | | | | |
| Transfer to School Debt Service Fund | 650,000 | 650,000 | 650,000 | 650,000 | 650,000 | 0 |
| **TOTAL - MEALS TAX FUND** | **650,000** | **650,000** | **650,000** | **650,000** | **650,000** | **0** |
| **JAIL PHONE COMMISSION FUND** | **41,041** | **37,648** | **7,059** | **2,000** | **4,825** | **(2,234)** |
| **SESQUICENTENNIAL COMMITTEE FUND** | **12,230** | **1,827** | **20,553** | **8,770** | **21,783** | **1,230** |
| **RECREATION FUND** | **73,878** | **100,077** | **103,007** | **105,480** | **118,500** | **15,493** |
| **VIRGINIA PUBLIC ASSISTANCE FUND** | **2,582,919** | **2,551,389** | **2,475,527** | **2,475,527** | **2,570,763** | **95,236** |
| **SCHOOL FUND** | | | | | | |
| Instruction & Technology | 28,619,267 | 27,379,465 | 27,886,218 | 27,890,818 | 28,427,116 | 540,898 |
| Administration, Attendance & Health Services | 1,788,674 | 1,695,649 | 1,686,932 | 1,682,332 | 1,783,600 | 96,668 |
| Pupil Transportation Services | 3,112,375 | 3,056,614 | 2,850,208 | 2,850,208 | 3,080,847 | 230,639 |
| Operation and Maintenance of Services | 5,814,312 | 5,339,760 | 5,331,548 | 5,331,548 | 5,329,583 | (1,965) |
| Transfer to General Fund | 0 | 1,626,276 | 0 | 0 | 0 | 0 |
| Transfer to School Cafeteria Fund | 0 | 0 | 0 | 0 | 0 | 0 |
| Transfer to School Textbook Fund | 89,823 | 89,823 | 112,521 | 112,521 | 113,800 | 1,279 |
| **TOTAL - SCHOOL FUND** | **39,424,451** | **39,187,587** | **37,867,427** | **37,867,427** | **38,734,946** | **867,519** |
| **SCHOOL TEXTBOOK FUND** | **631,409** | **48,985** | **1,004,245** | **154,245** | **700,000** | **(304,245)** |
| **SCHOOL CAFETERIA FUND** | **2,120,111** | **1,775,161** | **2,182,478** | **1,882,479** | **1,783,884** | **(398,594)** |

| COUNTY OF DINWIDDIE, VIRGINIA<br>EXPENDITURE BUDGET | Year Ended June 30, 2012 Budgeted Expenditures | Year Ended June 30, 2012 Actual Expenditures | Year Ended June 30, 2013 Budgeted Expenditures | Year Ended June 30, 2013 Projected Expenditures | Year Ended June 30, 2014 Budgeted Expenditures | Budgeted Increase/ Decrease |
|---|---|---|---|---|---|---|
| **COMMUNITY DEVELOPMENT FUND** | | | | | | |
| Recreation | 0 | 0 | 13,265 | 8,000 | 13,265 | 0 |
| Economic Development | 1,298,143 | 507,228 | 853,637 | 414,964 | 443,938 | (409,700) |
| Transfer to General Fund | 0 | 0 | 0 | 0 | 0 | 0 |
| **TOTAL - COMMUNITY DEVELOPMENT FUND** | **1,298,143** | **507,228** | **866,902** | **422,964** | **457,203** | **(409,700)** |
| **COMMUNITY SERVICE FUND** | | | | | | |
| Operation Lifesaver | 0 | 0 | 10,702 | 3,672 | 7,030 | (3,672) |
| Triad | 0 | 506 | 1,519 | 572 | 2,184 | 665 |
| Tactical Team | 0 | 0 | 0 | 0 | 2,050 | 2,050 |
| **TOTAL - COMMUNITY SERVICE FUND** | **0** | **506** | **12,221** | **4,244** | **11,264** | **(957)** |
| **COMPREHENSIVE SERVICES FUND** | **929,363** | **865,029** | **1,094,974** | **1,094,974** | **1,109,000** | **14,026** |
| **LAW LIBRARY FUND** | **6,676** | **1,451** | **7,269** | **1,371** | **8,020** | **751** |
| **FIRE PROGRAMS FUND** | | | | | | |
| Fire Programs | 198,394 | 36,224 | 187,084 | 62,312 | 200,365 | 13,281 |
| Other Grants | 22,000 | 14,218 | 92,331 | 26,120 | 95,000 | 2,669 |
| EMS Programs | 0 | 7,396 | 23,008 | 15,739 | 7,500 | (15,508) |
| **TOTAL - FIRE PROGRAMS FUND** | **220,394** | **57,838** | **302,423** | **104,171** | **302,865** | **442** |
| **FORFEITED ASSET SHARING FUND** | | | | | | |
| Commonwealth's Attorney | 16,401 | 10,387 | 23,851 | 7,686 | 18,000 | (5,851) |
| Sheriff | 52,700 | 38,801 | 62,582 | 33,308 | 39,065 | (23,517) |
| **TOTAL - FORFEITED ASSET SHARING FUND** | **69,101** | **49,188** | **86,433** | **40,994** | **57,065** | **(29,368)** |
| **SCHOOL CONSTRUCTION FUND** | **413,481** | **283,016** | **455,562** | **455,562** | **0** | **(455,562)** |
| **SCHOOL CAPITAL PROJECTS FUND** | **917,232** | **633,055** | **845,567** | **810,567** | **775,000** | **(70,567)** |

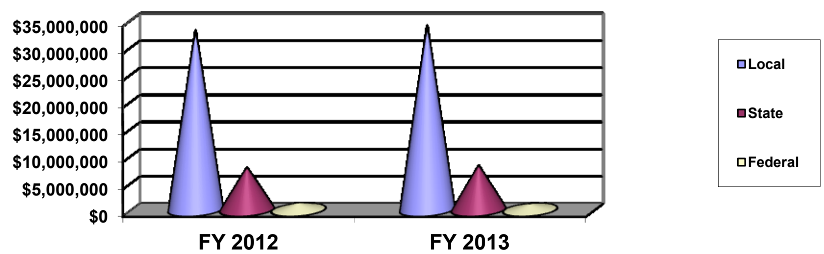
| COUNTY OF DINWIDDIE, VIRGINIA<br>EXPENDITURE BUDGET | Year Ended June 30, 2012 Budgeted Expenditures | Year Ended June 30, 2012 Actual Expenditures | Year Ended June 30, 2013 Budgeted Expenditures | Year Ended June 30, 2013 Projected Expenditures | Year Ended June 30, 2014 Budgeted Expenditures | Budgeted Increase/ Decrease |
|---|---|---|---|---|---|---|
| **SCHOOL GRANTS FUND** | **2,706,888** | **2,209,410** | **2,363,884** | **2,353,578** | **2,075,680** | **(288,204)** |
| | | | | | | |
| **COUNTY GRANTS FUND** | | | | | | |
| CDBG Grant | 80,037 | 0 | 80,761 | 36,078 | 45,148 | (35,613) |
| Litter Control Grant / Recycling | 154,297 | 138,672 | 115,106 | 78,955 | 117,267 | 2,161 |
| **TOTAL - COUNTY GRANTS FUND** | **234,334** | **138,672** | **195,867** | **115,033** | **162,415** | **(33,452)** |
| | | | | | | |
| **COUNTY CAPITAL PROJECTS FUND** | | | | | | |
| Capital Projects | 3,308,848 | 969,036 | 5,687,758 | 2,853,551 | 3,605,189 | (2,082,569) |
| Transfer to School Construction Fund | 0 | 0 | 325,000 | 325,000 | 0 | (325,000) |
| Transfer to School Capital Projects Fund | 587,595 | 587,595 | 400,000 | 400,000 | 590,000 | 190,000 |
| **TOTAL - COUNTY CAPITAL PROJECTS FUND** | **3,896,443** | **1,556,631** | **6,412,758** | **3,578,551** | **4,195,189** | **(2,217,569)** |
| | | | | | | |
| **COUNTY DEBT SERVICE** | | | | | | |
| Transfer to School Debt Service Fund | 1,603,455 | 1,603,445 | 0 | 0 | 0 | 0 |
| Principal/Interest Payments on Debt | 1,172,364 | 1,172,635 | 1,163,087 | 983,325 | 984,054 | (179,033) |
| Principal Redemption | 0 | 6,866,754 | 0 | 0 | 0 | 0 |
| Contributions to Water Authority | 552,679 | 497,513 | 534,479 | 533,049 | 500,800 | (33,679) |
| Contributions to Airport Authority | 59,038 | 59,040 | 55,144 | 55,144 | 55,144 | 0 |
| **TOTAL - COUNTY DEBT SERVICE** | **3,387,536** | **10,199,386** | **1,752,710** | **1,571,518** | **1,539,998** | **(212,712)** |
| | | | | | | |
| **SCHOOL DEBT SERVICE** | | | | | | |
| Principal/Interest Payments on Debt | 7,401,828 | 7,375,928 | 6,020,062 | 5,470,188 | 5,493,141 | (526,921) |
| Principal Redemption | 360,000 | 45,390,770 | 0 | 0 | 0 | 0 |
| Transfer to County Debt Service Fund | 0 | 6,567,388 | 0 | 0 | 0 | 0 |
| **TOTAL - SCHOOL DEBT SERVICE** | **7,761,828** | **59,334,085** | **6,020,062** | **5,470,188** | **5,493,141** | **(526,921)** |
| | | | | | | |
| **GRAND TOTAL - ALL FUNDS** | **108,804,872** | **160,974,715** | **108,187,324** | **102,056,650** | **102,049,081** | **(6,138,243)** |
| | | | | | | |
| **LESS INTERFUND TRANSFERS** | **24,998,980** | **33,192,634** | **25,276,345** | **25,278,942** | **22,366,019** | **(2,910,326)** |
| **TOTAL EXPENDITURES** | **83,805,892** | **127,782,081** | **82,910,979** | **76,777,708** | **79,683,062** | **(3,227,917)** |

| COUNTY OF DINWIDDIE, VIRGINIA<br>EXPENDITURE BUDGET | Year Ended June 30, 2012 Budgeted Expenditures | Year Ended June 30, 2012 Actual Expenditures | Year Ended June 30, 2013 Budgeted Expenditures | Year Ended June 30, 2013 Projected Expenditures | Year Ended June 30, 2014 Budgeted Expenditures | Budgeted Increase/ Decrease |
|---|---|---|---|---|---|---|
| **ENDING FUND BALANCES - JUNE 30** | | | | | | |
| General Fund | 17,105,361 | 20,772,536 | 16,681,636 | 17,489,987 | 16,055,761 | (625,875) |
| Meals Tax Fund | 1,849 | 80,295 | 30,295 | 50,000 | (0) | (30,295) |
| Jail Phone Commission Fund | 0 | 5,059 | (0) | 4,825 | (0) | 0 |
| Sesquicentennial Committee Fund | 0 | 10,553 | (0) | 11,783 | (0) | 0 |
| Recreation Fund | 0 | 23,007 | (0) | (0) | (0) | 0 |
| Virginia Public Assistance Fund | 108,903 | 212,605 | 103,702 | 103,702 | 0 | (103,702) |
| School Fund | 274,326 | 273,111 | (0) | (0) | (0) | 0 |
| School Textbook Fund | 24,322 | 609,433 | (0) | 850,000 | 549,298 | 549,298 |
| School Cafeteria Fund | 4,230 | 308,936 | (0) | 300,000 | 456,909 | 456,909 |
| Community Development Fund | 0 | 388,673 | (0) | 343,938 | 0 | 1 |
| Community Service Fund | 0 | 12,221 | 3,287 | 11,264 | (0) | (3,287) |
| Comprehensive Services Fund | 56,817 | 95,974 | 0 | 0 | 0 | 0 |
| Law Library Fund | 0 | 4,919 | (0) | 5,670 | (0) | 0 |
| Fire Programs Fund | 0 | 182,541 | (0) | 194,365 | 0 | 1 |
| Forfeited Asset Sharing Fund | 0 | 86,433 | (0) | 57,065 | (0) | 0 |
| School Construction Fund | 0 | 130,562 | (0) | (0) | (0) | 0 |
| School Capital Projects | 0 | 295,567 | (0) | 35,000 | (0) | 0 |
| School Grants Fund | (0) | 39,007 | 0 | 10,306 | (0) | (1) |
| County Grants Fund | 0 | 121,862 | (0) | 101,928 | (0) | 0 |
| County Capital Projects Fund | 0 | 1,590,107 | 0 | 2,437,845 | (0) | (1) |
| County Debt Service Fund | 242,828 | (1,635) | (1,635) | 179,557 | 0 | 1,635 |
| School Debt Service Fund | (28,949) | 6,162 | 6,162 | 556,036 | (0) | (6,162) |
| **TOTAL FUND BALANCE - JUNE 30** | **17,789,687** | **25,247,924** | **16,823,444** | **22,743,268** | **17,061,966** | **238,522** |
| | | | | | | |
| **REQUIREMENTS** | **101,595,579** | **153,030,006** | **99,734,423** | **99,520,975** | **96,745,028** | **(2,989,396)** |

# 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.

**Revenue Sources**




**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 19% of the County's revenue and is divided into three categories:

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

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

# GENERAL FUND EXPENDITURES
# BY FUNCTION

## GENERAL GOVERNMENT

### BOARD OF SUPERVISORS

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

| | ACTUAL EXPEND FY/2012 | AMENDED BUDGET FY/2013 | PROJECTED EXPEND FY/2013 | ADOPTED BUDGET FY/2014 | BUDGET CHANGE |
|---|---|---|---|---|---|
| ***BOARD OF SUPERVISORS*** | | | | | |
| BOARD MEMBER SALARIES | 50,535 | 50,535 | 50,535 | 50,535 | 0 |
| REDISTRICTING COMMITTEE | 848 | 0 | 0 | 0 | 0 |
| FICA | 3,175 | 3,866 | 3,124 | 3,866 | (0) |
| HOSPITAL/MEDICAL PLANS | 19,902 | 21,600 | 21,600 | 20,496 | (1,104) |
| PROF SRVS - OTHER | 0 | 0 | 0 | 0 | 0 |
| ADVERTISING | 2,874 | 4,000 | 4,000 | 4,000 | 0 |
| PUBLIC OFFICIAL INSURANCE | 11,722 | 11,722 | 11,147 | 11,453 | (269) |
| MILEAGE | 0 | 0 | 0 | 2,000 | 2,000 |
| MEALS & LODGING | 0 | 0 | 0 | 2,922 | 2,922 |
| CONVENTION & EDUCATION | 0 | 0 | 0 | 1,365 | 1,365 |
| DUES/MEMBERSHIPS | 8,178 | 8,178 | 8,182 | 8,182 | 4 |
| OFFICE SUPPLIES | 205 | 100 | 500 | 500 | 400 |
| BOOKS AND SUBSCRIPTIONS | 0 | 0 | 0 | 0 | 0 |
| **--TOTAL DEPARTMENT--** | **97,439** | **100,001** | **99,088** | **105,319** | **5,318** |

## COUNTY ADMINISTRATION

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

| | ACTUAL EXPEND FY/2012 | AMENDED BUDGET FY/2013 | PROJECTED EXPEND FY/2013 | ADOPTED BUDGET FY/2014 | BUDGET CHANGE |
|---|---|---|---|---|---|
| ***COUNTY ADMINISTRATION*** | | | | | |
| COUNTY ADMINISTRATOR | 110,000 | 111,705 | 111,705 | 114,628 | 2,923 |
| ADMIN ASSIST/CLERK TO BOARD | 41,237 | 42,206 | 42,206 | 42,972 | 766 |
| GRANTS/COMMUNITY INFO COORD | 0 | 51,158 | 52,599 | 53,651 | 2,493 |
| FICA | 11,140 | 15,688 | 15,486 | 16,161 | 473 |
| RETIREMENT - VSRS | 24,788 | 36,200 | 34,230 | 33,859 | (2,341) |
| HOSPITAL/MEDICAL PLANS | 23,052 | 27,689 | 25,613 | 23,328 | (4,361) |
| GROUP LIFE INSURANCE | 423 | 2,421 | 2,426 | 2,514 | 93 |
| PROF SRVS - OTHER | 0 | 0 | 68 | 0 | 0 |
| MAINTENANCE SERVICE CONTRACTS | 1,509 | 1,675 | 1,090 | 1,000 | (675) |
| PRINTING & BINDING | 233 | 0 | 0 | 0 | 0 |
| ADVERTISING | 0 | 0 | 0 | 0 | 0 |
| POSTAL SERVICE | 5,526 | 7,100 | 7,100 | 7,100 | 0 |
| TELECOMMUNICATIONS | 3,046 | 3,100 | 4,308 | 3,937 | 837 |
| GENERAL LIABILITY INSURANCE | 10,184 | 10,184 | 10,364 | 11,064 | 880 |
| MILEAGE | 0 | 0 | 2,000 | 5,837 | 5,837 |
| VEHICLE ALLOWANCE | 4,800 | 4,800 | 2,800 | 0 | (4,800) |
| MEALS & LODGING | 0 | 0 | 0 | 1,400 | 1,400 |
| CONVENTION & EDUCATION | 0 | 0 | 0 | 1,670 | 1,670 |
| DUES/MEMBERSHIPS | 275 | 305 | 492 | 492 | 187 |
| OFFICE SUPPLIES | 6,462 | 7,000 | 7,000 | 7,000 | 0 |
| BOOKS AND SUBSCRIPTIONS | 375 | 257 | 902 | 257 | 0 |
| **--TOTAL DEPARTMENT--** | **243,051** | **321,488** | **320,391** | **326,870** | **5,382** |

## COUNTY ATTORNEY

The Dinwiddie County Attorney is the principal legal advisor to the Board of Supervisors and the County Administrator. The office supervises the legal affairs of the County, including providing legal services for human resources management, procurement/contracting, risk management, and economic development proposals. The County Attorney also handles all litigation involving the County of Dinwiddie, either as a plaintiff or a defendant. The office is staffed by a full-time County Attorney and a part-time administrative services assistant, with contracted legal services in lieu of filling the currently vacant part-time Deputy County Attorney position.

| | ACTUAL EXPEND FY/2012 | AMENDED BUDGET FY/2013 | PROJECTED EXPEND FY/2013 | ADOPTED BUDGET FY/2014 | BUDGET CHANGE |
|---|---|---|---|---|---|
| ***COUNTY ATTORNEY*** | | | | | |
| COUNTY ATTORNEY | 77,212 | 90,528 | 90,528 | 91,800 | 1,272 |
| PART TIME ADMINISTRATIVE SERVICES ASST | 19,969 | 14,392 | 7,897 | 14,754 | 362 |
| PART TIME COUNTY ATTORNEY | 58,860 | 53,945 | 15,850 | 0 | (53,945) |
| FICA | 11,767 | 12,153 | 8,780 | 8,151 | (4,002) |
| RETIREMENT - VSRS | 8,713 | 12,411 | 12,411 | 12,659 | 248 |
| HOSPITAL/MEDICAL PLANS | 8,731 | 9,274 | 5,796 | 7,020 | (2,254) |
| GROUP LIFE INSURANCE | 207 | 1,071 | 1,071 | 1,092 | 21 |
| PROF SRVS - LEGAL | 12,000 | 13,500 | 34,950 | 50,000 | 36,500 |
| PROF SRVS - OTHER | 525 | 1,000 | 4,432 | 5,000 | 4,000 |
| ADVERTISING | 2,241 | 0 | 0 | 0 | 0 |
| POSTAL SERVICE | 234 | 75 | 318 | 75 | 0 |
| TELECOMMUNICATIONS | 389 | 385 | 452 | 385 | 0 |
| MILEAGE | 0 | 0 | 0 | 100 | 100 |
| MEALS & LODGING | 0 | 0 | 0 | 560 | 560 |
| CONVENTION & EDUCATION | 0 | 0 | 0 | 670 | 670 |
| DUES/MEMBERSHIPS | 770 | 870 | 350 | 600 | (270) |
| OFFICE SUPPLIES | 540 | 500 | 500 | 500 | 0 |
| BOOKS AND SUBSCRIPTIONS | 3,354 | 3,200 | 3,200 | 3,200 | 0 |
| **--TOTAL DEPARTMENT--** | **205,512** | **213,304** | **186,536** | **196,566** | **(16,738)** |

