

Dinwiddie County, Virginia

Adopted Budget

Fiscal Year 2009-2010

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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 1st and ending June 30th 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 organized by major fund: General Fund, Special Revenue Funds, Capital Project Funds, and Debt Service Funds. Within the General Fund, the expenditures are grouped along functional lines and include a narrative of each department's purpose. Each narrative also provides a breakdown of expenditures in the following categories:

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

This information is provided in the form of actual expenditures for FY 2008; appropriations and either estimated or unaudited actual expenditures for FY 2009 and the adopted budget for FY 2010.

BRIEF HISTORY AND DESCRIPTION OF GOVERNMENT

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

Part of Virginia's Appomattox Basin, Dinwiddie County occupies 504 square miles in the southeastern section of Virginia, located within several hours of Washington, D.C., the beaches, or the mountains. It is bordered by the Nottoway and Appomattox Rivers and the counties of Chesterfield, Amelia, Nottoway, Brunswick, Sussex, and Prince George. Interstates 85 and 95 provide north-south access and U.S. Route 460 provides east-west transportation. 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 26,451 residents enjoy. Lake Chesdin, located along the northern rim of Dinwiddie County, provides numerous recreational opportunities.

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

OUR COUNTY VISION:

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

OUR COUNTY MISSION:

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

OUR CORE COUNTY VALUES:

Integrity

Consistently providing responsible, ethical service on personal and professional levels

Value-Added Customer Service

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

Teamwork

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

OUR COUNTY GOALS:

Planned community development

Improved quality of life

A safe secure community

Being good stewards of the public trust

Providing excellent customer service

COUNTY LEADERSHIP

Dinwiddie County Board of Supervisors

Donald L. Haraway, Chairman
Harrison A. Moody, Vice Chairman
Doretha E. Moody
Michael W. Stone
John V. Talmage

Constitutional Officers

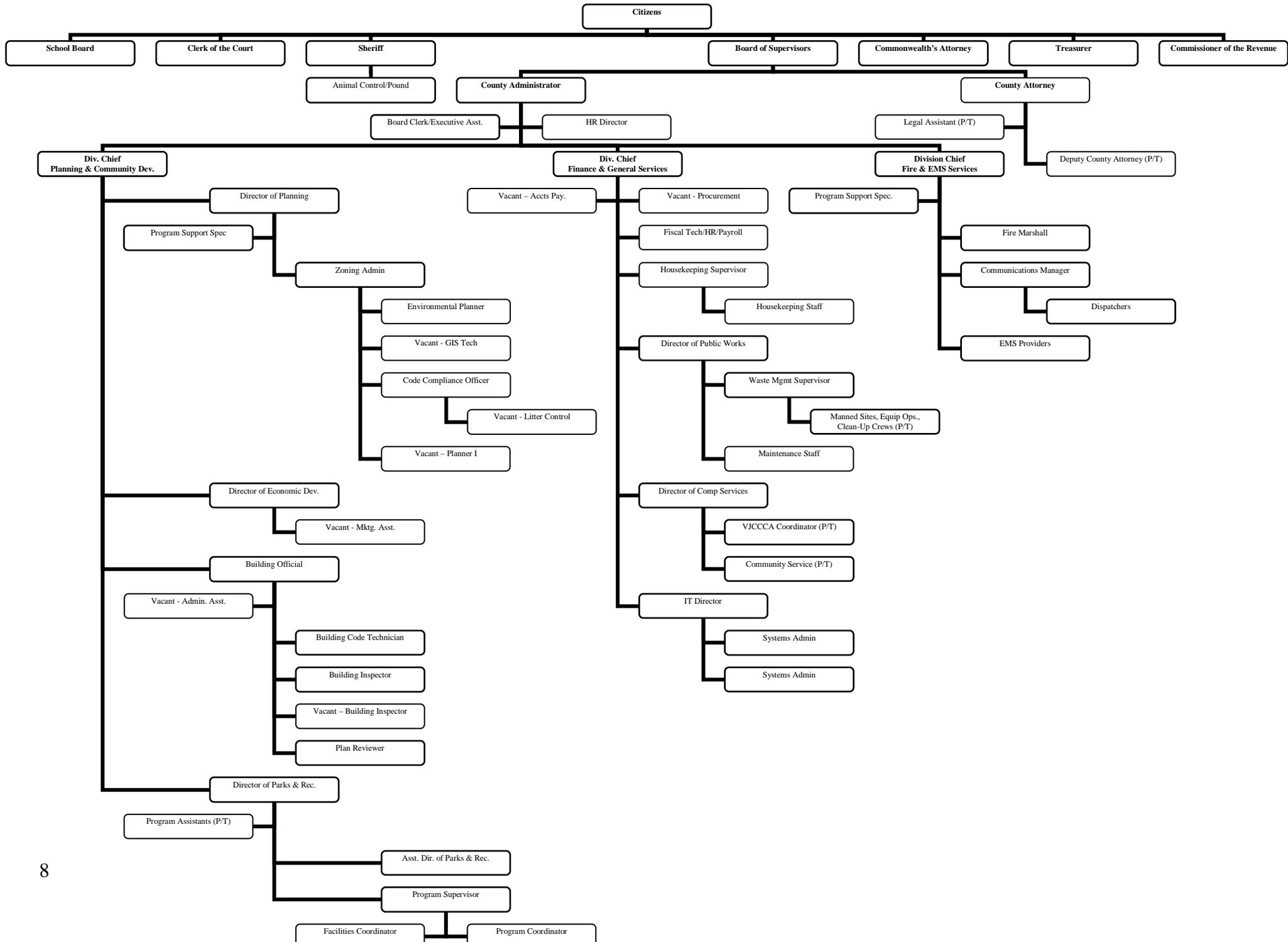
J. Barrett Chappell, Jr., Clerk of the Circuit Court
Lori Stevens, Commissioner of the Revenue
Lisa Caruso, Commonwealth's Attorney
B.B. "Dusty" Rhodes, Sheriff
William E. Jones, Treasurer

County Administration

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

Dinwiddie County School Board

James C. Maitland, Chairman
Gregory K. McCammon, Vice Chairman
Legert Hamilton
William R. Haney
James E. Harrison



THE BUDGET PROCESS

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

October/November:

- Department Managers develop annual goals and objectives based on the County's overall strategic plan.
- Preliminary revenue estimates are formulated.
- Expenditure budget worksheets are distributed to Departments and outside agencies.
- Capital Improvement Plan (CIP) Budget is formulated by CIP committee.

November/December/January:

- Administration reviews Department and outside agencies' budget submissions.
- Revenue estimates are updated.
- CIP Budget is reviewed by Administration.

February/March:

- Board of Supervisors holds work sessions to review revenue and expenditure estimates.
- Newspaper advertisements for public hearings on the proposed tax rate are published.

April/May:

- Public Hearings are held to solicit citizen input on the proposed tax rates and budgets.
- Board of Supervisors holds final work session.
- Board of Supervisors fixes the tax rates and officially adopts the operating and capital budgets.

July:

- The new fiscal year begins on July 1st.

FINANCIAL POLICIES

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 7 days after a properly noticed public hearing is held and before July 1st of the upcoming fiscal year.

Long Range Planning

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

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

Asset Inventory

The County shall annually inventory and assess the condition of all major capital assets in conjunction with the preparation of the County budget and the Capital Improvement Program. In addition, individual departmental inventories shall also be taken whenever Department Managers leave County service.

Investments

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

Revenue Policies

Revenue Diversification

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

Fees and Charges

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

Tax Collections

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

Restricted Revenues

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

Grants, Donations, and Insurance Payments

Upon receiving notice of grant or program opportunities offered by various federal, state, local and other outside organizations, the County Administrator or his designee is designated as the agent to execute the necessary grant or program application and other documentation unless the terms of the grant or program require specific actions by the Board; to give such assurances as may be required by the Agreement, subject to approval as to form by the County Attorney, 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 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 working capital 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 unreserved fund balances, 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 unreserved 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%.

Reserved Funds

The larger the unreserved 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 has established a target rate of 15% of total budgeted expenditures less annual debt service payments and bonds proceeds expenditures. The County does not intend to establish a trend of using the unreserved general fund balance to finance current operations.

The Board of Supervisors may, from time-to-time, appropriate undesignated 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.

Expenditure Accountability

The Division Chief, Finance and General Services shall maintain ongoing contact with department managers and Constitutional Officers throughout the budget implementation and execution process. Monthly and quarterly financial reports shall be prepared to monitor budgeted and actual expenditures and revenues. The County shall appropriate as part of its annual budget or any amendments thereto amounts for salaries, expenses and other allowances for its Constitutional Officers that are not less than those established for such offices by the State Compensation Board.

Appropriation Amendments and Transfers

Appropriation amendments to the operating budget shall be brought before the Board of Supervisors for approval throughout the fiscal year. Per the Code of Virginia, any additional appropriation which exceeds one percent 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 7 days prior to the meeting date. The notice shall state the Board's intent to amend the budget and include a brief synopsis of the proposed budget amendment. The amendment may be adopted at the meeting after the public hearing.

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

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

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 as a component unit. The School Board is a discretely presented component unit reported in a separate column in the County's financial statements to emphasize it is 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 maintained on a modified accrual basis, 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 Meals Tax Fund; Jail Phone Commission Fund; Recreation Fund;

Social Services Fund; Community Development Fund; Comprehensive Services Act Fund; the County and School Grant Funds; Asset Forfeiture Fund; the Law Library Fund; and the Fire Programs Fund.

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.

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

The Honorable Members of the Board of Supervisors
County of Dinwiddie, Virginia

To Members of the Board:

I am pleased to present to you the annual Fiscal Year 2009-2010 (FY 2010) budget for the County of Dinwiddie, Virginia. As you are aware, County Administration strives to be informative and transparent in all aspects of local government. As such, I trust that you will find this document to be informative and a good reflection of how the Dinwiddie County Board of Supervisors plans to use the revenues collected by this County.

