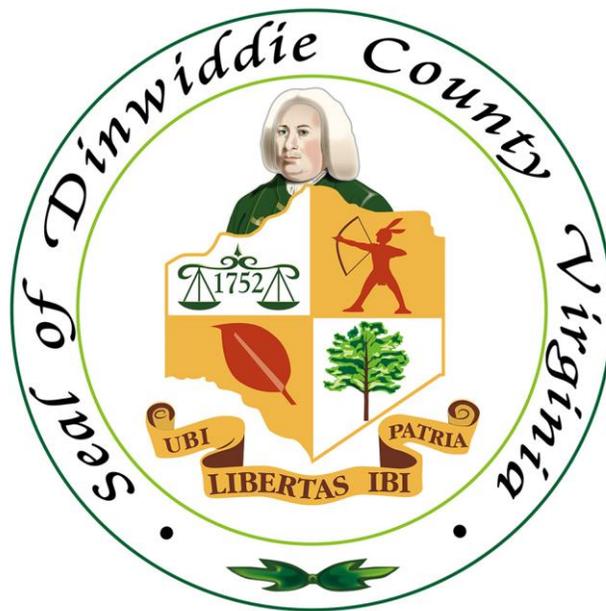


Dinwiddie County, Virginia

Adopted Consolidated Budget



Fiscal Year 2017-2018

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

This information is provided in the form of actual data for FY 2016; appropriations and either estimated or unaudited actual data for FY 2017 and the adopted budget for FY 2018.

For Additional Information

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

BRIEF HISTORY AND DESCRIPTION OF GOVERNMENT

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

Part of Virginia's Appomattox Basin, Dinwiddie County occupies 507 square miles in the southeastern section of Virginia, located within several hours of Washington, D.C., the Atlantic Ocean beaches, or the Blue Ridge mountains. It is bordered by the Nottoway and Appomattox Rivers and the counties of Chesterfield, Amelia, Nottoway, Brunswick, Greensville, Sussex, and Prince George. Interstates 85 and 95 provide north-south access, and U.S. Route 460 provides an east-west transportation route. The East Coast's main switching station for three major railroad lines, the Dinwiddie County Airport, and the Dinwiddie County Commerce Park help to promote economic opportunity for the County.

Dinwiddie County offers a blend of suburban and rural living, with agriculture contributing significantly to the economy and the quality of life that its approximately 28,363 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 elected five-member 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

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

Constitutional Officers

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

School Board

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

Superintendent of Schools

W. David Clark

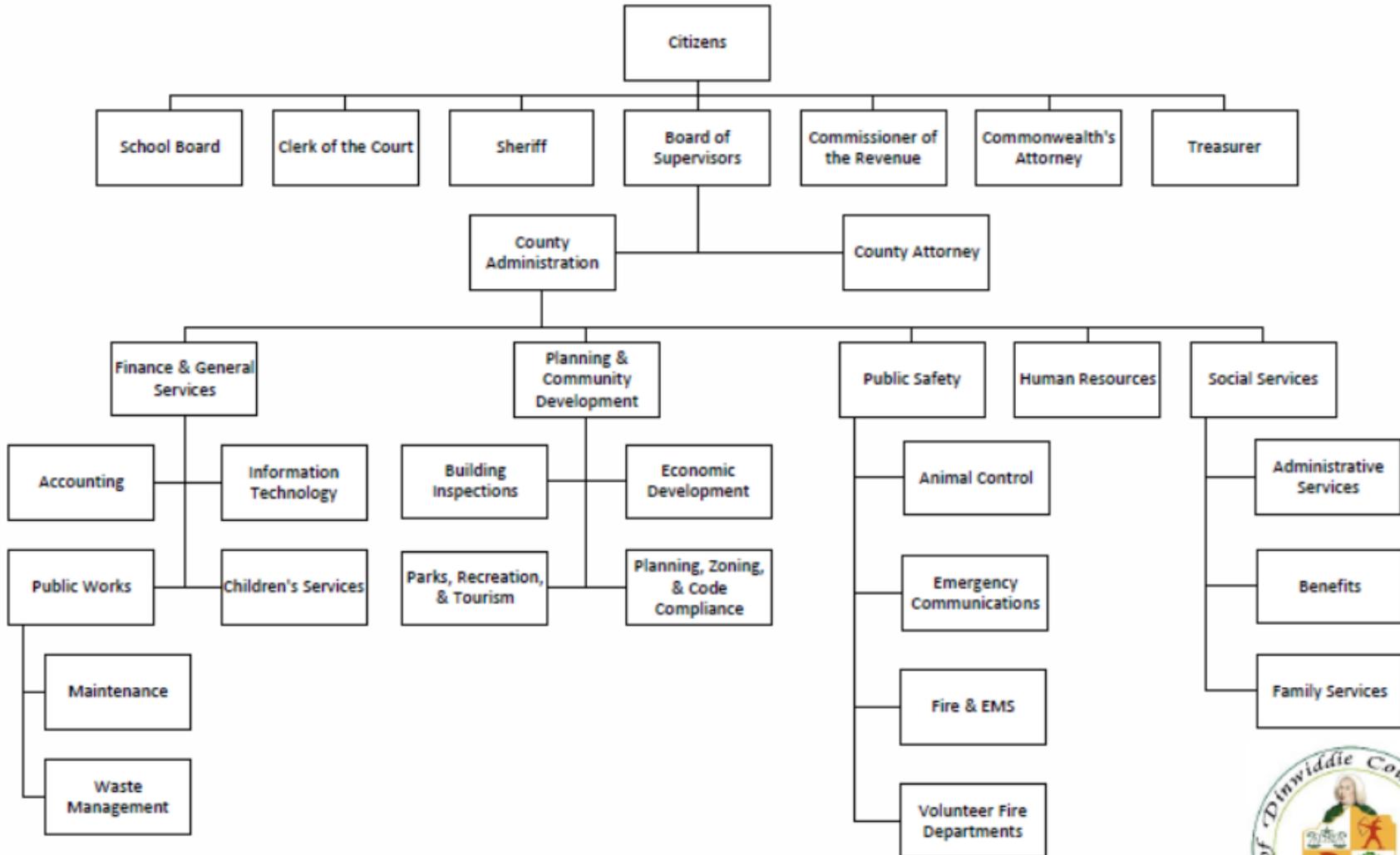
Industrial Development Authority

W. Alan Kissner, Chairman
David Lyle, Vice Chairman
James Vanlandingham, Treasurer
Victoria Heller
Robert H. Spiers, Jr.
Thomas Hooker
Maxwell W. Watkins, Jr.

County Administration

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

COUNTY ORGANIZATION CHART



THE BUDGET PROCESS

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

November 7	Department Manager & CIP Committee Meeting: FY 2017 CIP Update & FY 2018-2022 Work Session
December 6	Board of Supervisors Work Session: FY 2017 Budget and CIP Update
December 12	Department Manager Meeting: Overview of FY 2018 Budget Packets
January 3	Board of Supervisors Budget Calendar Approval
January 12	Departments and Outside Agencies Budget Requests Due to Administration
Jan/Feb	Administration Review of Expenditure Requests and Development of Revenue Projections
January 23-27	Department Request Reviews with Administration & Managers
February 7	Board of Supervisors Work Session: Budget Overview
February 15	Board of Supervisors Advance
February 21	Board of Supervisors Work Session: Operational Expenditures Budget
February 28	School Board's FY 2018 Budget Request Due to Administration
March 7	Board of Supervisors Work Session: FY 2018-2022 CIP Work Session
March 14	Joint Board of Supervisors/School Board Work Session & Operational Expenditures Budget
March 21	Board of Supervisors Work Session: Tax Rates/Revenue Budget/Health Insurance Resolution/Constitutional Officers' Budgets
March 23	Complete Tax Rates Advertisement
March 26 & April 3	Run Advertisements for Tax Rates Public Hearing
April 4	Tax Rates Public Hearing and Adoption; Board of Supervisors Work Session: Budget/CIP
April 6	Complete Budget/CIP Advertisement
April 9 & 16	Run Advertisements for Budget/CIP Public Hearing
April 18	Public Hearing for Budget/CIP
May 2	Adoption of Budget/CIP

FINANCIAL POLICIES AND GUIDELINES

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

Objectives of Financial Policies

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

Financial Planning Policies

Balanced Budget

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

Long Range Planning

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

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

Asset Inventory

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

Investments

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

Revenue Policies

Revenue Diversification

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

Fees and Charges

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

FINANCIAL POLICIES AND GUIDELINES

Tax Collections

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

Restricted Revenues

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

Grants, Donations, and Insurance Payments

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

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

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

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

Expenditures Policies

Debt Capacity, Issuance, and Management

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

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

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

Expenditure Accountability

The Deputy County Administrator–Finance and General Services shall maintain ongoing contact with department managers and Constitutional Officers throughout the budget implementation and execution process. Monthly financial reports shall be prepared to monitor budgeted and actual expenditures and revenues.

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

Appropriation Amendments and Transfers

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

FINANCIAL POLICIES AND GUIDELINES

Appropriation Amendments and Transfers (Continued)

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

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

Fund Balance Policy

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

Non-Spendable Fund Balance

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

Restricted Fund Balance

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

Committed Fund Balance

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

Assigned Fund Balance

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

Unassigned Fund Balance

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

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

Policy on the Order of Spending Resources

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

REPORTING ENTITY AND BASIS OF ACCOUNTING

Reporting Entity

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

Basis of Accounting

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

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

Governmental Fund Types

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

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

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

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

REPORTING ENTITY AND BASIS OF ACCOUNTING

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

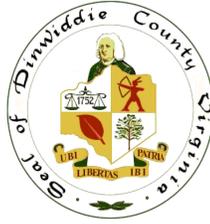
Fixed Assets and Depreciation

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

Basis of Budgeting

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

MESSAGE FROM THE COUNTY ADMINISTRATOR



Chairman Mr. Harrison Moody
Vice Chairman Dr. Mark Moore
Supervisor Mr. William Chavis
Supervisor Mr. Daniel Lee
Supervisor Mrs. Brenda Ebron-Bonner

From: W. Kevin Massengill
County Administrator

RE: County Administrator's FY 2018 Budget Message

Dear Members of the Board of Supervisors:

I am pleased to submit the official proposed budget for Fiscal Year 2018. The purpose of this document is to inform you, and the citizens that we serve, about the current fiscal condition of Dinwiddie County, and the manner in which together we will effectively carryout the services that ultimately meet the needs of the overall community throughout the next fiscal year.

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

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

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

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

FY18 Budget Goals

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

- The budget must be prioritized to allow for efficient, effective, and accessible services that are based on the current needs and expectations of our citizens, not prior priorities determined during better economic times or by former members of the Board of Supervisors.
- The County must maintain funding levels that adequately accommodate:
 - services as mandated by the Code of Virginia
 - services rendered by Constitutional Officers
 - prior investments in the educational system
 - services that are provided by public safety personnel

- The budget must accomplish the above goals with the least potential impact on local taxpayers.
- All on-going expenditures and transfers payments will be paid using on-going revenues. The unassigned fund balance should not be used to support on-going operating expenditures.

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

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

I am very proud to report that staff and I have developed a FY18 expenditure budget that is cognizant of the economic climate we are currently experiencing and the nearly flat projected revenue growth. As a result, our total General Fund expenditure budget for FY18 is \$46,682,953.

Adopted Calendar 2017 Tax Rates per \$100 of Assessed Valuation

Real Estate	.79
Mobile Homes	.79
Mineral Land	.79
Public Service	.79
Personal Property	4.90
Personal Property – Volunteers	.25
Machinery and Tools	3.30
Heavy Construction Equipment	3.30
Certified Pollution Control	3.30
Airplanes	.50

Overall Revenues

When considering all anticipated revenue (federal, state and local), the total FY18 general fund revenue represents a modest increase of only .26% or \$113,028 from FY17.

- Local revenue is projected to increase by \$140,856.
- Revenue from the Commonwealth of Virginia is projected to decrease by (\$36,536).
- Federal revenue is projected to increase by \$8,708.

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

Over the past several years, the County has worked to develop and maintain a diversification of stable revenues that will protect the local government from fluctuations in any one revenue source. This diversification helps ensure that services can be delivered with confidence and without interruption. Moreover, it is the practice of the County to have on-going expenditures funded through on-going revenues. One-time revenues will not be used to finance continuing County operations, but instead will be used for planned capital projects. Revenues are also conservatively estimated, with total resources for FY18 consolidated budgeted at \$124,460,757. As you are aware, the Board elected to maintain the real estate tax rate at \$.79. The FY 2018 budget assumes a 96% collection rate on both real estate taxes and personal property taxes.

Overall Expenditures

Over the last several years, all County departments have been asked to restrict budget requests to only essential items that are necessary for continuing the current level of services offered. All non-essential requests have been generally eliminated unless they were identified as a priority item of the Board. The approved FY18 consolidated requirements are budgeted at \$124,460,757.

The following is a breakdown of how each dollar is spent in Dinwiddie County:

K-12 Education
40.8¢



Public Works
7.8 ¢



County Debt
5.6¢



Health & HS
2.8¢



Planning & Com. Dev
2.4¢



26.7 ¢
Public Safety



7.6 ¢
Administration of Government



3.7¢
Quality of Life



2.6¢
Judicial Services

FY18 Operating Budget Highlights

- Maintain delivery of new government services
 - Ragsdale Community Center – full year of funding
 - Wilson Manned Convenience Site
- Address on-going financial obligations
 - Debt service on new government complex project
 - New Public Safety Building
 - New Health & Human Services/Administration Building
 - Renovation of Pamplin Administration Building for School Board and Registrar
 - Renovation of old Public Safety Building for Information Technology Department
 - Outside Agencies – Maintain funding
- Continue to enhance law enforcement and fire protection services
 - Full year of Firefighter/Medics Initiative
 - Sheriff - Taser and Body Cameras (second year)
 - Sheriff - Four Patrol Vehicles
 - Animal Control - Four Body Cameras
- Make strategic workforce investments
 - Custodial Staff
 - Salary Supplement – Sheriff, Treasurer, Commonwealth’s Attorney
 - Contract – County Attorney
 - Maintain health insurance employer match
- Provide funding for general reassessment
 - \$305,000 (six year cycle)
- Provide additional operational funding for public schools
 - Teacher step increase

Operating Capital Improvements

It is imperative that employees be provided the appropriate equipment, tools, and resources to perform their jobs in an effective and efficient manner. As such, the FY18 budget includes \$301,100 to purchase and systematically replace aging and outdated equipment. Do to flat revenue projections, the proposed FY18 operating capital budget was cut in half from the FY17 operating capital budget of \$602,401. The following is a breakdown of the operating capital improvements included in the FY18 budget:

Department	Description	Amount
Sheriff	4 Patrol Vehicles	\$140,000

Information Technology	Computer Equipment/Replacements	\$100,000
Sheriff	Taser Officer Safety Program – Partial Grant	\$41,000
Emergency Communications	Radio Batteries	\$10,000
Parks, Recreation, and Tourism	Eastside Security Cameras, Printer, Laptops	\$6,200
Animal Control	4 Body Cameras	\$3,900
		\$301,100

Dinwiddie County Public Schools

The total FY18 Dinwiddie County Public School budget is \$53,272,391, which includes funding from the federal, state, and local governments. Dinwiddie County Public Schools are fully funded at their requested local amount, and the Board of Supervisors are very proud of the investment they are making in educating the children of Dinwiddie County. Below is a breakdown of the total funding provided by the County in the FY 2018 proposed budget:

o School Operating Fund	\$14,532,488
o School Debt Service	\$ 3,799,115
o School Buses (CIP)	\$ 550,000
o <u>Internal Capital Outlay</u>	\$ 150,000
Total	\$19,031,603

In addition to the funds above, the County has also agreed to partner with the Dinwiddie County School System in making improvements to the Men’s Varsity Baseball Field.

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 FY18 budgets closely follow the FY17 budgets for those offices. At the request of the Sheriff, Treasurer, and the Commonwealth’s Attorney, funds are provided to supplement the salary of those constitutional officers.

County Workforce

Dinwiddie County is very blessed to have an exemplary workforce comprised of individuals who are dedicated and committed to providing the very best in government services. The following are some highlights of the FY18 budget relative to County workforce:

- o The FY18 budget does not include a cost of living adjustment.
- o The FY18 budget includes funding to implement strategic workforce investments relative to employee compensation, and certain job classification changes are included that achieve internal parity with like positions.
 - o Firefighter/Medics Initiative – Full Year Implementation: \$340,110
 - o Public Works
 - Three County employees replaced janitorial services contract: \$131,724
 - Wilson Manned Site Attendants
 - o Additional part time hours:
 - Treasurer’s Office
 - Commissioner of the Revenue
 - Building Inspections
 - Registrar (includes regrade as well)
 - o Regraded positions
 - Commonwealth Attorney’s Office
 - Legal Services

- The FY18 budget proposes a 14.1% overall increase in health/dental insurance premiums.
- The FY18 budget recognizes a VRS employer contribution rate of 8.88% and group life insurance rate of 1.31%.

Debt Service

All non-VPFA debt was refinanced in FY 2012 for considerable interest savings. The County issued additional debt in FY17 to construct a new municipal building and a public safety building. However, it should be noted that the goal of Dinwiddie County is to layer this additional debt into the overall debt schedule in FY 2018, when a considerable amount of prior debt is retired. This strategic approach to financing will result in an overall decrease in debt liability. Simply stated, the reduction in the debt service payment in 2018 is greater than the new debt service payment created by the debt issued in FY17. In the spring of 2014, Standard & Poor's Rating Services reviewed Dinwiddie County's "AA-" rating for general obligation bonds and decided to raise our rating to "AA". In addition, the Dinwiddie County Industrial Development Authority was also raised from "A+" to "AA-".

General Fund Balance

Per County financial policy, the unassigned general fund balance is not used to balance the FY 2017 operational budget. The Board of Supervisors has adopted a financial policy that requires maintenance of a 15% general fund balance based on the total expenditure budget less annual debt service payments and bonds proceeds expenditures. This minimum amount is calculated for FY18 at \$11,971,626 and the general fund balance at June 30, 2018 is budgeted at \$12,681,440.

Conclusion

While many uncertainties still remain regarding the fiscal health of our national, state, and local economies, I am confident that each stakeholder in the FY18 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.

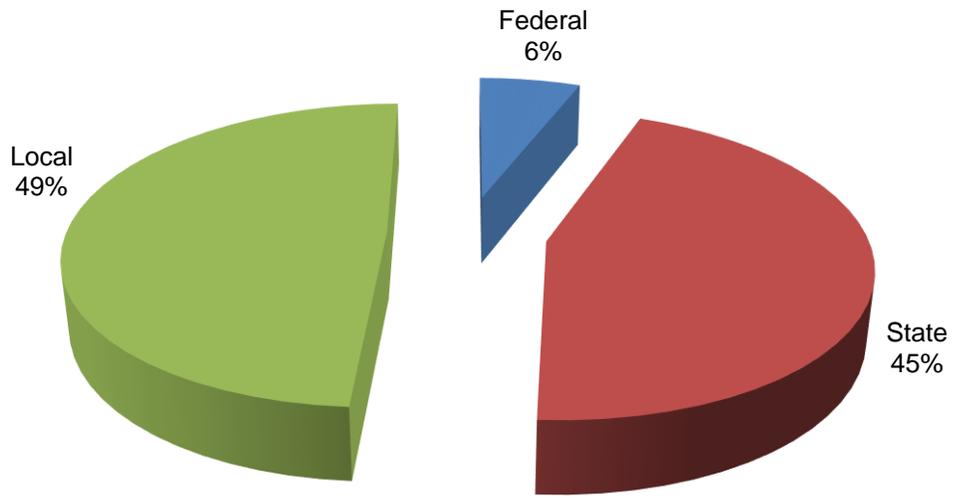
Thank you for your time and consideration of this document and for allowing me to be of service to you, the staff and the citizens of Dinwiddie County.