## HUMAN RESOURCES

This department consists of a new Human Resource Director hired in January, 2013 who administers human resources policies, programs and practices. These activities include recruitment and retention; discipline and grievance; employee assistance and appreciation; and general employee training. Prior to FY 2014, all training and travel was consolidated in this department. However, starting in FY 2014, only general training for all County employees will be paid from the Human Resources budget. Individual department budgets will pay for specialized training and travel for their employees' required certifications. Expenditures in the Human Resources budget also include workers' compensation and unemployment insurance premiums. A new expenditure for all localities in FY 2012 was the state mandated Line of Duty Act payment for death and disability benefits for covered public safety employees and volunteers. NeoGov, an on-line employment application and tracking system, was implemented in late FY 2013 to improve applicant screening and reporting.

| | ACTUAL EXPEND FY/2012 | AMENDED BUDGET FY/2013 | PROJECTED EXPEND FY/2013 | ADOPTED BUDGET FY/2014 | BUDGET CHANGE |
|---|---|---|---|---|---|
| ***HUMAN RESOURCES*** | | | | | |
| DIRECTOR OF HUMAN RESOURCES | 72,378 | 73,152 | 43,025 | 81,490 | 8,338 |
| FICA | 5,179 | 5,596 | 3,291 | 6,234 | 638 |
| RETIREMENT - VSRS | 11,863 | 13,014 | 5,933 | 11,237 | (1,777) |
| HOSPITAL/MEDICAL PLANS | 10,800 | 10,800 | 2,316 | 4,344 | (6,456) |
| GROUP LIFE INSURANCE | 203 | 871 | 512 | 970 | 99 |
| UNEMPLOYMENT INSURANCE | 49,281 | 44,500 | 44,500 | 44,500 | 0 |
| LINE OF DUTY ACT INSURANCE | 27,365 | 50,000 | 50,720 | 52,711 | 2,711 |
| WORKERS COMPENSATION INSURANCE | 121,413 | 119,000 | 112,542 | 118,249 | (751) |
| PROF SRVS - MEDICAL | 0 | 1,750 | 1,070 | 1,750 | 0 |
| PROF SRVS - OTHER | 0 | 0 | 42 | 0 | 0 |
| MAINTENANCE SERVICE CONTRACTS | 0 | 0 | 0 | 5,000 | 5,000 |
| ADVERTISING | 0 | 0 | 1,911 | 0 | 0 |
| MILEAGE | 5,204 | 5,200 | 4,778 | 0 | (5,200) |
| MEALS & LODGING | 8,185 | 14,700 | 8,880 | 0 | (14,700) |
| CONVENTION & EDUCATION | 14,574 | 24,700 | 24,156 | 12,000 | (12,700) |
| DUES/MEMBERSHIPS | 360 | 360 | 360 | 520 | 160 |
| OFFICE SUPPLIES | 989 | 1,000 | 1,000 | 1,000 | 0 |
| FOOD SUPPLIES | 379 | 500 | 500 | 500 | 0 |
| COMPUTER EQUIPMENT | 0 | 0 | 10,011 | 0 | 0 |
| **--TOTAL DEPARTMENT--** | **328,173** | **365,143** | **315,548** | **340,505** | **(24,638)** |

## 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. A new audit firm was hired in FY 2012 upon expiration of the previous auditor's five-year contract. In addition, every two years the Government Accounting Standards Board (GASB) requires that an actuarial report be generated to determine the County's other post-employment benefits liability to be reported in the annual comprehensive financial report (CAFR).

| | ACTUAL EXPEND FY/2012 | AMENDED BUDGET FY/2013 | PROJECTED EXPEND FY/2013 | ADOPTED BUDGET FY/2014 | BUDGET CHANGE |
|---|---|---|---|---|---|
| ***INDEPENDENT AUDITOR*** | | | | | |
| PROF SRVS - ACCTG/AUDITING | 49,849 | 57,500 | 61,200 | 62,000 | 4,500 |
| **--TOTAL DEPARTMENT--** | **49,849** | **57,500** | **61,200** | **62,000** | **4,500** |

# COMMISSIONER OF THE REVENUE

The Commissioner of the Revenue's office administers assessments for businesses and individuals in the following areas: real estate taxes; personal property taxes; machinery and tools taxes; admissions, meals, and occupancy taxes; State income and estimated taxes, Tax Relief for the Elderly and Disabled and Land Use programs; property maps; and business licenses. Proration of personal property tax was a new function of the Commissioner's office in FY 2010. This Constitutional Office is staffed by an elected four-year term Commissioner of the Revenue, six full-time deputies, and several seasonal part-time employees. A county-wide general reassessment of real estate values is conducted every four years by a third-party assessment firm. This firm was procured to work throughout FY 2012 and the first half of FY 2013. They recorded a new land book by December 31, 2012.

| | ACTUAL EXPEND FY/2012 | AMENDED BUDGET FY/2013 | PROJECTED EXPEND FY/2013 | ADOPTED BUDGET FY/2014 | BUDGET CHANGE |
|---|---|---|---|---|---|
| ***COMMISSIONER OF THE REVENUE*** | | | | | |
| COMMISSIONER OF THE REVENUE | 72,034 | 72,805 | 79,575 | 82,849 | 10,044 |
| DEPUTY IV | 45,203 | 41,814 | 44,703 | 42,112 | 298 |
| DEPUTY I | 95,499 | 98,106 | 98,023 | 100,743 | 2,637 |
| DEPUTY II | 36,578 | 37,497 | 37,497 | 38,117 | 620 |
| PART TIME HELP | 3,725 | 3,500 | 3,500 | 3,500 | 0 |
| FICA | 18,484 | 19,410 | 19,298 | 20,450 | 1,040 |
| RETIREMENT - VSRS | 40,612 | 41,987 | 43,598 | 43,032 | 1,045 |
| HOSPITAL/MEDICAL PLANS | 32,628 | 29,348 | 30,874 | 29,184 | (164) |
| GROUP LIFE INSURANCE | 697 | 2,946 | 3,027 | 3,139 | 193 |
| PROF SRVS - OTHER | 9,016 | 8,500 | 8,500 | 10,000 | 1,500 |
| MAINTENANCE SERVICE CONTRACTS | 1,277 | 1,450 | 1,376 | 1,750 | 300 |
| PRINTING & BINDING | 1,103 | 4,000 | 3,698 | 4,000 | 0 |
| ADVERTISING | 380 | 300 | 357 | 600 | 300 |
| POSTAL SERVICE | 5,704 | 7,500 | 3,859 | 7,500 | 0 |
| TELECOMMUNICATIONS | 1,597 | 1,650 | 1,589 | 1,800 | 150 |
| MILEAGE | 0 | 0 | 0 | 0 | 0 |
| MEALS & LODGING | 0 | 0 | 0 | 1,720 | 1,720 |
| CONVENTION & EDUCATION | 0 | 0 | 0 | 1,990 | 1,990 |
| DUES/MEMBERSHIPS | 795 | 955 | 795 | 1,000 | 45 |
| OFFICE SUPPLIES | 1,761 | 5,000 | 2,130 | 5,000 | 0 |
| BOOKS AND SUBSCRIPTIONS | 799 | 1,050 | 1,087 | 1,100 | 50 |
| FURNITURE & FIXTURES | 0 | 0 | 1,544 | 0 | 0 |
| MOTOR VEHICLES | 0 | 0 | 0 | 23,000 | 23,000 |
| **--TOTAL DEPARTMENT--** | **367,890** | **377,818** | **385,029** | **422,586** | **44,768** |
| | | | | | |
| ***GENERAL REASSESSMENT*** | | | | | |
| BOARD OF EQUALIZATION | 0 | 0 | 2,000 | 0 | 0 |
| FICA | 0 | 0 | 153 | 0 | 0 |
| PROF SRVS - OTHER | 167,888 | 150,000 | 67,537 | 0 | (150,000) |
| MAINTENANCE SERVICE CONTRACTS | 85 | 0 | 0 | 0 | 0 |
| PRINTING & BINDING | 848 | 0 | 902 | 0 | 0 |
| ADVERTISING | 180 | 0 | 650 | 0 | 0 |
| POSTAL SERVICE | 0 | 0 | 7,841 | 0 | 0 |
| TELECOMMUNICATIONS | 6 | 0 | 150 | 0 | 0 |
| OFFICE SUPPLIES | 696 | 0 | 3,100 | 0 | 0 |
| COMPUTER EQUIPMENT | 2,843 | 0 | 261 | 0 | 0 |
| **--TOTAL DEPARTMENT--** | **172,546** | **150,000** | **82,594** | **0** | **(150,000)** |

| | ACTUAL EXPEND FY/2012 | AMENDED BUDGET FY/2013 | PROJECTED EXPEND FY/2013 | ADOPTED BUDGET FY/2014 | BUDGET CHANGE |
|---|---|---|---|---|---|
| ***BUSINESS LICENSE*** | | | | | |
| DEPUTY II | 12,822 | 15,914 | 15,914 | 15,694 | (221) |
| FICA | 981 | 1,217 | 1,110 | 1,201 | (17) |
| RETIREMENT - VSRS | 1,460 | 2,122 | 2,122 | 2,164 | 43 |
| HOSPITAL/MEDICAL PLANS | 0 | 0 | 3,702 | 3,510 | 3,510 |
| GROUP LIFE INSURANCE | 36 | 183 | 183 | 187 | 4 |
| PRINTING & BINDING | 224 | 250 | 195 | 250 | 0 |
| ADVERTISING | 0 | 526 | 0 | 500 | (26) |
| POSTAL SERVICE | 1,826 | 3,300 | 1,000 | 3,300 | 0 |
| MILEAGE | 0 | 0 | 0 | 0 | 0 |
| MEALS & LODGING | 0 | 0 | 0 | 200 | 200 |
| CONVENTION & EDUCATION | 0 | 0 | 0 | 250 | 250 |
| OFFICE SUPPLIES | 369 | 500 | 176 | 500 | 0 |
| **--TOTAL DEPARTMENT--** | **17,718** | **24,012** | **24,402** | **27,755** | **3,744** |

| | | | | | |
|---|---|---|---|---|---|
| ***LAND USE*** | | | | | |
| DEPUTY II | 12,822 | 15,386 | 15,386 | 15,694 | 308 |
| FICA | 981 | 1,177 | 1,055 | 1,201 | 24 |
| RETIREMENT - VSRS | 1,460 | 2,122 | 2,122 | 2,164 | 42 |
| HOSPITAL/MEDICAL PLANS | 0 | 0 | 3,702 | 3,510 | 3,510 |
| GROUP LIFE INSURANCE | 36 | 183 | 183 | 187 | 4 |
| ADVERTISING | 112 | 0 | 0 | 100 | 100 |
| POSTAL SERVICE | 0 | 0 | 83 | 0 | 0 |
| OFFICE SUPPLIES | 0 | 250 | 0 | 250 | 0 |
| **--TOTAL DEPARTMENT--** | **15,411** | **19,118** | **22,531** | **23,105** | **3,987** |

## TREASURER

The Treasurer's Office handles the collection and deposit of current and delinquent taxes and 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. This Constitutional Office is staffed by an elected four-year term Treasurer, five full-time deputies, and a part-time employee. A new Treasurer was elected and a new check scanning process was implemented in FY 2012. A new position to assist with delinquent tax collections was added to the FY 2014 budget.

| | ACTUAL EXPEND FY/2012 | AMENDED BUDGET FY/2013 | PROJECTED EXPEND FY/2013 | ADOPTED BUDGET FY/2014 | BUDGET CHANGE |
|---|---|---|---|---|---|
| ***TREASURER*** | | | | | |
| TREASURER | 72,034 | 72,034 | 72,034 | 74,195 | 2,161 |
| DEPUTY IV | 38,338 | 39,276 | 39,276 | 39,951 | 675 |
| DEPUTY II | 30,772 | 31,629 | 31,629 | 63,454 | 31,825 |
| DEPUTY I | 55,788 | 57,441 | 57,441 | 58,134 | 693 |
| ADMIN SRVS ASST | 13,244 | 15,230 | 12,986 | 0 | (15,230) |
| PART TIME HELP | 1,295 | 2,000 | 0 | 14,041 | 12,041 |
| FICA | 15,243 | 16,647 | 15,368 | 19,108 | 2,461 |
| RETIREMENT - VSRS | 30,476 | 32,076 | 32,390 | 36,412 | 4,336 |
| HOSPITAL/MEDICAL PLANS | 30,635 | 34,882 | 34,882 | 37,320 | 2,438 |
| GROUP LIFE INSURANCE | 552 | 2,360 | 2,359 | 2,805 | 445 |
| PROF SRVS - AUDIT | 6,000 | 0 | 0 | 0 | 0 |
| PROF SRVS - LEGAL | 3,890 | 5,800 | 150 | 150 | (5,650) |
| PROF SRVS - OTHER | 77,092 | 63,000 | 72,394 | 80,000 | 17,000 |
| MAINTENANCE SERVICE CONTRACTS | 598 | 5,524 | 808 | 624 | (4,900) |
| PRINTING & BINDING | 656 | 4,000 | 0 | 0 | (4,000) |
| ADVERTISING | 3,100 | 2,000 | 2,004 | 2,000 | 0 |
| POSTAL SERVICE | 30,391 | 36,500 | 34,946 | 36,000 | (500) |
| TELECOMMUNICATIONS | 1,340 | 1,350 | 1,398 | 1,500 | 150 |
| MILEAGE | 0 | 0 | 0 | | 0 |
| MILEAGE | 0 | 0 | 0 | 0 | 0 |
| MEALS & LODGING | 0 | 0 | 0 | 0 | 0 |
| CONVENTION & EDUCATION | 0 | 0 | 0 | 3,750 | 3,750 |
| DUES/MEMBERSHIPS | 280 | 280 | 355 | 280 | 0 |
| OFFICE SUPPLIES | 3,783 | 3,500 | 3,830 | 3,500 | 0 |
| FURNITURE & FIXTURES | 0 | 0 | 0 | 0 | 0 |
| COMPUTER EQUIPMENT | 18,164 | 500 | 190 | 0 | (500) |
| **--TOTAL DEPARTMENT--** | **433,670** | **426,029** | **414,440** | **473,224** | **47,195** |

# ACCOUNTING

The Accounting department is responsible for employee payroll, taxes, and benefits; procurement of goods and services; accounts payable and Form 1099 reporting; risk management; operational and capital budgeting; debt management; auditor assistance and internal controls; and general financial reporting, ensuring accuracy and consistency in all financial transactions. The department is staffed by the Division Chief, Finance and General Services and two accounting technicians, with a third technician position included in the FY 2014 budget.

| | ACTUAL EXPEND FY/2012 | AMENDED BUDGET FY/2013 | PROJECTED EXPEND FY/2013 | ADOPTED BUDGET FY/2014 | BUDGET CHANGE |
|---|---|---|---|---|---|
| ***ACCOUNTING*** | | | | | |
| DIV CHIEF FINANCE & GEN SRVS | 88,029 | 89,499 | 89,499 | 91,732 | 2,233 |
| ACCOUNTING TECHNICIANS | 68,720 | 70,573 | 67,224 | 116,148 | 45,575 |
| FICA | 11,268 | 12,245 | 11,199 | 15,903 | 3,658 |
| RETIREMENT - VSRS | 25,701 | 28,195 | 28,198 | 33,786 | 5,591 |
| HOSPITAL/MEDICAL PLANS | 22,841 | 22,841 | 22,841 | 25,956 | 3,115 |
| GROUP LIFE INSURANCE | 439 | 1,886 | 1,886 | 2,474 | 588 |
| PROF SRVS - OTHER | 89 | 0 | 0 | 0 | 0 |
| PRINTING & BINDING | 886 | 750 | 750 | 750 | 0 |
| ADVERTISING | 0 | 0 | 0 | 0 | 0 |
| MILEAGE | 0 | 0 | 0 | 0 | 0 |
| MEALS & LODGING | 0 | 0 | 0 | 1,045 | 1,045 |
| CONVENTION & EDUCATION | 0 | 0 | 0 | 1,715 | 1,715 |
| DUES/MEMBERSHIPS | 488 | 835 | 835 | 510 | (325) |
| OFFICE SUPPLIES | 181 | 200 | 218 | 200 | 0 |
| BOOKS AND SUBSCRIPTIONS | 0 | 0 | 199 | 0 | 0 |
| **--TOTAL DEPARTMENT--** | **218,641** | **227,024** | **222,849** | **290,219** | **63,195** |

## INFORMATION TECHNOLOGY

The Information Technology department is responsible for providing hardware, software, and network support, security, and training for County technology assets; project management for technology initiatives; and planning for adequate disaster recovery, continuity of operations, and future technology needs. The department consists of one director and two systems administrators. Equipment maintenance contracts have increased as warranties have expired on equipment purchased in previous years.

| | ACTUAL EXPEND FY/2012 | AMENDED BUDGET FY/2013 | PROJECTED EXPEND FY/2013 | ADOPTED BUDGET FY/2014 | BUDGET CHANGE |
|---|---|---|---|---|---|
| ***INFORMATION TECHNOLOGY*** | | | | | |
| DIRECTOR OF INFORMATION TECHNOLOGY | 77,943 | 79,305 | 79,305 | 81,222 | 1,917 |
| SYSTEMS ADMINISTRATORS | 97,832 | 99,935 | 100,199 | 101,948 | 2,013 |
| FICA | 12,649 | 13,712 | 12,986 | 14,012 | 300 |
| RETIREMENT – VSRS | 28,809 | 31,605 | 31,605 | 30,754 | (851) |
| HOSPITAL/MEDICAL PLANS | 25,839 | 25,608 | 25,608 | 24,288 | (1,320) |
| GROUP LIFE INSURANCE | 492 | 2,114 | 2,114 | 2,180 | 66 |
| PROF SRVS – OTHER | 0 | 0 | 0 | 0 | 0 |
| REPAIR AND MAINTENANCE | 943 | 1,000 | 724 | 1,000 | 0 |
| MAINTENANCE SERVICE CONTRACTS | 42,290 | 66,972 | 66,972 | 93,618 | 26,646 |
| POSTAL SERVICE | 30 | 0 | 279 | 0 | 0 |
| TELECOMMUNICATIONS | 10,185 | 11,460 | 9,969 | 11,460 | 0 |
| MILEAGE | 0 | 0 | 0 | 0 | 0 |
| MEALS & LODGING | 0 | 0 | 0 | 2,058 | 2,058 |
| CONVENTION & EDUCATION | 0 | 0 | 0 | 3,440 | 3,440 |
| OFFICE SUPPLIES | 987 | 600 | 20 | 0 | (600) |
| VEHICLE/EQUIPMENT FUEL | 189 | 400 | 167 | 400 | 0 |
| UNIFORMS/APPAREL | 40 | 0 | 0 | 0 | 0 |
| OTHER OPERATING SUPPLIES | 0 | 0 | 0 | 0 | 0 |
| COMPUTER EQUIPMENT | 50,110 | 66,800 | 66,800 | 52,700 | (14,100) |
| **--TOTAL DEPARTMENT--** | **348,337** | **399,511** | **396,749** | **419,080** | **19,569** |