The FY 2010 budget is the result of several meetings designed to allow all county employees, department managers, division chiefs, constitutional officers, independent agencies, the Board of Supervisors and other local elected officials, and most important, the citizens of Dinwiddie County, the opportunity to make comment on the budget and how County funds are spent. Through workshops with the Board of Supervisors, every line item of the following budget was carefully examined. As such, County Administration is appreciative of the direction and feedback that was provided by the citizens, staff, members of the Board, and other vested stakeholders throughout this comprehensive process.

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 historically been well within budget. County departments, Constitutional Officers, and outside agencies/departments supported by the County are due much praise for consistently working within their respective budgets.

The construction and ultimate adoption of the FY 2010 budget was not an easy process, particularly in a time in which the nation, Commonwealth, and nearly all jurisdictions have seen an unprecedented decline in revenues. Less revenue from our federal and state governments continues to add significant pressures to our local decision makers and their desires to maintain (and in some cases enhance) core governmental services.

As you are aware, financial briefings in the first half of FY 2009 forecasted that actual revenues could be as much as \$1,500,000 under the FY 2009 budget. As such, the County created an efficiency review team comprised of senior management officials to review each aspect of Dinwiddie local government. The goal of the review team was to improve operational efficiency and organizational effectiveness throughout all the individual County departments and the overall local government. The team conducted a thorough examination of the County's spending and overall operations and made over 100 recommendations that were adopted by the Board of Supervisors.

Cognizant of the bleak federal, state, and local economies and aware of the demand for continued and enhanced governmental services, the County Administration developed the FY 2010 budget with three main beliefs in mind:

1. 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.

2. The County must maintain funding levels that adequately accommodate services as mandated by code, rendered by Constitutional Officers, are investments in the educational system, or are provided by public safety personnel.
3. The budget must accomplish the above goals with the least potential impact on the real estate tax rate.

Highlights of the Fiscal Year 2009-2010 adopted budget include the following:

- Operational Budget
 - Maintain current delivery of service provided by all County departments
 - Execute Board adopted Efficiency Review Plan
 - Vacant positions will remain unfilled
 - No cost of living adjustment (COLA) for County employees
 - No compensation increase or step adjustments for County employees
 - No employer participation in health insurance increases
 - No new County positions created
 - No contingency funds budgeted
- School Board
 - Level funding of current County school system operational and capital budgets
 - Maintain commitment to school debt payments
- Constitutional Officers
 - No cuts to Sheriff's Office operating budget
 - Anticipated additional state cuts in State Compensation Board reimbursements
- Outside Agencies
 - 5% decrease in funding for most outside agencies; exceptions were agencies with contractual arrangements with the County.

Revenues:

Over the last 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 special projects. Revenues are also conservatively estimated, with total revenues for FY 2010 budgeted at \$74,615,675. In comparison, the FY 2009 revenue budget was \$78,847,537 (a decrease of \$4,231,862, or 5.4%). The FY 2010 budget assumes a 96% collection rate on Real Estate Tax and a 94% collection rate on Personal Property.

Expenditures:

All county departments were asked to restrict budget requests to only essential items that are necessary for continuing the current level of services offered. There are no new positions and no new initiatives (other than those that are grant funded) contained in the budget. All non-essential requests were generally eliminated. The budget does accommodate basic funding for staff training and continued education which are required for professional staff development and mandated certifications. In addition, as a continuing result of the efficiency reviews, nearly all County departments and constitutional officers will realize a reduced departmental budget from FY 2009.

Debt Service:

Although the County did not issue any debt in FY 2009 and has no plans to issue debt in FY 2010, there are outstanding bond issues from the last several years for both County and School construction projects. The County and School debt service payments in the FY 2010 budget comprise 11.5% of total County expenditures.

School Transfer:

The adopted FY 2010 budget level funds the School's operating transfer from the General Fund of \$11,341,287.

General Fund Balance:

Per County financial policy, the undesignated General Fund Balance is not used to balance the FY 2010 operational budget. The Board of Supervisors has also adopted a financial policy that requires maintenance of a 15% General Fund balance. This minimum amount is calculated for FY 2010 at approximately \$11 million, and the General Fund balance at June 30, 2010 is expected to be approximately \$14.3 million.

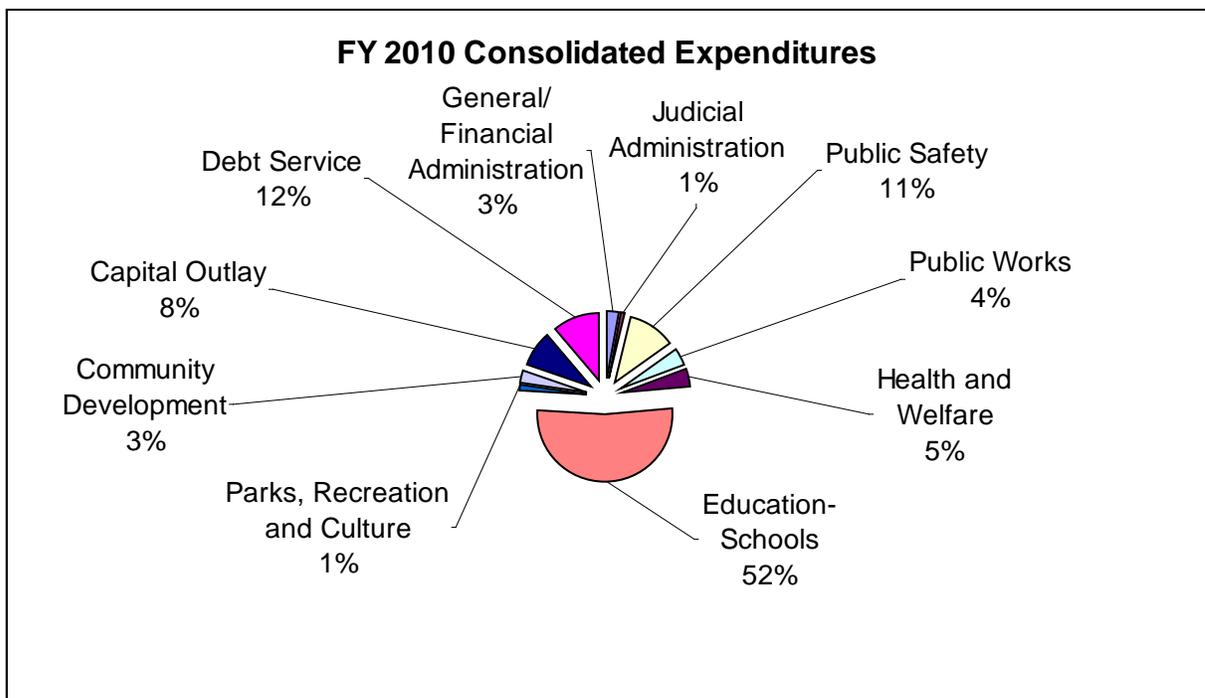
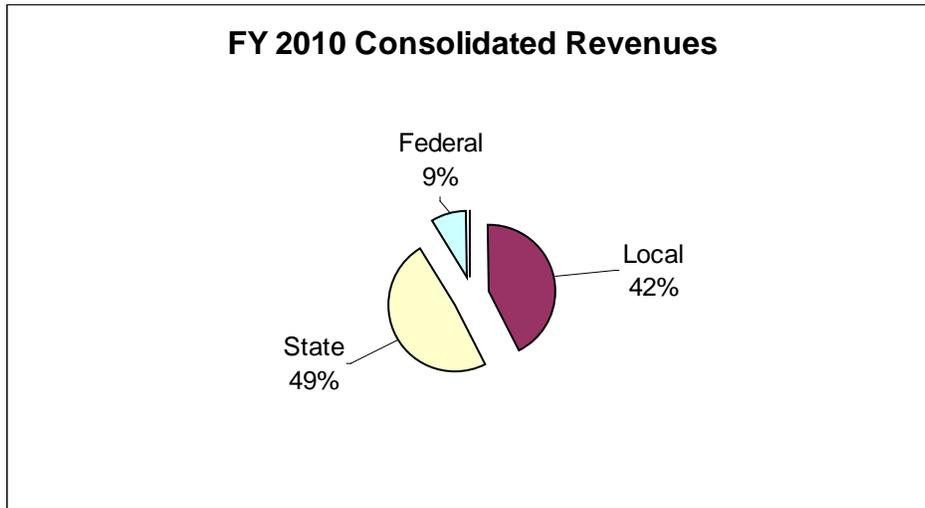
While many uncertainties remain regarding the fiscal health of our national, state and local economies, I remain confident that each stakeholder in the FY 2010 budget remains determined to deliver high quality services and dedicated to working collectively through these difficult economic times. Thank 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,

A handwritten signature in black ink, appearing to read "W. Kevin Massengill". The signature is written in a cursive style with a large, stylized initial "W".