Sincerely,

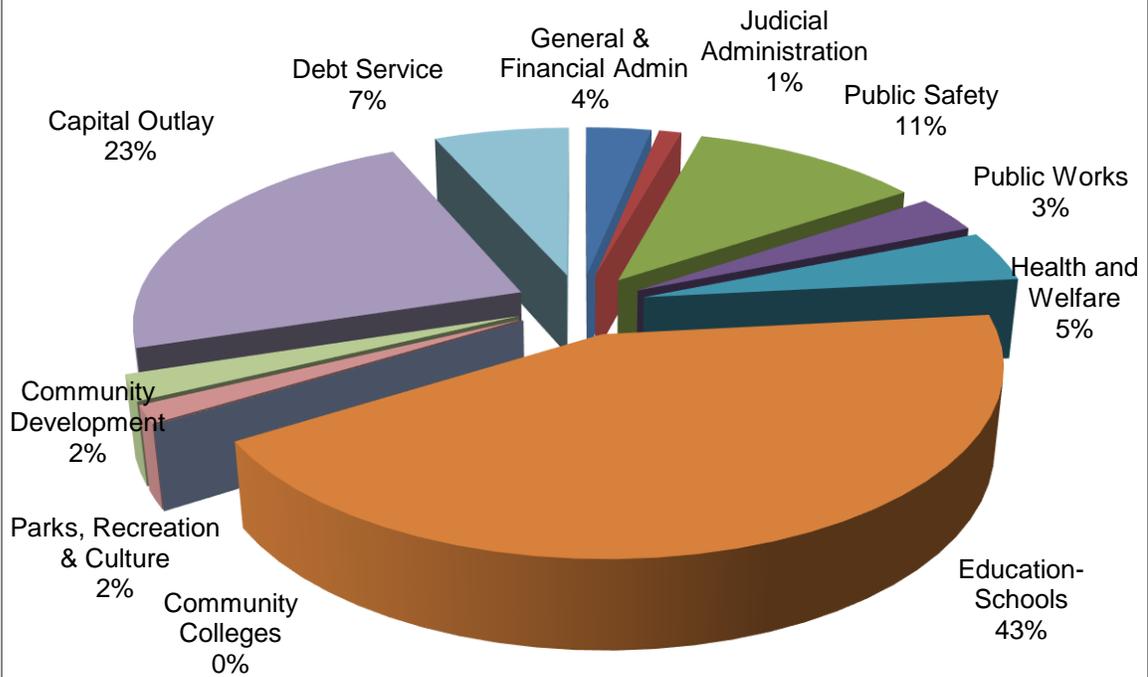


W. Kevin Massengill
County Administrator

FY 2018 Consolidated Revenues



FY 2018 Consolidated Expenditures



COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET	Year Ended June 30, 2016 Budgeted Revenue	Year Ended June 30, 2016 Actual Revenue	Year Ended June 30, 2017 Budgeted Revenue	Year Ended June 30, 2017 Projected Revenue	Year Ended June 30, 2018 Budgeted Revenue	Budgeted Increase/ Decrease
GENERAL FUND						
Revenue From Local Sources:						
Real Estate -- Current Taxes	16,318,986	16,065,645	16,222,392	16,131,229	16,168,205	(54,187)
Real Estate -- Delinquent Taxes	664,530	719,528	739,000	716,000	716,000	(23,000)
Mineral Lands	87,424	94,428	99,352	95,351	92,589	(6,763)
Public Service Corporations	1,294,002	1,546,166	1,631,698	1,701,784	1,619,720	(11,978)
Personal Property -- Current Taxes	7,080,299	6,970,168	7,278,556	7,061,981	7,061,981	(216,575)
Personal Property -- Delinquent Taxes	570,000	1,023,135	900,000	900,676	901,000	1,000
Mobile Homes	59,604	62,863	60,735	60,864	61,798	1,063
Heavy Equipment	178,808	296,057	406,278	442,636	473,808	67,530
Volunteer Exemptions	2,100	2,316	2,030	2,231	2,336	306
Airplanes	34,910	31,018	31,582	29,805	28,256	(3,326)
Non Filing Fee	25,000	21,316	19,650	16,900	16,900	(2,750)
Machinery and Tools	683,188	642,740	604,814	650,242	665,258	60,444
Certified Pollution/Recycling	2,169,582	2,157,727	2,145,932	2,155,934	2,154,142	8,210
Penalties	287,000	290,486	287,000	287,000	287,000	0
Interest on Taxes	250,000	218,117	250,000	220,000	220,000	(30,000)
Total General Property Taxes	29,705,433	30,141,710	30,679,019	30,472,633	30,468,993	(210,026)
Local Sales and Use Tax	1,580,000	1,646,878	1,580,000	1,624,488	1,632,000	52,000
Consumer Utility	536,100	597,275	593,000	570,394	571,000	(22,000)
Local Consumption Tax	155,200	148,307	154,000	177,067	178,000	24,000
Business Licenses	662,000	692,586	663,000	771,022	725,000	62,000
Motor Vehicle Licenses	545,000	537,038	545,000	538,000	538,000	(7,000)
Bank Stock Tax	196,000	172,899	172,828	170,759	170,759	(2,069)
Recordation Tax	155,000	181,326	163,000	206,548	193,000	30,000
Admissions Tax	18,000	21,008	15,000	14,640	14,000	(1,000)
Transient Occupancy Tax	63,000	88,535	81,000	80,149	82,000	1,000
Communications Sales & Use Tax	925,000	892,136	895,000	876,458	879,000	(16,000)
Total Other Local Taxes	4,835,300	4,977,988	4,861,828	5,029,526	4,982,759	120,931

COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET	Year Ended June 30, 2016 Budgeted Revenue	Year Ended June 30, 2016 Actual Revenue	Year Ended June 30, 2017 Budgeted Revenue	Year Ended June 30, 2017 Projected Revenue	Year Ended June 30, 2018 Budgeted Revenue	Budgeted Increase/ Decrease
Animal Licenses	20,000	17,103	15,000	15,455	15,000	0
Weapons Permits	15,000	18,753	18,000	17,805	18,000	0
Building and Related Permits	117,550	151,513	144,750	177,307	178,550	33,800
Zoning and Related Permits	63,650	48,045	44,150	36,635	37,350	(6,800)
Total Permits, Fees, & Licenses	216,200	235,415	221,900	247,202	248,900	27,000
Court Fines and Forfeitures	542,750	381,084	497,975	497,410	611,200	113,225
Total Fines & Forfeitures	542,750	381,084	497,975	497,410	611,200	113,225
Interest on Bank Deposits	21,000	65,271	41,000	67,751	67,800	26,800
Rental of General Property	31,700	33,962	18,200	18,593	25,800	7,600
Total Use of Money & Property	52,700	99,233	59,200	86,344	93,600	34,400
Sheriff/Courthouse Charges	121,611	135,527	141,711	148,012	185,711	44,000
Commonwealth's Attorney Charges	3,650	2,749	2,800	3,364	3,000	200
Ambulance Charges	633,000	581,267	647,000	748,586	746,000	99,000
Correction/Detention Charges	3,600	2,826	3,000	3,274	3,000	0
Animal Control/Pound Charges	16,620	16,634	18,300	16,254	16,780	(1,520)
Waste Collection & Disposal Charges	56,000	90,097	70,000	72,168	72,000	2,000
Recreation Charges	165,500	175,545	170,500	184,168	187,650	17,150
Sale of Maps	100	62	100	68	50	(50)
Water Charges	653,900	608,847	663,453	633,288	639,577	(23,876)
Misc. Charges	91,125	114,966	107,225	94,459	104,000	(3,225)
Total Charges for Services	1,745,106	1,728,519	1,824,089	1,903,639	1,957,768	133,679
Misc. Revenue	20,000	25,803	16,000	3,680	28,000	12,000
Total Misc. Revenue	20,000	25,803	16,000	3,680	28,000	12,000
Security Reimbursement	65,000	119,538	100,000	97,099	100,000	0
Misc. Recovered Costs	124,975	119,755	168,853	92,485	78,500	(90,353)
Total Recovered Costs	189,975	239,293	268,853	189,584	178,500	(90,353)
Revenue from Local Sources	37,307,464	37,829,045	38,428,864	38,430,019	38,569,720	140,856

COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET	Year Ended June 30, 2016 Budgeted Revenue	Year Ended June 30, 2016 Actual Revenue	Year Ended June 30, 2017 Budgeted Revenue	Year Ended June 30, 2017 Projected Revenue	Year Ended June 30, 2018 Budgeted Revenue	Budgeted Increase/ Decrease
Revenue from the Commonwealth:						
Non-Categorical Aid	3,851,112	3,838,446	3,852,542	3,837,926	3,837,942	(14,600)
Commonwealth's Attorney	356,038	350,428	360,031	344,383	364,294	4,263
Sheriff	1,380,628	1,372,029	1,375,110	1,355,887	1,389,538	14,428
Commissioner of the Revenue	123,240	122,917	125,021	122,995	126,102	1,081
Treasurer	86,618	86,332	87,914	85,766	94,614	6,700
Registrar	40,630	40,692	41,000	41,000	41,000	0
Clerk of Circuit Court	268,232	266,135	262,770	260,589	266,294	3,524
Misc. Categorical Aid/Grants	293,562	283,051	348,523	329,474	296,591	(51,932)
Revenue from the Commonwealth	6,400,060	6,360,029	6,452,911	6,378,020	6,416,375	(36,536)
Revenue from the Federal Government:						
Payments in Lieu of Taxes	880	953	868	950	950	82
Misc. Grants	67,325	26,150	48,300	89,622	56,926	8,626
Revenue from the Federal Government	68,205	27,103	49,168	90,572	57,876	8,708
Total Revenue	43,775,729	44,216,177	44,930,943	44,898,611	45,043,971	113,028
Other Financing Sources:						
Transfers from Other Funds	0	0	0	0	0	0
Other Financing Sources	0	0	0	0	0	0
GENERAL FUND	43,775,729	44,216,177	44,930,943	44,898,611	45,043,971	113,028
MEALS TAX FUND						
Revenue From Local Sources:						
Meals Tax	675,000	735,007	721,000	756,221	775,000	54,000
MEALS TAX FUND	675,000	735,007	721,000	756,221	775,000	54,000
JAIL PHONE COMMISSION FUND						
Revenue From Local Sources:						
Jail Phone Commission	0	0	0	0	0	0
JAIL PHONE COMMISSION FUND	0	0	0	0	0	0

COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET	Year Ended June 30, 2016 Budgeted Revenue	Year Ended June 30, 2016 Actual Revenue	Year Ended June 30, 2017 Budgeted Revenue	Year Ended June 30, 2017 Projected Revenue	Year Ended June 30, 2018 Budgeted Revenue	Budgeted Increase/ Decrease
SOCIAL SERVICES FUND						
Revenue from the Commonwealth:						
Public Assistance and Welfare Admin	1,145,616	784,764	1,217,251	795,919	800,500	(416,751)
Revenue from the Federal Government:						
Public Assistance and Welfare Admin	1,242,072	1,366,782	1,330,805	1,354,060	1,359,500	28,695
Other Financing Sources:						
Transfer from General Fund	627,935	627,935	457,470	457,470	128,934	(328,536)
SOCIAL SERVICES FUND	3,015,623	2,779,481	3,005,526	2,607,449	2,288,934	(716,592)
SCHOOL FUND						
Revenue From Local Sources:						
Tuition/Drivers Education Fees	25,000	18,490	25,000	25,000	20,000	(5,000)
Rent of General Property	158,000	159,250	174,344	174,344	174,344	0
Misc. Local Revenues	0	0	0	0	2,000	2,000
Recovered Costs-Medicare Admin Services	70,000	39,347	70,000	70,000	70,000	0
Revenue from Local Sources	253,000	217,087	269,344	269,344	266,344	(3,000)

COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET	Year Ended June 30, 2016 Budgeted Revenue	Year Ended June 30, 2016 Actual Revenue	Year Ended June 30, 2017 Budgeted Revenue	Year Ended June 30, 2017 Projected Revenue	Year Ended June 30, 2018 Budgeted Revenue	Budgeted Increase/ Decrease
SCHOOL FUND						
Revenue from the Commonwealth:						
State Sales and Use Taxes	4,545,947	4,599,484	4,705,797	4,705,797	4,611,795	(94,002)
Basic School Aid	14,276,888	14,066,588	14,898,870	13,957,372	14,560,604	(338,266)
Foster Home Children	4,661	17,702	25,477	25,477	7,666	(17,811)
Gifted and Talented Children	147,535	145,919	152,376	152,376	148,736	(3,640)
Special Education	1,691,941	1,684,351	1,898,356	1,898,356	1,853,003	(45,353)
Summer School	0	53,289	21,149	21,149	108,561	87,412
Vocational Education	214,641	216,072	263,791	263,791	269,456	5,665
Remedial Education	590,139	583,677	650,774	650,774	635,227	(15,547)
Fringe Benefits	2,803,222	2,773,922	2,803,091	2,803,091	2,940,635	137,544
At Risk Programs	654,194	657,170	739,294	739,294	711,941	(27,353)
Primary Class Size	749,319	743,724	730,632	730,632	697,237	(33,395)
Technology	232,000	240,737	232,000	232,000	232,000	0
Hospital Clinic	109,533	153,080	159,888	159,888	0	(159,888)
Early Intervention	103,818	101,561	108,489	108,489	115,564	7,075
Algebra Readiness	67,038	67,151	75,161	75,161	70,188	(4,973)
English Language Learners	45,989	45,074	48,580	48,580	44,495	(4,085)
Homebound	87,637	70,522	72,994	72,994	72,395	(599)
GED, Mentor Teacher, Other Categorical	56,252	59,784	449,885	286,428	1,006,050	556,165
Revenue from the Commonwealth	26,380,754	26,279,806	28,036,604	26,931,649	28,085,553	48,949
Revenue from the Federal Government:						
Misc. Federal Funds	55,000	64,613	65,000	65,000	65,000	0
Revenue from the Federal Government	55,000	64,613	65,000	65,000	65,000	0
Other Financing Sources:						
Transfer from General Fund.	14,138,674	14,138,674	14,138,674	14,138,674	14,532,488	393,814
Other Financing Sources	14,138,674	14,138,674	14,138,674	14,138,674	14,532,488	393,814
SCHOOL FUND	40,827,428	40,700,181	42,509,622	41,404,667	42,949,385	439,763

COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET	Year Ended June 30, 2016 Budgeted Revenue	Year Ended June 30, 2016 Actual Revenue	Year Ended June 30, 2017 Budgeted Revenue	Year Ended June 30, 2017 Projected Revenue	Year Ended June 30, 2018 Budgeted Revenue	Budgeted Increase/ Decrease
SCHOOL TEXTBOOK FUND						
Revenue From Local Sources:						
Sale/Rental of Textbooks	0	19	0	0	0	0
Revenue From Commonwealth:						
Transfer from State SOQ Funds	302,038	298,731	348,498	339,379	340,172	(8,326)
Other Financing Sources:						
Transfer from School Fund	122,292	122,292	133,986	133,986	130,785	(3,201)
SCHOOL TEXTBOOK FUND	424,330	421,042	482,484	473,365	470,957	(11,527)
SCHOOL NUTRITION FUND						
Revenue From Local Sources:						
Interest from Bank Deposits	150	70	150	150	150	0
Misc. Rebates/Refunds	58,000	0	81,000	81,000	101,000	20,000
Cafeteria Sales	550,000	473,003	500,000	368,144	450,000	(50,000)
Revenue from the Commonwealth:						
School Breakfast/Lunch Program	31,522	32,014	35,000	35,000	35,000	0
Revenue from the Federal Government:						
School Breakfast/Lunch Program	1,083,689	1,149,647	1,090,676	1,090,676	1,082,000	(8,676)
SCHOOL NUTRITION FUND	1,723,361	1,654,734	1,706,826	1,574,970	1,668,150	(38,676)

COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET	Year Ended June 30, 2016 Budgeted Revenue	Year Ended June 30, 2016 Actual Revenue	Year Ended June 30, 2017 Budgeted Revenue	Year Ended June 30, 2017 Projected Revenue	Year Ended June 30, 2018 Budgeted Revenue	Budgeted Increase/ Decrease
COMMUNITY DEVELOPMENT FUND						
Revenue From Local Sources:						
Sale of Property	0	0	0	0	0	0
Misc. Grants/Donations	30,000	33,395	12,500	13,075	32,025	19,525
Misc. Recovered Costs	0	0	0	0	0	0
Revenue from the Commonwealth:					0	
Misc. Grants	0	0	0	0	0	0
Revenue from the Federal Government					0	
Misc. Grants	55,800	10,529	31,735	31,735	0	(31,735)
Other Financing Sources:					0	
Transfer from General Fund	13,265	13,265	396,832	396,832	25,265	(371,567)
COMMUNITY DEVELOPMENT FUND	99,065	57,189	441,067	441,642	57,290	(383,777)
COMMUNITY SERVICE FUND						
Revenue From Local Sources:						
Misc. Donations	700	900	0	512	0	0
COMMUNITY SERVICE FUND	700	900	0	512	0	0
CHILDREN'S SERVICES ACT FUND						
Revenue from the Commonwealth:						
Children's Services Act Programs	792,217	919,035	890,815	920,000	925,000	34,185
Other Financing Sources:						
Transfer from General Fund	853,334	853,334	798,334	798,334	791,423	(6,911)
CHILDREN'S SERVICES ACT FUND	1,645,551	1,772,369	1,689,149	1,718,334	1,716,423	27,274
LAW LIBRARY FUND						
Revenue from Local Sources:						
Law Library Fees	2,346	2,877	2,700	2,926	2,900	200
LAW LIBRARY FUND	2,346	2,877	2,700	2,926	2,900	200

COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET	Year Ended June 30, 2016 Budgeted Revenue	Year Ended June 30, 2016 Actual Revenue	Year Ended June 30, 2017 Budgeted Revenue	Year Ended June 30, 2017 Projected Revenue	Year Ended June 30, 2018 Budgeted Revenue	Budgeted Increase/ Decrease
FIRE & EMS GRANTS FUND						
Revenue from Local Sources:						
Misc. Donations	0	2,519	3,760	4,700	0	(3,760)
Revenue from the Commonwealth:						
Fire Programs Fund	83,000	87,216	85,000	85,000	89,500	4,500
EMS Funds	28,000	28,836	29,000	29,000	28,800	(200)
Revenue from the Federal Government:						
Misc. Grants	7,500	7,500	7,500	7,500	7,500	0
FIRE & EMS GRANTS FUND	118,500	126,071	125,260	126,200	125,800	540
FORFEITED ASSET SHARING FUND						
Revenue from Local Sources:						
Drug Enforcement Funds	0	1,079	0	133	0	0
Revenue from the Commonwealth:						
Drug Enforcement Funds	0	14,477	0	11,896	0	0
Revenue from the Federal Government:						
Drug Enforcement Funds	0	1,202	0	0	0	0
Other Financing Sources:						
Transfer from General Fund	0	0	0	0	0	0
FORFEITED ASSET SHARING FUND	0	16,759	0	12,029	0	0

COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET	Year Ended June 30, 2016 Budgeted Revenue	Year Ended June 30, 2016 Actual Revenue	Year Ended June 30, 2017 Budgeted Revenue	Year Ended June 30, 2017 Projected Revenue	Year Ended June 30, 2018 Budgeted Revenue	Budgeted Increase/ Decrease
SCHOOL CAPITAL PROJECTS FUND						
Revenue from Local Sources:						
Sale of Surplus Property	0	19,656	0	0	0	0
Other Financing Sources:						
Transfer from School Fund	334,644	334,644	212,424	212,424	67,000	(145,424)
Transfer from County Capital Fund	650,000	650,000	550,000	550,000	550,000	0
Transfer from General Fund	150,000	150,000	277,576	277,576	150,000	(127,576)
SCHOOL CAPITAL PROJECTS FUND	1,134,644	1,154,300	1,040,000	1,040,000	767,000	(273,000)
SCHOOL GRANTS FUND						
Revenue from Local Sources:						
Misc. Local Grants	500	3,975	0	2,806	9,759	9,759
Revenue from the Commonwealth:						
Misc. State Grants	232,000	195,828	472,742	212,750	156,979	(315,763)
Revenue from the Federal Government:						
Title I	622,863	802,421	890,000	802,000	958,000	68,000
Title VI-B	959,734	908,421	885,000	885,000	932,022	47,022
Vocational Education	59,917	72,204	60,000	60,000	60,725	725
Preschool Grant	26,983	26,925	26,976	26,976	27,016	40
Title II	243,664	121,045	250,000	119,000	250,000	0
Other Federal Funds	410,400	179,039	161,200	161,200	128,400	(32,800)
Other Financing Sources:						
Transfer from School Fund	32,160	57,160	32,080	52,570	50,680	18,600
SCHOOL GRANTS FUND	2,588,221	2,367,018	2,777,998	2,322,302	2,573,581	(204,417)
COUNTY GRANTS FUND						
Revenue from Local Sources:						
Recycling Revenue	60,000	50,149	55,000	51,682	55,000	0
Revenue from the Commonwealth:						
Litter Control Grant	8,757	8,757	8,757	8,448	8,500	(257)
CDBG Grant	0	769	0	104	0	0
COUNTY GRANTS FUND	68,757	59,675	63,757	60,234	63,500	(257)

COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET	Year Ended June 30, 2016 Budgeted Revenue	Year Ended June 30, 2016 Actual Revenue	Year Ended June 30, 2017 Budgeted Revenue	Year Ended June 30, 2017 Projected Revenue	Year Ended June 30, 2018 Budgeted Revenue	Budgeted Increase/ Decrease
COUNTY CAPITAL PROJECTS FUND						
Revenue From Local Sources:						
Gifts/Donations Private Sources	0	0	0	6,600	0	0
Recovered Costs-Insurance Proceeds	399,750	399,750	260,224	260,224	0	(260,224)
Revenue from the Commonwealth:						
Misc. State Grants	0	0	0	0	150,000	150,000
Other Financing Sources:						
Transfer from General Fund	3,958,610	3,958,610	2,447,855	2,447,855	1,183,982	(1,263,873)
COUNTY CAPITAL PROJECTS FUND	4,358,360	4,358,360	2,708,079	2,714,679	1,333,982	(1,374,097)
COUNTY CONSTRUCTION FUND						
Other Financing Sources						
Interest on Investment	0	0	167,938	90,000	77,938	(90,000)
Proceeds from Bonds	0	0	21,615,000	21,615,000	0	(21,615,000)
Premium on Bonds	0	0	3,780,640	3,780,640	0	(3,780,640)
COUNTY CONSTRUCTION FUND	0	0	25,563,578	25,485,640	77,938	(25,485,640)
COUNTY DEBT SERVICE FUND						
Other Financing Sources:						
Transfer from General Fund	1,548,590	1,548,590	2,275,980	2,275,980	2,631,135	355,155
COUNTY DEBT SERVICE FUND	1,548,590	1,548,590	2,275,980	2,275,980	2,631,135	355,155
SCHOOL DEBT SERVICE FUND						
Other Financing Sources:						
Transfer from General Fund	4,723,596	4,723,596	4,583,401	4,583,401	3,799,115	(784,286)
Transfer from Meals Tax Fund	702,280	702,280	809,154	809,154	825,000	15,846
SCHOOL DEBT SERVICE	5,425,876	5,425,876	5,392,555	5,392,555	4,624,115	(768,440)
TOTAL ALL FUNDS	107,432,081	107,396,606	135,436,524	133,308,316	107,170,061	(28,266,463)
LESS INTERFUND TRANSFERS	27,855,380	27,880,380	27,113,766	27,134,256	24,865,807	(2,247,959)
TOTAL REVENUE	79,576,701	79,516,226	108,322,758	106,174,060	82,304,254	(26,018,504)

COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET	Year Ended June 30, 2016 Budgeted Revenue	Year Ended June 30, 2016 Actual Revenue	Year Ended June 30, 2017 Budgeted Revenue	Year Ended June 30, 2017 Projected Revenue	Year Ended June 30, 2018 Budgeted Revenue	Budgeted Increase/ Decrease
BEGINNING FUND BALANCES - JULY 1						
General Fund	19,980,362	19,980,362	17,143,494	17,143,494	14,320,422	(2,823,072)
Meals Tax Fund	70,206	70,206	102,933	102,933	50,000	(52,933)
Jail Phone Commission Fund	2,332	2,332	1,209	1,209	454	(755)
Social Services Fund	236,463	236,463	472,188	472,188	411,066	(61,122)
School Fund	334,644	334,644	212,424	212,424	108,026	(104,398)
School Textbook Fund	801,121	801,121	992,663	992,663	966,028	(26,635)
School Nutrition Fund	195,639	195,639	138,679	138,679	100,400	(38,279)
Community Development Fund	1,163,787	1,163,787	1,184,440	1,184,440	1,336,267	151,827
Community Service Fund	9,676	9,676	7,545	7,545	5,817	(1,728)
Children's Services Act Fund	197,196	197,196	128,818	128,818	133,577	4,759
Law Library Fund	5,263	5,263	6,357	6,357	7,284	926
Fire & EMS Grants Fund	196,951	196,951	162,302	162,302	187,042	24,740
Forfeited Asset Sharing Fund	81,982	81,982	98,740	98,740	32,635	(66,105)
School Capital Projects Fund	148,494	148,494	127,740	127,740	163,340	35,600
School Grants Fund	18,821	18,821	27,636	27,636	12,636	(15,000)
County Grants Fund	219,672	219,672	177,707	177,707	124,227	(53,481)
County Capital Projects Fund	1,433,118	1,433,118	2,683,555	2,683,555	695,420	(1,988,134)
County Construction Fund	0	0	0	0	23,090,416	23,090,416
County Debt Service Fund	0	0	55,445	55,446	409,244	353,799
School Debt Service Fund	720	720	1,602	1,602	2,202	600
TOTAL FUND BALANCES - JULY 1	25,096,447	25,096,447	23,725,478	23,725,479	42,156,503	18,431,026
TOTAL RESOURCES	104,673,148	104,612,673	132,048,236	129,899,539	124,460,757	(7,587,478)

**COUNTY OF DINWIDDIE, VIRGINIA
EXPENDITURE BUDGET**

	Year Ended June 30, 2016 Budgeted Expenditures	Year Ended June 30, 2016 Actual Expenditures	Year Ended June 30, 2017 Budgeted Expenditures	Year Ended June 30, 2017 Projected Expenditures	Year Ended June 30, 2018 Budgeted Expenditures	Budgeted Increase/ Decrease
GENERAL FUND						
Board of Supervisors	122,104	121,936	120,196	113,832	117,171	(3,025)
County Administration	352,998	351,973	358,227	358,224	362,750	4,523
County Attorney	247,756	247,740	230,835	268,263	246,546	15,711
Human Resources	435,112	429,036	425,727	427,079	424,647	(1,080)
Independent Auditor	69,605	69,605	67,910	68,149	69,050	1,140
Commissioner of the Revenue	395,064	394,482	409,507	404,518	423,021	13,514
General Reassessment	0	0	0	0	305,000	305,000
Business License	28,774	28,771	29,004	27,697	28,431	(573)
Land Use	26,149	25,882	27,204	26,207	26,646	(558)
Treasurer	447,110	446,461	478,735	465,749	488,683	9,947
Accounting	263,093	262,158	265,513	264,024	270,912	5,399
Information Technology	585,511	586,704	638,982	638,954	617,702	(21,280)
Registrar/Board of Elections	161,485	161,393	166,996	155,847	168,052	1,056
Circuit Court	17,880	17,544	21,700	25,696	18,200	(3,500)
General District Court	17,990	17,929	24,640	21,237	22,675	(1,965)
Magistrates	1,225	1,218	725	600	675	(50)
Clerk of the Circuit Court	450,731	445,891	519,989	471,110	525,087	5,098
Victim Witness	69,373	64,095	113,071	90,905	120,850	7,779
Commonwealth's Attorney	522,879	522,608	568,681	513,431	516,865	(51,816)
Sheriff	4,613,005	4,535,755	4,648,391	4,569,152	4,729,084	80,693
Volunteer Fire Departments	532,380	524,071	546,430	544,260	500,030	(46,400)
Fire & EMS Services	1,993,438	1,988,692	2,356,795	2,251,113	2,591,960	235,165
Confinement & Care of Prisoners	1,543,509	1,541,714	1,976,165	1,976,165	1,884,782	(91,383)
Court Services	237,318	237,521	226,164	222,167	214,847	(11,317)
Other Corrections & Detention	171,681	164,591	202,799	194,150	211,148	8,349
Building Inspection	286,363	281,778	283,748	279,307	274,511	(9,237)
Animal Control/Pound	295,319	278,039	356,986	340,143	329,448	(27,538)
Medical Examiner	1,720	1,720	1,500	1,500	1,500	0

COUNTY OF DINWIDDIE, VIRGINIA EXPENDITURE BUDGET	Year Ended June 30, 2016 Budgeted Expenditures	Year Ended June 30, 2016 Actual Expenditures	Year Ended June 30, 2017 Budgeted Expenditures	Year Ended June 30, 2017 Projected Expenditures	Year Ended June 30, 2018 Budgeted Expenditures	Budgeted Increase/ Decrease
Emergency Communications	1,188,320	1,187,558	1,323,827	1,321,010	1,366,899	43,072
Street Lights	44,300	44,412	44,000	43,845	44,000	0
Waste Management	1,263,840	1,236,048	1,304,766	1,228,771	1,277,150	(27,616)
Public Nuisance Control	9,000	10,523	55,807	76,000	70,000	14,193
General Properties	1,920,459	1,854,656	1,960,202	1,991,861	2,009,464	49,261
Local Health Department	298,030	297,128	236,030	236,030	255,299	19,269
Mental Health	72,369	72,369	78,226	78,226	78,226	0
Area Agency on Aging	10,767	10,767	10,767	10,767	10,767	0
Other Social Services	31,213	31,213	31,213	31,213	31,213	0
Community College	10,763	10,763	11,594	11,594	11,186	(408)
Parks, Recreation & Tourism	1,302,323	1,226,126	1,367,362	1,283,612	1,433,170	65,808
Public Boat landing	1,200	1,200	1,200	1,200	1,200	0
Regional Library	262,971	262,972	268,231	268,231	273,595	5,364
Planning, Zoning & GIS	592,613	592,573	593,409	582,211	600,998	7,589
Economic Development	155,879	154,351	150,054	149,006	163,994	13,940
Other Planning & Community Development	170,405	168,985	185,905	186,518	189,015	3,110
Soil and Water Conservation District	15,500	15,500	12,500	12,500	12,500	0
Virginia Cooperative Extension	118,706	112,592	119,858	113,486	121,661	1,803
Total Expenditures	21,358,230	21,039,041	22,821,572	22,345,561	23,440,611	619,038
Transfer to County Capital Projects Funds	3,958,610	3,958,610	2,447,855	2,447,855	1,183,982	(1,263,873)
Transfer to School Fund	14,138,674	14,138,674	14,138,674	14,138,674	14,532,488	393,814
Transfer to School Capital Projects Fund	150,000	150,000	277,576	277,576	150,000	(127,576)
Transfer to Social Services Fund	627,935	627,935	457,470	457,470	128,934	(328,536)
Transfer to Community Development Fund	13,265	13,265	396,832	396,832	25,265	(371,567)
Transfer to Children's Services Act Fund	853,334	853,334	798,334	798,334	791,423	(6,911)
Transfer to County Debt Service Fund	1,548,590	1,548,590	2,275,980	2,275,980	2,631,135	355,155
Transfer to School Debt Service Fund	4,723,596	4,723,596	4,583,401	4,583,401	3,799,115	(784,286)
Transfer to Other Funds	0	0	0	0	0	0
Total Transfers to Other Funds	26,014,004	26,014,004	25,376,122	25,376,122	23,242,342	(2,133,780)
GENERAL FUND	47,372,234	47,053,045	48,197,694	47,721,683	46,682,953	(1,514,742)

COUNTY OF DINWIDDIE, VIRGINIA EXPENDITURE BUDGET	Year Ended June 30, 2016 Budgeted Expenditures	Year Ended June 30, 2016 Actual Expenditures	Year Ended June 30, 2017 Budgeted Expenditures	Year Ended June 30, 2017 Projected Expenditures	Year Ended June 30, 2018 Budgeted Expenditures	Budgeted Increase/ Decrease
MEALS TAX FUND						
Transfer to School Debt Service Fund	702,280	702,280	809,154	809,154	825,000	15,846
MEALS TAX FUND	702,280	702,280	809,154	809,154	825,000	15,846
JAIL PHONE COMMISSION FUND	2,332	1,123	1,209	755	454	(755)
SOCIAL SERVICES FUND	3,015,623	2,543,756	3,229,256	2,668,571	2,700,000	(529,256)
SCHOOL FUND						
Instruction & Technology	30,212,627	30,135,481	31,850,933	30,956,783	32,006,826	116,572
Administration, Attendance & Health Services	2,134,333	2,117,428	2,290,910	2,101,066	2,303,097	102,031
Pupil Transportation Services	2,882,732	2,666,863	2,705,819	2,606,413	2,657,025	(49,388)
Operation and Maintenance of Services	5,443,284	5,388,533	5,495,894	5,445,823	5,800,972	255,149
Transfer to School Capital Projects Fund	334,644	334,644	212,424	212,424	67,000	(145,424)
Transfer to School Grants Fund	32,160	57,160	32,080	52,570	50,680	18,600
Transfer to School Textbook Fund	122,292	122,292	133,986	133,986	130,785	(3,201)
SCHOOL FUND	41,162,072	40,822,401	42,722,046	41,509,065	43,016,385	294,339
SCHOOL TEXTBOOK FUND	600,000	229,501	1,100,000	500,000	600,000	(500,000)
SCHOOL NUTRITION FUND	1,919,000	1,711,693	1,845,505	1,613,249	1,584,108	(261,397)
COMMUNITY DEVELOPMENT FUND						
Tourism	108,510	10,497	97,710	31,735	79,240	(18,470)
Workforce Development	49,396	22,243	58,080	58,080	44,500	(13,580)
Economic Development	1,104,946	3,796	1,469,717	200,000	1,269,817	(199,900)
COMMUNITY DEVELOPMENT FUND	1,262,852	36,536	1,625,507	289,815	1,393,557	(231,950)

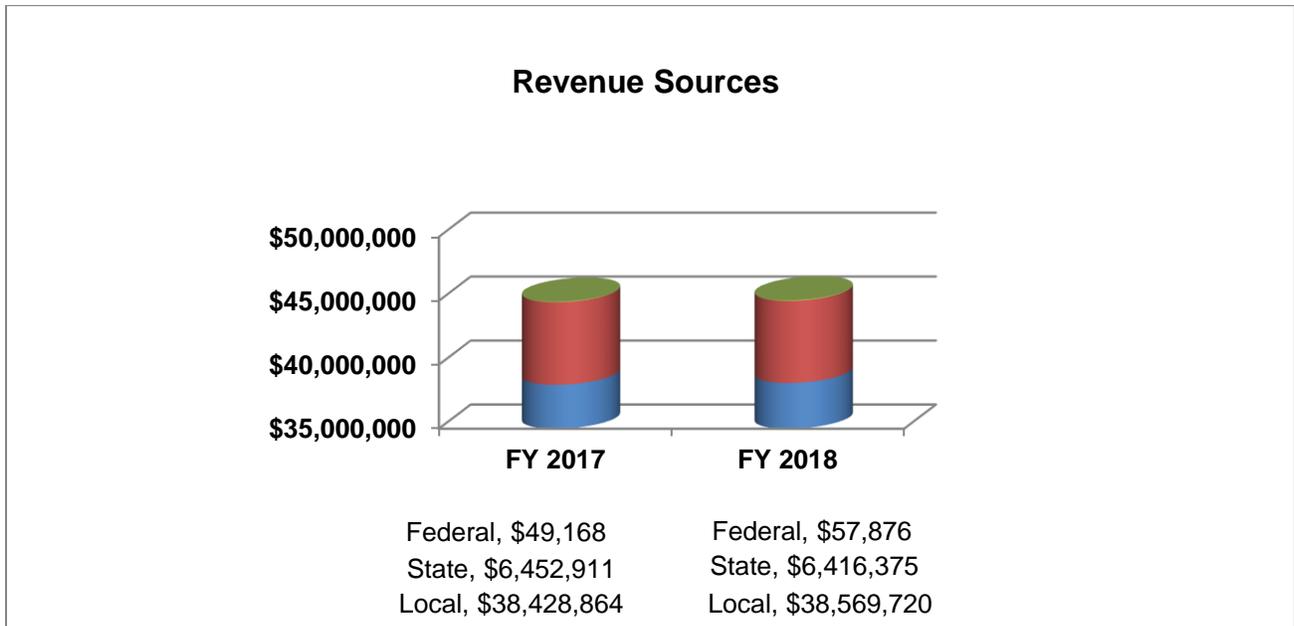
COUNTY OF DINWIDDIE, VIRGINIA EXPENDITURE BUDGET	Year Ended June 30, 2016 Budgeted Expenditures	Year Ended June 30, 2016 Actual Expenditures	Year Ended June 30, 2017 Budgeted Expenditures	Year Ended June 30, 2017 Projected Expenditures	Year Ended June 30, 2018 Budgeted Expenditures	Budgeted Increase/ Decrease
COMMUNITY SERVICE FUND						
Operation Lifesaver	5,584	1,409	4,775	1,240	3,535	(1,240)
Triad	4,792	1,622	2,770	1,000	2,282	(488)
COMMUNITY SERVICE FUND	10,376	3,031	7,545	2,240	5,817	(1,728)
CHILDREN' SERVICES ACT FUND	1,842,747	1,840,747	1,817,967	1,713,575	1,850,000	32,033
LAW LIBRARY FUND	7,609	1,783	9,057	2,000	10,184	1,127
FIRE & EMS GRANTS FUND						
Fire Programs	214,375	109,086	194,124	60,500	220,600	26,476
EMS Programs	93,283	44,102	85,938	32,851	84,742	(1,196)
Other Grants	7,793	7,532	7,500	8,109	7,500	0
FIRE & EMS GRANTS FUND	315,451	160,720	287,562	101,460	312,842	25,280
FORFEITED ASSET SHARING FUND						
Commonwealth's Attorney	6,896	0	10,778	10,845	2,202	(8,576)
Sheriff	75,086	0	87,962	67,289	30,433	(57,529)
FORFEITED ASSET SHARING FUND	81,982	0	98,740	78,134	32,635	(66,105)
SCHOOL CAPITAL PROJECTS FUND	1,283,138	1,175,053	1,167,740	1,004,400	867,000	(300,740)
SCHOOL GRANTS FUND	2,607,042	2,358,203	2,805,634	2,337,302	2,578,581	(227,053)
COUNTY GRANTS FUND						
CDBG Grant	46,408	14	47,379	47,267	0	(47,379)
Litter Control Grant / Recycling	242,021	101,626	194,301	66,448	187,727	(6,574)
COUNTY GRANTS FUND	288,429	101,640	241,680	113,715	187,727	(53,953)

COUNTY OF DINWIDDIE, VIRGINIA EXPENDITURE BUDGET	Year Ended June 30, 2016 Budgeted Expenditures	Year Ended June 30, 2016 Actual Expenditures	Year Ended June 30, 2017 Budgeted Expenditures	Year Ended June 30, 2017 Projected Expenditures	Year Ended June 30, 2018 Budgeted Expenditures	Budgeted Increase/ Decrease
COUNTY CAPITAL PROJECTS FUND						
Capital Projects	5,141,478	2,457,924	4,841,633	4,152,813	1,479,402	(3,362,231)
Transfer to School Capital Projects Fund	650,000	650,000	550,000	550,000	550,000	0
COUNTY CAPITAL PROJECTS FUND	5,791,478	3,107,924	5,391,633	4,702,813	2,029,402	(3,362,231)
COUNTY CONSTRUCTION FUND						
Bond Issuance Costs	0	0	395,224	395,224	0	(395,224)
Site Work	0	0	3,500,000	2,000,000	1,500,000	(2,000,000)
Administration/Human Services Building	0	0	14,000,000	0	14,000,000	0
Public Safety Building	0	0	6,668,354	0	6,668,354	0
Building Renovations	0	0	1,000,000	0	1,000,000	0
COUNTY CONSTRUCTION FUND	0	0	25,563,578	2,395,224	23,168,354	(2,395,224)
COUNTY DEBT SERVICE						
Principal/Interest Payments on Debt	983,450	983,450	1,639,084	1,639,084	2,247,162	608,078
Contributions to Water Authority	510,000	454,554	433,770	227,958	393,660	(40,110)
Contributions to Airport Authority	55,140	55,140	55,140	55,140	55,140	0
COUNTY DEBT SERVICE	1,548,590	1,493,145	2,127,994	1,922,182	2,695,962	567,968
SCHOOL DEBT SERVICE						
Principal/Interest Payments on Debt	5,426,596	5,424,994	5,392,555	5,391,955	4,626,317	(766,238)
SCHOOL DEBT SERVICE	5,426,596	5,424,994	5,392,555	5,391,955	4,626,317	(766,238)
TOTAL ALL FUNDS	115,239,830	108,767,574	144,442,056	114,877,292	135,167,277	(9,274,779)
LESS INTERFUND TRANSFERS	27,855,380	27,880,380	27,113,766	27,134,256	24,865,807	(2,247,959)
TOTAL EXPENDITURES	87,384,450	80,887,194	117,328,290	87,743,036	110,301,470	(7,026,820)