# REGISTRAR/BOARD OF ELECTIONS

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

| | **ACTUAL EXPEND FY/2012** | **AMENDED BUDGET FY/2013** | **PROJECTED EXPEND FY/2013** | **ADOPTED BUDGET FY/2014** | **BUDGET CHANGE** |
|---|---|---|---|---|---|
| ***REGISTRAR/BOARD OF ELECTION** | | | | | |
| REGISTRAR | 47,647 | 48,157 | 48,157 | 49,651 | 1,494 |
| PART TIME HELP | 15,824 | 15,917 | 15,230 | 15,080 | (837) |
| ELECTORAL BOARD | 9,030 | 9,210 | 8,018 | 9,210 | 0 |
| FICA | 5,294 | 5,606 | 5,243 | 5,657 | 51 |
| RETIREMENT – VSRS | 7,809 | 8,299 | 8,567 | 8,336 | 37 |
| HOSPITAL/MEDICAL PLANS | 7,404 | 7,404 | 7,404 | 7,020 | (384) |
| GROUP LIFE INSURANCE | 133 | 573 | 573 | 591 | 18 |
| PROF SRVS – OTHER | 1,367 | 3,000 | 0 | 3,500 | 500 |
| TEMP HELP - ELECTION OFFICIALS | 25,964 | 20,000 | 20,000 | 23,000 | 3,000 |
| MAINTENANCE SERVICE CONTRACTS | 9,855 | 7,600 | 12,000 | 7,600 | 0 |
| PRINTING & BINDING | 1,159 | 9,000 | 3,533 | 4,000 | (5,000) |
| ADVERTISING | 2,526 | 1,000 | 576 | 1,000 | 0 |
| POSTAL SERVICE | 2,124 | 1,500 | 4,500 | 1,500 | 0 |
| TELECOMMUNICATIONS | 494 | 495 | 492 | 495 | 0 |
| LEASE/RENTAL OF BLDGS-POLLS | 2,170 | 1,400 | 1,260 | 2,000 | 600 |
| MILEAGE | 0 | 0 | 0 | 0 | 0 |
| MEALS & LODGING | 0 | 0 | 0 | 0 | 0 |
| CONVENTION & EDUCATION | 0 | 0 | 0 | 0 | 0 |
| DUES/MEMBERSHIPS | 265 | 425 | 265 | 450 | 25 |
| OFFICE SUPPLIES | 1,717 | 1,000 | 2,806 | 1,500 | 500 |
| COMPUTER EQUIPMENT | 975 | 0 | 0 | 5,500 | 5,500 |
| **--TOTAL DEPARTMENT--** | **141,758** | **140,586** | **138,623** | **146,090** | **5,504** |

# JUDICIAL ADMINISTRATION

## CLERK OF CIRCUIT COURT

This Constitutional Office is comprised of the Clerk of the Circuit Court and four full-time deputies. The Clerk is the custodian of the court records, land records, judgments, estate records and other legal documents. The Clerk has an on-going project funded through Library of Virginia grants and local funds to digitize and preserve those records. 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/2012 | AMENDED BUDGET FY/2013 | PROJECTED EXPEND FY/2013 | ADOPTED BUDGET FY/2014 | BUDGET CHANGE |
|---|---|---|---|---|---|
| ***CLERK OF THE CIRCUIT COURT*** | | | | | |
| CLERK OF THE CIRCUIT COURT | 103,419 | 104,526 | 104,526 | 108,826 | 4,300 |
| CHIEF DEPUTY CLERK I | 44,408 | 45,411 | 45,411 | 46,276 | 865 |
| DEPUTY CLERK IV | 33,905 | 34,796 | 34,796 | 35,332 | 536 |
| DEPUTY CLERK II | 28,362 | 29,193 | 29,193 | 29,875 | 682 |
| DEPUTY CLERK I | 27,894 | 28,720 | 28,720 | 29,067 | 347 |
| FICA | 17,657 | 18,563 | 18,400 | 19,077 | 514 |
| RETIREMENT – VSRS | 39,006 | 42,208 | 42,526 | 40,974 | (1,234) |
| HOSPITAL/MEDICAL PLANS | 18,204 | 18,204 | 20,904 | 27,516 | 9,312 |
| GROUP LIFE INSURANCE | 666 | 2,862 | 2,864 | 2,968 | 106 |
| PROF SRVS - ACCTG/AUDITING | 0 | 3,250 | 0 | 0 | (3,250) |
| PROF SRVS – OTHER | 27,803 | 42,000 | 30,864 | 52,000 | 10,000 |
| MAINTENANCE SERVICE CONTRACTS | 17,822 | 22,500 | 22,500 | 22,500 | 0 |
| ADVERTISING | 0 | 0 | 112 | 0 | 0 |
| POSTAL SERVICE | 2,665 | 3,000 | 2,404 | 3,000 | 0 |
| TELECOMMUNICATIONS | 1,276 | 1,400 | 1,188 | 1,400 | 0 |
| MILEAGE | 0 | 0 | 0 | 750 | 750 |
| MEALS & LODGING | 0 | 0 | 0 | 100 | 100 |
| CONVENTION & EDUCATION | 0 | 0 | 0 | 450 | 450 |
| DUES/MEMBERSHIPS | 97 | 715 | 450 | 961 | 246 |
| OFFICE SUPPLIES | 6,018 | 7,000 | 6,000 | 7,000 | 0 |
| BOOKS & SUBSCRIPTIONS | 0 | 0 | 180 | 0 | 0 |
| FURNITURE & FIXTURES | 0 | 1,500 | 4,500 | 0 | (1,500) |
| COMPUTER EQUIPMENT | 1,125 | 0 | 1,912 | 3,000 | 3,000 |
| **--TOTAL DEPARTMENT--** | **370,434** | **405,849** | **397,451** | **431,072** | **25,223** |

# 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/2012** | **AMENDED BUDGET FY/2013** | **PROJECTED EXPEND FY/2013** | **ADOPTED BUDGET FY/2014** | **BUDGET CHANGE** |
|---|---|---|---|---|---|
| ***CIRCUIT COURT*** | | | | | |
| PROF SRVS - OTHER | 0 | 550 | 0 | 550 | 0 |
| TEMP HELP - JURORS/COMMISSIONERS | 3,120 | 3,000 | 4,000 | 3,000 | 0 |
| PURCH GOVT SRVS-PETERSBURG OFFICE | 9,511 | 9,600 | 19,377 | 9,680 | 80 |
| TELECOMMUNICATIONS | 3,477 | 3,900 | 2,354 | 2,600 | (1,300) |
| **--TOTAL DEPARTMENT--** | **16,109** | **17,050** | **25,731** | **15,830** | **(1,220)** |

## 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/2012 | AMENDED BUDGET FY/2013 | PROJECTED EXPEND FY/2013 | ADOPTED BUDGET FY/2014 | BUDGET CHANGE |
|---|---|---|---|---|---|
| ***GENERAL DISTRICT COURT*** | | | | | |
| PROF SRVS - LEGAL | 17,916 | 20,000 | 17,400 | 20,000 | 0 |
| MAINTENANCE SERVICE CONTRACTS | 784 | 785 | 789 | 2,176 | 1,391 |
| POSTAL SERVICE | 2,342 | 2,004 | 2,417 | 1,200 | (804) |
| TELECOMMUNICATIONS | 4,215 | 4,600 | 3,200 | 3,500 | (1,100) |
| DUES/MEMBERSHIPS | 120 | 120 | 120 | 160 | 40 |
| OFFICE SUPPLIES | 663 | 500 | 398 | 1,000 | 500 |
| FURNITURE & FIXTURES | 0 | 0 | 1,743 | 0 | 0 |
| **--TOTAL DEPARTMENT--** | **26,040** | **28,009** | **26,067** | **28,036** | **27** |

## MAGISTRATES

The County has three part-time Magistrates and one Chief Magistrate, who is in charge of Region Three and maintains his primary office in Dinwiddie. 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 supplies.

| | ACTUAL EXPEND FY/2012 | AMENDED BUDGET FY/2013 | PROJECTED EXPEND FY/2013 | ADOPTED BUDGET FY/2014 | BUDGET CHANGE |
|---|---|---|---|---|---|
| ***MAGISTRATES*** | | | | | |
| POSTAL SERVICE | 83 | 77 | 58 | 77 | 0 |
| TELECOMMUNICATIONS | 1,001 | 550 | 620 | 550 | 0 |
| OFFICE SUPPLIES | 239 | 500 | 0 | 461 | (39) |
| **--TOTAL DEPARTMENT--** | **1,324** | **1,127** | **678** | **1,088** | **(39)** |

## VICTIM WITNESS PROGRAM

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

| | ACTUAL EXPEND FY/2012 | AMENDED BUDGET FY/2013 | PROJECTED EXPEND FY/2013 | ADOPTED BUDGET FY/2014 | BUDGET CHANGE |
|---|---|---|---|---|---|
| ***VICTIM WITNESS PROGRAM*** | | | | | |
| VICTIM WITNESS COORDINATOR | 38,361 | 39,299 | 39,299 | 39,975 | 676 |
| FICA | 2,848 | 3,006 | 2,940 | 3,058 | 52 |
| RETIREMENT - VSRS | 6,287 | 6,897 | 6,897 | 6,712 | (185) |
| HOSPITAL/MEDICAL PLANS | 4,637 | 4,637 | 4,637 | 4,344 | (293) |
| GROUP LIFE INSURANCE | 107 | 461 | 461 | 476 | 15 |
| TELECOMMUNICATIONS | 269 | 300 | 269 | 300 | 0 |
| MILEAGE | 183 | 0 | 0 | 0 | 0 |
| MEALS & LODGING | 0 | 0 | 0 | 0 | 0 |
| CONVENTION & EDUCATION | 1,260 | 1,000 | 1,000 | 1,235 | 235 |
| DUES/MEMBERSHIPS | 0 | 300 | 300 | 300 | 0 |
| OFFICE SUPPLIES | 1,959 | 925 | 925 | 925 | 0 |
| **--TOTAL DEPARTMENT--** | **55,912** | **56,825** | **56,730** | **57,325** | **500** |

# 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 attorney, an office manager, and two secretaries.

| | ACTUAL EXPEND FY/2012 | AMENDED BUDGET FY/2013 | PROJECTED EXPEND FY/2013 | ADOPTED BUDGET FY/2014 | BUDGET CHANGE |
|---|---|---|---|---|---|
| ***COMMONWEALTH'S ATTORNEY*** | | | | | |
| COMMONWEALTH'S ATTORNEY | 113,760 | 114,977 | 114,977 | 119,708 | 4,731 |
| ASSISTANT COMMONWEALTH'S ATTY | 136,242 | 140,332 | 140,330 | 143,100 | 2,768 |
| ADMINISTRATIVE ASSISTANT | 40,279 | 41,238 | 41,238 | 41,973 | 735 |
| SECRETARY | 53,839 | 63,791 | 63,791 | 64,350 | 559 |
| FICA | 24,443 | 27,565 | 25,968 | 28,239 | 674 |
| RETIREMENT - VSRS | 47,387 | 53,840 | 54,481 | 53,816 | (24) |
| HOSPITAL/MEDICAL PLANS | 55,565 | 57,111 | 57,110 | 54,024 | (3,087) |
| GROUP LIFE INSURANCE | 868 | 3,858 | 3,858 | 3,989 | 131 |
| PROF SRVS - OTHER | 122 | 0 | 0 | 0 | 0 |
| MAINTENANCE SERVICE CONTRACTS | 688 | 650 | 1,039 | 1,000 | 350 |
| ADVERTISING | 112 | 0 | 0 | 0 | 0 |
| POSTAL SERVICE | 548 | 500 | 408 | 500 | 0 |
| TELECOMMUNICATIONS | 1,810 | 1,900 | 1,679 | 1,700 | (200) |
| DUES/MEMBERSHIPS | 600 | 1,580 | 1,215 | 1,580 | 0 |
| OFFICE SUPPLIES | 1,857 | 1,500 | 1,500 | 2,000 | 500 |
| BOOKS AND SUBSCRIPTIONS | 495 | 0 | 451 | 0 | 0 |
| **--TOTAL DEPARTMENT--** | **478,614** | **508,842** | **508,044** | **515,979** | **7,137** |

# 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 a newly elected four-year term Sheriff, a major, a captain, two lieutenants, forty deputies, and three support staff. In FY 2009 the Sheriff's Office opened a satellite office in the northern end of the County to better serve that population. In FY 2012, the defunct Dinwiddie Volunteer Rescue Squad organization gifted their building to the Sheriff's Office.

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.

With the opening of the Meherrin River Regional Jail Authority (MRRJA) in July 2012, the County's local jail became a holding facility and a new security/transport unit was put in place to man the Sheriff's office on nights and weekends and to transport inmates to and from facilities other than MRRJA.

| | ACTUAL EXPEND FY/2012 | AMENDED BUDGET FY/2013 | PROJECTED EXPEND FY/2013 | ADOPTED BUDGET FY/2014 | BUDGET CHANGE |
|---|---|---|---|---|---|
| ***SHERIFF*** | | | | | |
| SHERIFF | 82,147 | 81,106 | 81,067 | 84,402 | 3,296 |
| DEPUTIES-COMP BOARD FUNDED | 1,354,401 | 1,275,890 | 1,214,125 | 1,143,987 | (131,903) |
| SCHOOL RESOURCE OFFICERS | 127,229 | 88,081 | 88,081 | 89,725 | 1,644 |
| DEPUTIES-COUNTY FUNDED | 416,497 | 778,117 | 820,267 | 851,719 | 73,602 |
| ADMINISTRATIVE STAFF | 0 | 0 | 0 | 105,479 | 105,479 |
| OVERTIME | 134,905 | 140,000 | 220,896 | 150,000 | 10,000 |
| SECURITY WORK | 44,468 | 50,000 | 86,989 | 50,000 | 0 |
| SELECTIVE ENFORCEMENT | 206,244 | 200,000 | 147,750 | 160,000 | (40,000) |
| FICA | 168,714 | 199,909 | 194,057 | 201,601 | 1,692 |
| RETIREMENT - VSRS | 313,906 | 383,511 | 377,066 | 373,788 | (9,723) |
| HOSPITAL/MEDICAL PLANS | 307,322 | 330,388 | 343,229 | 323,172 | (7,216) |
| GROUP LIFE INSURANCE | 5,437 | 26,129 | 25,876 | 27,076 | 947 |
| PROF SRVS - MEDICAL | 11,410 | 8,000 | 10,181 | 8,000 | 0 |
| PROF SRVS - OTHER | 215 | 100 | 40 | 0 | (100) |
| REPAIR AND MAINTENANCE | 76,577 | 75,000 | 75,322 | 75,000 | 0 |
| MAINTENANCE SERVICE CONTRACTS | 5,875 | 10,400 | 15,000 | 10,400 | 0 |
| ADVERTISING | 644 | 750 | 612 | 750 | 0 |
| PURCH GOVT SRVS-CRATER CRIMINIAL JUSTICE ACADEMY | 25,656 | 25,656 | 25,656 | 22,489 | (3,167) |
| ELECTRICAL SERVICE | 9,793 | 8,500 | 16,571 | 14,330 | 5,830 |
| HEATING SERVICE | 1,966 | 3,250 | 6,000 | 6,000 | 2,750 |
| WATER & SEWER | 651 | 800 | 697 | 800 | 0 |
| POSTAL SERVICE | 1,999 | 3,000 | 3,917 | 3,500 | 500 |

| | ACTUAL EXPEND FY/2012 | AMENDED BUDGET FY/2013 | PROJECTED EXPEND FY/2013 | ADOPTED BUDGET FY/2014 | BUDGET CHANGE |
|---|---|---|---|---|---|
| ***SHERIFF*** | | | | | |
| TELECOMMUNICATIONS | 32,913 | 54,400 | 39,914 | 54,400 | 0 |
| CONVENTION & EDUCATION | 539 | 0 | 213 | 0 | 0 |
| EXTRADITION OF PRISONERS TRAVEL | 502 | 1,000 | 514 | 1,000 | 0 |
| CONTRIBUTION-CRIMESOLVERS | 0 | 0 | 0 | 250 | 250 |
| DUES/MEMBERSHIPS | 6,462 | 6,472 | 6,472 | 6,472 | 0 |
| OFFICE SUPPLIES | 5,435 | 6,500 | 3,670 | 6,500 | 0 |
| REPAIR & MAINTENANCE SUPPLIES | 21,984 | 22,500 | 16,001 | 22,500 | 0 |
| VEHICLE/EQUIPMENT FUEL | 222,038 | 252,000 | 220,833 | 252,000 | 0 |
| POLICE SUPPLIES | 28,998 | 20,000 | 20,000 | 20,000 | 0 |
| UNIFORMS/APPAREL | 14,255 | 19,000 | 13,831 | 19,000 | 0 |
| BOOKS AND SUBSCRIPTIONS | 566 | 800 | 0 | 800 | 0 |
| INVESTIGATIVE SUPPLIES | 4,904 | 8,000 | 7,118 | 8,000 | 0 |
| MACHINERY & EQUIPMENT | 19,473 | 0 | 0 | 11,000 | 11,000 |
| FURNITURE & FIXTURES | 282 | 0 | 0 | 0 | 0 |
| COMMUNICATION EQUIPMENT | 303 | 0 | 0 | 0 | 0 |
| MOTOR VEHICLES | 168,045 | 135,000 | 135,000 | 210,000 | 75,000 |
| COMPUTER EQUIPMENT | 53,548 | 76,843 | 76,843 | 0 | (76,843) |
| **--TOTAL DEPARTMENT--** | **3,876,302** | **4,291,102** | **4,293,806** | **4,314,140** | **23,038** |

## 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 stations located around the County provide a base for operations that utilize 300 municipal fire hydrants and 36 dry hydrants. 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/2012 | AMENDED BUDGET FY/2013 | PROJECTED EXPEND FY/2013 | ADOPTED BUDGET FY/2014 | BUDGET CHANGE |
|---|---|---|---|---|---|
| ***VOLUNTEER FIRE DEPARTMENTS*** | | | | | |
| PROF SRVS - MEDICAL | 27,815 | 35,000 | 26,530 | 35,000 | 0 |
| PROF SRVS - OTHER | 0 | 0 | 40 | 4,000 | 4,000 |
| REPAIR AND MAINTENANCE | 85,125 | 55,000 | 33,987 | 55,000 | 0 |
| MAINTENANCE SERVICE CONTRACTS | 45,066 | 45,000 | 43,189 | 45,000 | 0 |
| ADVERTISING | 200 | 0 | 0 | 0 | 0 |
| ELECTRICAL SERVICE-REIMB DINWIDDIE | 12,313 | 14,500 | 14,500 | 14,500 | 0 |
| ELECTRICAL SERVICE-REIMB FORD | 12,487 | 13,500 | 13,500 | 13,500 | 0 |
| ELECTRICAL SERVICE-REIMB MCKENNEY | 7,095 | 10,000 | 10,000 | 10,000 | 0 |
| ELECTRICAL SERVICE-REIMB NAMOZINE | 11,947 | 14,000 | 14,000 | 14,000 | 0 |
| ELECTRICAL SERVICE-REIMB OLD HICKORY | 5,639 | 6,500 | 6,500 | 6,500 | 0 |
| AUTO & MULTI PERIL INSURANCE | 46,840 | 47,000 | 49,659 | 51,000 | 4,000 |
| HEALTH & ACCIDENT INSURANCE | 30,566 | 31,000 | 32,094 | 32,000 | 1,000 |
| CONTRIBUTION-DINWIDDIE | 20,962 | 22,500 | 22,500 | 22,500 | 0 |
| CONTRIBUTION-FORD | 21,492 | 22,500 | 22,500 | 22,500 | 0 |
| CONTRIBUTION-MCKENNEY | 16,074 | 22,500 | 22,500 | 22,500 | 0 |
| CONTRIBUTION-NAMOZINE | 25,577 | 25,000 | 25,000 | 25,000 | 0 |
| CONTRIBUTION-OLD HICKORY | 19,351 | 22,500 | 22,500 | 22,500 | 0 |
| CONTRIBUTION-CARSON | 13,500 | 13,500 | 13,500 | 13,500 | 0 |
| CONTRIBUTION-CHIEF'S ASSOC | 2,855 | 3,000 | 3,013 | 3,300 | 300 |
| REPAIR & MAINTENANCE SUPPLIES | 1,180 | 1,000 | 1,742 | 1,000 | 0 |
| VEHICLE/EQUIPMENT FUEL | 49,574 | 47,250 | 47,250 | 47,250 | 0 |
| MACHINERY & EQUIPMENT | 27,123 | 38,000 | 38,000 | 42,000 | 4,000 |
| **--TOTAL DEPARTMENT--** | **482,780** | **489,250** | **462,504** | **502,550** | **13,300** |