W. Kevin Massengill
County Administrator

OVERVIEW OF FY 2010 CONSOLIDATED BUDGET



COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET FOR YEAR ENDING JUNE 30, 2010	Year Ended June 30, 2008 Budgeted Income	Year Ended June 30, 2008 Actual Income	Year Ended June 30, 2009 Budgeted Income	Year Ended June 30, 2009 Estimated Income	Approved Year Ended June 30, 2010 Budgeted Income	Change
GENERAL FUND						
Revenue From Local Sources:						
General Property Taxes:						
Real Estate -- Current Taxes	\$12,518,470	\$13,006,174	\$14,377,172	\$13,386,626	\$14,318,752	(\$58,420)
Real Estate -- Delinquent Taxes	\$375,000	\$300,150	\$300,000	\$238,000	\$238,000	(\$62,000)
Mineral Lands	\$125,000	\$160,706	\$150,000	\$159,058	\$153,560	\$3,560
Public Service Corporations	\$400,000	\$717,144	\$700,000	\$717,977	\$816,000	\$116,000
Personal Property -- Current Taxes	\$4,923,933	\$5,074,233	\$5,139,772	\$5,042,499	\$4,733,694	(\$406,078)
Personal Property -- Delinquent Taxes	\$70,000	\$213,954	\$100,000	\$174,000	\$174,000	\$74,000
Mobile Homes	\$72,790	\$69,783	\$74,494	\$64,963	\$52,474	(\$22,020)
Heavy Equipment	\$142,932	\$150,660	\$151,160	\$187,373	\$183,963	\$32,803
Volunteer Exemptions	\$3,557	\$2,016	\$3,862	\$2,844	\$2,864	(\$998)
Airplanes	\$24,703	\$17,310	\$7,500	\$33,364	\$22,530	\$15,030
Non Filing Fee	\$100,000	\$110,600	\$84,000	\$97,050	\$97,050	\$13,050
Machinery and Tools	\$676,300	\$662,920	\$708,345	\$768,102	\$743,832	\$35,487
Certified Pollution/Recycling	\$998,811	\$1,004,330	\$1,004,420	\$1,004,236	\$1,002,392	(\$2,028)
Penalties	\$225,000	\$222,877	\$215,000	\$242,154	\$245,000	\$30,000
Interest on Taxes	\$150,000	\$164,705	\$160,000	\$144,522	\$145,000	(\$15,000)
Total	\$20,806,496	\$21,877,562	\$23,175,725	\$22,262,768	\$22,929,111	(\$246,614)
Other Local Taxes:						
Local Sales and Use Taxes	\$1,005,000	\$1,374,303	\$1,400,000	\$1,050,344	\$1,020,000	(\$380,000)
Consumer Utility Taxes	\$1,493,942	\$1,668,781	\$1,545,000	\$1,466,462	\$1,475,000	(\$70,000)
Local Consumption Tax	\$185,000	\$190,370	\$207,000	\$158,685	\$160,000	(\$47,000)
Business Licenses	\$565,000	\$733,008	\$500,000	\$665,150	\$590,000	\$90,000
Cable/Utility Franchise Fees	\$50,000	\$0	\$0	\$0	\$0	\$0
Motor Vehicle Licenses	\$480,000	\$378,508	\$480,000	\$350,000	\$350,000	(\$130,000)
Bank Stock Tax.	\$179,000	\$171,595	\$195,913	\$178,000	\$178,000	(\$17,913)
Recordation Tax	\$301,000	\$299,010	\$301,000	\$222,633	\$223,000	(\$78,000)
Admissions Tax	\$65,000	\$72,317	\$70,000	\$50,000	\$50,000	(\$20,000)
Transient Occupancy Tax	\$28,000	\$34,014	\$32,500	\$23,693	\$24,000	(\$8,500)
Total	\$4,351,942	\$4,921,907	\$4,731,413	\$4,164,967	\$4,070,000	(\$661,413)

COUNTY OF DINWIDDIE, VIRGINIA	Year Ended	Year Ended	Year Ended	Year Ended	Approved	
REVENUE BUDGET	June 30,	June 30,	June 30,	June 30,	Year Ended	
FOR YEAR ENDING JUNE 30, 2010	2008	2008	2009	2009	June 30,	
	Budgeted	Actual	Budgeted	Estimated	Budgeted	Change
	Income	Income	Income	Income	Income	
Permits, Privilege Fees, Licenses:						
Animal Licenses	\$18,300	\$26,376	\$23,300	\$21,000	\$20,000	(\$3,300)
Weapons Permits	\$0	\$0	\$11,000	\$15,300	\$5,000	(\$6,000)
Building and Related Permits	\$325,000	\$405,852	\$350,000	\$236,824	\$230,445	(\$119,555)
Zoning and Related Permits	\$75,000	\$52,800	\$52,800	\$34,373	\$34,235	(\$18,565)
Total	\$418,300	\$432,228	\$437,100	\$307,497	\$289,680	(\$147,420)
Fines and Forfeitures:						
Court Fines and Forfeitures	\$510,750	\$662,248	\$707,000	\$927,632	\$907,583	\$200,583
Total	\$510,750	\$662,248	\$707,000	\$927,632	\$907,583	\$200,583
Revenue from Use of Money and Property:						
Interest on Bank Deposits	\$816,000	\$1,005,869	\$1,000,000	\$381,096	\$350,000	(\$650,000)
Rental of General Property	\$88,850	\$74,920	\$65,500	\$64,737	\$65,284	(\$216)
Sale of Government Property	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$904,850	\$1,080,789	\$1,065,500	\$445,833	\$415,284	(\$650,216)
Charges for Services:						
Sheriff/Courthouse Charges	\$77,000	\$142,168	\$147,786	\$208,996	\$194,236	\$46,450
Commonwealth's Attorney Charges	\$800	\$1,075	\$1,200	\$1,058	\$1,050	(\$150)
Correction/Detention Charges	\$9,600	\$8,352	\$9,000	\$9,258	\$9,325	\$325
Animal Warden Charges	\$11,150	\$10,618	\$10,575	\$14,971	\$15,152	\$4,577
Waste Collection & Disposal Charges	\$135,000	\$196,014	\$188,000	\$112,289	\$71,000	(\$117,000)
Recreation Charges	\$100,000	\$62,211	\$62,000	\$80,000	\$80,000	\$18,000
Sale of Maps & Ordinances	\$2,000	\$697	\$650	\$500	\$500	(\$150)
Ambulance Charges	\$530,000	\$440,631	\$505,000	\$498,000	\$498,000	(\$7,000)
Water Charges	\$621,050	\$555,880	\$550,000	\$532,842	\$535,000	(\$15,000)
Misc Charges	\$7,050	\$719	\$8,950	\$520	\$520	(\$8,430)
Total	\$1,493,650	\$1,418,365	\$1,483,161	\$1,458,434	\$1,404,783	(\$78,378)
Miscellaneous Revenue:						
Misc Revenue	\$14,300	\$43,183	\$18,500	\$42,900	\$37,750	\$19,250
Total	\$14,300	\$43,183	\$18,500	\$42,900	\$37,750	\$19,250
Recovered Costs:						
Security	\$75,000	\$45,285	\$60,000	\$49,000	\$49,000	(\$11,000)
Misc Recovered Costs	\$6,000	\$21,927	\$8,650	\$23,235	\$16,800	\$8,150

COUNTY OF DINWIDDIE, VIRGINIA	Year Ended	Year Ended	Year Ended	Year Ended	Approved	
REVENUE BUDGET	June 30,	June 30,	June 30,	June 30,	Year Ended	
FOR YEAR ENDING JUNE 30, 2010	2008	2008	2009	2009	June 30,	
	Budgeted	Actual	Budgeted	Estimated	2010	Change
	Income	Income	Income	Income	Budgeted	
Total	\$81,000	\$67,212	\$68,650	\$72,235	\$65,800	(\$2,850)
Total Revenue from Local Sources	\$28,581,288	\$30,503,494	\$31,687,049	\$29,682,266	\$30,119,991	(\$1,567,058)
Revenue from the Commonwealth:						
Payments in Lieu of Taxes	\$0	\$492	\$500	\$500	\$500	\$0
Non-Categorical Aid	\$3,840,792	\$3,852,960	\$3,712,834	\$3,704,678	\$3,706,334	(\$6,500)
Victim Witness	\$53,055	\$52,831	\$48,810	\$48,810	\$48,810	\$0
Commonwealth's Attorney	\$346,821	\$332,355	\$347,838	\$338,006	\$338,000	(\$9,838)
Sheriff	\$2,111,676	\$2,087,680	\$2,080,883	\$2,104,397	\$2,104,000	\$23,117
Commissioner of the Revenue	\$125,653	\$131,860	\$131,019	\$129,311	\$129,500	(\$1,519)
Treasurer	\$98,863	\$104,635	\$104,288	\$100,354	\$101,700	(\$2,588)
Medical Examiner	\$0	\$0	\$0	\$0	\$0	\$0
Registrar	\$49,200	\$52,354	\$51,200	\$51,200	\$51,200	\$0
Clerk of Circuit Court	\$214,026	\$250,815	\$362,000	\$363,982	\$300,000	(\$62,000)
Misc Categorical Aid/Grants	\$87,780	\$28,079	\$41,452	\$40,006	\$28,287	(\$13,165)
Total Revenue from the Commonwealth	\$6,927,866	\$6,894,061	\$6,880,824	\$6,881,244	\$6,808,331	(\$72,493)
Revenue from the Federal Government:						
Misc Grants	\$0	\$0	\$0	\$0	\$37,290	\$37,290
Total Revenue from the Federal Govt	\$0	\$0	\$0	\$0	\$37,290	\$37,290
Total Revenue	\$35,509,154	\$37,397,555	\$38,567,873	\$36,563,510	\$36,965,612	(\$1,602,261)
Other Financing Sources:						
Transfers from Other Funds	\$112,072	\$298,940	\$38,750	\$31,252	\$0	(\$38,750)
SSA Inmate Payments	\$1,200	\$400	\$1,800	\$2,600	\$2,600	\$800
Total Other Financing Sources	\$113,272	\$299,340	\$40,550	\$33,852	\$2,600	(\$37,950)
TOTAL - GENERAL FUND	\$35,622,426	\$37,696,895	\$38,608,423	\$36,597,362	\$36,968,212	(\$1,640,211)
MEALS TAX FUND						
Revenue From Local Sources:						
Meals Tax	\$500,000	\$558,841	\$550,000	\$534,864	\$500,000	(\$50,000)
TOTAL - MEALS TAX FUND	\$500,000	\$558,841	\$550,000	\$534,864	\$500,000	(\$50,000)

COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET FOR YEAR ENDING JUNE 30, 2010	Year Ended June 30, 2008 Budgeted Income	Year Ended June 30, 2008 Actual Income	Year Ended June 30, 2009 Budgeted Income	Year Ended June 30, 2009 Estimated Income	Approved Year Ended June 30, 2010 Budgeted Income	Change
JAIL PHONE COMMISSION FUND						
Revenue From Local Sources:						
Jail Phone Commision	\$5,000	\$5,578	\$5,000	\$6,548	\$5,000	\$0
TOTAL - JAIL PHONE COMMISSION FUND	\$5,000	\$5,578	\$5,000	\$6,548	\$5,000	\$0
RECREATION FUND						
Revenue From Local Sources:						
Donations	\$4,082	\$4,082	\$8,000	\$8,149	\$0	(\$8,000)
Program Fees	\$0	\$0	\$0	\$289	\$5,000	\$5,000
Other Financing Sources:						
Transfer from General Fund	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL - RECREATION FUND	\$4,082	\$4,082	\$8,000	\$8,438	\$5,000	(\$3,000)
VIRGINIA PUBLIC ASSISTANCE FUND						
Revenue from the Commonwealth:						
Public Assistance and Welfare Admin	\$909,522	\$761,422	\$892,053	\$892,053	\$890,000	(\$2,053)
Revenue from the Federal Government:						
Public Assistance and Welfare Admin	\$1,539,100	\$1,288,482	\$1,656,669	\$1,656,669	\$1,393,677	(\$262,992)
Other Financing Sources:						
Transfer from General Fund	\$432,763	\$387,300	\$456,856	\$456,856	\$435,653	(\$21,203)
TOTAL - VIRGINIA PUBLIC ASSISTANCE FUND	\$2,881,385	\$2,437,204	\$3,005,578	\$3,005,578	\$2,719,330	(\$286,248)
SCHOOL FUND						
Revenue From Local Sources:						
Charges for Education-Drivers Educ	\$8,000	\$14,000	\$8,000	\$8,000	\$12,000	\$4,000
Miscellaneous Income	\$10,000	\$0	\$10,000	\$10,000	\$0	(\$10,000)
Total Revenue from Local Sources	\$18,000	\$14,000	\$18,000	\$18,000	\$12,000	(\$6,000)
Revenue from the Commonwealth:						
Wine Tax	\$16,000	\$0	\$16,000	\$16,000	\$0	(\$16,000)
Lottery Proceeds	\$763,338	\$764,070	\$424,306	\$424,306	\$318,515	(\$105,791)
State Sales and Use Taxes	\$3,808,137	\$3,813,811	\$3,962,379	\$3,962,379	\$4,062,379	\$100,000

COUNTY OF DINWIDDIE, VIRGINIA	Year Ended June 30, 2008	Year Ended June 30, 2008	Year Ended June 30, 2009	Year Ended June 30, 2009	Approved Year Ended June 30, 2010	Change
REVENUE BUDGET FOR YEAR ENDING JUNE 30, 2010	Budgeted Income	Actual Income	Budgeted Income	Estimated Income	Budgeted Income	
Basic School Aid.	\$15,877,842	\$15,885,988	\$18,988,879	\$18,988,879	\$15,894,053	(\$3,094,826)
Salary Incentives	\$1,000,830	\$1,001,384	\$0	\$0	\$0	\$0
Foster Home Children	\$72,066	\$38,536	\$72,602	\$72,602	\$48,508	(\$24,094)
Gifted and Talented Children	\$140,527	\$140,605	\$160,277	\$160,277	\$157,733	(\$2,544)
Special Education	\$1,837,140	\$1,838,157	\$2,051,542	\$2,051,542	\$2,018,978	(\$32,564)
Summer School	\$148,844	\$148,844	\$176,281	\$176,281	\$0	(\$176,281)
Vocational Education	\$314,046	\$311,771	\$390,147	\$390,147	\$387,726	(\$2,421)
Remedial Education	\$318,757	\$318,934	\$430,966	\$430,966	\$424,126	(\$6,840)
Fringe Benefits	\$2,087,347	\$2,088,504	\$2,201,134	\$2,201,134	\$2,155,680	(\$45,454)
At Risk Programs	\$436,517	\$436,517	\$708,465	\$708,465	\$603,996	(\$104,469)
Primary Class Size	\$407,675	\$407,675	\$513,746	\$513,746	\$508,645	(\$5,101)
Technology	\$232,000	\$264,501	\$258,000	\$258,000	\$258,000	\$0
Hospital Clinic	\$97,323	\$95,134	\$102,936	\$102,936	\$102,936	\$0
Early Intervention	\$88,573	\$88,573	\$104,073	\$104,073	\$99,448	(\$4,625)
Algebra Readiness	\$45,466	\$45,466	\$61,518	\$61,518	\$63,732	\$2,214
English as a second language	\$30,614	\$24,429	\$40,614	\$40,614	\$42,788	\$2,174
Homebound	\$40,121	\$40,121	\$45,380	\$45,380	\$46,236	\$856
GED, Mentor Teacher	\$7,859	\$11,644	\$11,644	\$11,644	\$11,644	\$0
Total Revenue from the Commonwealth	\$27,771,022	\$27,764,664	\$30,720,889	\$30,720,889	\$27,205,123	(\$3,515,766)
Revenue from the Federal Government:						
Stimulus Funds	\$0	\$0	\$0	\$0	\$1,891,395	\$1,891,395
Misc Federal Funds	\$123,744	\$11,073	\$0	\$0	\$0	\$0
Medicaid Reimbursement	\$0	\$0	\$200,000	\$200,000	\$150,000	(\$50,000)
Total Revenue from the Federal Govt	\$123,744	\$11,073	\$200,000	\$200,000	\$2,041,395	\$1,841,395
Other Financing Sources:						
Proceeds from Indebtedness	\$0	\$0	\$0	\$0	\$0	\$0
Transfer from General Fund.	\$11,753,606	\$11,683,892	\$11,341,287	\$11,341,287	\$11,341,287	\$0
Transfer from County Capital Project Fund	\$0	\$0	\$0	\$0	\$0	\$0
Total Other Financing Sources	\$11,753,606	\$11,683,892	\$11,341,287	\$11,341,287	\$11,341,287	\$0
TOTAL - SCHOOL FUND	\$39,666,372	\$39,473,629	\$42,280,176	\$42,280,176	\$40,599,805	(\$1,680,371)

COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET FOR YEAR ENDING JUNE 30, 2010	Year Ended June 30, 2008 Budgeted Income	Year Ended June 30, 2008 Actual Income	Year Ended June 30, 2009 Budgeted Income	Year Ended June 30, 2009 Estimated Income	Approved Year Ended June 30, 2010 Budgeted Income	Change
SCHOOL TEXTBOOK FUND						
Revenue From Commonwealth:						
Transfer from State Funds	\$343,710	\$346,010	\$422,133	\$415,433	\$415,433	(\$6,700)
Other Financing Sources:						
Transfer from School Fund	\$123,653	\$125,204	\$137,874	\$137,874	\$0	(\$137,874)
TOTAL - SCHOOL TEXTBOOK FUND	\$467,363	\$471,214	\$560,007	\$553,307	\$415,433	(\$144,574)
SCHOOL CAFETERIA FUND						
Revenue From Local Sources:						
Interest from Bank Deposits	\$0	\$442	\$1,500	\$855	\$1,500	\$0
Misc Rebates/Refunds	\$0	\$78,554	\$0	\$37,723	\$0	\$0
Cafeteria Sales	\$814,291	\$775,501	\$859,445	\$822,367	\$860,000	\$555
Revenue from the Commonwealth:						
School Breakfast/Lunch Program	\$31,695	\$30,590	\$30,100	\$30,100	\$30,657	\$557
Revenue from the Federal Government:						
School Breakfast/Lunch Program	\$850,395	\$833,843	\$1,050,455	\$1,050,455	\$1,160,000	\$109,545
TOTAL - SCHOOL CAFETERIA FUND	\$1,696,381	\$1,718,930	\$1,941,500	\$1,941,500	\$2,052,157	\$110,657
COMPREHENSIVE SERVICES FUND						
Revenue from the Commonwealth:						
Comprehensive Services Act Programs	\$850,883	\$267,417	\$498,750	\$371,529	\$498,750	\$0
Other Financing Sources:						
Transfer from General Fund	\$85,000	\$115,683	\$251,250	\$251,250	\$251,250	\$0
TOTAL - COMPREHENSIVE SERVICES FUND	\$935,883	\$383,100	\$750,000	\$622,779	\$750,000	\$0
COMMUNITY DEVELOPMENT FUND						
Revenue From Local Sources:						
Airport Land Sales	\$0	\$0	\$88,528	\$88,528	\$0	(\$88,528)
Revenue from the Commonwealth:						
Misc Grants	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Sources:						

COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET FOR YEAR ENDING JUNE 30, 2010	Year Ended June 30, 2008 Budgeted Income	Year Ended June 30, 2008 Actual Income	Year Ended June 30, 2009 Budgeted Income	Year Ended June 30, 2009 Estimated Income	Approved Year Ended June 30, 2010 Budgeted Income	Change
Transfer from General Fund	\$0	\$0	\$0	\$0	\$1,000,000	\$1,000,000
TOTAL - COMMUNITY DEVELOPMENT FUND	\$0	\$0	\$88,528	\$88,528	\$1,000,000	\$911,472

COURTHOUSE MAINTENANCE FUND

Revenue From Local Sources:						
Courthouse Fees	\$18,000	\$24,221	\$0	\$0	\$0	\$0
TOTAL - COURTHOUSE MAINTENANCE FUND	\$18,000	\$24,221	\$0	\$0	\$0	\$0

LAW LIBRARY FUND

Revenue from Local Sources:						
Law Library Fees	\$2,000	\$2,356	\$2,300	\$2,297	\$2,300	\$0
Other Financing Sources:						
Transfer from General Fund	\$5,000	\$5,000	\$0	\$0	\$0	\$0
TOTAL - LAW LIBRARY FUND	\$7,000	\$7,356	\$2,300	\$2,297	\$2,300	\$0

FIRE PROGRAMS FUND

Revenue from Local Sources:						
Donations	\$500	\$1,012	\$500	\$736	\$0	(\$500)
Revenue from the Commonwealth:						
Fire Programs Fund	\$60,000	\$63,401	\$60,000	\$65,450	\$65,000	\$5,000
EMS Funds	\$22,000	\$50,165	\$22,000	\$22,713	\$22,000	\$0
Revenue from the Federal Government:						
Homeland Security	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL - FIRE PROGRAMS FUND	\$82,500	\$114,578	\$82,500	\$88,899	\$87,000	\$4,500

FORFEITED ASSET SHARING FUND

Revenue from the Commonwealth:						
Drug Enforcement Funds	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from the Federal Government:						
Drug Enforcement Funds	\$0	\$2,531	\$0	\$16,578	\$15,000	\$15,000

COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET FOR YEAR ENDING JUNE 30, 2010	Year Ended June 30, 2008 Budgeted Income	Year Ended June 30, 2008 Actual Income	Year Ended June 30, 2009 Budgeted Income	Year Ended June 30, 2009 Estimated Income	Approved Year Ended June 30, 2010 Budgeted Income	Change
TOTAL - FORFEITED ASSET SHARING FUND	\$0	\$2,531	\$0	\$16,578	\$15,000	\$15,000
SCHOOL CONSTRUCTION FUND						
Revenue from Local Sources:						
Interest on Bank Deposits	\$2,510,000	\$1,130,163	\$0	\$112,000	\$0	\$0
Other Financing Sources:						
Transfer from Other Funds	\$0	\$2,400	\$0	\$0	\$0	\$0
Proceeds from Indebtedness	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL - SCHOOL CONSTRUCTION FUND	\$2,510,000	\$1,132,563	\$0	\$112,000	\$0	\$0
SCHOOL CAPITAL PROJECTS FUND						
Other Financing Sources:						
Transfer from County Capital Projects Fund	\$196,557	\$472,537	\$800,000	\$800,000	\$0	(\$800,000)
Transfer from General Fund	\$529,980	\$254,000	\$254,000	\$254,000	\$150,000	(\$104,000)
TOTAL - SCHOOL CAPITAL PROJECTS FUND	\$726,537	\$726,537	\$1,054,000	\$1,054,000	\$150,000	(\$904,000)
SCHOOL GRANTS FUND						
Revenue from Local Sources:						
Misc Local Grants	\$0	\$0	\$0	\$0	\$15,876	\$15,876
Revenue from the Commonwealth:						
Misc State Grants	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from the Federal Government:						
Title I	\$592,785	\$626,139	\$546,903	\$546,903	\$546,903	\$0
Title V	\$4,960	\$0	\$4,730	\$4,730	\$0	(\$4,730)
Title VI-B	\$863,455	\$856,119	\$844,119	\$844,119	\$844,119	\$0
Vocational Education	\$66,640	\$67,616	\$66,641	\$66,641	\$66,641	\$0
Drug Free Schools	\$19,512	\$11,826	\$15,738	\$15,738	\$15,738	\$0
Power Program	\$0	\$41,389	\$22,822	\$22,822	\$0	(\$22,822)
Preschool Grant	\$0	\$32,851	\$29,838	\$29,838	\$29,838	\$0
Title II	\$144,863	\$116,615	\$191,262	\$191,262	\$191,262	\$0

COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET FOR YEAR ENDING JUNE 30, 2010	Year Ended June 30, 2008 Budgeted Income	Year Ended June 30, 2008 Actual Income	Year Ended June 30, 2009 Budgeted Income	Year Ended June 30, 2009 Estimated Income	Approved Year Ended June 30, 2010 Budgeted Income	Change
Other Federal Funds	\$29,838	\$49,888	\$0	\$217,947	\$239,751	\$239,751
TOTAL - SCHOOL GRANTS FUND	\$1,722,053	\$1,802,444	\$1,722,053	\$1,940,000	\$1,950,128	\$228,075

COUNTY GRANTS FUND

Revenue from Local Sources:						
Recycling Revenue	\$8,000	\$29,147	\$20,000	\$15,750	\$16,000	(\$4,000)
Revenue from the State Government:						
Litter Control Grant	\$8,867	\$8,867	\$8,500	\$8,523	\$8,500	\$0
CDBG Grant	\$0	\$928	\$700,000	\$150,000	\$550,000	(\$150,000)
Misc Juvenile Justice Grants	\$0	\$1,955	\$0	\$0	\$0	\$0
VJCCCA Grant	\$27,320	\$26,637	\$0	\$0	\$0	\$0
Other Financing Sources:						
Transfer from General Fund	\$121,180	\$128,407	\$0	\$0	\$0	\$0
Transfer from CSA Fund	\$12,500	\$12,500	\$0	\$0	\$0	\$0
TOTAL - COUNTY GRANTS FUND	\$177,867	\$208,441	\$728,500	\$174,273	\$574,500	(\$154,000)

COUNTY CAPITAL PROJECTS FUND

Revenue From Local Sources:						
Donations/Grants	\$0	\$30,562	\$144,053	\$195,305	\$0	(\$144,053)
Proffers				\$11,775	\$0	\$0
Other Financing Sources:						
Transfer from General Fund	\$1,000,000	\$1,000,000	\$3,713,678	\$2,599,149	\$2,700,000	(\$1,013,678)
TOTAL - COUNTY CAPITAL PROJECTS FUND	\$1,000,000	\$1,030,562	\$3,857,731	\$2,806,229	\$2,700,000	(\$1,157,731)

COUNTY DEBT SERVICE FUND

Revenue from Local Sources:						
Interest on Bank Deposits	\$0	\$15,915	\$0	\$2,500	\$0	\$0
Other Financing Sources:						
Transfer from General Fund	\$2,282,024	\$2,282,024	\$2,171,595	\$2,171,595	\$2,245,140	\$73,545
TOTAL-COUNTY DEBT SERVICE FUND	\$2,282,024	\$2,297,939	\$2,171,595	\$2,174,095	\$2,245,140	\$73,545

COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET FOR YEAR ENDING JUNE 30, 2010	Year Ended June 30, 2008 Budgeted Income	Year Ended June 30, 2008 Actual Income	Year Ended June 30, 2009 Budgeted Income	Year Ended June 30, 2009 Estimated Income	Approved Year Ended June 30, 2010 Budgeted Income	Change
SCHOOL DEBT SERVICE FUND						
Revenue from the Commonwealth:						
State Construction Funding	\$169,629	\$161,792	\$172,630	\$172,630	\$0	(\$172,630)
Lottery Proceeds	\$0	\$0	\$424,306	\$424,306	\$0	(\$424,306)
Other Financing Sources:						
Bond Proceeds	\$15,006,500	\$15,006,500	\$0	\$0	\$0	\$0
Transfer from General Fund	\$2,468,522	\$2,468,522	\$2,571,693	\$2,571,693	\$4,474,049	\$1,902,356
Transfer from School Construction Fund	\$1,327,666	\$1,327,666	\$1,572,334	\$1,572,334	\$0	(\$1,572,334)
Transfer from County Debt Service Fund	\$2,153,828	\$2,153,828	\$1,785,280	\$1,785,280	\$1,731,725	(\$53,555)
Transfer from Meals Tax Fund	\$500,000	\$500,000	\$1,050,000	\$1,050,000	\$550,000	(\$500,000)
Transfer from School Fund	\$374,238	\$390,022	\$0	\$0	\$593,523	\$593,523
TOTAL - SCHOOL DEBT SERVICE	\$22,000,383	\$22,008,330	\$7,576,243	\$7,576,243	\$7,349,297	(\$226,946)
GRAND TOTAL - ALL FUNDS	\$112,305,256	\$112,104,974	\$104,992,134	\$101,583,694	\$100,088,302	(\$4,903,832)
LESS INTERFUND TRANSFERS	\$23,478,589	\$23,607,925	\$26,144,597	\$25,022,570	\$25,472,627	(\$671,970)
TOTAL INCOME FROM ALL SOURCES	\$88,826,667	\$88,497,049	\$78,847,537	\$76,561,124	\$74,615,675	(\$4,231,862)
BEGINNING FUND BALANCES - JULY 1						
General Fund	\$16,280,492	\$17,811,283	\$20,149,931	\$20,149,931	\$17,956,197	(\$2,193,734)
Meals Tax Fund	\$451,963	\$514,598	\$573,439	\$573,439	\$58,303	(\$515,136)
Jail Phone Commission Fund	\$42,078	\$43,824	\$47,132	\$47,132	\$50,968	\$3,836
Recreation Fund	\$3,525	\$3,525	(\$0)	(\$0)	\$438	\$438
Virginia Public Assistance Fund	\$331,583	\$203,592	\$62,102	\$62,102	\$1	(\$62,101)
School Fund	\$0	\$0	\$0	\$0	\$0	\$0
School Textbook Fund	\$150,000	\$307,277	\$407,222	\$407,222	\$200,522	(\$206,700)
School Cafeteria Fund	\$61,045	\$15,280	\$105,710	\$105,710	\$2,210	(\$103,500)
CSA Fund	\$182,715	\$197,463	\$0	\$0	\$0	\$0
Community Development Fund	\$0	\$0	\$0	\$0	\$60,777	\$60,777

COUNTY OF DINWIDDIE, VIRGINIA	Year Ended	Year Ended	Year Ended	Year Ended	Approved	
REVENUE BUDGET	June 30,	June 30,	June 30,	June 30,	Year Ended	
FOR YEAR ENDING JUNE 30, 2010	2008	2008	2009	2009	June 30,	
	Budgeted	Actual	Budgeted	Estimated	2010	Change
	Income	Income	Income	Income	Budgeted	
					Income	
E911 Fund	\$112,072	\$13,543	\$0	\$0	\$0	\$0
Self Insurance Fund	\$91,043	\$91,043	(\$0)	(\$0)	(\$0)	\$0
Courthouse Fees Fund	\$17,156	\$19,742	\$25,963	\$25,963	(\$0)	(\$25,963)
Law Library Fund	\$8,186	\$11,446	\$13,316	\$13,316	\$13,313	(\$3)
Fire Programs Fund	\$110,544	\$131,105	\$97,640	\$97,640	\$122,819	\$25,179
Forfeited Asset Sharing Fund	\$81,932	\$88,856	\$70,790	\$70,790	\$65,868	(\$4,922)
School Construction Fund	\$50,172,733	\$35,830,224	\$9,328,410	\$9,328,410	\$1,633,144	(\$7,695,266)
School Capital Projects Fund	\$191,618	\$191,618	\$513,748	\$513,748	\$483,256	(\$30,492)
School Grants Fund	\$0	\$0	\$74,667	\$74,667	\$74,667	\$0
County Grants Fund	\$58,672	\$67,015	\$86,042	\$86,042	\$81,815	(\$4,227)
County Capital Projects Fund	\$2,463,563	\$1,457,618	\$1,154,219	\$1,154,219	\$1,969,561	\$815,342
County Debt Service Fund	\$8,838,683	\$8,926,401	\$6,980,457	\$6,980,457	\$5,197,677	(\$1,782,780)
School Debt Service Fund	\$0	\$0	\$157,146	\$157,146	\$133,514	(\$23,632)
TOTAL FUND BALANCES - JULY 1	\$79,649,603	\$65,925,453	\$39,847,932	\$39,847,932	\$28,105,048	(\$11,742,884)
TOTAL RESOURCES	\$168,476,270	\$154,422,502	\$118,695,469	\$116,409,056	\$102,720,723	(\$15,974,746)