COUNTY OF DINWIDDIE, VIRGINIA EXPENDITURE BUDGET	Year Ended June 30, 2016 Budgeted Expenditures	Year Ended June 30, 2016 Actual Expenditures	Year Ended June 30, 2017 Budgeted Expenditures	Year Ended June 30, 2017 Projected Expenditures	Year Ended June 30, 2018 Budgeted Expenditures	Budgeted Increase/ Decrease
ENDING FUND BALANCES - JUNE 30						
General Fund	16,383,857	17,143,494	13,876,743	14,320,422	12,681,440	(1,195,303)
Meals Tax Fund	42,926	102,933	14,779	50,000	(0)	(14,779)
Jail Phone Commission Fund	(0)	1,209	0	454	0	0
Social Services Fund	236,463	472,188	248,458	411,066	0	(248,458)
School Fund	0	212,424	(0)	108,026	41,026	41,026
School Textbook Fund	625,451	992,663	375,147	966,028	836,985	461,838
School Nutrition Fund	0	138,679	0	100,400	184,442	184,442
Community Development Fund	(0)	1,184,440	0	1,336,267	0	0
Community Service Fund	(0)	7,545	0	5,817	0	(0)
Children's Services Act Fund	0	128,818	(0)	133,577	(0)	(0)
Law Library Fund	0	6,357	0	7,284	(0)	(1)
Fire & EMS Grants Fund	0	162,302	(0)	187,042	(0)	0
Forfeited Asset Sharing Fund	0	98,740	0	32,635	0	(0)
School Capital Projects Fund	0	127,740	0	163,340	63,340	63,340
School Grants Fund	(0)	27,636	0	12,636	7,636	7,636
County Grants Fund	0	177,707	(216)	124,227	(0)	215
County Capital Projects Fund	0	2,683,555	0	695,420	0	0
County Construction Fund	0	0	0	23,090,416	0	0
County Debt Service Fund	0	55,446	203,431	409,244	344,417	140,986
School Debt Service Fund	0	1,602	1,602	2,202	0	(1,602)
ENDING FUND BALANCE - JUNE 30	17,288,698	23,725,479	14,719,945	42,156,503	14,159,287	(560,659)
TOTAL REQUIREMENTS	104,673,148	104,612,673	132,048,236	129,899,539	124,460,757	(7,587,478)

COUNTY REVENUE OVERVIEW

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



Local Revenue

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

State Revenue

State revenue provides 14% of the County's revenue and is divided into three categories:

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

Federal Revenue

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

GENERAL FUND EXPENDITURES BY FUNCTION

GENERAL GOVERNMENT

BOARD OF SUPERVISORS

The Board of Supervisors is the governing body of Dinwiddie County. There are five members of the Board, each representing one of five Districts and serving a four year term. Board members set policy to ensure the delivery of services and programs essential to the continued prosperity of Dinwiddie County. The Board adopts the annual budget, adopts ordinances, approves contracts, determines land use, appoints certain County officials (including the County Administrator and County Attorney), and appoints members to various boards and commissions. The Board of Supervisors meets the third Tuesday of each month with a general business meeting beginning at 3:00 pm and public hearings starting at 7:00 pm. On the first Tuesday of each month at 4:00 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/2016	Amended Budget FY/2017	Projected Expend FY/2017	Adopted Budget FY/2018	Budget Change
Board Member Salaries	51,298	52,050	52,050	52,050	0
FICA	3,183	3,982	3,213	3,982	0
Health Insurance	22,634	24,504	24,504	27,936	3,432
Salaries & Benefits	77,114	80,536	79,767	83,968	3,432
Advertising	13,862	10,000	7,000	4,800	(5,200)
Public Official Insurance	12,210	12,916	12,603	12,603	(313)
Mileage	1,239	1,300	1,200	1,390	90
Meals & Lodging	6,618	5,000	3,000	4,000	(1,000)
Convention & Education	1,687	1,800	1,500	1,810	10
Dues/Memberships	8,204	8,144	8,098	8,100	(44)
Office Supplies	1,001	500	665	500	0
Books And Subscriptions	0	0	0	0	0
Other Operating Expenditures	44,822	39,660	34,066	33,203	(6,457)
Total Expenditures	121,936	120,196	113,832	117,171	(3,025)

COUNTY ADMINISTRATION

County Administration leads the operations of the County government to meet the needs of the citizens and consists of the County Administrator, an administrative assistant, and a grants/community information coordinator. The County Administrator advises the Board of Supervisors, recommends policies, and sets priorities for consideration by the Board concerning the provision of programs and services that will provide the highest quality of life to County citizens. Administration ensures compliance with federal, state and local laws and ordinances, as well as maintains open communication with various sectors of the community such as the legislative delegation, business community, area governments, and County residents through press releases, the County website, and other social media. The County government received an A+ for Transparency in Local Government from Ballotpedia in 2015.

	Actual Expend FY/2016	Amended Budget FY/2017	Projected Expend FY/2017	Adopted Budget FY/2018	Budget Change
County Administrator	126,538	130,512	130,512	130,512	(0)
Admin Assist/Clerk to Board	44,137	45,876	45,974	45,878	2
Grants/Community Info Coordinator	57,289	60,192	60,195	60,195	3
Overtime	1,135	0	768	0	0
FICA	17,263	18,098	17,079	18,099	1
Retirement	28,694	21,008	21,009	21,009	1
Health Insurance	26,805	26,460	27,912	31,980	5,520
Group Life Insurance	2,718	3,099	3,099	3,099	0
Salaries & Benefits	304,578	305,245	306,549	310,772	5,527
Professional Services – Other	73	0	0	0	0
Maintenance Service Contracts	5,903	6,000	8,825	8,825	2,825
Advertising	0	0	1,466	0	0
Postal Service	4,325	5,000	5,000	5,000	0
Telecommunications	4,849	5,070	4,547	4,600	(470)
General Liability Insurance	16,367	17,712	17,089	17,089	(623)
Mileage	4,800	4,800	4,823	4,800	0
Meals & Lodging	1,179	2,350	920	2,640	290
Convention & Education	2,326	4,150	1,110	1,495	(2,655)
Dues/Memberships	879	1,200	879	879	(321)
Office Supplies	6,623	6,500	6,402	6,500	0
Books And Subscriptions	70	200	150	150	(50)
Other Operating Expenditures	47,394	52,982	51,210	51,978	(1,004)
Furniture & Fixtures	0	0	465	0	0
Capital Expenditures	0	0	465	0	0
Total Expenditures	351,973	358,227	358,224	362,750	4,523

LEGAL SERVICES

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

	Actual Expend FY/2016	Amended Budget FY/2017	Projected Expend FY/2017	Adopted Budget FY/2018	Budget Change
County Attorney	98,738	101,839	101,839	106,839	5,000
Part Time Program Support Specialist	14,930	16,383	14,041	19,968	3,585
Intern	0	0	471	0	0
FICA	8,336	9,044	8,523	9,701	657
Retirement	11,858	9,043	9,043	9,487	444
Health Insurance	11,317	12,252	12,252	19,956	7,704
Group Life Insurance	1,175	1,334	1,334	1,400	66
Salaries & Benefits	146,354	149,895	147,504	167,351	17,456
Professional Services – Legal	92,419	70,000	113,000	70,000	0
Professional Services – Other	3,711	5,000	3,500	4,000	(1,000)
Postal Service	31	0	23	0	0
Meals & Lodging	221	450	200	200	(250)
Convention & Education	840	1,415	850	850	(565)
Dues/Memberships	660	635	705	705	70
Office Supplies	222	300	450	300	0
Books And Subscriptions	3,281	3,140	2,031	3,140	0
Other Operating Expenditures	101,386	80,940	120,759	79,195	(1,745)
Total Expenditures	247,740	230,835	268,263	246,546	15,711

HUMAN RESOURCES

This department administers human resources policies, programs and practices and consists of a Human Resources Director, a program support technician, and a human resources technician position which was transferred from the Accounting department and re-classed to focus on employee benefits in FY 2016. Activities include recruitment and retention; discipline and grievance; employee benefits and appreciation; and general employee training (individual departments pay for specialized training and travel for their employees' required certifications). Expenditures also include workers' compensation, unemployment, and Line of Duty Act insurance premiums.

In the FY 2016 budget, an employee compensation study was approved by the Board of Supervisors, since the last study was conducted in 2008. The results of that compensation study are reflected in the County's FY 2017 salaries. In general FY 2018 salaries are very similar to FY 2017 salaries – the budget does not include any overall cost of living increase. Employee benefits are also similar between FY 2017 and FY 2018, except for a 14% increase in health insurance premiums.

	Actual Expend FY/2016	Amended Budget FY/2017	Projected Expend FY/2017	Adopted Budget FY/2018	Budget Change
Director of Human Resources	68,471	75,172	73,343	73,343	(1,829)
Human Resources Technician	35,531	36,733	36,736	36,736	3
Program Support Technician	30,097	41,561	41,563	41,563	2
Overtime	585	0	30	0	0
FICA	9,534	11,740	10,757	11,601	(139)
Retirement	16,451	13,628	13,466	13,466	(162)
Health Insurance	23,498	25,848	25,848	29,556	3,708
Group Life Insurance	1,595	2,010	1,986	1,987	(23)
Disability Insurance	178	245	245	245	0
Salaries & Benefits	185,938	206,937	203,975	208,496	1,559
Unemployment Insurance	148	4,000	400	1,000	(3,000)
Line of Duty Act Insurance	56,420	66,004	66,004	69,304	3,300
Workers Compensation Insurance	148,259	129,614	137,203	137,203	7,589
Professional Services – Medical	860	706	794	1,260	554
Professional Services – Other	17,031	2,500	1,600	2,390	(110)
Maintenance Service Contract	5,011	5,011	6,854	0	(5,011)
Advertising	788	0	0	0	0
Postal Service	24	0	0	0	0
Mileage	0	0	0	0	0
Meals & Lodging	0	600	250	600	0
Convention & Education	11,929	6,300	6,105	500	(5,800)
Dues/Memberships	290	290	344	344	54
Office Supplies	1,609	2,715	2,500	2,500	(215)
Food Supplies	729	1,050	1,050	1,050	0
Other Operating Expenditures	243,098	218,790	223,104	216,151	(2,639)
Total Expenditures	429,036	425,727	427,079	424,647	(1,080)

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 audit firm of Dixon Hughes Goodman was hired in FY 2012 upon expiration of the previous auditor's contract and was selected again in FY 2017 for an additional 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) – that updated report will be due in FY 2018. The State also requires the preparation of a cost allocation plan for the County, and the Auditor of Public Accounts requires that each Virginia Retirement System participating locality be audited annually for compliance with GASB 68.

	Actual Expend FY/2016	Amended Budget FY/2017	Projected Expend FY/2017	Adopted Budget FY/2018	Budget Change
Professional Services - Accounting/Auditing	69,605	67,910	68,149	69,050	1,140
Other Operating Expenditures	69,605	67,910	68,149	69,050	1,140
Total Expenditures	69,605	67,910	68,149	69,050	1,140

COMMISSIONER OF THE REVENUE

The Commissioner of the Revenue's office administers assessments for businesses and individuals in the following areas: real estate taxes; personal property taxes; machinery and tools taxes; admissions, meals, and occupancy taxes; State income and estimated taxes, Tax Relief for the Elderly and Disabled and Land Use programs; and business licenses. Proration of personal property taxes began in FY 2010. This Constitutional Office is staffed by an elected four-year term Commissioner of the Revenue, six full time deputies, and part time hours. The Commissioner of the Revenue and two of her deputies have received the Master Commissioner / Deputy Commissioner certification. The Commissioner was also recognized by the Commissioner of the Revenue Association of Virginia with the President's Award for Outstanding Service in 2015 and served as their President in FY 2017.

In the past, a County-wide general reassessment of real estate values has been conducted on a four-year cycle by a third-party assessment firm, with the last re-assessment completed as of December 31, 2012. However, the Board of Supervisors decided to postpone that expense given the steady sales ratios in FY 2015 through FY 2017. As the Code of Virginia requires localities to conduct general reassessments at least every six years, the Board will be required to conduct a general reassessment during FY 2018 and FY 2019 to be completed by December 31, 2018.

	Actual Expend FY/2016	Amended Budget FY/2017	Projected Expend FY/2017	Adopted Budget FY/2018	Budget Change
Commissioner of the Revenue	87,224	89,228	88,199	89,963	735
Deputy COTR IV	0	0	0	0	0
Deputy COTR I	40,153	41,561	41,707	41,563	2
Deputy COTR II	134,288	141,883	142,858	142,858	975
Part Time Deputy	2,762	6,500	4,359	8,977	2,477
FICA	18,691	21,357	19,515	21,677	320
Retirement	32,868	24,213	24,208	24,365	152
Health Insurance	50,864	54,864	55,560	63,504	8,640
Group Life Insurance	3,090	3,572	3,571	3,594	22
Disability Insurance	541	609	609	609	0
Salaries & Benefits	370,482	383,787	380,588	397,111	13,324
Professional Services – Other	8,665	9,000	8,650	9,500	500
Maintenance Service Contracts	2,303	3,300	2,734	3,200	(100)
Printing & Binding	982	1,000	812	1,000	0
Advertising	224	400	0	400	0
Postal Service	1,739	650	2,300	1,800	1,150
Telecommunications	1,335	1,535	1,009	1,200	(335)
Meals & Lodging	1,611	2,300	1,369	2,170	(130)
Convention & Education	2,985	3,155	3,030	2,210	(945)
Dues/Memberships	1,035	1,100	1,100	1,100	0
Office Supplies	1,559	1,750	1,026	1,750	0
Vehicle/Equipment Fuel	303	250	283	300	50
Books And Subscriptions	1,259	1,280	1,617	1,280	0
Other Operating Expenditures	24,000	25,720	23,930	25,910	190
Total Expenditures	394,482	409,507	404,518	423,021	13,514

	Actual Expend FY/2016	Amended Budget FY/2017	Projected Expend FY/2017	Adopted Budget FY/2018	Budget Change
Business License					
Deputy COTR II	18,177	18,826	19,298	19,298	472
FICA	1,308	1,440	1,434	1,476	36
Retirement	2,183	1,672	1,714	1,714	42
Health Insurance	3,137	4,194	2,604	3,006	(1,188)
Group Life Insurance	216	247	253	253	6
Salaries & Benefits	25,022	26,379	25,302	25,746	(633)
Printing & Binding	296	300	239	300	0
Postal Service	3,165	2,325	2,096	2,325	0
Meals & Lodging	0	0	60	60	60
Convention & Education	40	0	0	0	0
Office Supplies	249	0	0	0	0
Other Operating Expenditures	3,749	2,625	2,395	2,685	60
Total Expenditures	28,771	29,004	27,697	28,431	(573)
Land Use					
Deputy COTR II	18,177	18,826	19,298	19,298	472
FICA	1,308	1,440	1,434	1,476	36
Retirement	2,183	1,672	1,714	1,714	42
Health Insurance	3,137	4,194	2,604	3,006	(1,188)
Group Life Insurance	216	247	253	253	6
Salaries & Benefits	25,022	26,379	25,302	25,746	(633)
Postal Service	860	825	905	900	75
Office Supplies	0	0	0	0	0
Other Operating Expenditures	860	825	905	900	75
Total Expenditures	25,882	27,204	26,207	26,646	(558)
General Reassessment					
Professional Services – Other	0	0	0	305,000	305,000
Other Operating Expenditures	0	0	0	305,000	305,000
Total Expenditures	0	0	0	305,000	305,000

TREASURER

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

	Actual Expend FY/2016	Amended Budget FY/2017	Projected Expend FY/2017	Adopted Budget FY/2018	Budget Change
Treasurer	76,421	77,312	76,421	87,182	9,870
Deputy Treasurer IV	39,057	40,547	41,776	41,563	1,016
Deputy Treasurer II	1,946	35,509	31,179	24,245	(11,264)
Deputy Treasurer I	93,355	96,629	96,635	96,635	6
Overtime	587	0	529	0	0
Part Time Deputy	0	0	0	5,000	5,000
FICA	15,136	19,588	17,841	19,479	(109)
Retirement	26,501	22,737	21,778	22,167	(570)
Health Insurance	36,375	44,652	39,444	45,144	492
Group Life Insurance	2,525	3,354	3,235	3,270	(84)
Disability Insurance	20	245	191	143	(102)
Salaries & Benefits	291,922	340,573	329,029	344,828	4,254
Professional Services - Other	69,125	73,500	70,000	70,000	(3,500)
Temporary Help-Accountant	30,177	6,052	11,052	18,000	11,948
Maintenance Service Contracts	1,614	6,200	2,755	2,755	(3,445)
Advertising	1,674	2,500	1,600	2,000	(500)
Postal Service	40,613	39,600	40,000	40,000	400
Telecommunications	1,050	1,235	794	1,000	(235)
Mileage	133	0	142	0	0
Meals & Lodging	1,217	0	1,081	4,000	4,000
Convention & Education	2,003	3,775	1,476	0	(3,775)
Dues/Memberships	1,085	550	1,085	1,100	550
Office Supplies	5,648	4,750	6,735	5,000	250
Other Operating Expenditures	154,340	138,162	136,720	143,855	5,693
Furniture & Fixtures	200	0	0	0	0
Capital Expenditures	200	0	0	0	0
Total Expenditures	446,461	478,735	465,749	488,683	9,947

ACCOUNTING

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

	Actual Expend FY/2016	Amended Budget FY/2017	Projected Expend FY/2017	Adopted Budget FY/2018	Budget Change
Deputy County Admin-Finance & General Services	96,575	103,628	103,633	103,633	5
Procurement Technician	43,060	44,757	44,759	44,759	2
Accounting Technician-Payroll/Benefits	7,144	0	0	0	0
Accounting Technician-Accounts Payable/Payroll	39,645	41,561	41,570	41,563	2
Overtime	633	0	577	0	0
FICA	12,569	14,531	13,251	14,532	1
Retirement	22,928	16,867	16,868	16,868	1
Health Insurance	33,951	35,736	36,756	41,904	6,168
Group Life Insurance	2,133	2,488	2,488	2,488	0
Disability Insurance	234	245	245	245	0
Salaries & Benefits	258,872	259,813	260,148	265,992	6,179
Professional Services - Other	10	0	0	0	0
Printing & Binding	0	630	630	630	0
Advertising	0	0	0	0	0
Meals & Lodging	882	1,040	900	1,120	80
Convention & Education	935	2,360	1,100	1,755	(605)
Dues/Memberships	1,106	1,320	1,046	1,065	(255)
Office Supplies	353	350	200	350	0
Other Operating Expenditures	3,285	5,700	3,876	4,920	(780)
Total Expenditures	262,158	265,513	264,024	270,912	5,399

INFORMATION TECHNOLOGY

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

	Actual Expend FY/2016	Amended Budget FY/2017	Projected Expend FY/2017	Adopted Budget FY/2018	Budget Change
Director of Information Technology	85,511	89,357	89,362	89,362	5
Network/Systems Administrators	114,173	118,989	118,995	118,995	6
Information Technology Technician	32,132	36,733	36,736	36,736	3
FICA	16,519	18,749	17,439	18,750	1
Retirement	29,838	21,763	21,764	21,764	1
Health Insurance	38,134	41,280	41,280	47,088	5,808
Group Life Insurance	2,759	3,211	3,211	3,211	(0)
Disability Insurance	190	217	217	217	(0)
Salaries & Benefits	319,255	330,299	329,003	336,122	5,823
Professional Services - Other	11	0	0	0	0
Repair And Maintenance	92	0	390	0	0
Maintenance Service Contracts	172,650	173,118	173,118	166,230	(6,888)
Advertising	0	0	0	0	0
Postal Service	0	0	26	0	0
Telecommunications	10,497	10,715	11,201	10,000	(715)
Mileage	50	0	0	0	0
Meals & Lodging	6,294	0	985	0	0
Convention & Education	8,441	15,500	500	5,000	(10,500)
Dues/Memberships	0	0	50	50	50
Office Supplies	364	500	100	200	(300)
Vehicle/Equipment Fuel	75	350	81	100	(250)
Other Operating Expenditures	198,474	200,183	186,451	181,580	(18,603)
Computer Equipment	68,975	108,500	123,500	100,000	(8,500)
Capital Expenditures	68,975	108,500	123,500	100,000	(8,500)
Total Expenditures	586,704	638,982	638,954	617,702	(21,280)