## EMERGENCY MEDICAL SERVICES

This department is responsible for the delivery of emergency medical service to all County citizens and businesses on a 24/7/365 basis. The County employs 16 full-time and 10 part-time emergency medical personnel, and also utilizes over 100 volunteers in this effort. The annual Ambulance Aid program and third-party ambulance service billings help defray some of this department's costs. The following outside agency is funded through this department's budget:

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

| | ACTUAL EXPEND FY/2012 | AMENDED BUDGET FY/2013 | PROJECTED EXPEND FY/2013 | ADOPTED BUDGET FY/2014 | BUDGET CHANGE |
|---|---|---|---|---|---|
| ***EMERGENCY MEDICAL SERVICES*** | | | | | |
| EMS PROVIDERS | 420,420 | 442,819 | 445,672 | 450,884 | 8,065 |
| EMS SHIFT LEADERS | 186,656 | 190,767 | 197,189 | 194,508 | 3,741 |
| OVERTIME | 67,470 | 85,000 | 83,782 | 86,700 | 1,700 |
| PARTTIME EMS PROVIDERS | 113,768 | 107,219 | 99,356 | 107,100 | (119) |
| FICA | 57,851 | 63,174 | 60,711 | 64,198 | 1,024 |
| RETIREMENT - VSRS | 96,510 | 108,525 | 104,171 | 104,056 | (4,469) |
| HOSPITAL/MEDICAL PLANS | 87,724 | 98,500 | 91,674 | 96,240 | (2,260) |
| GROUP LIFE INSURANCE | 1,696 | 7,445 | 7,290 | 7,680 | 235 |
| PROF SRVS - MEDICAL | 3,002 | 3,500 | 7,843 | 3,500 | 0 |
| PROF SRVS - ACCTG/AUDITING | 34,395 | 36,000 | 26,653 | 36,000 | 0 |
| PROF SRVS - OTHER | 85 | 0 | 25 | 0 | 0 |
| TEMP HELP - INSTRUCTORS | 240 | 2,000 | 40 | 1,000 | (1,000) |
| REPAIR AND MAINTENANCE | 58,480 | 50,000 | 46,670 | 50,000 | 0 |
| MAINTENANCE SERVICE CONTRACTS | 31,729 | 39,000 | 39,000 | 39,000 | 0 |
| PRINTING & BINDING | 960 | 1,000 | 734 | 1,000 | 0 |
| ADVERTISING | 637 | 1,000 | 220 | 1,000 | 0 |
| POSTAL SERVICE | 354 | 500 | 389 | 500 | 0 |
| TELECOMMUNICATIONS | 4,078 | 4,000 | 3,970 | 4,000 | 0 |
| CONTRIBUTION-MEDFLIGHT | 2,000 | 2,000 | 2,000 | 2,200 | 200 |
| REFUNDS-REVENUE RECOVERY | 2,726 | 2,500 | 5,477 | 2,500 | 0 |
| OFFICE SUPPLIES | 56 | 500 | 189 | 500 | 0 |
| MEDICAL SUPPLIES | 26,710 | 29,000 | 27,157 | 29,000 | 0 |
| JANITORIAL SUPPLIES | 1,774 | 2,000 | 2,570 | 2,000 | 0 |
| REPAIR & MAINTENANCE SUPPLIES | 901 | 1,000 | 1,290 | 1,000 | 0 |
| VEHICLE/EQUIPMENT FUEL | 21,953 | 25,200 | 46,000 | 46,000 | 20,800 |
| UNIFORMS/APPAREL | 5,266 | 5,000 | 3,390 | 5,000 | 0 |
| BOOKS AND SUBSCRIPTIONS | 44 | 0 | 0 | 0 | 0 |
| EDUCATION/RECREATION SUPPLIES | 136 | 200 | 200 | 200 | 0 |
| MACHINERY & EQUIPMENT | 0 | 0 | 0 | 12,000 | 12,000 |
| **--TOTAL DEPARTMENT--** | **1,227,623** | **1,307,849** | **1,303,660** | **1,347,766** | **39,917** |

## FIRE AND RESCUE SERVICES

This department is primarily responsible for the oversight of the County's fire suppression and prevention services and the emergency management program. It consists of a division chief, a fire and EMS coordinator (which has transitioned from a Fire Marshall position), and a program support specialist. The County has received state grants over the past several years to help train Community Emergency Response Teams and to purchase emergency-related equipment. Outside agencies supported through this budget are the following:

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

Direct Hurricane Irene-related expenditures and associated indirect administrative expenditures were captured in the Emergency Management department and were reimbursed by both federal and state emergency management agencies in FY 2012 & 2013.

| | ACTUAL EXPEND FY/2012 | AMENDED BUDGET FY/2013 | PROJECTED EXPEND FY/2013 | ADOPTED BUDGET FY/2014 | BUDGET CHANGE |
|---|---|---|---|---|---|
| ***FIRE & RESCUE SERVICES*** | | | | | |
| DIV CHIEF FIRE & EMS | 85,882 | 87,329 | 87,329 | 89,495 | 2,166 |
| FIRE & EMS COORDINATOR | 23,232 | 48,293 | 38,103 | 44,138 | (4,155) |
| PROG SUPPORT SPEC | 32,329 | 33,203 | 31,007 | 33,689 | 486 |
| PART TIME HELP | 2,709 | 0 | 588 | 0 | 0 |
| FICA | 10,101 | 12,915 | 11,964 | 12,800 | (115) |
| RETIREMENT - VSRS | 22,252 | 27,842 | 26,476 | 26,769 | (1,073) |
| HOSPITAL/MEDICAL PLANS | 25,200 | 26,237 | 24,384 | 21,612 | (4,625) |
| GROUP LIFE INSURANCE | 380 | 1,990 | 1,872 | 1,991 | 1 |
| PROF SRVS - OTHER | 90 | 0 | 0 | 0 | 0 |
| REPAIR AND MAINTENANCE | 972 | 1,100 | 3,094 | 1,200 | 100 |
| MAINTENANCE SERVICE CONTRACTS | 339 | 323 | 349 | 323 | 0 |
| ADVERTISING | 474 | 300 | 0 | 300 | 0 |
| POSTAL SERVICE | 499 | 550 | 354 | 500 | (50) |
| TELECOMMUNICATIONS | 1,915 | 2,000 | 1,651 | 2,000 | 0 |
| MILEAGE | 0 | 0 | 0 | 0 | 0 |
| MEALS & LODGING | 0 | 0 | 0 | 888 | 888 |
| CONVENTION & EDUCATION | 0 | 0 | 35 | 500 | 500 |
| CONTRIBUTION-FORESTRY SRVS | 20,188 | 20,188 | 20,188 | 20,293 | 105 |
| CONTRIBUTION-RED CROSS | 6,332 | 6,333 | 6,333 | 6,333 | 0 |
| DUES/MEMBERSHIPS | 115 | 410 | 410 | 410 | 0 |
| OFFICE SUPPLIES | 723 | 1,200 | 660 | 1,200 | 0 |
| REPAIR & MAINTENANCE SUPPLIES | 548 | 2,000 | 107 | 2,000 | 0 |
| VEHICLE/EQUIPMENT FUEL | 4,345 | 4,900 | 6,261 | 6,700 | 1,800 |
| UNIFORMS/APPAREL | 191 | 500 | 500 | 500 | 0 |
| BOOKS AND SUBSCRIPTIONS | 1,067 | 500 | 500 | 500 | 0 |
| OTHER OPERATING SUPPLIES-DISASTER | 830 | 5,000 | 1,515 | 5,000 | 0 |
| MACHINERY & EQUIPMENT | 2,291 | 0 | 0 | 0 | 0 |
| **--TOTAL DEPARTMENT--** | **243,004** | **283,113** | **263,682** | **279,141** | **(3,972)** |

| | ACTUAL EXPEND FY/2012 | AMENDED BUDGET FY/2013 | PROJECTED EXPEND FY/2013 | ADOPTED BUDGET FY/2014 | BUDGET CHANGE |
|---|---|---|---|---|---|
| ***EMERGENCY MANAGEMENT*** | | | | | |
| OVERTIME | 14,411 | 0 | 0 | 0 | 0 |
| FICA | 1,052 | 0 | 0 | 0 | 0 |
| REPAIR & MAINTENANCE | 8,176 | 0 | 0 | 0 | 0 |
| LEASE/RENTAL OF EQUIPMENT | 229 | 0 | 0 | 0 | 0 |
| FOOD SUPPLIES | 27,194 | 0 | 0 | 0 | 0 |
| MEDICAL SUPPLIES | 1,337 | 0 | 0 | 0 | 0 |
| JANITORIAL & LAUNDRY SUPPLIES | 4 | 0 | 0 | 0 | 0 |
| REPAIR & MAINTENANCE SUPPLIES | 2,628 | 0 | 0 | 0 | 0 |
| VEHICLE/EQUIPMENT FUEL | 25,492 | 0 | 0 | 0 | 0 |
| **--TOTAL DEPARTMENT--** | **80,523** | **0** | **0** | **0** | **0** |

## CONFINEMENT AND CARE OF PRISONERS

The County has joined with Brunswick and Mecklenburg counties to form the Meherrin River Regional Jail Authority (MRRJA) to address the long-term inmate population needs, and that facility located in Brunswick County opened in July 2012. Since the County's inmates have been transferred to the new facility, the Sheriff's Office now only operates a lock-up facility that holds arrestees until they can be transported to the regional jail. The annual payment to MRRJA is scheduled to increase in FY 2014 by the County's proportionate share of the Authority's debt service payments.

| | ACTUAL EXPEND FY/2012 | AMENDED BUDGET FY/2013 | PROJECTED EXPEND FY/2013 | ADOPTED BUDGET FY/2014 | BUDGET CHANGE |
|---|---|---|---|---|---|
| ***CONFINEMENT & CARE OF PRISONERS*** | | | | | |
| CORRECTIONS OFFICERS | 402,701 | 0 | 0 | 0 | 0 |
| COOK | 29,376 | 0 | 0 | 0 | 0 |
| OVERTIME | 36,650 | 0 | 0 | 0 | 0 |
| FICA | 33,177 | 0 | 0 | 0 | 0 |
| RETIREMENT - VSRS | 71,441 | 0 | 0 | 0 | 0 |
| HOSPITAL/MEDICAL PLANS | 102,865 | 0 | 0 | 0 | 0 |
| GROUP LIFE INSURANCE | 1,253 | 0 | 0 | 0 | 0 |
| PROF SRVS - MEDICAL | 76,675 | 0 | 715 | 0 | 0 |
| PROF SRVS - OTHER | 5 | 0 | 0 | 0 | 0 |
| REPAIR AND MAINTENANCE | 21,513 | 5,000 | 2,000 | 5,000 | 0 |
| MAINTENANCE SERVICE CONTRACTS | 14,555 | 4,000 | 2,554 | 4,000 | 0 |
| LAUNDRY AND DRY CLEANING | 1,709 | 0 | 0 | 0 | 0 |
| PURCH GOVT SRVS-JAIL BEDS | 634,313 | 1,451,966 | 1,451,968 | 1,740,238 | 288,272 |
| ELECTRICAL SERVICE | 26,326 | 17,000 | 14,721 | 17,000 | 0 |
| HEATING SERVICE | 22,833 | 18,000 | 4,795 | 5,600 | (12,400) |
| WATER & SEWER | 63,034 | 22,493 | 22,493 | 22,328 | (165) |
| TELECOMMUNICATIONS | 3,056 | 0 | 0 | 0 | 0 |
| OFFICE SUPPLIES | 862 | 0 | 0 | 0 | 0 |
| FOOD SUPPLIES | 104,047 | 0 | 0 | 0 | 0 |
| MEDICAL SUPPLIES | 45,894 | 500 | 500 | 500 | 0 |
| JANITORIAL SUPPLIES | 16,140 | 0 | 0 | 0 | 0 |
| REPAIR & MAINTENANCE SUPPLIES | 1,944 | 0 | 0 | 0 | 0 |
| VEHICLE/EQUIPMENT FUEL | 10,893 | 0 | 0 | 0 | 0 |
| POLICE SUPPLIES | 384 | 0 | 0 | 0 | 0 |
| UNIFORMS/APPAREL | 1,934 | 0 | 0 | 0 | 0 |
| MACHINERY & EQUIPMENT | 418 | 0 | 0 | 0 | 0 |
| **--TOTAL DEPARTMENT--** | **1,723,999** | **1,518,959** | **1,499,747** | **1,794,666** | **275,707** |

## COURT SERVICES OFFICE

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

| | ACTUAL EXPEND FY/2012 | AMENDED BUDGET FY/2013 | PROJECTED EXPEND FY/2013 | ADOPTED BUDGET FY/2014 | BUDGET CHANGE |
|---|---|---|---|---|---|
| ***COURT SERVICES OFFICE*** | | | | | |
| PART-TIME COMM SUPERVISION OFFICER | 10,945 | 10,717 | 9,654 | 10,400 | (317) |
| FICA | 837 | 820 | 751 | 796 | (24) |
| PROF SRVS – OTHER | 3,997 | 4,000 | 5,367 | 4,000 | 0 |
| PURCH GOVT SRVS-CRATER YOUTH CARE | 267,774 | 259,586 | 249,703 | 247,291 | (12,295) |
| TELECOMMUNICATIONS | 1,086 | 1,000 | 1,317 | 1,000 | 0 |
| OFFICE SUPPLIES | 425 | 400 | 366 | 400 | 0 |
| **--TOTAL DEPARTMENT--** | **285,064** | **276,523** | **267,157** | **263,887** | **(12,636)** |

## OTHER CORRECTIONS AND DETENTION

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

| | **ACTUAL EXPEND FY/2012** | **AMENDED BUDGET FY/2013** | **PROJECTED EXPEND FY/2013** | **ADOPTED BUDGET FY/2014** | **BUDGET CHANGE** |
|---|---|---|---|---|---|
| ***OTHER CORRECTIONS & DETENTION*** | | | | | |
| DIRECTOR OF COMPREHENSIVE SRVS | 64,010 | 65,223 | 65,223 | 66,703 | 1,480 |
| PART TIME COMM SUPERVISION COORD | 16,960 | 17,691 | 15,447 | 16,877 | (814) |
| PART TIME VJCCCA COORDINATOR | 27,223 | 26,385 | 23,887 | 25,703 | (682) |
| PARENT REPRESENTATIVES FAPT/CPMT | 0 | 240 | 100 | 240 | 0 |
| FICA | 8,033 | 8,361 | 7,800 | 8,360 | (1) |
| RETIREMENT - VSRS | 10,491 | 11,509 | 11,509 | 11,199 | (310) |
| HOSPITAL/MEDICAL PLANS | 7,404 | 7,404 | 7,404 | 7,020 | (384) |
| GROUP LIFE INSURANCE | 179 | 770 | 770 | 794 | 24 |
| PROF SRVS - OTHER | 0 | 300 | 0 | 300 | 0 |
| REPAIR AND MAINTENANCE | 54 | 0 | 48 | 0 | 0 |
| MAINTENANCE SERVICE CONTRACTS | 637 | 320 | 825 | 900 | 580 |
| ADVERTISING | 0 | 0 | 0 | 0 | 0 |
| POSTAL SERVICE | 534 | 450 | 464 | 450 | 0 |
| TELECOMMUNICATIONS | 1,245 | 1,750 | 1,225 | 1,200 | (550) |
| INSURANCE | 495 | 495 | 500 | 495 | 0 |
| MILEAGE | 0 | 0 | 0 | 0 | 0 |
| MEALS & LODGING | 0 | 0 | 0 | 200 | 200 |
| CONVENTION & EDUCATION | 0 | 0 | 0 | 250 | 250 |
| OFFICE SUPPLIES | 778 | 1,000 | 1,000 | 1,000 | 0 |
| VEHICLE/EQUIPMENT FUEL | 455 | 500 | 391 | 500 | 0 |
| EDUCATION/RECREATION SUPPLIES | 429 | 500 | 162 | 500 | 0 |
| **--TOTAL DEPARTMENT--** | **138,928** | **142,898** | **136,756** | **142,691** | **(207)** |

# BUILDING INSPECTIONS

This department handles all stages of building and safety code regulation compliance, which include but are not limited to, inspection of footings, plumbing, framing, electrical, insulation, soil related issues, utility hookups, and unsafe structures that threaten the health and safety of the citizens. To fulfill this duty, the employees must remain current in building and safety code regulations. The department has undergone retirement-related restructuring over the last several years, resulting in the Building Official and two Building Inspectors positions being funded for FY 2014. Funds also have been appropriated for the demolition of dilapidated structures as needed.

| | ACTUAL EXPEND FY/2012 | AMENDED BUDGET FY/2013 | PROJECTED EXPEND FY/2013 | ADOPTED BUDGET FY/2014 | BUDGET CHANGE |
|---|---|---|---|---|---|
| ***BUILDING INSPECTION*** | | | | | |
| BUILDING OFFICIAL | 44,753 | 66,840 | 66,840 | 68,370 | 1,530 |
| ASSISTANT BUILDING OFFICIAL | 55,294 | 0 | 0 | 0 | 0 |
| BUILDING INSPECTOR | 37,830 | 43,274 | 43,274 | 87,262 | 43,988 |
| PLANS REVIEWER/BUILDING INSPECTOR | 56,004 | 58,016 | 52,347 | 0 | (58,016) |
| FICA | 14,837 | 12,862 | 12,428 | 11,906 | (956) |
| RETIREMENT - VSRS | 31,210 | 29,628 | 29,080 | 24,836 | (4,792) |
| HOSPITAL/MEDICAL PLANS | 7,128 | 4,637 | 5,216 | 11,364 | 6,727 |
| GROUP LIFE INSURANCE | 533 | 1,982 | 1,959 | 1,852 | (130) |
| PROF SRVS - OTHER | 4,359 | 16,000 | 5,000 | 10,000 | (6,000) |
| REPAIR AND MAINTENANCE | 1,520 | 1,500 | 2,811 | 2,000 | 500 |
| MAINTENANCE SERVICE CONTRACTS | 55 | 0 | 0 | 0 | 0 |
| ADVERTISING | 153 | 500 | 697 | 500 | 0 |
| POSTAL SERVICE | 306 | 500 | 175 | 300 | (200) |
| TELECOMMUNICATIONS | 3,154 | 3,175 | 3,521 | 3,600 | 425 |
| MILEAGE | 0 | 0 | 0 | 635 | 635 |
| MEALS & LODGING | 0 | 0 | 0 | 800 | 800 |
| CONVENTION & EDUCATION | 0 | 0 | 0 | 3,490 | 3,490 |
| DUES/MEMBERSHIPS | 630 | 630 | 630 | 852 | 222 |
| REFUNDS-PERMITS | 1,653 | 1,500 | 1,160 | 1,500 | 0 |
| TRAINING - 2% STATE | 2,489 | 2,500 | 2,639 | 2,500 | 0 |
| OFFICE SUPPLIES | 1,801 | 2,000 | 1,090 | 1,000 | (1,000) |
| VEHICLE/EQUIPMENT FUEL | 3,339 | 4,000 | 4,911 | 5,500 | 1,500 |
| UNIFORMS/APPAREL | 362 | 500 | 0 | 500 | 0 |
| BOOKS AND SUBSCRIPTIONS | 1,455 | 1,000 | 539 | 1,500 | 500 |
| MOTOR VEHICLES | 17,743 | 0 | 0 | 0 | 0 |
| **--TOTAL DEPARTMENT--** | **286,608** | **251,044** | **234,319** | **240,267** | **(10,777)** |