COUNTY OF DINWIDDIE, VIRGINIA EXPENDITURE BUDGET FOR YEAR ENDING JUNE 30, 2010	Year Ended	Year Ended	Year Ended	Year Ended	Approved	Change
	June 30, 2008 Budgeted Expenditures	June 30, 2008 Actual Expenditures	June 30, 2009 Budgeted Expenditures	June 30, 2009 Estimated Expenditures	Year Ended June 30, 2010 Budgeted Expenditures	
GENERAL FUND						
Board of Supervisors	\$91,389	\$86,511	\$89,329	\$81,140	\$82,088	(\$7,241)
County Administration	\$387,652	\$387,156	\$289,881	\$292,338	\$253,160	(\$36,721)
County Attorney	\$208,294	\$178,372	\$217,219	\$180,317	\$179,681	(\$37,538)
Human Resources	\$178,299	\$168,279	\$261,360	\$255,198	\$287,120	\$25,760
Independent Auditor	\$39,400	\$38,300	\$40,880	\$46,350	\$43,500	\$2,620
Commissioner of the Revenue	\$354,189	\$312,350	\$372,271	\$322,975	\$332,873	(\$39,398)
General Reassessment	\$125,000	\$6,097	\$422,535	\$384,186	\$0	(\$422,535)
Business License	\$39,554	\$40,135	\$43,129	\$42,600	\$41,186	(\$1,943)
Land Use	\$36,354	\$35,887	\$40,229	\$38,798	\$37,395	(\$2,834)
Treasurer	\$344,747	\$346,984	\$382,527	\$367,307	\$363,435	(\$19,092)
Finance	\$151,588	\$149,479	\$203,528	\$193,698	\$169,275	(\$34,253)
Information Technology	\$239,269	\$226,908	\$485,219	\$332,440	\$336,195	(\$149,024)
Purchasing	\$52,014	\$58,013	\$92,716	\$68,711	\$0	(\$92,716)
Registrar & Board of Elections	\$110,758	\$111,997	\$118,435	\$122,722	\$115,865	(\$2,570)
Circuit Court	\$23,318	\$17,565	\$23,368	\$17,953	\$22,150	(\$1,218)
General District Court	\$8,710	\$16,326	\$10,610	\$23,698	\$23,451	\$12,841
Magistrate	\$500	\$1,441	\$850	\$441	\$650	(\$200)
Clerk of the Circuit Court	\$421,863	\$420,806	\$541,013	\$533,700	\$358,106	(\$182,907)
Victim Witness	\$53,314	\$54,307	\$54,045	\$53,023	\$53,034	(\$1,011)
Commonwealth's Attorney	\$416,385	\$402,456	\$477,754	\$464,067	\$485,637	\$7,883
Sheriff-Law Enforcement	\$3,248,832	\$3,271,401	\$3,582,570	\$3,653,548	\$3,526,868	(\$55,702)
Volunteer Fire Departments	\$448,750	\$487,670	\$518,303	\$519,340	\$513,349	(\$4,954)
Emergency Medical Services	\$1,162,106	\$1,115,853	\$1,269,604	\$1,228,523	\$1,179,529	(\$90,075)
Fire & Rescue Services	\$298,692	\$282,226	\$283,048	\$269,061	\$275,983	(\$7,065)
Confinement & Care of Prisoners	\$2,496,298	\$1,966,671	\$2,270,920	\$2,201,180	\$2,094,310	(\$176,610)
Probation Office	\$260,633	\$269,883	\$307,758	\$321,974	\$308,100	\$342
Other Correction & Detention	\$0	\$0	\$160,414	\$148,803	\$144,289	(\$16,125)
Building Inspection	\$352,288	\$359,574	\$449,562	\$422,896	\$368,841	(\$80,721)
Animal Control/Pound	\$192,151	\$194,285	\$312,573	\$246,405	\$203,574	(\$108,999)
Medical Examiner	\$500	\$140	\$200	\$180	\$200	\$0
Communications	\$1,061,739	\$993,314	\$1,224,017	\$1,042,752	\$1,013,813	(\$210,204)

COUNTY OF DINWIDDIE, VIRGINIA EXPENDITURE BUDGET FOR YEAR ENDING JUNE 30, 2010	Year Ended	Year Ended	Year Ended	Year Ended	Approved	
	June 30,	June 30,	June 30,	June 30,	Year Ended	
	2008	2008	2009	2009	June 30,	Change
	Budgeted	Actual	Budgeted	Estimated	Budgeted	
	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures	
Street Lights	\$33,000	\$39,973	\$36,000	\$42,147	\$43,000	\$7,000
Waste Management	\$1,596,042	\$1,463,196	\$1,642,671	\$1,527,063	\$1,533,011	(\$109,660)
Public Nuisance Control	\$1,100	\$2,940	\$2,500	\$5,000	\$8,000	\$5,500
General Properties	\$1,381,284	\$1,390,625	\$1,428,806	\$1,478,505	\$1,525,727	\$96,921
Local Health Department	\$226,930	\$226,930	\$243,760	\$243,757	\$230,111	(\$13,649)
Mental Health	\$66,924	\$66,924	\$70,286	\$70,286	\$70,087	(\$199)
Area Agency on Aging	\$7,000	\$7,000	\$17,000	\$17,000	\$16,150	(\$850)
Other Social Services	\$22,022	\$22,022	\$24,126	\$24,126	\$21,970	(\$2,156)
Community College	\$7,942	\$7,942	\$9,000	\$9,000	\$4,500	(\$4,500)
Parks & Recreation	\$499,432	\$506,147	\$661,147	\$651,359	\$591,715	(\$69,432)
Boatlandings	\$1,000	\$1,200	\$1,100	\$1,200	\$1,200	\$100
Regional Library	\$243,235	\$243,235	\$251,847	\$251,844	\$251,844	(\$3)
Planning/Zoning/GIS	\$528,369	\$453,148	\$668,351	\$527,973	\$556,338	(\$112,013)
Economic Development	\$130,330	\$108,744	\$167,091	\$134,313	\$136,299	(\$30,792)
Other Planning & Community Development	\$130,669	\$130,669	\$162,479	\$164,598	\$125,325	(\$37,154)
Soil and Water Conservation District	\$15,500	\$15,500	\$15,500	\$15,500	\$15,500	\$0
Virginia Cooperative Extension	\$70,834	\$70,858	\$113,202	\$105,271	\$113,635	\$433
Total Expenditures	\$17,766,199	\$16,757,439	\$20,060,733	\$19,145,266	\$18,058,069	(\$2,002,664)
Transfer to County Capital Projects Funds	\$1,000,000	\$1,000,000	\$3,713,678	\$2,599,149	\$2,700,000	(\$1,013,678)
Transfer to Law Library Fund	\$5,000	\$5,000	\$0	\$0	\$0	\$0
Transfer to School Fund	\$11,753,607	\$11,683,892	\$11,341,287	\$11,341,287	\$11,341,287	\$0
Transfer to School Capital Projects Fund	\$529,980	\$529,980	\$254,000	\$254,000	\$150,000	(\$104,000)
Transfer to Virginia Public Assistance Fund	\$432,763	\$387,300	\$456,856	\$456,856	\$435,653	(\$21,203)
Transfer to Community Development Fund	\$0	\$0	\$0	\$0	\$1,000,000	\$1,000,000
Transfer to CSA Fund	\$85,000	\$115,683	\$251,250	\$251,250	\$251,250	\$0
Transfer to County Debt Service Fund	\$2,282,024	\$2,282,024	\$2,171,595	\$2,171,595	\$2,245,140	\$73,545
Transfer to School Debt Service Fund	\$2,468,522	\$2,468,522	\$2,571,693	\$2,571,693	\$4,474,050	\$1,902,357
Transfers to Grants Fund	\$121,180	\$128,407	\$0	\$0	\$0	\$0
Total Transfers to Other Funds	\$18,678,076	\$18,600,808	\$20,760,359	\$19,645,830	\$22,597,380	\$1,837,021
TOTAL - GENERAL FUND	\$36,444,275	\$35,358,248	\$40,821,092	\$38,791,096	\$40,655,449	(\$165,643)