REGISTRAR / BOARD OF ELECTIONS

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 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. This office consists of a general registrar, part time assistant registrar, numerous poll workers and is governed by a three person local Board of Elections. 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/2016	Amended Budget FY/2017	Projected Expend FY/2017	Adopted Budget FY/2018	Budget Change
Registrar	52,785	53,998	53,375	54,535	537
Part Time Assistant Registrar	14,978	15,080	17,165	20,810	5,730
Poll Workers	8,396	8,424	8,424	8,424	0
Electoral Board	29,795	30,000	25,000	30,000	0
FICA	5,963	8,224	6,009	8,703	479
Retirement	6,886	4,795	4,803	4,843	48
Health Insurance	4,779	5,208	5,485	6,012	804
Group Life Insurance	630	707	709	714	7
Salaries & Benefits	124,211	126,436	120,970	134,042	7,606
Professional Services – Other	26	0	133	160	160
Maintenance Service Contracts	8,219	1,500	1,275	1,500	0
Printing & Binding	21,016	31,000	25,559	25,000	(6,000)
Advertising	543	750	500	600	(150)
Postal Service	1,748	1,800	2,500	1,500	(300)
Telecommunications	657	685	620	600	(85)
Lease/Rental of Buildings-Polls	1,200	1,725	1,350	1,500	(225)
Mileage	1,127	800	590	800	0
Meals & Lodging	0	0	316	200	200
Convention & Education	0	0	248	300	300
Dues/Memberships	300	300	350	350	50
Office Supplies	1,552	2,000	1,436	1,500	(500)
Other Operating Expenditures	36,387	40,560	34,877	34,010	(6,550)
Computer Equipment	795	0	0	0	0
Capital Expenditures	795	0	0	0	0
Total Expenditures	161,393	166,996	155,847	168,052	1,056

JUDICIAL ADMINISTRATION

CLERK OF THE CIRCUIT COURT

This Constitutional Office is comprised of the Clerk of the Circuit Court and four full time deputies, two of which have received the Master Deputy Clerk certification. The Clerk is the custodian of the court records, land records, judgments, estate records and other legal documents. The Clerk has an on-going project funded through Library of Virginia grants and local funds to digitize and preserve those records through part time staff. 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/2016	Amended Budget FY/2017	Projected Expend FY/2017	Adopted Budget FY/2018	Budget Change
Clerk of the Circuit Court	113,088	116,066	114,727	117,022	956
Chief Deputy Clerk I	49,937	54,531	54,535	54,535	4
Deputy Clerk IV	39,057	40,547	40,549	41,563	1,016
Deputy Clerk II	32,132	33,279	33,281	33,281	2
Deputy Clerk I	30,602	31,675	32,743	31,677	2
Overtime	86	0	17	0	0
Part Time Hours	0	9,150	8,639	0	(9,150)
FICA	19,568	21,821	20,843	21,273	(548)
Retirement	33,741	24,517	24,336	24,693	176
Health Insurance	29,628	34,236	36,032	43,524	9,288
Group Life Insurance	3,151	3,617	3,590	3,643	26
Disability Insurance	0	0	145	187	187
Salaries & Benefits	350,991	369,439	369,438	371,397	1,958
Professional Services – Accounting/Auditing	6,900	7,100	7,100	6,890	(210)
Professional Services – Other	45,995	104,000	59,012	95,000	(9,000)
Maintenance Service Contracts	22,963	22,000	22,000	38,000	16,000
Advertising	261	0	0	0	0
Postal Service	3,219	2,500	3,315	3,100	600
Telecommunications	1,702	3,500	1,366	1,600	(1,900)
Mileage	89	700	360	250	(450)
Meals & Lodging	425	700	541	500	(200)
Convention & Education	1,290	3,600	2,249	2,500	(1,100)
Dues/Memberships	570	450	68	450	0
Office Supplies	4,124	5,000	4,486	4,500	(500)
Books & Subscriptions	866	1,000	992	900	(100)
Other Operating Expenditures	88,403	150,550	101,488	153,690	3,140
Furniture & Fixtures	215	0	185	0	0
Computer Equipment	6,282	0	0	0	0
Capital Expenditures	6,497	0	185	0	0
Total Expenditures	445,891	519,989	471,110	525,087	5,098

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/2016	Amended Budget FY/2017	Projected Expend FY/2017	Adopted Budget FY/2018	Budget Change
Temporary Help - Jurors/Commissioners	5,310	8,000	6,280	5,000	(3,000)
Purchased Gov't Services-Petersburg Office	9,514	11,000	9,134	10,000	(1,000)
Telecommunications	2,694	2,700	3,025	3,100	400
Office Supplies	26	0	206	100	100
Food Supplies	0	0	7,051	0	0
Other Operating Expenditures	17,544	21,700	25,696	18,200	(3,500)
Total Expenditures	17,544	21,700	25,696	18,200	(3,500)

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/2016	Amended Budget FY/2017	Projected Expend FY/2017	Adopted Budget FY/2018	Budget Change
Professional Services – Legal	11,109	17,500	14,720	16,000	(1,500)
Maintenance Service Contracts	864	1,150	1,031	1,150	0
Postal Service	1,656	1,600	1,665	1,600	0
Telecommunications	3,092	3,500	2,895	3,000	(500)
Dues/Memberships	140	140	175	175	35
Office Supplies	847	750	750	750	0
Other Operating Expenditures	17,709	24,640	21,237	22,675	(1,965)
Furniture & Fixtures	220	0	0	0	0
Capital Expenditures	220	0	0	0	0
Total Expenditures	17,929	24,640	21,237	22,675	(1,965)

MAGISTRATES

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

	Actual Expend FY/2016	Amended Budget FY/2017	Projected Expend FY/2017	Adopted Budget FY/2018	Budget Change
Telecommunications	781	725	554	575	(150)
Office Supplies	437	0	46	100	100
Other Operating Expenditures	1,218	725	600	675	(50)
Total Expenditures	1,218	725	600	675	(50)

VICTIM WITNESS PROGRAM

This grant-funded office primarily serves felony, assault and battery, sexual battery, and domestic violence victims and is responsible for filing resource requests, civil protective orders, and criminal issues for juvenile and domestic relations, general district, and circuit courts. The Victim Witness Coordinator ensures that victims and witnesses have opportunities to make the courts aware of the full impact of a crime and are treated with dignity, respect, and sensitivity while protecting their privacy. For the FY 2017 and 2018 budgets, the federal government's funding policy changes resulted in increased grant funding, allowing for the inclusion of additional personnel and expenditures in this department.

	Actual Expend FY/2016	Amended Budget FY/2017	Projected Expend FY/2017	Adopted Budget FY/2018	Budget Change
Victim Witness Coordinator	43,137	54,535	55,754	54,535	0
Victim Witness Technician	0	0	0	16,641	16,641
Part Time Hours	332	27,615	7,763	12,064	(15,551)
FICA	3,237	4,769	4,768	6,368	1,599
Retirement	5,612	4,842	4,843	6,320	1,478
Health Insurance	4,779	5,208	5,208	16,974	11,766
Group Life Insurance	513	714	714	932	218
Disability Insurance	0	0	0	98	98
Salaries & Benefits	57,610	97,683	79,051	113,932	16,249
Telecommunications	480	450	492	500	50
Mileage	671	600	1,100	1,270	670
Meals & Lodging	1,004	2,000	1,500	2,000	0
Convention & Education	880	998	900	1,000	2
Dues/Memberships	0	100	100	290	190
Office Supplies	1,595	6,360	2,883	1,858	(4,502)
Other Operating Expenditures	4,630	10,508	6,974	6,918	(3,590)
Computer Equipment	1,855	4,880	4,880	0	(4,880)
Capital Expenditures	1,855	4,880	4,880	0	(4,880)
Total Expenditures	64,095	113,071	90,905	120,850	7,779

COMMONWEALTH'S ATTORNEY

The Commonwealth's Attorney's 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 assistant commonwealth's attorneys and support staff. This Office seeks justice and is dedicated to making the community a safer place to live, work and visit. Beyond the preparation and trial of criminal cases, this office advises law enforcement agencies, including the Dinwiddie County Sheriff's Office, regarding policies and procedures, answers citizen inquiries concerning the criminal justice system, and provides assistance for on-going criminal investigations with the Dinwiddie County Sheriff's Department and the Virginia State Police. The majority of the cases handled are brought by law enforcement officers, although they also prosecute cases initiated by citizen's complaint. A new case management system was purchased and implemented in FY 2017 using County and Forfeited Asset funds.

	Actual Expend FY/2016	Amended Budget FY/2017	Projected Expend FY/2017	Adopted Budget FY/2018	Budget Change
Commonwealth's Attorney	119,126	120,910	119,516	126,268	5,358
Assistant Commonwealth's Attorneys	147,013	164,252	121,873	130,004	(34,248)
Office Manager	44,189	45,876	45,878	45,878	2
Secretaries	68,444	70,844	70,849	70,849	5
FICA	27,625	30,744	26,028	28,534	(2,210)
Retirement	41,546	32,347	30,588	33,122	775
Health Insurance	51,718	56,904	49,690	55,548	(1,356)
Group Life Insurance	4,038	4,772	4,556	4,886	114
Disability Insurance	980	1,069	970	1,100	31
Salaries & Benefits	504,678	527,718	469,948	496,190	(31,528)
Professional Services - Other	96	0	123	0	0
Maintenance Service Contracts	1,119	940	1,017	4,900	3,960
Advertising	127	0	74	0	0
Postal Service	857	875	875	875	0
Telecommunications	1,517	1,635	1,306	1,500	(135)
Mileage	510	0	2,000	500	500
Meals & Lodging	1,381	0	2,310	1,400	1,400
Education & Convention	283	4,000	2,223	4,000	0
Dues/Memberships	2,569	3,413	2,600	3,400	(13)
Office Supplies	7,837	3,000	3,856	3,000	0
Books And Subscriptions	1,445	1,100	1,100	1,100	0
Other Operating Expenditures	17,740	14,963	17,483	20,675	5,712
Furniture & Fixtures	190	0	0	0	0
Computer Equipment	0	26,000	26,000	0	(26,000)
Capital Expenditures	190	26,000	26,000	0	(26,000)
Total Expenditures	522,608	568,681	513,431	516,865	(51,816)

PUBLIC SAFETY

SHERIFF

The Dinwiddie County Sheriff's office protects persons and property by providing essential law enforcement and public safety services, while promoting community involvement, stability and order through service, assistance and visibility. The Sheriff's Office is responsible for law enforcement, traffic safety, courthouse security, processing civil court papers, criminal investigations, and responding to emergency situations. This Constitutional Office consists of an elected four-year term Sheriff, approximately fifty deputies, and support staff. Initiatives for FY 2017 include purchase and implementation of body cameras, tasers, and an electronic summons system.

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

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

	Actual Expend FY/2016	Amended Budget FY/2017	Projected Expend FY/2017	Adopted Budget FY/2018	Budget Change
Sheriff	88,859	90,900	89,852	96,233	5,333
Law Enforcement Officers	927,088	975,873	981,747	982,159	6,286
School Resource Officers	89,847	136,733	93,073	136,740	7
Investigators	449,144	461,349	485,503	504,017	42,668
Administration	265,343	278,169	278,186	278,186	17
Civil Process Officers	89,534	93,068	93,073	93,073	5
Courthouse Security Officers	249,137	266,164	254,344	263,107	(3,057)
Transport Officers	246,226	259,910	239,022	259,929	19
Overtime	270,240	265,000	242,347	265,000	0
Security Work	125,488	100,000	88,579	100,000	0
Selective Enforcement	114,073	115,000	144,086	120,000	5,000
FICA	212,508	232,726	215,503	237,031	4,305
Retirement	301,263	227,520	220,063	232,074	4,554
Health Insurance	365,364	409,920	416,404	499,752	89,832
Group Life Insurance	28,161	33,564	32,464	34,236	672
Salaries & Benefits	3,822,274	3,945,896	3,874,247	4,101,537	155,641
Professional Services - Medical	11,972	10,000	13,109	12,000	2,000
Professional Services - Other	0	0	404	0	0
Repair And Maintenance	48,533	73,000	50,066	65,000	(8,000)
Maintenance Service Contracts	17,930	9,700	9,700	9,700	0
Advertising	1,602	1,200	806	1,200	0
Purchased Gov't Services-Crater Criminal Justice Academy	25,069	30,341	31,099	33,672	3,331
Electrical Service	23,781	25,500	25,120	25,500	0
Heating Service	833	1,500	1,170	1,500	0
Postal Service	1,947	3,100	3,124	3,125	25
Telecommunications	36,465	40,000	37,776	38,000	(2,000)
Auxiliary Deputy Insurance	0	1,000	0	0	(1,000)

	Actual Expend FY/2016	Amended Budget FY/2017	Projected Expend FY/2017	Adopted Budget FY/2018	Budget Change
Sheriff					
Meals & Lodging	3,048	1,500	2,000	2,000	500
Convention & Education	4,025	5,000	2,500	5,000	0
Extradition of Prisoners Travel	46	1,000	72	500	(500)
Contribution-Crime Solvers	250	750	653	750	0
Dues/Memberships	9,383	9,000	9,383	9,400	400
Office Supplies	4,160	4,900	6,663	4,900	0
Repair & Maintenance Supplies	19,503	18,500	18,670	18,500	0
Vehicle/Equipment Fuel	117,865	125,000	116,203	118,000	(7,000)
Police Supplies	50,979	55,000	55,000	65,000	10,000
Uniforms/Apparel	16,712	14,000	18,314	14,000	0
Books And Subscriptions	498	600	703	800	200
K-9 Expenditures	3,792	2,000	2,281	3,000	1,000
Investigative Supplies	9,303	8,500	8,500	15,000	6,500
Other Operating Expenditures	407,695	441,091	413,315	446,547	5,456
Machinery & Equipment	65,398	0	5,501	0	0
Motor Vehicles	240,387	165,000	179,685	140,000	(25,000)
Computer Equipment	0	96,404	96,404	41,000	(55,404)
Capital Expenditures	305,786	261,404	281,590	181,000	(80,404)
Total Expenditures	4,535,755	4,648,391	4,569,152	4,729,084	80,693

CONFINEMENT AND CARE OF PRISONERS

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

	Actual Expend FY/2016	Amended Budget FY/2017	Projected Expend FY/2017	Adopted Budget FY/2018	Budget Change
Purchased Gov't Services-Jail Beds	1,541,714	1,976,165	1,976,165	1,884,782	(91,383)
Other Operating Expenditures	1,541,714	1,976,165	1,976,165	1,884,782	(91,383)
Total Expenditures	1,541,714	1,976,165	1,976,165	1,884,782	(91,383)

VOLUNTEER FIRE DEPARTMENTS

The Volunteer Fire Department system provides fire safety services for 507 square miles of varying terrain through the strategic use of over 150 trained volunteers. Six fire companies located around the County provide a base for operations that utilize 300 municipal fire hydrants and 36 dry hydrants. These companies provide fire suppression, fire prevention, public education, hazardous materials response, and rescue services. The use of eight engines, six tankers, and one ladder truck allow for fire-fighting flexibility in a rural community with a limited municipal water system.

	Actual Expend FY/2016	Amended Budget FY/2017	Projected Expend FY/2017	Adopted Budget FY/2018	Budget Change
Professional Services - Medical	24,020	33,000	30,185	27,000	(6,000)
Professional Services - Other	1,744	1,500	1,609	1,600	100
Repair And Maintenance	88,530	66,000	66,000	66,000	0
Maintenance Service Contracts	69,238	62,000	62,000	62,000	0
Electrical Service-Reimburse Dinwiddie	12,214	14,500	14,500	14,500	0
Electrical Service-Reimburse Ford	12,104	13,500	13,500	13,500	0
Electrical Service-Reimburse McKenney	7,764	10,000	10,000	10,000	0
Electrical Service-Reimburse Namozine	11,320	14,000	14,000	14,000	0
Electrical Service-Reimburse Old Hickory	5,436	6,500	6,500	6,500	0
Telecommunications	3,215	3,000	5,487	5,200	2,200
Auto & Multi-Peril Insurance	52,475	55,497	54,446	55,500	3
Health & Accident Insurance	42,750	44,033	44,033	45,000	967
Contribution-Dinwiddie	22,500	22,500	22,500	22,500	0
Contribution-Ford	19,812	22,500	22,500	22,500	0
Contribution-Mckenney	15,192	22,500	22,500	22,500	0
Contribution-Namozine	25,000	25,000	25,000	25,000	0
Contribution-Old Hickory	22,359	22,500	22,500	22,500	0
Contribution-Carson	13,500	13,500	13,500	13,730	230
Contribution-Chief's Association	2,451	3,300	2,313	2,500	(800)
Repair & Maintenance Supplies	1,543	1,000	738	1,000	0
Vehicle/Equipment Fuel	37,404	45,000	45,099	47,000	2,000
Other Operating Expenditures	490,571	501,330	498,910	500,030	(1,300)
Machinery & Equipment	33,429	45,100	45,100	0	(45,100)
Computer Equipment	72	0	250	0	0
Capital Expenditures	33,500	45,100	45,350	0	(45,100)
Total Expenditures	524,071	546,430	544,260	500,030	(46,400)

FIRE AND EMERGENCY MEDICAL SERVICES

With the FY 2017 budget, the Emergency Medical Services and the Fire and Rescue departments were combined into a new Fire and Emergency Medical Services department to more efficiently manage expenditures for these services. The FY 2017 budget also provided for the first time funding for paid firefighters to supplement the County's volunteer system. This combined department is responsible for the oversight of the County's fire suppression and prevention services and the emergency management program, which includes the County's Emergency Operations Center (EOC) and coordinating response during major events that affect the County. The department is also responsible for the delivery of emergency medical services to all County citizens and businesses on a 24/7/365 basis. These services are provided from three of the County's volunteer fire stations. The County utilizes fifteen full time firefighter/medics, eight advanced life support providers and numerous part time and volunteer EMS providers to deliver both advanced and basic life support, first response, and transport services. In addition to the firefighter/medics and EMS providers, this department also consists of the Chief, two Captains and a program support specialist. The annual Ambulance Aid program and third-party ambulance service billings help defray some of this department's expenditures. The following outside agencies are funded through this department's budget:

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

	Actual Expend FY/2016	Amended Budget FY/2017	Projected Expend FY/2017	Adopted Budget FY/2018	Budget Change
Chief, Fire & EMS	94,219	101,100	101,105	101,105	5
Program Support Specialist	32,132	33,279	33,281	33,281	2
EMS Technicians II	123,614	125,748	128,183	79,338	(46,410)
EMS Technicians III	371,327	414,761	420,906	244,704	(170,057)
EMS Supervisors	201,058	207,902	173,695	49,406	(158,496)
Captain, EMS	65,366	68,101	68,489	71,554	3,453
Firefighter/Medics I,II,III & Supervisors	0	181,929	184,100	736,401	554,472
Captain, Fire	47,474	54,531	54,535	63,243	8,712
Overtime	141,424	175,000	175,000	304,600	129,600
Part Time EMS Providers	173,014	175,000	175,000	165,000	(10,000)
FICA	92,097	117,608	111,858	141,420	23,812
Retirement	116,735	121,493	102,577	122,458	965
Health Insurance	123,442	188,046	150,522	191,520	3,474
Group Life Insurance	11,085	17,488	14,402	18,065	577
Disability Insurance	190	196	196	196	0
Salaries & Benefits	1,593,177	1,982,182	1,893,850	2,322,292	340,110
Professional Services - Medical	4,027	19,000	21,089	21,500	2,500
Professional Services - Accounting/Auditing	27,556	32,000	35,582	32,000	0
Professional Services - Other	1,109	600	1,903	800	200
Repair And Maintenance	46,536	46,200	46,400	46,200	0
Maintenance Service Contracts	59,031	59,000	59,000	62,000	3,000