## ANIMAL CONTROL / POUND

Under the supervision of the Division Chief, Fire and EMS, 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 operates a pound which secures and cares for stray animals and also offers them for adoption to the public. The department employs an animal control manager; one part-time and two full-time animal control officers; and one full-time and several part-time pound attendants. Community volunteers also play an important role in the care and adoption of pound animals.

| | ACTUAL EXPEND FY/2012 | AMENDED BUDGET FY/2013 | PROJECTED EXPEND FY/2013 | ADOPTED BUDGET FY/2014 | BUDGET CHANGE |
|---|---|---|---|---|---|
| ***ANIMAL CONTROL/POUND*** | | | | | |
| ANIMAL CONTROL OFFICERS | 64,504 | 70,532 | 63,733 | 62,736 | (7,796) |
| ANIMAL CONTROL MANAGER | 39,250 | 47,765 | 41,913 | 45,093 | (2,672) |
| POUND ATTENDANT | 0 | 0 | 0 | 25,207 | 25,207 |
| OVERTIME | 12,233 | 6,500 | 11,175 | 5,000 | (1,500) |
| PART TIME ANIMAL POUND ATTENDANT | 21,013 | 34,450 | 28,578 | 8,320 | (26,130) |
| PART TIME ANIMAL CONTROL OFFICER | 0 | 0 | 5,528 | 6,428 | 6,428 |
| FICA | 10,242 | 10,492 | 10,982 | 11,688 | 1,196 |
| RETIREMENT - VSRS | 17,373 | 18,946 | 16,134 | 19,699 | 753 |
| HOSPITAL/MEDICAL PLANS | 13,910 | 13,911 | 12,751 | 21,720 | 7,809 |
| GROUP LIFE INSURANCE | 302 | 1,395 | 1,280 | 1,583 | 188 |
| PROF SRVS - MEDICAL | 7,785 | 6,200 | 6,932 | 6,500 | 300 |
| PROF SRVS - OTHER | 701 | 700 | 2,279 | 2,000 | 1,300 |
| REPAIR AND MAINTENANCE | 3,394 | 3,000 | 3,025 | 3,000 | 0 |
| MAINTENANCE SERVICE CONTRACTS | 1,384 | 1,200 | 1,325 | 1,500 | 300 |
| ADVERTISING | 594 | 500 | 882 | 500 | 0 |
| ELECTRICAL SERVICE | 5,331 | 6,500 | 6,907 | 7,900 | 1,400 |
| HEATING SERVICE | 1,529 | 2,000 | 2,847 | 2,500 | 500 |
| POSTAL SERVICE | 66 | 50 | 19 | 50 | 0 |
| TELECOMMUNICATIONS | 2,488 | 2,500 | 3,236 | 3,300 | 800 |
| MILEAGE | 0 | 0 | 0 | 0 | 0 |
| MEALS & LODGING | 0 | 0 | 0 | 1,032 | 1,032 |
| CONVENTION & EDUCATION | 0 | 0 | 0 | 0 | 0 |
| DUES/MEMBERSHIPS | 210 | 125 | 125 | 125 | 0 |
| LIVESTOCK AND FOWL CLAIMS | 0 | 1,000 | 0 | 1,000 | 0 |
| COURT CASES - EXP TO BE REIMB | 10,835 | 0 | (18,840) | 0 | 0 |
| COMMISSION ON SALE OF DOG TAGS | 893 | 1,000 | 900 | 1,000 | 0 |
| OFFICE SUPPLIES | 3,125 | 3,000 | 437 | 3,000 | 0 |
| FOOD SUPPLIES | 2,235 | 2,500 | 1,076 | 1,500 | (1,000) |
| GROUNDS MAINTENANCE SUPPLIES | (1,722) | 1,000 | 0 | 1,000 | 0 |
| MEDICAL SUPPLIES | 2,294 | 2,700 | 964 | 2,700 | 0 |
| JANITORIAL SUPPLIES | 3,240 | 3,500 | 3,487 | 3,500 | 0 |
| REPAIR & MAINTENANCE SUPPLIES | 192 | 500 | 1,361 | 1,000 | 500 |
| VEHICLE/EQUIPMENT FUEL | 15,096 | 17,700 | 11,712 | 17,000 | (700) |
| POLICE SUPPLIES | 1,895 | 500 | 0 | 1,000 | 500 |
| UNIFORMS/APPAREL | 1,812 | 2,850 | 4,071 | 2,850 | 0 |
| BOOKS AND SUBSCRIPTIONS | 25 | 25 | 28 | 25 | 0 |
| MACHINERY & EQUIPMENT | 950 | 0 | 1,943 | 0 | 0 |
| MOTOR VEHICLES | 0 | 0 | 0 | 32,000 | 32,000 |
| **--TOTAL DEPARTMENT--** | **243,178** | **263,041** | **226,789** | **303,456** | **40,415** |

# 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/2012 | AMENDED BUDGET FY/2013 | PROJECTED EXPEND FY/2013 | ADOPTED BUDGET FY/2014 | BUDGET CHANGE |
|---|---|---|---|---|---|
| ***MEDICAL EXAMINER*** | | | | | |
| PROF SRVS - MEDICAL | 1,080 | 1,100 | 1,500 | 1,500 | 400 |
| **--TOTAL DEPARTMENT--** | **1,080** | **1,100** | **1,500** | **1,500** | **400** |

## 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/2012 | AMENDED BUDGET FY/2013 | PROJECTED EXPEND FY/2013 | ADOPTED BUDGET FY/2014 | BUDGET CHANGE |
|---|---|---|---|---|---|
| ***EMERGENCY COMMUNICATIONS*** | | | | | |
| COMMUNICATIONS MANAGER | 52,598 | 53,689 | 53,689 | 54,811 | 1,122 |
| COMMUNICATIONS OFFICERS | 337,051 | 367,797 | 323,694 | 366,442 | (1,355) |
| COMMUNICATIONS SUPERVISORS | 130,048 | 133,025 | 119,673 | 134,806 | 1,781 |
| OVERTIME | 71,921 | 65,000 | 76,813 | 65,000 | 0 |
| PART TIME HELP | 15,924 | 15,951 | 19,098 | 15,000 | (951) |
| FICA | 44,401 | 48,612 | 43,038 | 48,658 | 46 |
| RETIREMENT - VSRS | 79,990 | 91,461 | 78,437 | 86,100 | (5,361) |
| HOSPITAL/MEDICAL PLANS | 67,661 | 74,133 | 82,862 | 90,900 | 16,767 |
| GROUP LIFE INSURANCE | 1,464 | 6,511 | 5,625 | 6,617 | 106 |
| PROF SRVS - OTHER | 337 | 400 | 225 | 400 | 0 |
| REPAIR AND MAINTENANCE | 8,391 | 9,000 | 9,254 | 9,000 | 0 |
| MAINTENANCE SERVICE CONTRACTS | 151,090 | 165,375 | 160,388 | 175,000 | 9,625 |
| PRINTING & BINDING | 12 | 3,500 | 277 | 500 | (3,000) |
| ADVERTISING | 483 | 500 | 461 | 1,000 | 500 |
| ELECTRICAL SERVICE | 19,099 | 19,000 | 19,088 | 19,600 | 600 |
| HEATING SERVICE | 515 | 600 | 1,070 | 600 | 0 |
| POSTAL SERVICE | 76 | 100 | 129 | 130 | 30 |
| TELECOMMUNICATIONS | 56,078 | 62,000 | 57,468 | 62,000 | 0 |
| LEASE/RENTAL OF EQUIPMENT | 28,388 | 28,388 | 27,777 | 27,777 | (611) |
| MILEAGE | 0 | 0 | 0 | 315 | 315 |
| MEALS & LODGING | 0 | 0 | 1,593 | 640 | 640 |
| CONVENTION & EDUCATION | 1,791 | 2,000 | 650 | 4,080 | 2,080 |
| DUES/MEMBERSHIPS | 314 | 638 | 314 | 638 | 0 |
| OFFICE SUPPLIES | 2,285 | 2,300 | 1,492 | 2,300 | 0 |
| JANITORIAL SUPPLIES | 0 | 100 | 261 | 500 | 400 |
| UNIFORMS/APPAREL | 1,289 | 2,200 | 2,200 | 2,200 | 0 |
| BOOKS AND SUBSCRIPTIONS | 368 | 500 | 0 | 500 | 0 |
| FURNITURE & FIXTURES | 2,307 | 0 | 0 | 0 | 0 |
| COMMUNICATION EQUIPMENT | 70,510 | 18,095 | 18,095 | 5,000 | (13,095) |
| COMPUTER EQUIPMENT | 0 | 0 | 0 | 0 | 0 |
| **--TOTAL DEPARTMENT--** | **1,144,391** | **1,170,875** | **1,103,671** | **1,180,514** | **9,639** |

# PUBLIC WORKS

## WASTE MANAGEMENT

The Waste Management department shares a Director with General Properties and consists of a full-time secretary; two full-time equipment operators; and a number of part-time equipment operators, clean-up crews, and manned site attendants. This department is responsible for the County's six manned convenience centers, supplying clean-up crews to various refuse disposal points, waste water runoff control and closed landfill maintenance, recycling processing, and grounds keeping services for the Lake Chesdin dam area and several local Civil War sites. Most of the routine maintenance of the department's equipment is handled by County staff as well. A seventh manned site is scheduled to be operational by the end of FY 2014.

| | ACTUAL EXPEND FY/2012 | AMENDED BUDGET FY/2013 | PROJECTED EXPEND FY/2013 | ADOPTED BUDGET FY/2014 | BUDGET CHANGE |
|---|---|---|---|---|---|
| ***WASTE MANAGEMENT*** | | | | | |
| WASTE MANAGEMENT SUPERVISOR | 28,781 | 0 | 0 | 0 | 0 |
| PROGRAM SUPPORT TECH | 0 | 25,829 | 25,829 | 25,807 | (22) |
| EQUIPMENT OPERATOR | 0 | 25,829 | 34,555 | 61,160 | 35,331 |
| PART TIME CLEAN UP CREW | 14,685 | 15,817 | 11,538 | 12,480 | (3,337) |
| PART TIME EQUIPMENT OPERATORS | 88,061 | 98,292 | 79,223 | 89,286 | (9,006) |
| PART TIME MANNED SITE ATTENDANTS | 240,900 | 202,733 | 194,601 | 243,512 | 40,779 |
| FICA | 28,281 | 28,190 | 26,315 | 33,067 | 4,877 |
| RETIREMENT - VSRS | 4,567 | 6,978 | 8,181 | 11,993 | 5,015 |
| HOSPITAL/MEDICAL PLANS | 6,300 | 15,437 | 9,274 | 13,032 | (2,405) |
| GROUP LIFE INSURANCE | 78 | 602 | 706 | 1,035 | 433 |
| PROF SRVS - OTHER | 789,447 | 850,000 | 673,398 | 700,000 | (150,000) |
| REPAIR AND MAINTENANCE | 40,246 | 42,000 | 37,670 | 42,000 | 0 |
| MAINTENANCE SERVICE CONTRACTS | 1,299 | 1,225 | 1,327 | 1,450 | 225 |
| ADVERTISING | 486 | 150 | 168 | 150 | 0 |
| ELECTRICAL SERVICE | 8,618 | 9,100 | 9,524 | 10,885 | 1,785 |
| POSTAL SERVICE | 476 | 300 | 198 | 300 | 0 |
| TELECOMMUNICATIONS | 4,229 | 4,300 | 3,439 | 3,500 | (800) |
| OFFICE SUPPLIES | 956 | 1,000 | 1,044 | 1,000 | 0 |
| REPAIR & MAINTENANCE SUPPLIES | 30,945 | 25,000 | 27,981 | 25,000 | 0 |
| VEHICLE/EQUIPMENT FUEL | 47,953 | 51,945 | 50,440 | 57,000 | 5,055 |
| UNIFORMS/APPAREL | 1,705 | 1,500 | 594 | 2,500 | 1,000 |
| MACHINERY & EQUIPMENT | 270 | 0 | 0 | 0 | 0 |
| ***WASTE MANAGEMENT-ROHOIC*** | | | | | |
| REPAIR AND MAINTENANCE-ROHOIC | 2,200 | 600 | 1,561 | 600 | 0 |
| ELECTRICAL SERVICE-ROHOIC | 1,101 | 1,150 | 1,181 | 1,150 | 0 |
| WATER & SEWER-ROHOIC | 901 | 925 | 900 | 925 | 0 |
| ***WASTE MANAGEMENT-MCKENNEY*** | | | | | |
| REPAIR AND MAINTENANCE-MCKENNEY | 1,617 | 500 | 731 | 500 | 0 |
| ELECTRICAL SERVICE-MCKENNEY | 975 | 1,025 | 915 | 1,025 | 0 |
| WATER & SEWER-MCKENNEY | 1,040 | 1,025 | 1,125 | 1,025 | 0 |
| ***WASTE MANAGEMENT-HART RD*** | | | | | |
| REPAIR AND MAINTENANCE-HART RD | 991 | 500 | 0 | 500 | 0 |
| ELECTRICAL SERVICE-HART RD | 1,264 | 1,300 | 1,295 | 1,300 | 0 |
| WATER & SEWER-HART RD | 900 | 1,075 | 900 | 900 | (175) |

| | ACTUAL EXPEND FY/2012 | AMENDED BUDGET FY/2013 | PROJECTED EXPEND FY/2013 | ADOPTED BUDGET FY/2014 | BUDGET CHANGE |
|---|---|---|---|---|---|
| ***WASTE MANAGEMENT-OLD HICKORY*** | | | | | |
| REPAIR AND MAINTENANCE-OLD HICKORY | 40 | 500 | 1,828 | 500 | 0 |
| ELECTRICAL SERVICE-OLD HICKORY | 873 | 900 | 905 | 900 | 0 |
| WATER & SEWER-OLD HICKORY | 900 | 900 | 900 | 900 | 0 |
| ***WASTE MANAGEMENT-DINWIDDIE*** | | | | | |
| REPAIR AND MAINTENANCE-DINWIDDIE | 167 | 500 | 0 | 500 | 0 |
| ELECTRICAL SERVICE-DINWIDDIE | 1,139 | 1,250 | 1,123 | 1,250 | 0 |
| WATER & SEWER-DINWIDDIE | 825 | 775 | 900 | 900 | 125 |
| ***WASTE MANAGEMENT-OLD STAGE*** | | | | | |
| REPAIR AND MAINTENANCE-OLD STAGE | 0 | 0 | 0 | 500 | 500 |
| ELECTRICAL SERVICE-OLD STAGE | 0 | 0 | 0 | 1,250 | 1,250 |
| WATER & SEWER-OLD STAGE | 0 | 0 | 0 | 900 | 900 |
| **--TOTAL DEPARTMENT--** | **1,353,215** | **1,419,152** | **1,210,271** | **1,350,682** | **(68,470)** |

## GENERAL PROPERTIES

This department strives to maintain a clean and safe environment in which to serve the citizens. General Properties shares a director with Waste Management and consists of three maintenance workers and two custodians. The staff cleans and maintains all County buildings and performs routine maintenance inspections of facilities and mechanical systems. This department is also responsible for managing construction and other capital improvement projects. Streetlight service is also provided to several areas of the County. A security system upgrade in the Courthouse, along with several other contract renewal increases, resulted in an increase in maintenance contracts expenditures for FY 2014. 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/2012 | AMENDED BUDGET FY/2013 | PROJECTED EXPEND FY/2013 | ADOPTED BUDGET FY/2014 | BUDGET CHANGE |
|---|---|---|---|---|---|
| ***GENERAL PROPERTIES*** | | | | | |
| DIRECTOR OF BUILDINGS & GROUNDS | 76,042 | 77,384 | 77,384 | 79,241 | 1,857 |
| MAINTENANCE WORKERS | 90,278 | 90,653 | 90,653 | 91,834 | 1,181 |
| CUSTODIANS | 44,032 | 45,581 | 45,581 | 45,664 | 83 |
| PART TIME HELP | 0 | 0 | 0 | 3,200 | 3,200 |
| FICA | 15,487 | 16,341 | 15,594 | 16,825 | 484 |
| RETIREMENT - VSRS | 33,072 | 36,564 | 36,564 | 35,721 | (843) |
| HOSPITAL/MEDICAL PLANS | 25,951 | 25,952 | 32,430 | 31,416 | 5,464 |
| GROUP LIFE INSURANCE | 584 | 2,504 | 2,504 | 2,579 | 75 |
| PROF SRVS - OTHER | 7,937 | 0 | 0 | 0 | 0 |
| REPAIR AND MAINTENANCE | 44,175 | 25,000 | 15,707 | 25,000 | 0 |
| MAINTENANCE SERVICE CONTRACTS | 181,382 | 175,000 | 175,000 | 300,000 | 125,000 |
| ADVERTISING | 456 | 0 | 472 | 500 | 500 |
| PURCH GOVT SRVS-ARWA WATER | 575,467 | 606,000 | 662,359 | 650,000 | 44,000 |
| ELECTRICAL SERVICE | 166,496 | 168,000 | 164,077 | 165,000 | (3,000) |
| HEATING SERVICE | 44,401 | 48,000 | 51,086 | 54,000 | 6,000 |
| WATER & SEWER | 196,883 | 202,442 | 202,442 | 200,954 | (1,488) |
| TELECOMMUNICATIONS | 5,077 | 5,500 | 4,556 | 4,600 | (900) |
| BOILER INSURANCE | 1,530 | 1,530 | 983 | 1,552 | 22 |
| FIRE INSURANCE | 20,998 | 21,000 | 22,771 | 22,923 | 1,923 |
| OTHER PROPERTY INSURANCE | 5,935 | 6,000 | 6,036 | 6,147 | 147 |
| MOTOR VEHICLE INSURANCE | 48,668 | 50,000 | 49,704 | 53,349 | 3,349 |
| OFFICE SUPPLIES | 166 | 250 | 29 | 250 | 0 |
| GROUNDS MAINTENANCE SUPPLIES | 518 | 1,000 | 1,200 | 1,000 | 0 |
| JANITORIAL SUPPLIES | 21,973 | 22,000 | 12,951 | 22,000 | 0 |
| REPAIR & MAINTENANCE SUPPLIES | 19,168 | 17,000 | 13,845 | 17,500 | 500 |
| VEHICLE/EQUIPMENT FUEL | 9,842 | 10,740 | 13,304 | 14,600 | 3,860 |
| UNIFORMS/APPAREL | 568 | 700 | 926 | 800 | 100 |
| MACHINERY & EQUIPMENT | 2,521 | 3,000 | 2,299 | 0 | (3,000) |
| **--TOTAL DEPARTMENT--** | **1,639,607** | **1,658,141** | **1,700,457** | **1,846,655** | **188,514** |
| | | | | | |
| ***STREETLIGHTS*** | | | | | |
| ELECTRICAL SERVICE | 42,995 | 42,700 | 43,132 | 43,150 | 450 |
| **--TOTAL DEPARTMENT--** | **42,995** | **42,700** | **43,132** | **43,150** | **450** |

# HEALTH AND WELFARE

Dinwiddie County supports and contributes to the following agencies:

## HEALTH

### Local Health Department

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

| | ACTUAL EXPEND FY/2012 | AMENDED BUDGET FY/2013 | PROJECTED EXPEND FY/2013 | ADOPTED BUDGET FY/2014 | BUDGET CHANGE |
|---|---|---|---|---|---|
| ***LOCAL HEALTH DEPARTMENT*** | | | | | |
| LEASE/RENTAL OF BUILDINGS | 33,517 | 15,000 | 16,667 | 15,000 | 0 |
| CONTRIBUTION-DINWIDDIE HEALTH | 228,912 | 236,030 | 236,030 | 236,030 | 0 |
| **--TOTAL DEPARTMENT--** | **262,429** | **251,030** | **252,697** | **251,030** | **0** |