COUNTY OF DINWIDDIE, VIRGINIA EXPENDITURE BUDGET FOR YEAR ENDING JUNE 30, 2010	Year Ended June 30, 2008 Budgeted Expenditures	Year Ended June 30, 2008 Actual Expenditures	Year Ended June 30, 2009 Budgeted Expenditures	Year Ended June 30, 2009 Estimated Expenditures	Approved Year Ended June 30, 2010 Budgeted Expenditures	Change
MEALS TAX FUND						
Transfer to School Debt Service Fund	\$500,000	\$500,000	\$1,050,000	\$1,050,000	\$550,000	(\$500,000)
TOTAL - MEALS TAX FUND	\$500,000	\$500,000	\$1,050,000	\$1,050,000	\$550,000	(\$500,000)
JAIL PHONE COMMISSION FUND	\$5,000	\$2,270	\$5,000	\$2,712	\$5,000	\$0
RECREATION FUND	\$7,607	\$7,607	\$8,000	\$8,000	\$5,000	(\$3,000)
VIRGINIA PUBLIC ASSISTANCE FUND	\$2,881,385	\$2,578,694	\$3,067,679	\$3,067,679	\$2,719,330	(\$348,349)
SCHOOL FUND						
Instruction & Technology Administration, Attendance & Health Services	\$29,683,667	\$29,530,814	\$31,511,564	\$31,511,564	\$29,541,354	(\$1,970,210)
Pupil Transportation Services	\$1,727,774	\$1,546,883	\$1,766,704	\$1,766,704	\$1,815,214	\$48,510
Operation and Maintenance of Services Facilities	\$2,951,699	\$3,064,513	\$3,301,221	\$3,301,221	\$3,238,575	(\$62,646)
Transfer to School Textbook Fund	\$4,662,294	\$4,673,072	\$5,407,597	\$5,407,597	\$5,382,451	(\$25,146)
Transfer to School Debt Service Fund	\$143,047	\$143,121	\$155,216	\$155,216	\$28,688	(\$126,528)
	\$123,653	\$125,204	\$137,874	\$137,874	\$0	(\$137,874)
	\$374,238	\$390,022	\$0	\$0	\$593,523	\$593,523
TOTAL - SCHOOL FUND	\$39,666,372	\$39,473,629	\$42,280,176	\$42,280,176	\$40,599,805	(\$1,680,371)
TOTAL SCHOOL TEXTBOOK FUND	\$613,294	\$371,269	\$760,007	\$760,007	\$415,433	(\$344,574)
SCHOOL CAFETERIA FUND	\$1,712,767	\$1,628,500	\$1,963,511	\$2,045,000	\$2,045,000	\$81,489
COMPREHENSIVE SERVICES FUND						
Comprehensive Services Act Programs	\$1,104,631	\$568,063	\$750,000	\$622,779	\$750,000	\$0
Transfer to County Grants Fund	\$12,500	\$12,500	\$0	\$0	\$0	\$0
TOTAL - COMPREHENSIVE SERVICES FUND	\$1,117,131	\$580,563	\$750,000	\$622,779	\$750,000	\$0

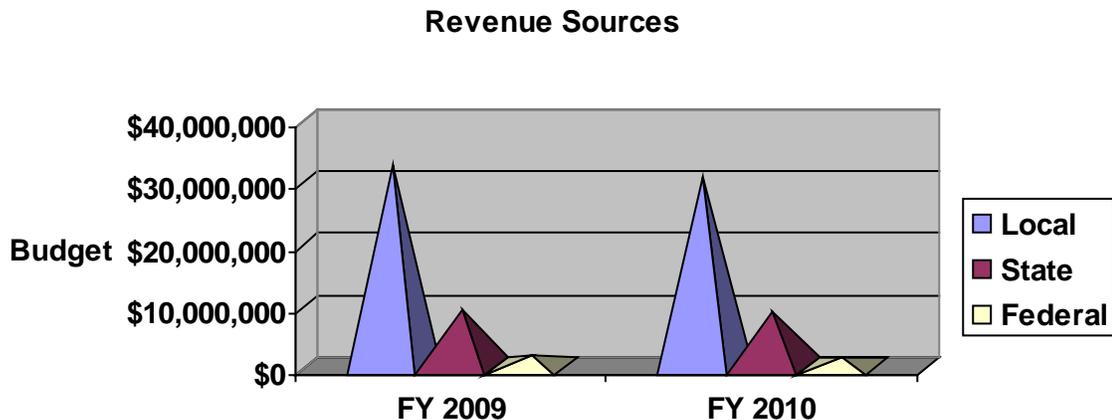
COUNTY OF DINWIDDIE, VIRGINIA EXPENDITURE BUDGET FOR YEAR ENDING JUNE 30, 2010	Year Ended June 30, 2008 Budgeted Expenditures	Year Ended June 30, 2008 Actual Expenditures	Year Ended June 30, 2009 Budgeted Expenditures	Year Ended June 30, 2009 Estimated Expenditures	Approved Year Ended June 30, 2010 Budgeted Expenditures	Change
COMMUNITY DEVELOPMENT FUND						
Recreation	\$0	\$0	\$15,000	\$15,000	\$0	(\$15,000)
Economic Development	\$0	\$0	\$73,528	\$12,751	\$1,060,777	\$987,249
TOTAL - COMMUNITY DEVELOPMENT FUND	\$0	\$0	\$88,528	\$27,751	\$1,060,777	\$972,249
E911 FUND	\$112,072	\$13,543	\$0	\$0	\$0	\$0
SELF INSURANCE FUND	\$91,043	\$91,043	\$0	\$0	\$0	\$0
COURTHOUSE MAINTENANCE	\$18,000	\$18,000	\$24,950	\$25,963	\$0	(\$24,950)
LAW LIBRARY FUND	\$7,000	\$5,486	\$13,752	\$2,300	\$2,300	(\$11,452)
FIRE PROGRAMS FUND						
Fire Programs	\$76,881	\$126,143	\$82,500	\$44,314	\$65,000	(\$17,500)
EMS Programs	\$0	\$21,900	\$0	\$19,406	\$22,000	\$22,000
FIRE PROGRAMS FUND	\$76,881	\$148,043	\$82,500	\$63,720	\$87,000	\$4,500
FORFEITED ASSET SHARING FUND	\$0	\$20,597	\$70,789	\$21,500	\$67,289	(\$3,500)
SCHOOL CONSTRUCTION FUND						
Capital Projects	\$48,555,067	\$26,306,711	\$7,756,076	\$6,234,932	\$1,633,144	(\$6,122,932)
Transfer to School Debt Service	\$1,327,666	\$1,327,666	\$1,572,334	\$1,572,334	\$0	(\$1,572,334)
TOTAL - SCHOOL CONSTRUCTION FUND	\$49,882,733	\$27,634,377	\$9,328,410	\$7,807,266	\$1,633,144	(\$7,695,266)
SCHOOL CAPITAL PROJECTS FUND	\$918,155	\$404,407	\$1,304,000	\$1,084,492	\$633,256	(\$670,744)
SCHOOL GRANTS FUND	\$1,722,053	\$1,727,777	\$1,722,053	\$1,940,000	\$1,957,201	\$235,148

COUNTY OF DINWIDDIE, VIRGINIA EXPENDITURE BUDGET FOR YEAR ENDING JUNE 30, 2010	Year Ended June 30, 2008 Budgeted Expenditures	Year Ended June 30, 2008 Actual Expenditures	Year Ended June 30, 2009 Budgeted Expenditures	Year Ended June 30, 2009 Estimated Expenditures	Approved Year Ended June 30, 2010 Budgeted Expenditures	Change
COUNTY GRANTS FUND						
CDBG Grant	\$0	\$749	\$700,000	\$150,000	\$550,000	(\$150,000)
Litter Control Grant	\$15,000	\$15,000	\$28,500	\$28,500	\$25,500	(\$3,000)
VJCCCA and Other Juvenile Justice Grants	\$167,864	\$173,665	\$0	\$0	\$0	\$0
TOTAL - COUNTY GRANTS FUND	\$182,864	\$189,414	\$728,500	\$178,500	\$575,500	(\$153,000)
COUNTY CAPITAL PROJECTS FUND						
Capital Projects	\$3,266,629	\$1,137,404	\$4,211,950	\$1,190,887	\$4,669,561	\$457,611
Transfer to School Capital Projects Fund	\$196,557	\$196,557	\$800,000	\$800,000	\$0	(\$800,000)
TOTAL - GENERAL CAPITAL PROJECTS FUND	\$3,463,186	\$1,333,961	\$5,011,950	\$1,990,887	\$4,669,561	(\$342,389)
COUNTY DEBT SERVICE						
Transfer to School Debt Service Fund	\$2,153,828	\$2,153,828	\$1,785,280	\$1,785,280	\$1,731,725	(\$53,555)
Principal/Interest Payments on Debt	\$1,276,740	\$1,278,217	\$1,281,390	\$1,281,390	\$1,300,468	\$19,078
Contributions to Water Authority	\$752,800	\$752,800	\$831,167	\$831,167	\$885,632	\$54,465
Contributions to Airport Authority	\$59,038	\$59,038	\$59,038	\$59,038	\$59,038	\$0
TOTAL - DEBT SERVICE	\$4,242,406	\$4,243,883	\$3,956,875	\$3,956,875	\$3,976,863	\$19,988
SCHOOL DEBT SERVICE						
Principal/Interest Payments on Debt	\$22,000,383	\$21,851,184	\$7,599,875	\$7,599,875	\$7,479,297	(\$120,578)
TOTAL SCHOOL DEBT SERVICE	\$22,000,383	\$21,851,184	\$7,599,875	\$7,599,875	\$7,479,297	(\$120,578)
GRAND TOTAL - ALL FUNDS	\$165,664,607	\$138,182,495	\$120,637,647	\$113,326,578	\$109,887,205	(\$10,750,442)
LESS INTERFUND TRANSFERS	\$23,478,589	\$23,607,925	\$26,144,597	\$25,022,570	\$25,472,627	(\$671,970)
TOTAL EXPENDITURES	\$142,186,018	\$114,574,570	\$94,493,050	\$88,304,008	\$84,414,578	(\$10,078,472)