	Actual Expend FY/2016	Amended Budget FY/2017	Projected Expend FY/2017	Adopted Budget FY/2018	Budget Change
Fire And EMS					
Printing & Binding	812	825	1,308	975	150
Advertising	1,056	600	649	600	0
Postal Service	300	400	472	475	75
Telecommunications	9,753	9,800	8,845	9,800	0
Mileage	209	0	0	0	0
Meals & Lodging	1,740	1,225	2,213	3,525	2,300
Convention & Education	1,694	3,355	2,523	2,400	(955)
Contribution-Red Cross	6,333	6,500	6,500	6,500	0
Contribution-Forestry Services	20,293	20,293	20,293	20,293	0
Contribution-Med Flight	3,700	900	900	900	0
Dues/Memberships	390	465	1,620	1,800	1,335
Refunds-Revenue Recovery	4,296	0	0	0	0
Office Supplies	1,856	1,350	1,223	1,500	150
Medical Supplies	28,730	30,000	33,464	30,000	0
Janitorial Supplies	2,324	2,200	2,286	3,000	800
Repair & Maintenance Supplies	1,876	2,700	1,312	2,700	0
Vehicle/Equipment Fuel	5,986	25,500	4,147	6,000	(19,500)
Uniforms/Apparel	6,851	7,000	3,439	7,000	0
Books And Subscriptions	1,292	1,500	3,000	4,700	3,200
Disaster Supplies	123	5,000	1,000	5,000	0
Other Operating Expenditures	237,873	276,413	259,170	269,668	(6,745)
Machinery & Equipment	157,641	87,000	87,000	0	(87,000)
Computer Equipment	0	11,200	11,093	0	(11,200)
Capital Expenditures	157,641	98,200	98,093	0	(98,200)
Total Expenditures	1,988,692	2,356,795	2,251,113	2,591,960	235,165

COURT SERVICES

The mission of probation programs is to enhance public safety by positively impacting offenders so they will lead pro-social and crime-free lives. This office is committed to "A Balanced Approach" to offender supervision. In practice, this is accomplished through: investigation and assessment of risk and need; careful and focused plans of supervision; use of a wide variety of resources and treatment services; and purposeful and proportionate application of sanctions for delinquency and non-compliance. Dinwiddie County shares a Probation Supervisor with Powhatan, Nottoway, and Amelia Counties. The state also provides two probation officers and a secretary, with the County providing a part time electronic surveillance officer until FY 2018. The office is transitioning from an in-house surveillance officer to a contracted vendor providing electronic monitoring services. 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/2016	Amended Budget FY/2017	Projected Expend FY/2017	Adopted Budget FY/2018	Budget Change
Part Time Community Supervision Officer	7,894	8,400	1,615	0	(8,400)
FICA	604	643	124	0	(643)
Salaries & Benefits	8,497	9,043	1,739	0	(9,043)
Professional Services – Other	8,688	3,100	6,199	8,353	3,100
Purchased Gov't Services-Crater Youth Care	219,246	213,196	213,196	205,444	(7,752)
Telecommunications	829	525	733	750	225
Office Supplies	261	300	300	300	0
Other Operating Expenditures	229,023	217,121	220,428	214,847	(2,274)
Total Expenditures	237,521	226,164	222,167	214,847	(11,317)

OTHER CORRECTIONS AND DETENTION

The Department of Children's Services (formerly Comprehensive Services) strives to serve at-risk youth in the least restrictive, most effective environment for meeting their needs. This department consists of a service director, a part time VJCCCA coordinator, and a part time Community Service coordinator. The part time CSA Management Specialist position was added to the department in FY 2016 to help monitor and control increasing program costs and then transitioned into a full time position in FY 2017. Youth and family services are provided through a Community Policy & Management Team (CPMT), a Family Assessment and Planning team (FAPT), the Virginia Juvenile Crime Control Act Program (VJCCCA), and the Community Service program. This department works closely with Social Services, Court Services, District 19 CSB, 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/2016	Amended Budget FY/2017	Projected Expend FY/2017	Adopted Budget FY/2018	Budget Change
Director of Children's Services	70,224	73,338	73,343	73,343	5
Part Time Community Supervision Coordinator	15,502	38,593	36,986	38,595	2
Part Time VJCCCA Coordinator	18,155	18,829	15,744	23,530	4,701
Parent Representatives FAPT/CPMT	26,462	28,687	25,898	28,682	(5)
CSA Management Specialist	108	250	159	990	740
FICA	9,741	12,217	11,247	12,633	417
Retirement	9,136	9,939	9,559	9,940	1
Health Insurance	7,750	13,596	13,596	15,588	1,992
Group Life Insurance	836	1,466	1,410	1,466	0
Disability Insurance	0	228	0	0	(228)
Salaries & Benefits	157,914	197,143	187,943	204,768	7,625
Professional Services - Other	238	0	59	0	0
Maintenance Service Contracts	1,075	800	1,061	1,100	300
Advertising	736	0	0	0	0
Postal Service	680	650	650	650	0
Telecommunications	1,193	1,035	954	1,100	65
Insurance	435	435	435	435	0
Mileage	53	0	101	0	0
Meals & Lodging	700	586	586	720	134
Convention & Education	400	550	550	675	125
Office Supplies	1,050	1,000	1,500	1,000	0
Vehicle/Equipment Fuel	56	100	210	200	100
Education/Recreation Supplies	63	500	100	500	0
Other Operating Expenditures	6,677	5,656	6,207	6,380	724
Total Expenditures	164,591	202,799	194,150	211,148	8,349

BUILDING INSPECTIONS

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

	Actual Expend FY/2016	Amended Budget FY/2017	Projected Expend FY/2017	Adopted Budget FY/2018	Budget Change
Building Official	71,980	75,172	75,177	75,177	5
Building Inspectors	95,203	98,836	98,842	98,842	6
Part Time Program Support Specialist	13,667	19,973	18,870	24,128	4,155
FICA	13,426	14,840	14,289	15,158	318
Retirement	21,263	15,452	15,453	15,453	1
Health Insurance	15,500	16,776	16,776	19,152	2,376
Group Life Insurance	1,989	2,280	2,280	2,280	(0)
Salaries & Benefits	233,028	243,329	241,686	250,190	6,861
Professional Services - Other	10,590	7,000	7,000	7,000	0
Advertising	563	500	500	500	0
Postal Service	507	350	484	350	0
Telecommunications	2,160	2,535	1,837	2,000	(535)
Meals & Lodging	1,169	1,992	1,500	1,992	0
Convention & Education	1,192	3,064	1,200	3,064	0
Dues/Memberships	810	810	915	915	105
Refunds-Permits	2,665	0	0	0	0
Training - 2% State	2,840	2,500	3,135	3,000	500
Office Supplies	1,445	1,100	1,000	1,000	(100)
Repair & Maintenance Supplies	372	0	0	0	0
Vehicle/Equipment Fuel	4,002	3,000	2,774	3,000	0
Uniforms/Apparel	292	300	300	300	0
Books And Subscriptions	113	1,200	907	1,200	0
Other Operating Expenditures	28,720	24,351	21,553	24,321	(30)
Motor Vehicles	20,030	16,068	16,068	0	(16,068)
Capital Expenditures	20,030	16,068	16,068	0	(16,068)
Total Expenditures	281,778	283,748	279,307	274,511	(9,237)

ANIMAL CONTROL / POUND

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

	Actual Expend FY/2016	Amended Budget FY/2017	Projected Expend FY/2017	Adopted Budget FY/2018	Budget Change
Animal Control Officers	61,477	104,891	100,674	104,898	7
Animal Control Manager	47,474	54,531	54,535	54,535	4
Pound Attendant	27,113	27,997	27,998	27,998	1
Overtime	5,458	2,500	2,539	2,500	0
Part Time Animal Pound Attendant	12,268	10,400	9,914	10,400	0
Part Time Animal Control Officer	16,757	0	0	0	0
FICA	12,388	15,324	14,107	15,325	1
Retirement	16,524	16,643	15,954	16,644	1
Health Insurance	27,234	27,876	28,692	39,960	12,084
Group Life Insurance	1,695	2,455	2,353	2,455	0
Disability Insurance	149	413	367	413	(0)
Salaries & Benefits	228,537	263,030	257,133	275,128	12,098
Professional Services - Medical	9,515	9,500	9,827	9,600	100
Professional Services - Other	306	250	325	250	0
Repair And Maintenance	3,642	3,000	2,627	3,000	0
Maintenance Service Contracts	1,497	1,500	1,468	1,500	0
Advertising	621	500	834	800	300
Electrical Service	7,095	7,000	5,151	7,000	0
Heating Service	1,524	2,000	1,544	1,600	(400)
Postal Service	11	25	0	25	0
Telecommunications	5,613	5,935	5,414	5,500	(435)
Meals & Lodging	981	981	830	1,080	99
Convention & Education	2,485	1,750	1,020	1,750	0
Dues/Memberships	509	165	165	165	0
Commission on Sale of Dog Licenses	764	600	600	600	0
Office Supplies	202	500	404	500	0
Food Supplies	12	250	49	250	0
Grounds Maintenance Supplies	222	500	500	500	0
Medical Supplies	(806)	500	0	500	0
Janitorial Supplies	2,717	3,400	2,395	2,700	(700)
Repair & Maintenance Supplies	286	1,500	1,242	1,300	(200)
Vehicle/Equipment Fuel	8,617	9,000	8,883	9,000	0
Police Supplies	600	1,500	600	1,500	0
Uniforms/Apparel	2,193	2,500	1,008	1,200	(1,300)
Books And Subscriptions	0	100	90	100	0
Other Operating Expenditures	48,606	52,956	44,976	50,420	(2,536)
Machinery & Equipment	0	0	296	3,900	3,900
Motor Vehicles	896	34,000	33,571	0	(34,000)
Computer Equipment	0	7,000	4,167	0	(7,000)
Capital Expenditures	896	41,000	38,034	3,900	(37,100)
Total Expenditures	278,039	356,986	340,143	329,448	(27,538)

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/2016	Amended Budget FY/2017	Projected Expend FY/2017	Adopted Budget FY/2018	Budget Change
Professional Services - Medical	1,720	1,500	1,500	1,500	0
Other Operating Expenditures	1,720	1,500	1,500	1,500	0
Total Expenditures	1,720	1,500	1,500	1,500	0

EMERGENCY COMMUNICATIONS

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

	Actual Expend FY/2016	Amended Budget FY/2017	Projected Expend FY/2017	Adopted Budget FY/2018	Budget Change
Director of Emergency Communications	63,620	66,442	66,445	66,445	3
Communications Officers	383,515	447,865	439,655	460,469	12,604
Communications Supervisors	146,157	158,304	182,622	168,381	10,077
Overtime	75,131	72,720	66,241	72,720	0
Part Time Communications Officers	16,072	16,145	19,459	16,810	665
On Call Pay	8,798	8,760	7,782	8,760	0
FICA	49,787	58,923	56,390	60,709	1,786
Retirement	72,660	59,728	61,927	61,742	2,014
Health Insurance	105,203	121,044	119,481	157,068	36,024
Group Life Insurance	6,968	8,811	9,038	9,108	297
Disability Insurance	616	825	970	1,084	259
Salaries & Benefits	928,528	1,019,567	1,030,010	1,083,296	63,729
Professional Services - Other	991	1,000	740	1,000	0
Repair And Maintenance	8,455	10,000	11,882	10,000	0
Maintenance Service Contracts	158,330	156,000	156,000	173,151	17,151
Advertising	1,251	1,500	878	1,000	(500)
Electrical Service	22,848	22,000	20,974	22,000	0
Heating Service	1,347	1,000	470	1,000	0
Postal Service	293	100	289	100	0
Telecommunications	27,192	28,000	26,725	27,000	(1,000)
Lease/Rental of Equipment	29,444	29,444	31,209	31,210	1,766
Meals & Lodging	1,302	2,000	1,483	2,000	0
Convention & Education	2,055	3,272	0	1,524	(1,748)
Dues/Memberships	498	468	468	468	0
Office Supplies	2,129	2,200	2,200	2,200	0
Janitorial Supplies	364	400	337	350	(50)
Uniforms/Apparel	0	500	0	500	0
Books And Subscriptions	0	100	0	100	0
Other Operating Expenditures	256,500	257,984	253,656	273,603	15,619
Furniture & Fixtures	0	7,865	7,617	0	(7,865)
Communication Equipment	2,530	16,772	7,000	10,000	(6,772)
Computer Equipment	0	21,639	22,727	0	(21,639)
Capital Expenditures	2,530	46,276	37,344	10,000	(36,276)
Total Expenditures	1,187,558	1,323,827	1,321,010	1,366,899	43,072

PUBLIC WORKS

WASTE MANAGEMENT

The Waste Management department shares a Director with General Properties and consists of a full time program support specialist; two full time equipment operators/drivers; and a number of part time equipment operators, clean-up crews, and manned site attendants. This department is responsible for the County's manned convenience centers, supplying clean-up crews to various refuse disposal points, monitoring waste water runoff control and closed landfill maintenance, and recycling processing. The Wilsons Manned Site is scheduled to be operational in January 2018. Most of the routine maintenance of the department's equipment is handled by County staff as well. Waste disposal services are handled by an outside vendor.

	Actual Expend FY/2016	Amended Budget FY/2017	Projected Expend FY/2017	Adopted Budget FY/2018	Budget Change
Program Support Specialist	32,132	33,279	33,324	33,281	2
CDL Driver	65,781	38,591	36,723	38,595	4
Equipment Operators	0	29,415	29,415	29,415	0
Overtime	740	0	300	0	0
Part Time Clean Up Crew	4,889	4,160	2,572	0	(4,160)
Part Time Equipment Operators	80,883	52,978	42,800	41,288	(11,690)
Part Time Manned Site Attendants	241,507	283,920	270,964	297,960	14,040
Part Time CDL Drivers	0	46,326	26,717	36,675	(9,651)
FICA	32,247	37,383	32,292	36,507	(876)
Retirement	11,759	8,994	8,682	8,995	1
Health Insurance	20,875	22,668	17,575	19,980	(2,688)
Group Life Insurance	1,165	1,327	1,281	1,327	(0)
Disability Insurance	0	0	182	228	228
Salaries & Benefits	491,978	559,041	502,825	544,250	(14,791)
Professional Services – Medical	224	0	561	200	200
Professional Services – Other	606,534	600,000	585,590	585,000	(15,000)
Repair And Maintenance	48,482	40,000	48,000	47,100	7,100
Maintenance Service Contracts	1,199	1,350	1,692	1,625	275
Advertising	1,110	500	818	500	0
Electrical Service	8,836	7,500	5,672	7,500	0
Postal Service	20	25	89	50	25
Telecommunications	1,880	1,800	2,020	2,000	200
Office Supplies	863	800	422	600	(200)
Repair & Maintenance Supplies	25,222	30,000	33,129	30,000	0
Vehicle/Equipment Fuel	29,289	40,000	33,433	35,000	(5,000)
Uniforms/Apparel	344	2,000	270	1,500	(500)
Other Operating Expenditures	724,002	723,975	711,698	711,075	(12,900)
Machinery & Equipment	3,500	0	387	0	0
Capital Expenditures	3,500	0	387	0	0
Rohoic Manned Site					
Repair and Maintenance-Rohoic	120	4,100	0	1,500	(2,600)
Electrical Service-Rohoic	1,156	1,200	1,189	1,200	0
Water & Sewer-Rohoic	1,036	1,025	1,015	1,025	0
McKenney Manned Site					
Repair and Maintenance-McKenney	2,330	500	0	500	0
Electrical Service-McKenney	889	900	912	900	0
Water & Sewer-McKenney	1,200	1,200	1,200	1,200	0

	Actual Expend FY/2016	Amended Budget FY/2017	Projected Expend FY/2017	Adopted Budget FY/2018	Budget Change
Hart Rd Manned Site					
Repair and Maintenance-Hart Rd	0	500	0	1,500	1,000
Electrical Service-Hart Rd	1,451	1,425	1,440	1,425	0
Water & Sewer-Hart Rd	903	900	900	900	0
Old Hickory Manned Site					
Repair and Maintenance-Old Hickory	0	500	0	500	0
Electrical Service-Old Hickory	817	875	733	875	0
Water & Sewer-Old Hickory	903	900	900	900	0
Dinwiddie Manned Site					
Repair and Maintenance-Dinwiddie	603	500	0	500	0
Electrical Service-Dinwiddie	1,101	1,200	1,247	1,200	0
Water & Sewer-Dinwiddie	900	900	900	900	0
Old Stage Manned Site					
Repair and Maintenance-Old Stage	1,375	500	0	1,500	1,000
Electrical Service-Old Stage	886	900	867	900	0
Water & Sewer-Old Stage	900	900	900	900	0
Ford Manned Site					
Repair and Maintenance-Ford	0	500	0	500	0
Electrical Service-Ford	0	1,425	849	1,200	(225)
Water & Sewer-Ford	0	900	806	900	0
Wilson's Manned Site					
Repair and Maintenance-Wilsons	0	0	0	0	0
Electrical Service-Wilsons	0	0	0	450	450
Water & Sewer-Wilsons	0	0	0	450	450
Total Manned Sites	16,568	21,750	13,860	21,825	75
Total Expenditures	1,236,048	1,304,766	1,228,771	1,277,150	(27,616)

GENERAL PROPERTIES

This department strives to maintain a clean and safe environment in which to serve the County citizens and employees. General Properties shares a director with Waste Management and consists of a supervisor and three maintenance workers. The staff maintains all County buildings and performs routine maintenance inspections of facilities and mechanical systems. Janitorial services were contracted with an outside vendor until January 2017, but are now performed in-house by one part time and three full time custodians. Grounds maintenance services were transferred to Park, Recreation, & Tourism with the FY 2017 budget. This department is also responsible for managing construction and other capital improvement projects. Streetlight service is also provided to several areas of the County. The Appomattox River Water Authority (ARWA) expenditure is a pass-through cost that is reimbursed by the Dinwiddie County Water Authority and Central State Hospital.

	Actual Expend FY/2016	Amended Budget FY/2017	Projected Expend FY/2017	Adopted Budget FY/2018	Budget Change
Director of Public Works	83,425	87,177	87,182	87,182	5
Maintenance Workers	96,682	100,076	94,074	100,082	6
Custodians	0	0	27,478	70,659	70,659
Public Works Supervisor	0	49,403	45,502	49,406	3
Overtime	2,208	0	1,265	6,000	6,000
Part Time Custodian	4,473	0	7,900	11,773	11,773
FICA	13,969	18,104	19,526	24,870	6,766
Retirement	23,432	21,015	22,521	27,291	6,276
Health Insurance	19,116	26,040	34,968	55,224	29,184
Group Life Insurance	2,143	3,100	3,315	4,026	926
Disability Insurance	0	291	313	417	126
Salaries & Benefits	245,448	305,206	344,044	436,930	131,723
Professional Services - Other	68	0	828	200	200
Repair and Maintenance	30,411	25,000	25,124	40,000	15,000
Maintenance Service Contracts	334,245	287,000	265,750	223,200	(63,800)
Advertising	369	0	289	0	0
Purchased Gov't Services-ARWA	607,085	663,453	663,453	639,577	(23,876)
Purchased Gov't Services-SCWWA	30,334	54,604	54,604	46,182	(8,422)
Electrical Service	170,278	173,500	180,480	180,000	6,500
Heating Service	23,331	35,000	19,935	25,000	(10,000)
Water & Sewer	281,424	281,423	300,066	270,019	(11,404)
Telecommunications	4,625	4,500	5,664	5,600	1,100
Boiler Insurance	2,106	2,108	2,108	2,108	0
Property Insurance	26,809	21,284	19,810	19,810	(1,474)
Inland Marine Insurance	0	8,390	8,390	8,390	0
Motor Vehicle Insurance	56,274	59,459	62,173	62,173	2,714
Mileage	5	0	0	0	0
Meals & Lodging	9	0	0	0	0
Convention & Education	30	0	0	0	0
Office Supplies	53	50	84	50	0
Grounds Maintenance Supplies	0	225	0	225	0
Janitorial Supplies	11,252	11,000	11,000	23,500	12,500
Repair & Maintenance Supplies	25,042	20,000	18,442	20,000	0
Vehicle/Equipment Fuel	5,358	7,500	5,000	6,000	(1,500)
Uniforms/Apparel	100	500	1,677	500	0
Other Operating Expenditures	1,609,208	1,654,996	1,644,877	1,572,534	(82,462)

	Actual Expend FY/2016	Amended Budget FY/2017	Projected Expend FY/2017	Adopted Budget FY/2018	Budget Change
General Properties					
Machinery & Equipment	0	0	2,940	0	0
Capital Expenditures	0	0	2,940	0	0
Total Expenditures	1,854,656	1,960,202	1,991,861	2,009,464	49,261
Streetlights					
Electrical Service	43,402	43,000	44,108	44,000	1,000
Other Operating Expenditures	43,402	43,000	44,108	44,000	1,000
Total Expenditures	43,402	43,000	44,108	44,000	1,000

HEALTH AND WELFARE

Dinwiddie County supports and contributes to the following agencies:

HEALTH

Local Health Department

The mission of the Dinwiddie Health Department, as a part of the Crater Health District, is to work together to foster a healthy community through disease prevention and control, health promotion, environmental protection and emergency preparedness and response. The Health Department offers immunizations, family planning and obstetrics, health screenings and prevention programs, as well as a range of environmental health services including food and lodging permitting and inspections. During FY 2012, the office was moved to a leased modular building placed behind the original Health Department, until that building was demolished in FY 2016. The department was then moved to the Historic Southside High School Education Center Annex in FY 2016, where it will remain until the government complex building projects are complete.