## 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/2012 | AMENDED BUDGET FY/2013 | PROJECTED EXPEND FY/2013 | ADOPTED BUDGET FY/2014 | BUDGET CHANGE |
|---|---|---|---|---|---|
| ***MENTAL HEALTH/RETARDATION*** | | | | | |
| CONTRIBUTION-DISTRICT 19 SRV | 66,288 | 69,128 | 69,128 | 69,128 | 0 |
| **--TOTAL DEPARTMENT--** | **66,288** | **69,128** | **69,128** | **69,128** | **0** |

## AREA AGENCY ON AGING

### Crater District Area Agency on Aging

The mission of this organization is to provide support services to senior citizens, their families, and caregivers, and to serve as an advocate for people 60 years and older. Funds donated to this organization are used to supplement programs 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/2012 | AMENDED BUDGET FY/2013 | PROJECTED EXPEND FY/2013 | ADOPTED BUDGET FY/2014 | BUDGET CHANGE |
|---|---|---|---|---|---|
| ***AREA AGENCY ON AGING*** | | | | | |
| CONTRIBUTION-CRATER AREA AGE | 10,768 | 10,767 | 10,767 | 10,767 | 0 |
| **--TOTAL DEPARTMENT--** | **10,768** | **10,767** | **10,767** | **10,767** | **0** |

## OTHER SOCIAL SERVICES

### Southside Center for Violence Prevention
### Madeline's House

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

### CARES, Inc.

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

### Legal Aid Justice Center

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

### Foster Grandparent Program, Inc.

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

### Senior Navigator

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

### Feed More, Inc.

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

| | **ACTUAL EXPEND FY/2012** | **AMENDED BUDGET FY/2013** | **PROJECTED EXPEND FY/2013** | **ADOPTED BUDGET FY/2014** | **BUDGET CHANGE** |
|---|---|---|---|---|---|
| ***OTHER SOCIAL SERVICES*** | | | | | |
| CONTRIBUTION-MADELINES HOUSE | 633 | 3,633 | 3,633 | 7,000 | 3,367 |
| CONTRIBUTION-CARES | 1,742 | 1,742 | 1,742 | 1,742 | 0 |
| CONTRIBUTION-LEGAL AID | 8,472 | 8,471 | 8,471 | 8,471 | 0 |
| CONTRIBUTION-FOSTER GRANDPARENTS | 3,167 | 3,167 | 3,167 | 3,167 | 0 |
| CONTRIBUTION-MISC SOC SRVS | 0 | 0 | 0 | 2,000 | 2,000 |
| **--TOTAL DEPARTMENT--** | **14,014** | **17,013** | **17,013** | **22,380** | **5,367** |

# 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/2012 | AMENDED BUDGET FY/2013 | PROJECTED EXPEND FY/2013 | ADOPTED BUDGET FY/2014 | BUDGET CHANGE |
|---|---|---|---|---|---|
| ***CONTRIBUTIONS TO COLLEGES*** | | | | | |
| CONTRIBUTION-VSU | 1,000 | 1,000 | 1,000 | 2,000 | 1,000 |
| CONTRIBUTION-RBC | 1,000 | 1,000 | 1,000 | 2,000 | 1,000 |
| CONTRIBUTION-JTCC | 1,000 | 1,000 | 1,000 | 2,000 | 1,000 |
| **--TOTAL DEPARTMENT--** | **3,000** | **3,000** | **3,000** | **6,000** | **3,000** |

## 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 opened in June 2011, offering additional baseball, softball, football and soccer fields to the community. Increases in the FY 2013 budget primarily reflect the added responsibility of tourism. The department has seven full-time employees and a number of part-time employees and volunteer coaches. See www.playdinwiddie.com for more information on recreation programs.

| | ACTUAL EXPEND FY/2012 | AMENDED BUDGET FY/2013 | PROJECTED EXPEND FY/2013 | ADOPTED BUDGET FY/2014 | BUDGET CHANGE |
|---|---|---|---|---|---|
| ***PARKS , RECREATION & TOURISM*** | | | | | |
| DIRECTOR OF PARKS/RECREATION | 65,610 | 73,724 | 73,724 | 75,468 | 1,744 |
| PROGRAM/FACILITIES COORDINATORS | 95,214 | 98,804 | 98,804 | 98,811 | 7 |
| ASST DIR PARKS/RECREATION | 51,346 | 52,423 | 52,423 | 107,012 | 54,589 |
| PROGRAM/ATHLETICS MANAGERS | 84,586 | 89,581 | 89,581 | 88,145 | (1,436) |
| PART TIME PROGRAMS/FACILITIES | 0 | 0 | 0 | 21,000 | 21,000 |
| PART TIME ATHLETICS | 78,246 | 152,352 | 77,812 | 70,000 | (82,352) |
| PART TIME PARK SERVICES | 47,816 | 1,585 | 54,868 | 60,000 | 58,415 |
| FICA | 31,207 | 35,838 | 32,181 | 39,813 | 3,975 |
| RETIREMENT - VSRS | 45,778 | 52,714 | 52,714 | 59,064 | 6,350 |
| HOSPITAL/MEDICAL PLANS | 37,075 | 38,622 | 40,696 | 43,332 | 4,710 |
| GROUP LIFE INSURANCE | 828 | 3,699 | 3,699 | 4,396 | 697 |
| PROF SRVS - OTHER | 22,180 | 23,000 | 36,789 | 32,000 | 9,000 |
| TEMP HELP - INSTRUCTORS | 26,569 | 31,500 | 20,035 | 31,500 | 0 |
| REPAIR AND MAINTENANCE | 26,093 | 20,000 | 11,054 | 25,000 | 5,000 |
| MAINTENANCE SERVICE CONTRACTS | 8,216 | 11,000 | 8,465 | 38,000 | 27,000 |
| ADVERTISING | 5,076 | 1,800 | 4,298 | 4,000 | 2,200 |
| MARKETING | 0 | 20,000 | 15,125 | 20,000 | 0 |
| ELECTRICAL SERVICE | 56,660 | 61,760 | 56,510 | 56,660 | (5,100) |
| HEATING SERVICE | 453 | 700 | 133 | 700 | 0 |
| WATER & SEWER | 19,363 | 19,000 | 21,395 | 24,000 | 5,000 |
| POSTAL SERVICE | 545 | 1,200 | 698 | 1,200 | 0 |
| TELECOMMUNICATIONS | 4,252 | 4,550 | 5,199 | 5,300 | 750 |
| MILEAGE | 0 | 0 | 0 | 466 | 466 |
| MEALS & LODGING | 0 | 0 | 0 | 1,287 | 1,287 |
| CONVENTION & EDUCATION | 0 | 0 | 0 | 533 | 533 |
| DUES/MEMBERSHIPS | 869 | 950 | 950 | 950 | 0 |
| OFFICE SUPPLIES | 4,050 | 4,000 | 1,442 | 4,000 | 0 |
| FOOD SUPPLIES | 338 | 840 | 169 | 2,000 | 1,160 |
| JANITORIAL SUPPLIES | 7,054 | 9,700 | 8,006 | 11,000 | 1,300 |
| REPAIR & MAINTENANCE SUPPLIES | 9,453 | 7,000 | 9,411 | 10,000 | 3,000 |
| VEHICLE/EQUIPMENT FUEL | 5,261 | 6,000 | 6,829 | 7,400 | 1,400 |
| EDUCATION/RECREATION SUPPLIES | 80,726 | 82,950 | 122,660 | 92,950 | 10,000 |
| SPECIAL EVENTS | 34,265 | 24,710 | 27,109 | 35,000 | 10,290 |
| MACHINERY & EQUIPMENT | 37,786 | 40,000 | 40,000 | 0 | (40,000) |
| FURNITURE & FIXTURES | 0 | 0 | 221 | 8,500 | 8,500 |
| COMPUTER EQUIPMENT | 4,332 | 0 | 154 | 2,950 | 2,950 |
| **--TOTAL DEPARTMENT--** | **891,249** | **970,002** | **973,155** | **1,082,437** | **112,435** |

# 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/2012 | AMENDED BUDGET FY/2013 | PROJECTED EXPEND FY/2013 | ADOPTED BUDGET FY/2014 | BUDGET CHANGE |
|---|---|---|---|---|---|
| ***REGIONAL LIBRARY*** | | | | | |
| CONTRIBUTION-REGIONAL LIBRARY | 251,844 | 251,844 | 251,844 | 251,844 | 0 |
| **--TOTAL DEPARTMENT--** | **251,844** | **251,844** | **251,844** | **251,844** | **0** |

# BOATLANDING

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

| | ACTUAL EXPEND FY/2012 | AMENDED BUDGET FY/2013 | PROJECTED EXPEND FY/2013 | ADOPTED BUDGET FY/2014 | BUDGET CHANGE |
|---|---|---|---|---|---|
| ***BOATLANDINGS*** | | | | | |
| WATER & SEWER | 1,200 | 1,200 | 1,200 | 1,200 | 0 |
| **--TOTAL DEPARTMENT--** | **1,200** | **1,200** | **1,200** | **1,200** | **0** |

# COMMUNITY DEVELOPMENT

## PLANNING/ZONING/GIS

The Planning/Zoning/GIS department provides staff support for the Planning Commission and the Board of Zoning Appeals, evaluates zoning changes, performs site plan review, enforces County Ordinances related to land use, and facilitates the update and implementation of the Comprehensive Land Use Plan. The director, zoning administrator, code compliance officer, 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. Two additional positions were also added for FY 2014 to assist with these tasks – a Planner I and an Environmental Administrator.

| | **ACTUAL EXPEND FY/2012** | **AMENDED BUDGET FY/2013** | **PROJECTED EXPEND FY/2013** | **ADOPTED BUDGET FY/2014** | **BUDGET CHANGE** |
|---|---|---|---|---|---|
| ***PLANNING/ZONING/GIS*** | | | | | |
| DIRECTOR OF PLANNING | 77,943 | 79,305 | 79,305 | 81,222 | 1,917 |
| ZONING ADMINISTRATOR | 48,930 | 49,982 | 49,982 | 50,988 | 1,006 |
| PROG SUPPORT SPEC | 31,541 | 32,406 | 32,406 | 32,868 | 462 |
| CODE ENFORCEMENT OFFICER | 45,518 | 46,533 | 46,533 | 47,433 | 900 |
| ENVIRONMENTAL ADMINISTRATOR | 27,750 | 0 | 0 | 38,129 | 38,129 |
| DIV CHIEF PLANNING/COMM DEV | 83,797 | 85,212 | 85,212 | 87,312 | 2,100 |
| PLANNER I | 0 | 0 | 0 | 38,129 | 38,129 |
| PART TIME HELP | 773 | 0 | 2,224 | 4,000 | 4,000 |
| PLANNING COMMISSION SALARIES | 7,949 | 12,600 | 7,429 | 12,600 | 0 |
| BZA SALARIES | 954 | 1,600 | 812 | 1,600 | 0 |
| FICA | 23,497 | 23,534 | 22,044 | 30,162 | 6,628 |
| RETIREMENT - VSRS | 51,707 | 51,733 | 51,733 | 60,856 | 9,123 |
| HOSPITAL/MEDICAL PLANS | 39,886 | 36,408 | 36,408 | 43,224 | 6,816 |
| GROUP LIFE INSURANCE | 883 | 3,460 | 3,460 | 4,475 | 1,015 |
| PROF SRVS - ENGINEER/ARCHITECT | 6,762 | 20,000 | 5,000 | 20,000 | 0 |
| PROF SRVS - OTHER | 12,000 | 37,000 | 28,958 | 37,000 | 0 |
| REPAIR AND MAINTENANCE | 2,319 | 1,600 | 104 | 1,000 | (600) |
| MAINTENANCE SERVICE CONTRACTS | 1,955 | 2,850 | 2,935 | 3,400 | 550 |
| ADVERTISING | 6,918 | 12,000 | 9,618 | 12,000 | 0 |
| PURCH GOVT SRVS-RECORDING FEE | 0 | 0 | 164 | 0 | 0 |
| POSTAL SERVICE | 1,703 | 2,000 | 5,642 | 3,000 | 1,000 |
| TELECOMMUNICATIONS | 2,466 | 2,000 | 2,582 | 2,570 | 570 |
| MILEAGE | 0 | 0 | 0 | 275 | 275 |
| MEALS & LODGING | 0 | 0 | 0 | 700 | 700 |
| CONVENTION & EDUCATION | 0 | 0 | 0 | 1,100 | 1,100 |
| DUES/MEMBERSHIPS | 896 | 900 | 900 | 900 | 0 |
| OFFICE SUPPLIES | 2,758 | 3,000 | 2,320 | 3,000 | 0 |
| REPAIR & MAINTENANCE SUPPLIES | 7,546 | 10,000 | 7,438 | 7,500 | (2,500) |
| VEHICLE/EQUIPMENT FUEL | 3,261 | 3,833 | 2,006 | 3,000 | (833) |
| UNIFORMS/APPAREL | 120 | 0 | 0 | 210 | 210 |
| MOTOR VEHICLES | 0 | 18,000 | 19,459 | 0 | (18,000) |
| **--TOTAL DEPARTMENT--** | **489,833** | **535,956** | **504,676** | **628,653** | **92,697** |
| | | | | | |
| ***PUBLIC NUISANCE CONTROL*** | | | | | |
| PROF SRVS – OTHER | 10,910 | 15,000 | 15,000 | 17,000 | 2,000 |
| **--TOTAL DEPARTMENT--** | **10,910** | **15,000** | **15,000** | **17,000** | **2,000** |

## 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. With the retirement of the previous director, the director position was reclassified into a full-time manager and part-time marketing coordinators. The manager and marketing coordinators working with state, regional, and local groups, including the Dinwiddie County Industrial Development Authority, market the County and generate economic opportunities. See www.accessdinwiddie.com for additional economic development information.

| | ACTUAL EXPEND FY/2012 | AMENDED BUDGET FY/2013 | PROJECTED EXPEND FY/2013 | ADOPTED BUDGET FY/2014 | BUDGET CHANGE |
|---|---|---|---|---|---|
| ***ECONOMIC DEVELOPMENT*** | | | | | |
| ECONONIC DEVELOPMENT MANAGER | 67,468 | 51,158 | 51,158 | 52,201 | 1,043 |
| MARKETING COORDINATOR | 0 | 26,707 | 19,135 | 43,586 | 16,879 |
| FICA | 5,117 | 5,956 | 5,377 | 7,328 | 1,372 |
| RETIREMENT - VSRS | 10,955 | 9,007 | 9,007 | 8,765 | (242) |
| HOSPITAL/MEDICAL PLANS | 4,637 | 4,637 | 4,637 | 4,344 | (293) |
| GROUP LIFE INSURANCE | 187 | 602 | 603 | 621 | 19 |
| PROF SRVS - ENGINEER/ARCHITECT | 10,565 | 20,000 | 16,000 | 20,000 | 0 |
| PROF SRVS - OTHER | 2,078 | 0 | 126 | 1,575 | 1,575 |
| REPAIR AND MAINTENANCE | 48 | 0 | 489 | 0 | 0 |
| ADVERTISING | 1,713 | 0 | 892 | 0 | 0 |
| MARKETING | 170 | 0 | 0 | 0 | 0 |
| POSTAL SERVICE | 386 | 200 | 181 | 440 | 240 |
| TELECOMMUNICATIONS | 2,048 | 1,700 | 1,948 | 1,950 | 250 |
| LEASE/RENTAL OF BLDGS | 1,800 | 0 | 0 | 0 | 0 |
| MILEAGE | 0 | 0 | 0 | 0 | 0 |
| MEALS & LODGING | 0 | 0 | 0 | 0 | 0 |
| CONVENTION & EDUCATION | 0 | 0 | 0 | 2,500 | 2,500 |
| DUES/MEMBERSHIPS | 150 | 595 | 750 | 1,000 | 405 |
| OFFICE SUPPLIES | 135 | 300 | 98 | 500 | 200 |
| VEHICLE/EQUIPMENT FUEL | 394 | 350 | 393 | 525 | 175 |
| COMPUTER EQUIPMENT | 0 | 0 | 398 | 0 | 0 |
| **--TOTAL DEPARTMENT--** | **107,849** | **121,212** | **111,192** | **145,335** | **24,123** |

## 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.

Budget changes in this cost center are due to increased fees to agencies that are based upon the 2010 census and the increase in the transient occupancy tax in FY 13 which must be used for tourism purposes. The large expenditure in FY 2013 is the recognition of the Board of Supervisors' forgiveness of outstanding promissory notes due to the County from the Airport.

| | ACTUAL EXPEND FY/2012 | AMENDED BUDGET FY/2013 | PROJECTED EXPEND FY/2013 | ADOPTED BUDGET FY/2014 | BUDGET CHANGE |
|---|---|---|---|---|---|
| ***OTHER PLAN/COMMUNITY DEV*** | | | | | |
| IDA MEMBER SALARIES | 9,199 | 7,750 | 4,850 | 7,750 | 0 |
| FICA | 704 | 593 | 371 | 593 | 0 |
| PURCH GOVT SRVS-BABS | 16,000 | 17,000 | 16,000 | 18,720 | 1,720 |
| CONTRIBUTION-AIRPORT AUTHORITY | 43,500 | 238,284 | 238,284 | 45,300 | (192,984) |
| CONTRIBUTION-PBURG AREA TOURISM | 10,000 | 15,000 | 15,000 | 15,000 | 0 |
| CONTRIBUTION-CRATER PDC | 16,704 | 20,201 | 20,200 | 18,201 | (2,000) |
| CONTRIBUTION-VA GATEWAY REGION | 27,991 | 29,456 | 29,456 | 29,456 | 0 |
| CONTRIBUTION-DINWIDDIE CO IDA | 25,000 | 25,000 | 25,000 | 25,000 | 0 |
| CONTRIBUTION-MISC | 4,266 | 5,766 | 5,766 | 5,766 | 0 |
| **--TOTAL DEPARTMENT--** | **153,364** | **359,050** | **354,927** | **165,786** | **(193,264)** |

## 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/2012 | AMENDED BUDGET FY/2013 | PROJECTED EXPEND FY/2013 | ADOPTED BUDGET FY/2014 | BUDGET CHANGE |
|---|---|---|---|---|---|
| ***SOIL & WATER CONS DISTRICT*** | | | | | |
| CONTRIBUTION-RC&D COUNCIL | 3,000 | 3,000 | 3,000 | 3,000 | 0 |
| CONTRIBUTION-APPOMATTOX SOIL | 12,500 | 12,500 | 12,500 | 12,500 | 0 |
| **--TOTAL DEPARTMENT--** | **15,500** | **15,500** | **15,500** | **15,500** | **0** |

## VIRGINIA COOPERATIVE EXTENSION PROGRAM

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

| | ACTUAL EXPEND FY/2012 | AMENDED BUDGET FY/2013 | PROJECTED EXPEND FY/2013 | ADOPTED BUDGET FY/2014 | BUDGET CHANGE |
|---|---|---|---|---|---|
| ***COOPERATIVE EXTENSION PROGRAM*** | | | | | |
| 4-H PROGRAM TECHNICIAN | 15,508 | 18,671 | 11,321 | 14,041 | (4,630) |
| FICA | 1,172 | 1,428 | 866 | 1,074 | (354) |
| RETIREMENT - VSRS | 691 | 0 | 0 | 0 | 0 |
| HOSPITAL/MEDICAL PLANS | 773 | 0 | 0 | 0 | 0 |
| GROUP LIFE INSURANCE | 12 | 0 | 0 | 0 | 0 |
| PROF SRVS - OTHER | 25 | 0 | 0 | 0 | 0 |
| ADVERTISING | 112 | 0 | 0 | 0 | 0 |
| PURCH GOVT SRVS-COOP EXTENSION | 42,886 | 50,896 | 47,866 | 64,541 | 13,645 |
| TELECOMMUNICATIONS | 195 | 1,100 | 610 | 1,100 | 0 |
| LEASE/RENTAL OF BLDGS | 19,944 | 20,892 | 20,892 | 20,892 | 0 |
| CONVENTION & EDUCATION | 0 | 1,100 | 0 | 1,100 | 0 |
| DUES/MEMBERSHIPS | 165 | 0 | 0 | 0 | 0 |
| VEHICLE/EQUIPMENT FUEL | (114) | 0 | 0 | 0 | 0 |
| PLASTIC PEST CONTAINERS PROGRAM | 1,095 | 1,800 | 1,799 | 1,800 | 0 |
| **--TOTAL DEPARTMENT--** | **82,464** | **95,887** | **83,355** | **104,548** | **8,661** |

## TRANSFERS TO OTHER FUNDS

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

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

| | **ACTUAL EXPEND FY/2012** | **AMENDED BUDGET FY/2013** | **PROJECTED EXPEND FY/2013** | **ADOPTED BUDGET FY/2014** | **BUDGET CHANGE** |
|---|---|---|---|---|---|
| ***TRANSFERS TO OTHER FUNDS*** | | | | | |
| TRANSFER TO SOCIAL SERVICES | 374,423 | 389,322 | 389,322 | 405,274 | 15,952 |
| TRANSFER TO SCHOOL FUND | 12,155,398 | 12,201,287 | 12,201,287 | 12,753,790 | 552,503 |
| TRANSFER TO COMMUNITY DEV FUND | 0 | 13,265 | 13,265 | 13,265 | 0 |
| TRANSFER TO CSA FUND | 294,433 | 316,000 | 316,000 | 425,000 | 109,000 |
| TRANSFER TO SCHOOL CAPITAL PROJ | 150,000 | 150,000 | 150,000 | 150,000 | 0 |
| TRANSFER TO COUNTY CAPITAL PROJ | 1,843,800 | 3,586,178 | 3,586,178 | 1,607,344 | (1,978,834) |
| TRANSFER TO COUNTY DEBT SERVICE | 1,814,080 | 1,752,710 | 1,752,710 | 1,360,441 | (392,269) |
| TRANSFER TO SCHOOL DEBT SERVICE | 5,425,973 | 5,370,062 | 5,370,062 | 4,287,105 | (1,082,957) |
| TRANSFER TO OTHER FUNDS | 10,000 | 10,000 | 12,597 | 10,000 | 0 |
| **--TOTAL DEPARTMENT--** | **22,068,107** | **23,788,824** | **23,791,421** | **21,012,219** | **(2,776,605)** |

# SPECIAL REVENUE FUNDS

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

## JAIL PHONE COMMISSION
Commissions from the payphone in the County jail have been designated to be spent on items that directly benefit the jail inmates.