	Actual Expend FY/2016	Amended Budget FY/2017	Projected Expend FY/2017	Adopted Budget FY/2018	Budget Change
Lease/Rental Of Buildings	13,750	0	0	0	0
Repair and Maintenance	47,348	0	0	0	0
Contribution-Dinwiddie Health	236,030	236,030	236,030	255,299	19,269
Other Operating Expenditures	297,128	236,030	236,030	255,299	19,269
Total Expenditures	297,128	236,030	236,030	255,299	19,269

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/2016	Amended Budget FY/2017	Projected Expend FY/2017	Adopted Budget FY/2018	Budget Change
Contribution-District 19 CSB	72,369	78,226	78,226	78,226	0
Other Operating Expenditures	72,369	78,226	78,226	78,226	0
Total Expenditures	72,369	78,226	78,226	78,226	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/2016	Amended Budget FY/2017	Projected Expend FY/2017	Adopted Budget FY/2018	Budget Change
Contribution-Crater AAA	10,767	10,767	10,767	10,767	0
Other Operating Expenditures	10,767	10,767	10,767	10,767	0
Total Expenditures	10,767	10,767	10,767	10,767	0

OTHER SOCIAL SERVICES

Southside Center for Violence Prevention Madeline's House

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

The James House

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

CARES, Inc.

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

Legal Aid Justice Center

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

Senior Navigator

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

CCHASM

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

Feed More, Inc.

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

	Actual Expend FY/2016	Amended Budget FY/2017	Projected Expend FY/2017	Adopted Budget FY/2018	Budget Change
Contribution-Domestic Violence Programs	14,000	14,000	14,000	14,000	0
Contribution-CARES	1,742	1,742	1,742	1,742	0
Contribution-Legal Aid	8,471	8,471	8,471	8,471	0
Contribution-Misc. Social Services	7,000	7,000	7,000	7,000	0
Other Operating Expenditures	31,213	31,213	31,213	31,213	0
Total Expenditures	31,213	31,213	31,213	31,213	0

EDUCATION – CONTRIBUTIONS TO COLLEGES

Dinwiddie County supports and contributes to the following colleges:

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.

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.

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/2016	Amended Budget FY/2017	Projected Expend FY/2017	Adopted Budget FY/2018	Budget Change
Contribution-Virginia State University	2,000	2,500	2,500	2,500	0
Contribution-Richard Bland College	5,000	5,000	5,000	5,000	0
Contribution-John Tyler Community College	3,763	4,094	4,094	3,686	(408)
Other Operating Expenditures	10,763	11,594	11,594	11,186	(408)
Total Expenditures	10,763	11,594	11,594	11,186	(408)

PARKS, RECREATION, AND CULTURE

PARKS, RECREATION, & TOURISM

The Parks, Recreation, and Tourism department is committed to providing and enhancing the quality of recreation and leisure services to the entire community and to increasing tourism at the various attractions in the County. Youth athletic programs, adult health programs, and various other recreation programs are offered. The primary location for services is the Eastside Community Enhancement Center, with additional programs and activities held in various County schools and facilities. In addition, the Dinwiddie County Recreation Park offers baseball, softball, football and soccer fields to the community. In FY 2015, the McKenney Gym was purchased and renovated for recreational services in the southern end of the County. The Ragsdale Recreation Center also in McKenney is a donated facility which was renovated and opened to the public in May 2017. This department is also responsible for the County Fair held each September. The department has nine full time employees and a number of part time employees and volunteer coaches. In addition, grounds maintenance services were transferred from General Properties to this department with the FY 2017 budget. See www.playdinwiddie.com for more information on recreation programs, and www.discoverdinwiddie.com for tourism.

	Actual Expend FY/2016	Amended Budget FY/2017	Projected Expend FY/2017	Adopted Budget FY/2018	Budget Change
Director of Parks/Recreation/Tourism	0	0	0	0	0
Recreation Specialists	115,271	146,933	134,699	110,208	(36,725)
Assistant Directors	189,829	197,894	197,904	197,904	10
Office Manager	40,565	43,665	43,667	43,667	2
Recreation Managers	93,088	96,396	100,108	100,108	3,712
Overtime	1,738	0	1,256	0	0
Part Time Facilities	45,913	43,485	28,293	67,655	24,170
Part Time Athletics	62,283	62,000	60,167	62,000	0
Part Time Park Services	62,082	95,000	86,484	87,000	(8,000)
Part Time Concessions	26,001	27,400	27,400	27,400	0
Part Time Programs	11,010	18,000	18,737	59,184	41,184
FICA	48,721	56,516	49,273	58,379	1,863
Retirement	55,666	43,058	42,654	40,128	(2,930)
Health Insurance	54,295	64,140	56,617	61,560	(2,580)
Group Life Insurance	5,239	6,352	6,294	5,920	(432)
Disability Insurance	261	433	385	217	(217)
Salaries & Benefits	811,963	901,272	853,939	921,329	20,057
Professional Services – Medical	316	0	198	0	0
Professional Services – Other	24,730	25,000	29,618	32,000	7,000
Temporary Help – Instructors	11,717	12,000	8,175	16,000	4,000
Repair and Maintenance	11,960	18,500	10,530	18,500	0
Maintenance Service Contracts	48,384	75,000	62,179	96,700	21,700
Advertising	5,167	13,000	7,387	7,000	(6,000)
Marketing	16,171	12,000	7,607	10,800	(1,200)
Electrical Service	33,809	45,000	38,428	55,000	10,000
Heating Service	3,903	5,000	8,000	7,000	2,000
Water & Sewer	15,858	18,000	16,197	19,650	1,650
Postal Service	107	100	38	100	0
Telecommunications	9,032	10,570	11,700	12,043	1,473
Mileage	0	0	0	0	0
Meals & Lodging	1,486	1,010	1,010	1,190	180
Convention & Education	1,946	1,900	1,900	1,165	(735)
Sales & Meals Tax	4,896	5,000	4,900	5,000	0
Dues/Memberships	839	1,010	965	1,040	30

	Actual Expend FY/2016	Amended Budget FY/2017	Projected Expend FY/2017	Adopted Budget FY/2018	Budget Change
Parks, Recreation, & Tourism					
Office Supplies	4,171	5,000	4,000	4,000	(1,000)
Food Supplies	125	500	243	500	0
Janitorial Supplies	10,247	9,000	9,000	4,000	(5,000)
Repair & Maintenance Supplies	30,563	23,000	18,662	27,500	4,500
Vehicle/Equipment Fuel	3,285	5,000	5,368	5,000	0
Uniforms/Apparel	1,824	1,500	3,323	2,000	500
Education/Recreation Supplies	72,498	80,000	80,000	80,453	453
Concessions	28,337	30,000	30,000	30,000	0
Special Events	64,329	69,000	69,000	69,000	0
Other Operating Expenditures	405,698	466,090	428,427	505,641	39,551
Machinery & Equipment	8,465	0	0	0	0
Furniture & Fixtures	0	0	670	0	0
Computer Equipment	0	0	577	6,200	6,200
Capital Expenditures	8,465	0	1,247	6,200	6,200
Total Expenditures	1,226,126	1,367,362	1,283,612	1,433,170	65,808

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/2016	Amended Budget FY/2017	Projected Expend FY/2017	Adopted Budget FY/2018	Budget Change
Contribution-Regional Library	262,972	268,231	268,231	273,595	5,364
Other Operating Expenditures	262,972	268,231	268,231	273,595	5,364
Total Expenditures	262,972	268,231	268,231	273,595	5,364

BOATLANDING

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

	Actual Expend FY/2016	Amended Budget FY/2017	Projected Expend FY/2017	Adopted Budget FY/2018	Budget Change
Water & Sewer	1,200	1,200	1,200	1,200	0
Other Operating Expenditures	1,200	1,200	1,200	1,200	0
Total Expenditures	1,200	1,200	1,200	1,200	0

COMMUNITY DEVELOPMENT

PLANNING / ZONING / GIS

The Planning/Zoning/GIS department provides staff support for the Planning Commission and the Board of Zoning Appeals, evaluates zoning changes, performs site plan review, enforces County ordinances related to land use, and facilitates the update and implementation of the Comprehensive Land Use Plan. The director, certified zoning administrator, code compliance officer, certified environmental inspector, and program support specialist assist with questions regarding new development, subdivision of land, erosion and sediment control and storm water management, rezoning, GIS and code compliance issues. A greater emphasis has been placed on code compliance with the FY 2018 budget.

	Actual Expend FY/2016	Amended Budget FY/2017	Projected Expend FY/2017	Adopted Budget FY/2018	Budget Change
Director of Planning	85,511	89,357	89,362	89,362	5
Zoning Administrator/Senior Planner	68,552	71,549	71,554	71,554	5
Program Support Specialist	34,603	35,838	35,840	35,840	2
Code Enforcement Officer	49,937	51,904	39,800	44,759	(7,145)
Environmental Inspector	59,394	61,697	61,700	61,700	3
Deputy County Admin-Planning & Community Development	91,921	98,634	98,639	98,639	5
Overtime	170	0	500	0	0
Part Time Program Support Spec	1,538	0	0	0	0
Planning Commission Salaries	7,513	9,100	6,619	9,100	0
Board of Zoning Appeals Salaries	975	1,000	2,275	1,000	0
FICA	29,531	32,059	29,861	31,514	(545)
Retirement	49,431	36,317	34,942	35,685	(632)
Health Insurance	35,163	38,100	38,100	43,524	5,424
Group Life Insurance	4,638	5,358	5,155	5,264	(94)
Salaries & Benefits	518,876	530,913	514,346	527,941	(2,972)
Professional Services - Other	37,250	30,000	34,703	34,000	4,000
Repair and Maintenance	87	0	419	0	0
Maintenance Service Contracts	5,068	4,400	8,050	7,475	3,075
Advertising	9,822	11,000	9,500	5,500	(5,500)
Postal Service	1,549	1,600	1,600	1,500	(100)
Telecommunications	1,968	1,950	1,882	1,900	(50)
Mileage	760	610	372	955	345
Meals & Lodging	1,212	1,100	385	3,792	2,692
Convention & Education	1,570	2,675	1,498	4,135	1,460
Dues/Memberships	891	1,600	1,600	1,600	0
Office Supplies	1,554	2,976	3,000	3,000	24
Repair & Maintenance Supplies	8,359	2,585	3,761	7,000	4,415
Vehicle/Equipment Fuel	1,653	2,000	1,096	1,700	(300)
Uniforms/Apparel	0	0	0	500	500
Other Operating Expenditures	71,743	62,496	67,865	73,057	10,561
Furniture & Fixtures	275	0	0	0	0
Computer Equipment	1,680	0	0	0	0
Capital Expenditures	1,955	0	0	0	0
Total Expenditures	592,573	593,409	582,211	600,998	7,589

	Actual Expend FY/2016	Amended Budget FY/2017	Projected Expend FY/2017	Adopted Budget FY/2018	Budget Change
Public Nuisance Control					
Professional Services - Other	10,523	55,807	76,000	70,000	14,193
Other Operating Expenditures	10,523	55,807	76,000	70,000	14,193
Total Expenditures	10,523	55,807	76,000	70,000	14,193

ECONOMIC DEVELOPMENT

The objective of economic development in the County is to generate new tax revenue and create job opportunities through the expansion of existing and development of new businesses. The manager and marketing coordinator work with state, regional, and local groups, including the Dinwiddie County Industrial Development Authority, to market the County; generate economic opportunities; and promote workforce development. The County received the National Association of Counties Achievement Award for its Youth Workforce Development Initiative in 2017. See www.accessdinwiddie.com for additional economic development information.

	Actual Expend FY/2016	Amended Budget FY/2017	Projected Expend FY/2017	Adopted Budget FY/2018	Budget Change
Director of Economic Development	63,620	66,441	66,445	66,445	4
Marketing Coordinator	39,369	43,665	43,667	43,667	2
Overtime	318	0	0	0	0
FICA	7,585	8,423	8,009	8,424	1
Retirement	12,487	9,777	9,778	9,778	1
Health Insurance	11,791	13,596	13,243	15,588	1,992
Group Life Insurance	1,258	1,442	1,442	1,442	0
Salaries & Benefits	136,427	143,344	142,584	145,344	2,000
Professional Services – Engineer/Architect	12,596	0	0	10,000	10,000
Professional Services – Other	1,736	1,824	1,367	1,915	91
Repair And Maintenance	0	0	0	0	0
Postal Service	0	0	56	0	0
Telecommunications	2,171	2,100	2,587	2,600	500
Meals & Lodging	119	466	392	690	224
Convention & Education	535	1,170	1,043	2,240	1,070
Dues/Memberships	450	500	547	605	105
Office Supplies	49	250	111	200	(50)
Vehicle/Equipment Fuel	267	400	319	400	0
Other Operating Expenditures	17,923	6,710	6,421	18,650	11,940
Total Expenditures	154,351	150,054	149,006	163,994	13,940

OTHER PLANNING AND COMMUNITY DEVELOPMENT

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

Dinwiddie Industrial Development Authority

The Authority (IDA) 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 (BABS)

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 River. The Board of Directors has representatives from each of the six participating localities, the cities of Colonial Heights, Hopewell and Petersburg and the counties of Chesterfield, Dinwiddie and Prince George.

Virginia's Retreat

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

Longwood University, Crater Small Business Development Center

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

Dinwiddie County Chamber of Commerce

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

OTHER PLANNING AND COMMUNITY DEVELOPMENT

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

	Actual Expend FY/2016	Amended Budget FY/2017	Projected Expend FY/2017	Adopted Budget FY/2018	Budget Change
Industrial Development Authority Member Salaries	3,682	5,000	5,603	5,000	0
FICA	282	383	393	383	(1)
Salaries & Benefits	3,963	5,383	5,996	5,383	(1)
Purchased Gov't Services-BABS	18,000	18,000	18,000	18,000	0
Contribution-Airport Authority	47,565	47,565	47,565	45,675	(1,890)
Contribution-Petersburg Area Tourism	15,000	21,000	21,000	21,000	0
Contribution-Crater Planning District Commission	18,201	18,201	18,201	18,201	0
Contribution-Virginia's Gateway Region	29,456	34,456	34,456	39,456	5,000
Contribution-Dinwiddie County IDA	25,000	25,000	25,000	25,000	0
Contribution-Misc.	11,800	16,300	16,300	16,300	0
Other Operating Expenditures	165,022	180,522	180,522	183,632	3,110
Total Expenditures	168,985	185,905	186,518	189,015	3,110

SOIL & WATER CONSERVATION DISTRICT

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/2016	Amended Budget FY/2017	Projected Expend FY/2017	Adopted Budget FY/2018	Budget Change
Contribution-RC&D Council	3,000	0	0	0	0
Contribution-Appomattox Soil & Water District	12,500	12,500	12,500	12,500	0
Other Operating Expenditures	15,500	12,500	12,500	12,500	0
Total Expenditures	15,500	12,500	12,500	12,500	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/2016	Amended Budget FY/2017	Projected Expend FY/2017	Adopted Budget FY/2018	Budget Change
4-H Program Technician	16,635	15,594	12,739	15,600	6
Summer Intern	0	4,000	4,000	4,000	0
FICA	1,273	1,499	975	1,499	0
Salaries & Benefits	17,907	21,093	17,714	21,099	6
Professional Services - Other	4,022	4,000	4,000	4,000	0
Purchased Gov't Services-Coop Extension	66,857	70,473	68,159	72,670	2,197
Telecommunications	403	500	822	500	0
Lease/Rental Of Buildings	20,892	20,892	20,892	20,892	0
Convention & Education	600	1,100	101	600	(500)
Dues/Memberships	110	0	0	100	100
Plastic Pest Containers Program	1,800	1,800	1,798	1,800	0
Other Operating Expenditures	94,685	98,765	95,772	100,562	1,797
Total Expenditures	112,592	119,858	113,486	121,661	1,803

TRANSFERS TO OTHER FUNDS

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

- The County is required by the State to provide a specified percentage of local funding to Social Services and Children’s Services Act programs.
- The County contributes to the public school system’s operating, capital and debt service funds in an amount agreed upon by the Board of Supervisors during the budget process.
- County Debt Service is paid from a transfer from the general fund, and at least 25% of each year’s new revenue growth is also transferred for future debt service payments.
- County Capital Projects is funded primarily by a general fund transfer, which is often based upon the amount of excess revenues over expenditures from the previous fiscal year.

	Actual Expend FY/2016	Amended Budget FY/2017	Projected Expend FY/2017	Adopted Budget FY/2018	Budget Change
Transfer to Social Services Fund	627,935	457,470	457,470	128,934	(328,536)
Transfer to School Fund	14,138,674	14,138,674	14,138,674	14,532,488	393,814
Transfer to Community Development Fund	13,265	396,832	396,832	25,265	(371,567)
Transfer to Children’s Services Act Fund	853,334	798,334	798,334	791,423	(6,911)
Transfer to School Capital Projects Fund	150,000	277,576	277,576	150,000	(127,576)
Transfer to County Capital Projects Fund	3,958,610	2,447,855	2,447,855	1,183,982	(1,263,873)
Transfer to County Debt Service Fund	1,548,590	2,275,980	2,275,980	2,631,135	355,155
Transfer to School Debt Service Fund	4,723,596	4,583,401	4,583,401	3,799,115	(784,286)
Total Transfers to Other Funds	26,014,004	25,376,122	25,376,122	23,242,342	(2,133,780)

SPECIAL REVENUE FUNDS

Local Meals Tax

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

Jail Phone Commission

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

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 employees.

County Grants

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

Community Development

These funds are generated from and used for economic/workforce development and tourism activities.

Community Service

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

Children's Services Act (formerly Comprehensive Services Act)

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

Law Library

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

Fire & EMS Grants

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

Asset Forfeiture Sharing Program

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

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

SCHOOL FUNDS

The mission of Dinwiddie County Public Schools is to provide each student the opportunity to become a productive citizen, engaging the entire community in the educational needs of our children. It is the responsibility of the Superintendent and the School Board to develop an annual budget reflecting the needs of the school division. The budget is then presented to the County for the Board of Supervisors to approve categorical appropriation of funds for the operation of the School system. The Schools' FY 2018 budget goals include the following:

- Recruit and retain highly qualified teachers, administrators, and support staff by maintaining competitive salaries and benefits for all employees.
- Ensure all learners graduate with the knowledge, skills, competencies, and experiences necessary to be prepared for college and/or work and to be successful in life.
- Provide safe, secure, and nurturing environments for students and staff.
- Maintain class ratios and provide supports for students not meeting federal and/or state targets.
- Strengthen the partnership with the County Government to fund identified short-and long-term capital improvement priorities.

School Funds Revenue Analysis

Revenue assumptions for FY 2018 include the County local fund transfer of \$14,532,488, which is an increase of \$393,814 over the FY 2017 transfer to be used for teacher salaries and benefits. FY 2018 State revenues show an increase of less than \$50,000, primarily due a decrease in the student population. Fund balances in the various school funds will be used along with current revenues to balance the FY 2018 School budgets.

Local Aid

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

State Aid

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

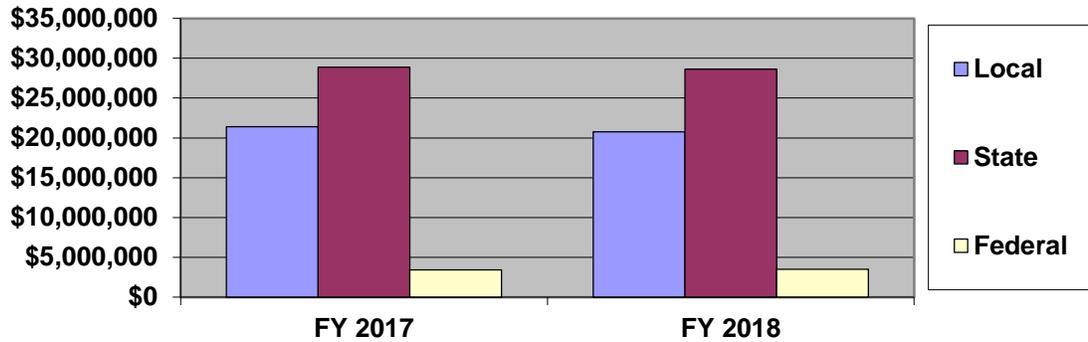
Federal Aid

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

Charges for Services & Local Miscellaneous Receipts

Charges for services and miscellaneous receipts account for the remaining revenue for the School Fund. The sales of textbooks and cafeteria meals are accounted for in separate Textbook and School Nutrition Funds. Leasing of space at the Historic Southside High School Education Center to the Department of Social Services, the Health Department and the Rivermont School is expected to generate \$174,344 in local revenue in FY 2018.

Total School Revenues



School Funds Expenditure Analysis

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

FUND	CATEGORY	FY 2018	FY 2017	% CHANGE
Fund 205	Instruction & Technology	32,006,826	31,850,933	.49%
Fund 303	Grants	2,578,581	2,805,634	-8.09%
Fund 206	Textbooks	600,000	1,100,000	-45.45%
	Total Instruction	35,185,407	35,756,567	-1.60%
Fund 205	Total Administration Attendance & Health	2,303,097	2,290,910	.53%
Fund 205	Pupil Transportation	2,657,025	2,705,819	-1.80%
Fund 205	Operation and Maintenance	5,800,972	5,495,894	5.55%
Fund 207	School Nutrition Services	1,584,108	1,845,505	-14.16%
Fund 302	Capital Projects	867,000	1,167,740	-25.75%
Fund 402	Debt Service	4,626,317	5,392,555	-14.21%
	Inter-Fund Transfers	248,465	378,490	-34.35%
	Total Funds	53,272,391	55,033,480	-3.20%

Further details of the FY 2018 School budget are available in a separate document that may be obtained from the School Board Office or www.dinwiddie.k12.va.us.

CAPITAL PROJECTS FUND

Each year a Capital Improvements Plan (CIP) is developed for the County's capital needs for the next five years. Although the Board of Supervisors approves the whole five-year plan, only the first year of the plan is actually appropriated. The following table lists CIP projects that were appropriated and/or expended over the past five years and also the projects that are still in process. Some of the projects may have started prior to FY 2013 & have additional expenditures in those prior years. Appendix B shows anticipated capital needs in the FY 2018-2022 CIP resolution.

Project	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	Remaining Budget
County Government Complex	67,326	49,587	0	287,661	132,095	327,548
Water Infrastructure Improvements	0	0	0	16,571	36,889	21,540
Admin Building Roof Replacement	0	87,222	0	0	0	0
County Museum	0	0	0	0	0	100,000
Pamplin Corridor Enhancement	0	0	0	0	0	72,789
Courthouse Security Upgrades	49,944	329,715	38,737	16,857	0	0
Sheriff's Training Center Renovation	0	26,334	31,792	0	0	0
Demolition – Northside Elem	161,027	0	0	0	0	0
Demolition – McKenney Elem	115,423	0	0	0	0	0
Meherrin River Regional Jail Authority Satellite Facility	768,734	0	0	0	0	0
SCWWA/ARWA/DCWA Plant Improvements	50,204	20,958	34,599	125,116	510,332	137,460
Manned Convenience Sites & Rohoic Site Road Improvement	34,542	130,039	28,502	169,470	154,707	104,820
McKenney Gym	0	0	203,670	8,080	3,840	9,410
McKenney Recreation Center	0	36,674	178,981	1,317,257	1,846,362	21,294
Eastside Parking Lot Lights & Paving	0	0	13,560	315,559	0	0
Sports Complex	520,594	5,937	0	35,842	0	0
Information Technology Projects	63,673	0	33,143	5,250	0	11,607
Broadband Study	0	0	0	14,089	21,000	39,911
School Buses	400,000	400,000	550,000	550,000	550,000	0
Fieldhouse & Restrooms Renovation	325,000	190,000	0	0	0	72,789
School Facilities Study	0	0	0	100,000	0	0
Animal Pound Improvements	24,417	36,850	0	0	0	0
Addition Air/Electric Support Unit	89,477	0	0	0	0	0
Replace Three Engines	5,267	1,440,512	2,474	0	0	0
Replace Engine #3	0		0	0	5,242	584,754
Replace Responder #4	0		0	0	44,410	10,590
Replace Squad #5	0		0	0	180,000	0
Replace Ambulance #11	121,466	0	0	0	0	0
Replace Ambulance #42	121,466	0	0	0	0	0
Replace Ambulance #81	0	196,563	0	0	0	0
Replace Ambulance #12	0	196,563	0	0	0	0
Replace Ambulance #41	0	0	57,450	146,173	0	0
Replace Ambulance #83	0	0	0	0	239,072	928
E911 Phone System Upgrade	0	184,966	0	0	0	0
Radio System Expansion	442,005	170,007	0	0	0	0
Radio System Upgrade Study	0		0	0	52,147	47,853
VFD Parking Lot Replacements	0	191,028	0	0	0	0
Carson Volunteer Fire Dept.	0	0	0	0	250,000	0

DEBT SERVICE FUNDS

The Constitution of Virginia and the Virginia Public Finance Act provides Dinwiddie County with the authority to issue general obligation debt secured solely by the pledge of its faith and credit, as well as debt secured first by the fee revenues generated by the system for which the bonds are issued and, if necessary, by general obligation tax revenues. There is no limitation imposed by state law or local ordinance on the amount of general obligation debt a county may issue. Debt secured solely by the revenues generated by the system for which the bonds were issued may be issued in any amount without a public referendum. Funding for County & School debt service obligations comes from meals tax revenues, transfers from current general fund revenues, school funds, and from the debt service fund balance itself. The County underwent a bond rating review by Standard & Poors in FY 2014 and was upgraded to AA for General Obligation debt and AA- for Lease Revenue debt. Moody's rates our general obligation bonds as AA3 and lease revenue bonds as A1. Lease revenue bonds are issued through the Dinwiddie County Industrial Development Authority. The chart below shows the current debt service funding sources and uses for the County and the Schools over the next several years. In June 2012, several outstanding bond issues were refinanced through the Virginia Resources Authority Spring Pooled Financing Program for a savings of over \$6 million in interest through FY 2034. Approximately \$25 million of debt was issued in summer 2016 to fund two new buildings in the government complex.

Funding Sources	2017	2018	2019	2020	2021	2022
County						
Beginning Fund Balance	55,445	409,244	344,417	344,417	344,417	344,417
Transfer From County General Fund	2,275,980	2,631,135	2,688,766	2,686,065	2,691,069	2,690,491
Total	2,331,425	3,040,379	3,033,183	3,030,482	3,035,486	3,034,908
Schools						
Beginning Fund Balance	1,602	2,202	0	0	0	0
Transfer From County Meals Tax Fund	809,154	825,000	825,000	825,000	825,000	825,000
Transfer From County General Fund	4,583,401	3,799,115	2,869,704	2,852,814	2,785,697	2,495,409
Total	5,394,157	4,626,317	3,694,704	3,677,814	3,610,697	3,320,409
Total Funding Sources For Debt Service	7,725,582	7,666,696	6,727,887	6,708,296	6,646,183	6,355,317
Expenditures						
County						
Lease Revenue Bonds	1,639,084	2,247,162	2,239,966	2,237,265	2,242,269	2,241,691
Airport Authority VRA Loan Transfer	55,140	55,140	55,140	55,140	55,140	55,140
Dinwiddie Water Authority Loans Transfer	227,958	393,660	393,660	393,660	393,660	393,660
Total	1,922,182	2,695,962	2,688,766	2,686,065	2,691,069	2,690,491
Schools						
General Obligation Bonds	1,878,750	1,201,751	1,181,250	1,160,751	1,140,249	847,499
Lease Revenue Bonds	3,511,802	3,423,162	2,512,050	2,515,659	2,469,044	2,471,506
Admin Fees	1,400	1,400	1,400	1,400	1,400	1,400
Total	5,391,954	4,626,317	3,694,704	3,677,814	3,610,697	3,320,409
Total Expenditures For Debt Service	7,314,136	7,322,279	6,383,470	6,363,879	6,301,766	6,010,900
Annual Change	338,950	8,142	-938,809	-19,590	-62,114	-290,865
Ending Fund Balance	411,446	344,417	344,417	344,417	344,417	344,417

APPENDIX A REVENUE CLASSIFICATIONS

General Property Taxes

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

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

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

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

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

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

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

Other Local Taxes

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

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

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

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

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

Permits, Fees, and Licenses

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

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

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

APPENDIX A REVENUE CLASSIFICATIONS

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

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

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

Fines and Forfeitures

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

Use of Property and Money

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

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

Charges for Services

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

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

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

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

Recovered Costs

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

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

Non-Categorical State Aid

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

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

APPENDIX A REVENUE CLASSIFICATIONS

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

Categorical State Aid

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

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

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

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

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

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

Categorical Federal Aid

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

Miscellaneous

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

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

**APPENDIX B
TAX & BUDGET RESOLUTIONS**

**RESOLUTION
ADOPTION OF CALENDAR YEAR 2017 PROPERTY TAX RATES AND
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 2017 property tax rates for Dinwiddie County, Virginia has been published in a local newspaper 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 2017 shall be set in the amounts shown below:

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

2. TAX RELIEF FOR QUALIFYING MOTOR VEHICLES In accordance with the Personal Property Tax Relief Act of 1998 (Section 58.1-3523 *et seq.* of the Code of Virginia) and Section 19-10(c) of the Dinwiddie County Code, the personal property tax relief rate for calendar year 2017 shall be set at 45%.

**RESOLUTION
ADOPTION OF FISCAL YEAR 2018 BUDGET
AND APPROPRIATION OF FUNDS**

WHEREAS, the County Administrator has prepared a Proposed Budget for the fiscal year beginning July 1, 2017 and ending June 30, 2018 (FY 2018); and

WHEREAS, a public hearing on the FY 2018 budget was advertised and public hearing held on April 18, 2017 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, 2017 and ending June 30, 2018, and;

WHEREAS, the tax rates on real estate, tangible personal property, and machinery and tools were set on April 4, 2017 to provide certain revenue in support of those appropriations.

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

1. The budget for Dinwiddie County in the sum of \$104,754,355 for FY 2018 is hereby approved as proposed on this date and hereby appropriated in the FY 2018 General and Other Funds for the offices and activities in the amounts as shown below:

Fund	Revenues	Expenditures
General	\$ 45,043,971	\$ 46,682,953
Meals Tax	\$ 775,000	\$ 825,000
Jail Phone Commission	\$ 0	\$ 454
Social Services	\$ 2,288,934	\$ 2,700,000
School Operations	\$ 42,799,385	\$ 42,866,385
School Textbooks	\$ 470,957	\$ 600,000
School Cafeteria	\$ 1,668,150	\$ 1,584,108
Children's Services	\$ 1,716,423	\$ 1,850,000
Community Development	\$ 57,290	\$ 1,393,557
Community Service	\$ 0	\$ 5,817
Law Library	\$ 2,900	\$ 10,184
Fire Programs	\$ 125,800	\$ 312,842
Forfeited Asset Sharing	\$ 0	\$ 32,635
School Capital	\$ 917,000	\$ 1,017,000
School Grants	\$ 2,573,581	\$ 2,578,581
County Grants	\$ 63,500	\$ 187,727
County Capital	\$ 1,483,982	\$ 2,179,402
County Construction	\$ 77,938	\$ 23,168,354
County Debt	\$ 2,631,135	\$ 2,695,962
School Debt	\$ 4,624,115	\$ 4,626,317
Total	\$107,320,061	\$135,317,277
Fund Balance	\$ 42,156,503	\$ 14,159,287
<u>Less: Inter-fund Transfers</u>	<u>-\$ 25,015,807</u>	<u>-\$ 25,015,807</u>
Total Resources & Requirements	\$124,460,757	\$124,460,757

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.

RESOLUTION
ADOPTION OF FISCAL YEAR 2018 BUDGET
AND APPROPRIATION OF FUNDS

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

**RESOLUTION
ADOPTION OF FISCAL YEARS 2018-2022
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 2018-2022 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 2018-2022 CIP and funding for the Fiscal Year 2018 CIP is included in the Fiscal Year 2018 County budget; and

WHEREAS, as required by Virginia Code Section 15.2-2303.2(B), Dinwiddie County reports that it received \$0 in FY 2017 from cash proffers and plans to spend \$0 of money received from cash proffers in FY 2018; and

NOW THEREFORE BE IT RESOLVED by the Board of Supervisors of Dinwiddie County, Virginia that the proposed Fiscal Years 2018-2022 Capital Improvements Program is hereby adopted.

Projects by Fiscal Year	Total Project Cost	Project Cost per Fiscal Year				
		FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
FY 2018 CIP						
School Bus Replacement/GPS system	4,250,000	550,000	1,200,000	700,000	700,000	1,100,000
DCWA Capital Improvements - Courthouse WWTP Zinc	90,000	90,000				
DCWA SCWWA Proposed Plant Improvements	1,253,633	113,044	265,815	253,733	361,133	259,908
DCWA ARWA Proposed Plant Improvements	402,490	75,938	56,804	42,820	113,464	113,464
E911 Upgrade - PSAP Grant Funded \$150,000	155,000	155,000				
Replace Tanker 3	350,000	350,000				
Total FY 2018 CIP	6,501,123	1,333,982	1,522,619	996,553	1,174,597	1,473,372
		(1,183,982 in cash transfer)				
FY 2019 CIP						
DAIA Hangar Improvements	282,000		282,000			
DAIA - Executive Hangars	605,121		605,121			
Info Technology Upgrades & ERP System	500,000		500,000			
Government Complex FF&E	1,000,000		1,000,000			
Roof Replacement - HSHSEC Annex	100,000		100,000			
Radio System Replacement	10,000,000		10,000,000			
Self-Contained Breathing Apparatus Replacement	720,200		720,200			
Animal Control Cremation System	98,800		98,800			
Replace Brush 2	150,000		150,000			
Replace Squad 2	350,000		350,000			
Eastside Soccer Field Fencing & Bleachers	50,024		50,024			
Eastside Soccer Field Lighting	109,444		109,444			
Total FY 2019 CIP	13,965,589	0	13,965,589	0	0	0

Projects by Fiscal Year	Total Project Cost	Project Cost per Fiscal Year				
		FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
FY 2020 CIP						
ERP Replacement	450,000			450,000		
School Facility Upgrades-Priorities to be set by School Board	71,645,318			34,357,947		37,287,371
DAIA Hangar Renovations & Runway Extension	143,000			47,000	48,000	48,000
Replace Ladder Truck #4	1,100,000			1,100,000		
Sutherland/Airport Fire Station	3,000,000			3,000,000		
Total FY 2020 CIP	76,338,318	0	0	38,954,947	48,000	37,335,371
FY 2021 CIP						
Eastside Playground Expansion	132,000				132,000	
Eastside Outdoor Basketball Court/Fencing/Bleachers	66,080				66,080	
Sports Complex Baseball Field Outfield Bleachers	225,000				225,000	
Sports Complex Walking Trail	66,000				66,000	
Total FY 2021 CIP	489,080	0	0	0	489,080	0
FY 2022 CIP						
Eastside Splash Pad	308,000					308,000
McKenney Gym – Site work & HVAC	75,000					75,000
Sports Complex - Phase II	750,000					750,000
Roof Replacement - DES	30,000					30,000
Eastern Area Fire Station-Richard Bland College	3,000,000					3,000,000
Heavy Vehicle Maintenance Facility	800,000					800,000
CAD, RMS, MDT Upgrade	400,000					400,000
Volunteer Fire Depts. Mechanical Systems Upgrades	100,000					100,000
Waste Water Capacity	4,500,000					4,500,000
Total FY 2022 CIP	9,963,000	0	0	0	0	9,963,000
Total	107,257,110	1,333,982	15,488,208	39,951,500	1,711,677	48,771,743

**APPENDIX C
PAID FULL TIME EQUIVALENTS**

County Employees by Function	FY 2016 Actual	FY 2017 Budget	FY 2017 Actual	FY 2018 Budget
General Government				
County Administration	3.00	3.00	3.00	3.00
Legal Services	1.56	1.60	1.58	1.60
Human Resources	2.75	3.00	3.00	3.00
Commissioner of Revenue	5.94	6.31	6.08	6.14
Business License/Land Use	1.00	1.00	1.00	1.00
Treasurer	5.05	6.00	5.77	6.24
Accounting	3.04	3.00	3.00	3.00
Information Technology	4.00	4.00	4.00	4.00
Registrar	1.62	1.73	1.78	1.73
Judicial Administration				
Clerk of the Circuit Court	5.04	5.00	5.18	5.00
Victim Witness Program	1.01	1.25	1.32	1.50
Commonwealth's Attorney	6.44	6.63	5.90	6.00
Public Safety				
Sheriff	58.34	58.36	58.14	58.36
Fire & EMS Services	27.04	34.19	31.36	34.19
Court Services-Community Supervision	0.37	0.50	0.07	0.00
Children's Services	2.60	3.23	3.14	3.35
Building Inspections	3.39	3.60	3.62	3.73
Animal Control/Pound	4.99	5.56	5.36	5.50
Emergency Communications	18.63	19.00	18.79	19.00
Public Works				
Waste Management	17.24	20.25	18.40	19.68
General Properties	4.16	5.00	6.14	8.00
Culture and Recreation				
Parks, Recreation, & Tourism	18.68	21.77	19.59	22.12
Community Development				
Planning/Zoning/GIS	6.10	6.00	5.83	6.00
Economic Development	1.94	2.00	1.87	2.00
Cooperative Extension-4-H Tech only	0.68	0.79	0.60	0.79
Totals	204.60	222.77	214.50	222.52

**APPENDIX D
MISCELLANEOUS COUNTY AND COMMUNITY STATISTICS**

DEPARTMENT STATISTICS	FY 2015 TOTAL	FY 2016 TOTAL	FY 2017 TOTAL
Sheriff			
Physical arrests	1,399	1,247	1,572
Traffic violations	5,741	5,225	8,002
Civil papers	8,837	7,745	9,812
Fire & Rescue			
Fire calls answered	2,432	2,367	2,521
EMS calls answered	3,442	3,557	3,835
Building Inspections			
Permits issued	816	922	968
Animal Control			
Calls answered	4,598	4,197	4,210
Animal Pound			
Adoptions	187	220	201
Waste Management			
Refuse collected in tons	17,951	17,139	17,251
Recycled waste collected in tons	790	951	898
Social Services			
Caseload-average monthly	6,968	6,599	5,628
Children's Services			
Caseload-average monthly	71	74	67
Parks, Recreation, & Tourism			
Program participants-average monthly	6,891	6,092	7,972
Rentals	144	261	425
Planning & Zoning			
Addresses Assigned	32	63	84
Business License	145	182	207
Cell Tower Co-location	6	9	3
Conditional Use Permit	1	3	0
Agreement In Lieu of (E&S)	50	69	76
Erosion and Sediment Control	4	8	3
Ordinance Amendment	1	1	5
Plan Review	11	14	5

**APPENDIX D
MISCELLANEOUS COUNTY AND COMMUNITY STATISTICS**

DEPARTMENT STATISTICS	FY 2015 TOTAL	FY 2016 TOTAL	FY 2017 TOTAL
Planning & Zoning			
Plat Review	74	61	82
Rezoning Request	2	10	1
Sign Permit	11	6	13
Special Exception	0	0	1
Storm Water Management	0	0	2
Variance Request	1	1	1
Zoning Permit	32	28	32
Amendment of Conditions	1	0	0
Cash Proffers	0	5	0

Fiscal Year	Population	Personal Income*	Per Capita		
			Personal Income*	School Enrollment	Unemploy- ment Rate
2016	28,753	2,967,105	37,899	4,362	4.80%
2015	28,971	2,923,256	37,339	4,380	5.30%
2014	28,864	2,880,056	36,787	4,389	6.40%
2013	28,314	3,172,112	40,629	4,439	7.30%
2012	28,018	3,120,171	40,155	4,435	7.60%
2011	28,001	2,986,610	38,487	4,545	7.90%
2010	28,087	2,818,489	36,153	4,679	8.80%
2009	27,209	2,716,697	35,018	4,675	8.00%
2008	27,047	2,646,330	34,189	4,687	4.50%
2007	25,747	2,552,633	33,212	4,623	3.40%

Source: Weldon Cooper Center, Annual School Report - prepared by Schools, Bureau of Economic Analysis
*includes Colonial Heights & Petersburg, estimates used for 2015 & 2016

APPENDIX E GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

APPENDIX E GLOSSARY

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

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

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

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

Disbursement: The expenditure of monies from an account.

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

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

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

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

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

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

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

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

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

General Fund: The general operating fund of the County.

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

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

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

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

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

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

APPENDIX E GLOSSARY

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

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

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

P&I: Principal and Interest

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

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

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

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

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

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

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

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

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

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

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