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

## RECREATION
Concession sales and contributions made to the recreation department for the County Fair and other specific purposes are deposited to this fund and used for specific recreation activities.

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

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

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

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

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

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

## FIRE & EMS PROGRAMS
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.

## ASSET FORFEITURE SHARING PROGRAM

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

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

# SCHOOL FUNDS

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

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

## School Funds Revenue Analysis

Revenue assumptions for FY 2014 include the continuation of the FY 2013 original County local fund transfer of $11,841,287, plus a FY 2012 year-end fund balance re-appropriation of $400,000; $275,000 for current employee health insurance expenditures; and $237,503 for early retiree health insurance expenditures. FY 2014 State revenues show an increase of approximately $606,000, primarily due to an increase in the number of students and a 2% salary increase in SOQ funded positions. Fund balances in the various school funds will be used along with current revenues to balance the FY 2014 School budget.

### Local Aid

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

### State Aid

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

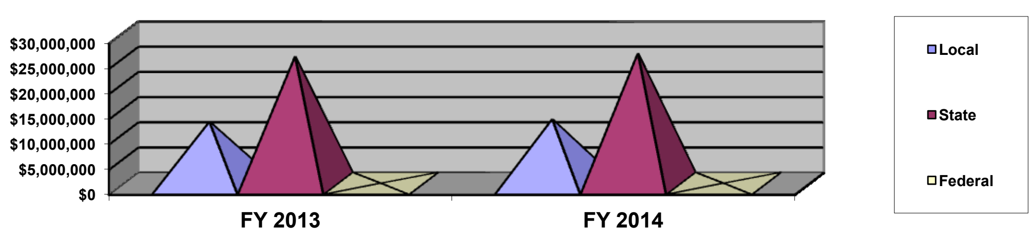
### Federal Aid

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

### Charges for Services & Local Miscellaneous Receipts

Charges for services and miscellaneous receipts account for the remaining revenue for the School Fund. These include the sale of school surplus property, donations and other miscellaneous sources. The sales of textbooks and cafeteria meals are accounted for in separate Textbook and School Nutrition Funds.

### School Revenues



## School Funds Expenditure Analysis

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

| FUND | CATEGORY | FY 2014 | FY 2013 | % CHANGE |
|---|---|---|---|---|
| Fund 205 | Instruction | 26,826,739 | 26,289,364 | 1.61% |
| Fund 205 | Technology | 1,714,177 | 1,709,375 | .28% |
| Fund 303 | Federal Programs | 2,075,680 | 2,363,884 | (12.19%) |
| Fund 206 | Textbooks | 700,000 | 1,004,245 | (30.30%) |
| | **Total Instruction** | **31,316,596** | **31,366,868** | **(.16%)** |
| Fund 205 | Total Administration Attendance & Health | 1,783,600 | 1,686,932 | 5.73% |
| Fund 205 | Pupil Transportation | 3,080,847 | 2,850,208 | 8.09% |
| Fund 205 | Operation and Maintenance | 5,329,583 | 5,331,548 | (.04%) |
| Fund 207 | School Nutrition Services | 1,783,884 | 2,182,478 | (18.26%) |
| Fund 302 | Capital Projects | 775,000 | 845,567 | (8.35%) |
| Fund 402 | Debt Service | 5,493,141 | 6,020,062 | (8.75%) |
| | **Total Funds** | **49,562,651** | **50,283,663** | **(1.43%)** |

Further details of the FY 2014 School budget are available in a separate document that may be obtained from the School Board Office or www.dinwiddie.k12.va.us .

# CAPITAL PROJECTS FUND

Each year a Capital Improvements Plan (CIP) is developed for capital needs expenditures for the next five years. Although the Board of Supervisors approves the whole five-year plan, only the first year of the plan is actually appropriated. The following table lists CIP projects that were appropriated in past years and are still in progress. See Appendix B for the FY 2014-2018 CIP resolution.

**Current CIP Fund Analysis**

| | Fiscal Year Ended: | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | 6/30/06 | 6/30/07 | 6/30/08 | 6/30/09 | 6/30/10 | 6/30/11 | 6/30/12 | 6/30/13 | Total Funds Received |
| **Beg Fund Balance** | **1,423,585** | **2,596,654** | **1,457,619** | **1,154,220** | **1,617,705** | **1,675,974** | **599,464** | **1,590,108** | |
| **Funding Sources:** | | | | | | | | | |
| **Annual Cash Transfer** | 2,000,000 | 567,932 | 1,000,000 | 2,599,149 | 2,700,000 | 635,000 | 1,843,800 | 3,586,178 | 16,308,571 |
| **Insurance Proceeds** | 0 | 0 | 0 | 0 | 0 | 0 | 349,750 | 24,617 | 374,367 |
| **Donations** | 30,442 | 24,790 | 570 | 1,252 | 0 | 300,000 | 65,000 | 0 | 422,054 |
| **Proffers** | 0 | 0 | 0 | 11,776 | 5,890 | 5,984 | 0 | 0 | 23,649 |
| **Grant Funds** | 42,235 | 0 | 29,992 | 362,905 | 1,045,895 | 53,853 | 288,724 | 278,716 | 2,102,319 |
| **Annual Funds Available** | **2,072,677** | **592,722** | **1,030,562** | **2,975,081** | **3,751,785** | **994,837** | **2,547,274** | **3,889,511** | **19,230,961** |
| **Total Funds Available** | **3,496,262** | **3,189,376** | **2,488,181** | **4,129,302** | **5,369,490** | **2,670,810** | **3,146,738** | **5,679,619** | |

| FY Approved | Project Description | Approved Budget | Budget Amend | Project End Adjust | Donation/ Grants | Fiscal Year Ended: 6/30/06 | 6/30/07 | 6/30/08 | 6/30/09 | 6/30/10 | 6/30/11 | 6/30/12 | 6/30/13 | Remaining in Ongoing Project |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 2005 | Animal Shelter Expansion | 148,000 | | 0 | 52,751 | (17,611) | (123,568) | (962) | (10,382) | (29,958) | (11,652) | (3,528) | (3,089) | 0 |
| 2005 | Commerce Park Phase III Grant Match | 25,000 | | 0 | | | | (25,000) | | | | | | 0 |
| 2005 | GIS Completion Phase | 26,760 | | (3,288) | | (933) | (1,884) | (20,655) | | | | | | 0 |
| 2005 | Completion of E911 System-Digital Upgrade | 376,512 | | 1,209 | | (85,308) | (32,790) | (2,412) | (14,660) | | | | | (0) |
| 2005 | Replace Tanker #4 Namozine (year 1) | 225,000 | | (64,123) | | (160,877) | | | | | | | | 0 |
| 2005 | Replace 1999 Ambulance | 112,500 | | 243 | | (112,743) | | | | | | | | 0 |
| 2006 | Replace Tanker #4 Namozine (year 2) | 145,000 | | 62,262 | | (207,262) | | | | | | | | (0) |
| 2006 | Two Tankers, Engine, Ambulance | 1,012,500 | | (2,026) | | | (1,009,909) | (565) | | | | | | (0) |
| 2006 | Brush Truck | 50,000 | | 5,394 | | (55,394) | | | | | | | | 0 |
| 2006 | Ford Volunteer Fire Dept Addition | 500,000 | | | | | (300) | (38,594) | (148,170) | (312,936) | | | | 0 |
| 2006 | Sports Complex - original appropriation | 370,000 | | | 4,183 | | (27,679) | (102,804) | (152,344) | (91,356) | | | | (0) |
| 2006 | Waste Mgmt Convenience Center (Rohoic) | 56,400 | | | | | (1,855) | (54,545) | | | | | | 0 |
| 2006 | Waste Mgmt Backhoe | 55,000 | | (695) | | | (54,305) | | | | | | | 0 |
| 2006 | Police Cruisers - budgeted as a financed item | 30,000 | | 76,740 | | (106,740) | | | | | | | | 0 |

| FY Approved | Project Description | Approved Budget | Budget Amend | Project End Adjust | Donation/ Grants | 6/30/06 | Fiscal Year Ended: 6/30/07 | 6/30/08 | 6/30/09 | 6/30/10 | 6/30/11 | 6/30/12 | 6/30/13 | Remaining in Ongoing Project |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 2006 | Transportation Dept Generator - School Board | 30,000 | | (4,767) | | | (25,233) | | | | | | | 0 |
| 2007 | Re-chassis Ambulance | 70,000 | | (5,668) | 61,867 | | | (61,973) | (64,226) | | | | | (0) |
| 2007 | Air Truck - Old Hickory | 30,000 | | (30,000) | | | | | | | | | | 0 |
| 2007 | Waste Mgmt Clean-up Truck | 44,000 | | (4,981) | | | (11,360) | (15,430) | (12,229) | | | | | 0 |
| 2007 | Waste Mgmt Convenience Center - 1 site | 59,610 | | | | | | (72,764) | 13,154 | | | | | 0 |
| 2007 | School Buses | 176,286 | | | | | (176,286) | | | | | | | 0 |
| 2007 | AS400 Computer System Upgrade | 125,000 | | | | | (11,611) | (79,308) | | (34,081) | | | | 0 |
| 2008 | Brush Truck - Namozine | 65,000 | | (2,094) | | | | (62,906) | | | | | | 0 |
| 2008 | E911 Frequencies | 350,000 | | (3,088) | | | | (89,197) | (257,715) | | | | | 0 |
| 2008 | Aerial Ortho-photography | 33,800 | | (2,268) | | | | | (31,532) | | | | | 0 |
| 2008 | School Buses | 196,557 | | | | | | (196,557) | | | | | | 0 |
| 2008 | Courthouse Security Upgrades-Camera grant | 45,178 | | 404 | 62,178 | | | | (107,760) | | | | | (0) |
| 2008 | Eastside Renovation | 150,000 | | (38,716) | | | | (97,118) | (5,499) | (6,890) | (1,777) | | | 0 |
| 2008 | McKenney Recreation | 179,643 | | 0 | 1,148 | | (1,044) | (98,890) | | (7,750) | | | | 73,108 |
| 2009 | Ford Volunteer Fire Dept - additional funds | 800,000 | (651,111) | | 3,035 | | | | | (151,924) | | | | 0 |
| 2009 | Waste Mgmt Convenience Centers - 3 sites | 240,000 | | | 38 | | | | (147,092) | (86,182) | (6,764) | | | (0) |
| 2009 | Waste Mgmt - Truck for Roll Off Containers | 50,000 | | (100) | | | | | (49,900) | | | | | 0 |
| 2009 | Sports Complex -- including Grant Match | 1,250,000 | (1,114,529) | | 100,000 | | | | | (235,471) | | | | 0 |
| 2009 | South Central Waste Water Authority Expansion | 150,000 | (68,773) | 13,352 | | | | | | | | (40,268) | | 54,311 |
| 2009 | Commerce Park Road Access VDOT match | 250,000 | 651,111 | | 1,199,212 | | | | (635,265) | (1,407,249) | (95,354) | (359,342) | (2,435) | (399,323) |
| 2009 | IT -- Voice over IP telecommunications | 28,500 | 68,773 | | 570 | | | | | | (64,080) | (15,567) | | 18,196 |
| 2009 | IT -- Network Infrastructure (PS grant projects) | 125,000 | | | 471,327 | | | | (197,985) | (320,580) | | | (63,786) | 13,977 |
| 2009 | School Buses - 10 | 800,000 | | | | | | | (800,000) | | | | | 0 |
| 2010 | Sports Complex | 1,700,000 | | | 300,389 | | | | | (352,661) | (1,647,727) | | | 0 |
| 2010 | Ford Volunteer Fire Dept - additional funds | 1,000,000 | (255,096) | | 987 | | | | | (656,478) | (82,150) | (892) | (1,248) | 5,122 |
| 2011 | Manned Sites – Dinwiddie VFD, west & east sites | 345,000 | | | 13 | | | | | | (61,869) | (5,500) | (40,992) | 236,652 |
| 2011 | Sports Complex | 0 | 247,000 | | 65,000 | | | | | | (9,847) | (228,123) | (32,251) | 41,779 |
| 2011 | Brush Truck 5 - Old Hickory | 90,000 | | | | | | | | | (90,000) | | | 0 |
| 2011 | Rohoic Renovations -- Interior | 200,000 | -179,543 | | | | | | | | (126) | (20,331) | | (0) |
| 2012 | Addition Air/Electrical Support Unit - Old Hickory | 85,000 | 4,472 | | | | | | | | | | (89,477) | (5) |
| 2012 | Addition Brush 1 - Dinwiddie | 102,000 | | | | | | | | | | (101,356) | | 644 |
| 2012 | Replace Ambulance 11 | 90,000 | 3,624 | | 81,363 | | | | | | | (53,522) | (121,466) | 0 |
| 2012 | Replace Ambulance 42 | 90,000 | | | 84,131 | | | | | | | (53,522) | (121,466) | (856) |
| 2012 | Radio System Expansion | 680,000 | | | | | | | | | | (70,110) | (102,010) | 507,880 |

| FY Approved | Project Description | Approved Budget | Budget Amend | Project End Adjust | Donation/ Grants | 6/30/06 | Fiscal Year Ended: 6/30/07 | 6/30/08 | 6/30/09 | 6/30/10 | 6/30/11 | 6/30/12 | 6/30/13 | Remaining in Ongoing Project |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 2012 | School Buses | 320,000 | | | 17,595 | | | | | | | (337,595) | | 0 |
| 2012 | Southside Elem Wastewater Disposal Project | 250,000 | | | | | | | | | | (250,000) | | 0 |
| 2012 | Demolition of Northside Elementary | 168,000 | | | | | | | | | | (6,973) | (161,027) | 0 |
| 2012 | Sports Complex - Maintenance Building | 17,800 | | | | | | | | | | | (17,800) | 0 |
| 2012 | Sports Complex - Road Paving | 41,000 | 179,543 | | | | | | | | | | (220,543) | 0 |
| 2013 | Meherrin River Regional Jail Authority Satellite | 843,100 | | -74,366 | | | | | | | | | (768,734) | 0 |
| 2013 | Demolition - McKenney Elementary | 168,000 | | -52,577 | | | | | | | | | (115,423) | 0 |
| 2013 | Courthouse Security Upgrades | 0 | | 126,943 | | | | | | | | (10,000) | (47,344) | 69,599 |
| 2013 | SCWWA Credits/Capital & Nutrient Removal | 86,900 | | | | | | | | | | | | 86,900 |
| 2013 | Replace Ambulance 81 | 195,000 | | | | | | | | | | | | 195,000 |
| 2013 | Replace 3 Engines (1 destroyed by fire) | 1,090,000 | | | 374,367 | | | | | | | | (5,267) | 1,459,100 |
| 2013 | Sports Complex - Parking Lot Paving | 250,000 | | | | | | | | | | | (250,000) | (0) |
| 2013 | Government Facilities Plan | 170,000 | | | | | | | | | | | (67,236) | 102,764 |
| 2013 | Animal Pound Improvements | 58,178 | | | | | | | | | | | (21,328) | 36,850 |
| 2013 | Field house Completion - Interior | 325,000 | | | | | | | | | | | (325,000) | 0 |
| 2013 | School Buses (5) | 400,000 | | | | | | | | | | | (400,000) | 0 |
| | **Total Project Expenditures** | **18,434,167** | **(1,114,529)** | **(81,225)** | **2,922,390** | **(899,608)** | **(1,731,757)** | **(1,333,961)** | **(2,511,596)** | **(3,693,517)** | **(2,071,346)** | **(1,556,630)** | **(2,977,922)** | **2,501,697** |
| | **Ending Fund Balance** | | | | | **2,596,654** | **1,457,619** | **1,154,220** | **1,617,705** | **1,675,974** | **599,464** | **1,590,108** | **2,501,697** | **(0)** |

# DEBT SERVICE FUNDS

The Constitution of Virginia and the Virginia Public Finance Act provides Dinwiddie County with the authority to issue general obligation debt secured solely by the pledge of its faith and credit, as well as debt secured first by the fee revenues generated by the system for which the bonds are issued and, if necessary, by general obligation tax revenues. There is no limitation imposed by state law or local ordinance on the amount of general obligation debt a county may issue. Debt secured solely by the revenues generated by the system for which the bonds were issued may be issued in any amount without a public referendum. Funding for County & School debt service obligations comes from meals tax revenues, transfers from current general fund revenues, school funds, and from the debt service fund balance itself. The County underwent a bond rating review by Standard & Poors in FY 2011 and was upgraded to AA- for General Obligation debt and A+ for Lease Revenue debt. Moody's rates our general obligation bonds as AA3 and lease revenue bonds as A1. Lease revenue bonds are issued through the Dinwiddie County Industrial Development Authority.

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

| **FUNDING SOURCES** | **2013** | **2014** | **2015** | **2016** | **2017** | **2018** |
|---|---|---|---|---|---|---|
| **COUNTY** | | | | | | |
| BEGINNING FUND BALANCE | 0 | 174,762 | 0 | 0 | 0 | 0 |
| TRANSFER FROM COUNTY GENERAL FUND | 1,752,710 | 1,360,440 | 1,536,372 | 1,539,394 | 1,536,613 | 861,131 |
| **TOTAL** | **1,752,710** | **1,535,202** | **1,536,372** | **1,539,394** | **1,536,613** | **861,131** |
| | | | | | | |
| **SCHOOLS** | | | | | | |
| BEGINNING FUND BALANCE | 0 | 556,036 | 0 | 0 | 0 | 0 |
| TRANSFER FROM COUNTY MEALS TAX FUND | 650,000 | 650,000 | 650,000 | 650,000 | 650,000 | 650,000 |
| TRANSFER FROM COUNTY GENERAL FUND | 5,370,062 | 4,287,105 | 4,800,591 | 4,773,596 | 4,727,700 | 3,974,921 |
| **TOTAL** | **6,020,062** | **5,493,141** | **5,450,591** | **5,423,596** | **5,377,700** | **4,624,921** |
| | | | | | | |
| **TOTAL FUNDING SOURCES FOR DEBT SRV** | **7,772,772** | **7,028,343** | **6,986,963** | **6,962,990** | **6,914,313** | **5,486,052** |
| | | | | | | |
| **EXPENDITURES** | | | | | | |
| **COUNTY** | | | | | | |
| LEASE REVENUE BONDS | 988,325 | 979,258 | 980,428 | 983,450 | 980,669 | 305,187 |
| AIRPORT AUTHORITY VRA LOAN TRANSFER | 55,144 | 55,144 | 55,144 | 55,144 | 55,144 | 55,144 |
| DINWIDDIE WATER AUTHORITY LOANS TRANSFER | 534,479 | 500,800 | 500,800 | 500,800 | 500,800 | 500,800 |
| **TOTAL** | **1,577,948** | **1,535,202** | **1,536,372** | **1,539,394** | **1,536,613** | **861,131** |
| | | | | | | |
| **SCHOOLS** | | | | | | |
| GENERAL OBLIGATION BONDS | 2,270,204 | 1,979,252 | 1,945,750 | 1,912,251 | 1,865,892 | 1,201,751 |
| LEASE REVENUE BONDS | 3,183,822 | 3,510,889 | 3,504,840 | 3,511,343 | 3,511,805 | 3,423,166 |
| ADMIN FEES | 10,000 | 3,000 | 0 | 0 | 0 | 0 |
| **TOTAL** | **5,464,026** | **5,493,141** | **5,450,591** | **5,423,596** | **5,377,700** | **4,624,921** |
| | | | | | | |
| **TOTAL EXPENDITURES FOR DEBT SRV** | **7,041,974** | **7,028,343** | **6,986,963** | **6,962,990** | **6,914,313** | **5,486,052** |
| **ANNUAL CHANGE** | -2,148,306 | -13,631 | -41,380 | -23,973 | -48,677 | -1,428,261 |
| | | | | | | |
| **ENDING FUND BALANCE** | **730,798** | **0** | **0** | **0** | **0** | **0** |

# APPENDIX A
# REVENUE CLASSIFICATIONS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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 Health Department and the Social Services Department for the County office space that the departments occupy. Eastside Enhancement Center rental revenues are received in this category as well.

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

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

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

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

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

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

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

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

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

**Categorical State Aid**

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

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

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

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

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

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

**Categorical Federal Aid**

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

**Miscellaneous**

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

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

# APPENDIX B
# TAX & BUDGET RESOLUTIONS

## RESOLUTION
## ADOPTION OF CALENDAR YEAR 2013 PROPERTY TAX RATES AND FISCAL YEAR 2013-2014 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 2013 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 2013 shall be set in the amounts shown below:

| TAX RATES | Rate per $100 of Assessed Valuation |
|---|---|
| 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 2013-2014 fiscal year shall be set at 46%.

**RESOLUTION**
**ADOPTION OF FISCAL YEAR 2014 BUDGET**
**AND APPROPRIATION OF FUNDS**

**WHEREAS,** the County Administrator has prepared a Proposed Budget for the fiscal year beginning July 1, 2013 and ending June 30, 2014 (FY 2014); and

**WHEREAS,** a public hearing on the FY 2014 budget was advertised and public hearing held on April 16, 2013 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, 2013 and ending June 30, 2014, and;

**WHEREAS**, the tax rates on real estate, tangible personal property, and machinery and tools were set on April 2, 2013 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 $96,745,028 for FY 2014 is hereby approved as proposed on this date and hereby appropriated in the FY 2014 General and Other Funds for the offices and activities in the amounts as shown below:

| Fund | Revenues | Expenditures |
|---|---|---|
| General | $39,843,315 | $41,277,541 |
| Meals Tax | $600,000 | $650,000 |
| Jail Phone Commission | $0 | $4,825 |
| Sesquicentennial | $10,000 | $21,783 |
| Recreation | $118,500 | $118,500 |
| Social Services | $2,467,061 | $2,570,763 |
| School Operations | $38,734,946 | $38,734,946 |
| School Textbooks | $399,298 | $700,000 |
| School Cafeteria | $1,940,793 | $1,783,884 |
| Comprehensive Services | $1,109,000 | $1,109,000 |
| Community Development | $113,265 | $457,203 |
| Community Service | $0 | $11,264 |
| Law Library | $2,350 | $8,020 |
| Fire Programs | $108,500 | $302,865 |
| Forfeited Asset Sharing | $0 | $57,064 |
| School Capital | $740,000 | $775,000 |
| School Grants | $2,065,374 | $2,075,680 |
| County Grants | $60,487 | $162,415 |
| County Capital | $1,757,344 | $4,195,189 |
| County Debt | $1,360,441 | $1,539,998 |
| School Debt | $4,937,105 | $5,493,141 |
| Total | $96,367,779 | $102,049,081 |
| Fund Balance | $22,743,268 | $17,061,966 |
| Less: Inter-fund Transfers | -$22,366,019 | -$22,366,019 |
| Total Resources & Requirements | $96,745,028 | $96,745,028 |

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

3. The County Administrator is authorized to administer the County's Personnel Policy and Pay Plan as previously adopted by the Board of Supervisors.

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 Court, Treasurer, and Commissioner of 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 2014 - 2018
# 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 2014-2018 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 2014-2018 CIP and funding for the Fiscal Year 2014 CIP is included in the Fiscal Year 2014 County budget.

**NOW THEREFORE BE IT RESOLVED** by the Board of Supervisors of Dinwiddie County, Virginia that the proposed Fiscal Years 2014-2018 Capital Improvements Program is hereby adopted.

**COUNTY OF DINWIDDIE CAPITAL IMPROVEMENTS PLAN**
**FOR FY 2014 - FY 2018**

| | Funding Year Gen Fund Transfer | Alternative or Subsequent Years Funding | Total Project Value | | | Expenditure Year | | |
|---|---|---|---|---|---|---|---|---|
| | | | | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 |
| **FY 2014 CIP** | | | | | | | | |
| School Buses | 400,000 | 0 | 400,000 | 400,000 | | | | |
| Restroom Renovation at Stadium Complex | 190,000 | 0 | 190,000 | 190,000 | | | | |
| Administration Building Roof Replacement | 100,000 | 0 | 100,000 | 100,000 | | | | |
| DVRS Building Renovation | 60,000 | 0 | 60,000 | 60,000 | | | | |
| SCWWA Credits/Capital & Nutrient Removal | 49,344 | 3,244,883 | 3,294,227 | 103,655 | 310,613 | 1,100,681 | 1,000,515 | 778,763 |
| Parking Lot Replacements-NVFD & OHVFD | 170,000 | 0 | 170,000 | 170,000 | | | | |
| E911 Phone System Upgrade | 80,000 | 150,000 | 230,000 | 230,000 | | | | |
| McKenney Recreation - Phase I Library | 363,000 | 2,078,622 | 2,441,622 | 363,000 | 500,000 | 500,000 | 500,000 | 578,622 |
| Replace Ambulance 12 | 195,000 | 0 | 195,000 | 195,000 | | | | |
| **Total FY 2014 CIP** | **1,607,344** | **5,473,505** | **7,080,849** | **1,811,655** | **810,613** | **1,600,681** | **1,500,515** | **1,357,385** |
| | | | | | | | | |
| **FY 2015 CIP** | | | | | | | | |
| School Buses | 550,000 | 0 | 550,000 | | 550,000 | | | |
| Southside Lagoon Closure | 150,000 | 0 | 150,000 | | 150,000 | | | |
| ARWA Capital Improvements | 133,812 | 519,891 | 653,703 | | 133,812 | 39,593 | 38,232 | 442,066 |
| DCWA Capital Improvements - Water Tower | 300,000 | 0 | 300,000 | | 300,000 | | | |
| Soccer Field Fencing & Bleachers at Eastside | 50,000 | 0 | 50,000 | | 50,000 | | | |
| Soccer Field Lighting at Eastside | 110,000 | 0 | 110,000 | | 110,000 | | | |
| Parking Lot Paving & Lighting at Eastside | 541,200 | 0 | 541,200 | | 541,200 | | | |
| Outdoor Basketball Court/Fencing/Bleachers at Eastside | 66,000 | 0 | 66,000 | | 66,000 | | | |
| Splash pad at Eastside | 308,000 | 0 | 308,000 | | 308,000 | | | |
| Demolition of Bank Bldg | 48,000 | 0 | 48,000 | | 48,000 | | | |
| Demolition of Health Dept & Relocate Antennas | 50,000 | 0 | 50,000 | | 50,000 | | | |
| Extrication Tool Replacement & Upgrades | 200,000 | 0 | 200,000 | | 200,000 | | | |
| **Total FY 2015 CIP** | **2,507,012** | **519,891** | **3,026,903** | **0** | **2,507,012** | **39,593** | **38,232** | **442,066** |

| | Funding Year Gen Fund Transfer | Alternative or Subsequent Years Funding | Total Project Value | FY 2014 | FY 2015 | Expenditure Year FY 2016 | FY 2017 | FY 2018 |
|---|---|---|---|---|---|---|---|---|
| **FY 2016 CIP** | | | | | | | | |
| Replace Responder 4 - Namozine | 100,000 | 0 | 100,000 | | | 100,000 | | |
| Replace Squad 5 - Old Hickory | 265,000 | 0 | 265,000 | | | 265,000 | | |
| Replace Ambulance 41 | 205,000 | 0 | 205,000 | | | 205,000 | | |
| Replace Ambulance 83 | 205,000 | 0 | 205,000 | | | 205,000 | | |
| Ambulance - for expanded coverage | 205,000 | 0 | 205,000 | | | 205,000 | | |
| Records Management Software (RMS) Replacement | 170,000 | 0 | 170,000 | | | 170,000 | | |
| CAD Replacement | 275,000 | 0 | 275,000 | | | 275,000 | | |
| Laserfiche Expansion | 100,000 | 0 | 100,000 | | | 100,000 | | |
| School Buses | 550,000 | 0 | 550,000 | | | 550,000 | | |
| **Total FY 2016 CIP** | **2,075,000** | **0** | **2,075,000** | **0** | **0** | **2,075,000** | **0** | **0** |
| | | | | | | | | |
| **FY 2017 CIP** | | | | | | | | |
| Playground Expansion at Eastside | 132,000 | 0 | 132,000 | | | | 132,000 | |
| AS400 Replacement/Upgrade | 125,000 | 0 | 125,000 | | | | 125,000 | |
| School Buses | 550,000 | 0 | 550,000 | | | | 550,000 | |
| Walking Trail at Sports Complex | 66,000 | 0 | 66,000 | | | | 66,000 | |
| **Total FY 2017 CIP** | **873,000** | **0** | **873,000** | **0** | **0** | **0** | **873,000** | **0** |
| | | | | | | | | |
| **FY 2018 CIP** | | | | | | | | |
| County Museum | 100,000 | 0 | 100,000 | | | | | 100,000 |
| School Buses | 700,000 | 0 | 700,000 | | | | | 700,000 |
| School Renovations-Sunnyside/Southside Elem | 28,655,450 | 0 | 28,655,450 | | | | | 28,655,450 |
| Vehicle Maintenance Facility | 800,000 | 0 | 800,000 | | | | | 800,000 |
| Sports Complex - Phase II | 750,000 | 0 | 750,000 | | | | | 750,000 |
| Self Contained Breathing Apparatus (SCBA) Replacement | 625,000 | 0 | 625,000 | | | | | 625,000 |
| Sutherland/Airport Fire Station | 3,000,000 | 0 | 3,000,000 | | | | | 3,000,000 |
| Eastern Area Fire Station-Richard Bland College | 3,000,000 | 0 | 3,000,000 | | | | | 3,000,000 |
| **Total FY 2018 CIP** | **37,630,450** | **0** | **37,630,450** | **0** | **0** | **0** | **0** | **37,630,450** |
| | | | | | | | | |
| **Total** | **44,692,806** | **5,993,396** | **50,686,202** | **1,811,655** | **3,317,625** | **3,715,274** | **2,411,747** | **39,429,901** |

# APPENDIX C
# PAID FULL-TIME EQUIVALENTS

| County Employees by Function | FY 2011 Actual | FY 2012 Actual | FY 2013 Budget | FY 2013 Actual | FY 2014 Budget |
|---|---|---|---|---|---|
| **General Government** | | | | | |
| County Administration | 2.00 | 2.00 | 3.00 | 3.00 | 3.00 |
| County Attorney | 2.19 | 2.02 | 2.04 | 1.63 | 1.60 |
| Human Resources | 1.00 | 1.00 | 1.00 | .51 | 1.00 |
| Commissioner of Revenue | 5.19 | 6.19 | 6.17 | 6.22 | 6.17 |
| Business License/Land Use | 1.73 | 0.83 | 1.00 | 1.00 | 1.00 |
| Treasurer | 5.60 | 5.62 | 5.75 | 5.59 | 6.00 |
| Accounting | 2.19 | 3.00 | 3.00 | 3.00 | 4.00 |
| Information Technology | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| Registrar | 1.62 | 1.73 | 1.75 | 1.70 | 1.73 |
| **Judicial Administration** | | | | | |
| Clerk of the Circuit Court | 5.00 | 5.06 | 5.00 | 5.00 | 5.00 |
| Victim Witness Program | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Commonwealth's Attorney | 6.17 | 6.35 | 6.63 | 6.63 | 6.63 |
| **Public Safety** | | | | | |
| Law Enforcement | 48.45 | 48.80 | 56.40 | 55.46 | 55.90 |
| EMS | 20.29 | 20.57 | 20.33 | 20.21 | 20.40 |
| Fire & Rescue Services | 3.00 | 2.37 | 3.00 | 2.91 | 3.00 |
| Jail | 15.78 | 14.27 | 0.00 | 0.00 | 0.00 |
| Court Srvcs-Community Supervision | 0.50 | 0.50 | 0.50 | 0.49 | 0.50 |
| Dept of Comprehensive Services | 2.05 | 2.08 | 2.27 | 2.16 | 2.23 |
| Building Inspections | 4.00 | 3.83 | 3.00 | 3.00 | 3.00 |
| Animal Control/Pound | 3.99 | 3.90 | 4.61 | 4.15 | 4.60 |
| Communications | 17.44 | 18.21 | 19.10 | 16.92 | 19.00 |
| **Public Works** | | | | | |
| Waste Management | 15.31 | 15.49 | 15.50 | 15.12 | 18.30 |
| General Properties | 6.39 | 6.00 | 6.00 | 6.00 | 6.15 |
| **Culture and Recreation** | | | | | |
| Parks and recreation | 8.87 | 14.03 | 14.26 | 14.84 | 15.25 |
| **Community Development** | | | | | |
| Economic Development | 1.00 | 1.00 | 1.75 | 1.61 | 2.20 |
| Planning | 6.00 | 5.86 | 5.00 | 5.11 | 5.19 |
| Cooperative Extension-Assistant only | 1.00 | 0.55 | 0.80 | 0.55 | 0.60 |
| **Totals** | **190.76** | **195.26** | **191.86** | **186.81** | **196.45** |

# APPENDIX D
# MISCELLANEOUS COUNTY AND COMMUNITY STATISTICS

| DEPARTMENT STATISTICS | FY 2011 TOTAL | FY 2012 TOTAL | FY 2013 TOTAL |
|---|---|---|---|
| **Sheriff** | | | |
| Physical arrests | 1,828 | 1,657 | 1,658 |
| Traffic violations | 16,974 | 11,478 | 8,638 |
| Civil papers | 10,456 | 11,471 | 11,020 |
| **Jail** | | | |
| Inmate population-average monthly | 122 | 94 | 0* |
| *Inmates now housed at MRRJA | | | |
| **Fire & Rescue** | | | |
| Fire calls answered | 2,269 | 2,360 | 2,240 |
| EMS calls answered | 3,982 | 3,226 | 3,184 |
| **Building Inspections** | | | |
| Permits issued | 1,004 | 939 | 873 |
| **Animal Control** | | | |
| Calls answered | 3,409 | 6,465 | 5,298 |
| **Animal Pound** | | | |
| Adoptions | 195 | 153 | 150 |
| **Landfill** | | | |
| Refuse collected in tons | 17,814 | 19,457 | 18,009 |
| Recycled waste collected in tons | 529 | 794 | 635 |
| **Social Services** | | | |
| Caseload-average monthly | 6,485 | 6,844 | 6,926 |
| **Comprehensive Services** | | | |
| Caseload-average monthly | 82 | 64 | 54 |
| **Recreation** | | | |
| Program participants-average monthly | 3,958 | 7,585 | 7,005 |
| Rentals | 426 | 312 | 340 |
| **Planning** | | | |
| Addresses Assigned | 118 | 64 | 86 |
| Business License | 183 | 171 | 144 |
| Cell Tower Co-location | 2 | 1 | 21 |
| Conditional Use Permit | 0 | 5 | 3 |
| Agreement In Lieu of (E&S) | 91 | 69 | 63 |
| Erosion and Sediment Control | 7 | 6 | 2 |
| Ordinance Amendment | 12 | 10 | 6 |
| Plan Review | 13 | 13 | 29 |

| DEPARTMENT STATISTICS | FY 2011 TOTAL | FY 2012 TOTAL | FY 2013 TOTAL |
|---|---|---|---|
| **Planning** | | | |
| Plat Review | 65 | 64 | 74 |
| Rezoning Request | 3 | 4 | 1 |
| Sign Permit | 14 | 7 | 6 |
| Special Exception | 0 | 0 | 0 |
| Variance Request | 3 | 1 | 7 |
| Zoning Permit | 44 | 41 | 47 |
| Amendment of Conditions | 0 | 1 | 0 |
| Cash Proffers | 1 | 0 | 0 |

| Fiscal Year | Population | Personal Income* | Per Capita Personal Income* | School Enrollment | Unemploy-ment Rate |
|---|---|---|---|---|---|
| 2013 | 28,314 | 3,341,443 | 43,013 | 4,439 | 6.5% |
| 2012 | 28,018 | 3,140,454 | 40,425 | 4,435 | 6.8% |
| 2011 | 28,001 | 2,951,555 | 37,994 | 4,545 | 6.9% |
| 2010 | 28,087 | 2,773,815 | 35,595 | 4,679 | 7.9% |
| 2009 | 27,209 | 2,678,605 | 34,527 | 4,675 | 8.9% |
| 2008 | 27,047 | 2,654,563 | 34,296 | 4,687 | 4.2% |
| 2007 | 25,747 | 2,530,704 | 32,927 | 4,623 | 3.4% |
| 2006 | 25,695 | 2,386,237 | 31,244 | 4,573 | 3.1% |
| 2005 | 25,391 | 2,243,173 | 29,740 | 4,530 | 4.0% |
| 2004 | 25,111 | 2,144,108 | 28,452 | 4,469 | 3.8% |

Source: Weldon Cooper Center, Annual School Report - prepared by Schools, Bureau of Economic Analysis
*includes Colonial Heights & Petersburg, estimates used for 2012 & 2013

# APPENDIX E
# GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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.

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

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

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

P&I: Principal and Interest

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

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

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

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

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

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

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

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

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

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

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