COUNTY OF DINWIDDIE, VIRGINIA EXPENDITURE BUDGET FOR YEAR ENDING JUNE 30, 2010	Year Ended	Year Ended	Year Ended	Year Ended	Approved	Change
	June 30, 2008 Budgeted Expenditures	June 30, 2008 Actual Expenditures	June 30, 2009 Budgeted Expenditures	June 30, 2009 Estimated Expenditures	Year Ended June 30, 2010 Budgeted Expenditures	
ENDING FUND BALANCES - JUNE 30						
General Fund	\$15,458,643	\$20,149,931	\$17,937,262	\$17,956,197	\$14,268,960	(\$3,668,302)
Meals Tax Fund	\$451,963	\$573,439	\$73,439	\$58,303	\$8,303	(\$65,136)
Jail Phone Commission Fund	\$42,078	\$47,132	\$47,132	\$50,968	\$50,968	\$3,836
Recreation Fund	\$0	(\$0)	(\$0)	\$438	\$438	\$438
Virginia Public Assistance Fund	\$331,583	\$62,102	\$1	\$1	\$1	\$0
School Fund	\$0	\$0	\$0	\$0	\$0	\$0
School Textbook Fund	\$4,069	\$407,222	\$207,222	\$200,522	\$200,522	(\$6,700)
School Cafeteria Fund	\$44,659	\$105,710	\$83,699	\$2,210	\$9,367	(\$74,332)
CSA Fund	\$1,467	\$0	\$0	\$0	\$0	\$0
Community Development Fund	\$0	\$0	\$0	\$60,777	\$0	\$0
E911 Fund	\$0	\$0	\$0	\$0	\$0	\$0
Self Insurance Fund	\$0	(\$0)	(\$0)	(\$0)	(\$0)	\$0
Courthouse Fees Fund	\$17,156	\$25,963	\$1,013	(\$0)	(\$0)	(\$1,013)
Law Library Fund	\$8,186	\$13,316	\$1,864	\$13,313	\$13,313	\$11,449
Fire Programs Fund	\$116,163	\$97,640	\$97,640	\$122,819	\$122,819	\$25,179
Forfeited Asset Sharing Fund	\$81,932	\$70,790	\$1	\$65,868	\$13,579	\$13,578
School Construction Fund	\$2,800,000	\$9,328,410	\$0	\$1,633,144	\$0	\$0
School Capital Projects	\$0	\$513,748	\$263,748	\$483,256	\$0	(\$263,748)
School Grants Fund	(\$0)	\$74,667	\$74,667	\$74,667	\$67,594	(\$7,073)
County Grants Fund	\$53,675	\$86,042	\$86,042	\$81,815	\$80,815	(\$5,227)
County Capital Projects Fund	\$377	\$1,154,219	\$0	\$1,969,561	\$0	\$0
County Debt Service Fund	\$6,878,301	\$6,980,457	\$5,195,177	\$5,197,677	\$3,465,954	(\$1,729,223)
School Debt Service Fund	\$0	\$157,146	\$133,514	\$133,514	\$3,514	(\$130,000)
TOTAL FUND BALANCE - JUNE 30	\$26,290,252	\$39,847,932	\$24,202,419	\$28,105,048	\$18,306,145	(\$5,896,274)
REQUIREMENTS	\$168,476,270	\$154,422,502	\$118,695,469	\$116,409,056	\$102,720,723	(\$15,974,746)

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 around 21% of the County's revenue and is divided into three categories:

- Shared expenses involves 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 ABC taxes, rolling stock taxes, mobile home taxes, and PPTRA (car tax relief)
- Categorical State aid for various County programs, primarily Social Services, Comprehensive Services, and various state grants

Federal Revenue

The County receives the majority of revenue from the federal government for welfare administration and public assistance programs. Additional funding may be received as a result of federally funded grants or FEMA reimbursements during natural disasters. In February 2009, the President initiated the American Recovery and Reinvestment Act that provided funding through various grants and reimbursements to states and localities. Dinwiddie County received some of these monies through Social Services, the State Compensation Board and a public safety grant.

**GENERAL FUND EXPENDITURES
BY FUNCTION**

GENERAL GOVERNMENT

BOARD OF SUPERVISORS

The Board of Supervisors is the governing body of the County of Dinwiddie. There are five members of the Board, each representing one of five Districts. Board members set policy to ensure the delivery of services and programs essential to the continued prosperity of Dinwiddie County. The Board adopts the annual budget, adopts ordinances, approves contracts, determines land use, appoints certain county officials (including the County Administrator and County Attorney), and appoints members to various boards and commissions. The Dinwiddie County Board of Supervisors meets the third Tuesday of each month with a general business meeting beginning at 3pm and public hearings starting at 7pm. On the first Tuesday of each month at 4pm, 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 Expenditure FY/2008	Amended Budget FY/2009	Unaudited Expenditure FY/2009	Adopted Budget FY/2010	Total Over/Under
BOARD OF SUPERVISORS					
BOARD MEMBER SALARIES	47,165	49,430	49,430	49,430	0
FICA	3,299	3,781	3,464	3,781	0
HOSPITAL/MEDICAL PLANS	6,697	6,698	6,693	6,691	(7)
PROF SRVS - OTHER	0	0	43	0	0
PRINTING & BINDING	218	0	0	0	0
ADVERTISING	5,168	9,000	4,263	2,000	(7,000)
PUBLIC OFFICIAL INSURANCE	9,571	11,720	11,389	12,322	602
MILEAGE	3,758	0	0	0	0
MEALS & LODGING	60	0	0	0	0
CONVENTION & EDUCATION	3,122	0	0	0	0
DUES/MEMBERSHIPS	7,277	8,000	7,764	7,764	(236)
OFFICE SUPPLIES	0	500	303	100	(400)
BOOKS AND SUBSCRIPTIONS	176	200	0	0	(200)
--TOTAL DEPARTMENT--	86,511	89,329	83,349	82,088	(7,241)

COUNTY ADMINISTRATION

County Administration leads the operations of the County government to meet the needs of the citizens of Dinwiddie County, and consists of the County Administrator and an executive assistant. The County Administrator advises members of the Board of Supervisors, recommends policies, and sets priorities for consideration by the Board concerning the provision of programs and services that 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.

	Actual Expenditure FY/2008	Amended Budget FY/2009	Unaudited Expenditure FY/2009	Adopted Budget FY/2010	Total Over/Under
COUNTY ADMINISTRATION					
COUNTY ADMINISTRATOR	95,275	107,033	106,760	110,000	2,967
ADMIN ASSIST/CLERK TO BOARD	33,546	39,566	39,566	41,237	1,671
FICA	9,855	11,180	10,641	11,570	390
RETIREMENT - VSRS	20,450	20,363	20,363	21,007	644
HOSPITAL/MEDICAL PLANS	11,258	17,322	17,478	19,741	2,419
GROUP LIFE INSURANCE	2,862	1,225	1,200	1,240	15
PROF SRVS - MGMT CONSULTING	19,179	48,958	26,421	0	(48,958)
PROF SRVS - OTHER	22	0	173	0	0
MAINTENANCE SERVICE CONTRACT	733	2,200	726	792	(1,408)
PRINTING & BINDING	390	0	13	20	20
ADVERTISING	1,845	2,000	311	350	(1,650)
POSTAL SERVICE	96	5,000	4,429	5,300	300
TELECOMMUNICATIONS	5,104	4,300	6,508	6,580	2,280
GENERAL LIABILITY INSURANCE	0	18,285	18,285	19,929	1,644
MILEAGE	310	0	0	0	0
VEHICLE ALLOWANCE	3,600	3,600	4,500	4,800	1,200
MEALS & LODGING	45	0	0	0	0
CONVENTION & EDUCATION	4,795	0	0	0	0
DUES/MEMBERSHIPS	1,033	524	584	525	1
HISTORY BOOK SALES TAX	20	25	20	20	(5)
OFFICE SUPPLIES	9,107	8,300	8,529	10,000	1,700
BOOKS AND SUBSCRIPTIONS	205	0	140	49	49
FURNITURE & FIXTURES	128,753	0	759	0	0
--TOTAL DEPARTMENT--	348,483	289,881	267,401	253,160	(36,721)

COUNTY ATTORNEY

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

	Actual Expenditure FY/2008	Amended Budget FY/2009	Unaudited Expenditure FY/2009	Adopted Budget FY/2010	Total Over/Under
LEGAL SERVICES					
COUNTY ATTORNEY	90,625	62,498	62,500	75,000	12,502
PART TIME - PARALEGAL	33,330	27,140	29,247	27,356	216
PART TIME - COUNTY ATTORNEY	11,380	85,990	59,749	41,496	(44,494)
SUMMER INTERN	3,559	0	0	0	0
FICA	10,262	13,436	11,511	11,005	(2,431)
RETIREMENT - VSRS	8,265	8,681	8,681	10,418	1,737
HOSPITAL/MEDICAL PLANS	6,459	3,928	4,058	3,921	(7)
GROUP LIFE INSURANCE	622	556	513	615	59
PROF SRVS - LEGAL	1,406	0	0	0	0
PROF SRVS - OTHER	5,549	7,500	1,705	4,000	(3,500)
ADVERTISING	578	0	396	400	400
PURCH GOVT SRVS-RECORDING FEES	79	300	12	100	(200)
POSTAL SERVICE	23	0	40	50	50
TELECOMMUNICATIONS	839	700	768	720	20
MILEAGE	63	0	0	0	0
CONVENTION & EDUCATION	889	0	0	0	0
DUES/MEMBERSHIPS	675	990	925	1,100	110
OFFICE SUPPLIES	1,081	1,000	1,134	1,000	0
BOOKS AND SUBSCRIPTIONS	0	4,500	1,529	2,500	(2,000)
COMPUTER EQUIPMENT	2,688	0	0	0	0
--TOTAL DEPARTMENT--	178,372	217,219	182,767	179,681	(37,538)

HUMAN RESOURCES

This department is comprised of one Human Resource Director hired in FY 2009 who administers human resources policies, programs and practices, including the planning, organizing, developing, implementing, coordinating and directing of all personnel activities. These activities include recruitment and retention; discipline and grievance; employee assistance and appreciation; and training. Expenditures in the Human Resources budget also include travel and training for all County employees and workers' compensation and unemployment insurance premiums.

	Actual Expenditure FY/2008	Amended Budget FY/2009	Unaudited Expenditure FY/2009	Adopted Budget FY/2010	Total Over/Under
HUMAN RESOURCES					
DIRECTOR OF HUMAN RESOURCES	0	52,960	46,860	72,378	19,418
FICA	0	4,051	3,334	5,537	1,486
RETIREMENT - VSRS	0	7,356	6,702	10,053	2,697
HOSPITAL/MEDICAL PLANS	0	3,928	7,258	9,675	5,747
GROUP LIFE INSURANCE	0	471	419	593	122
UNEMPLOYMENT INSURANCE	2,140	3,000	3,603	5,000	2,000
WORKERS COMPENSATION INSURANCE	165,365	139,044	141,093	152,933	13,889
PROF SRVS - OTHER	0	0	27	29	29
ADVERTISING	0	0	262	262	262
MILEAGE	0	8,000	11,256	8,000	0
MEALS & LODGING	0	21,000	16,373	10,000	(11,000)
CONVENTION & EDUCATION	0	21,000	19,568	12,000	(9,000)
DUES/MEMBERSHIPS	0	200	360	360	160
OFFICE SUPPLIES	0	250	329	300	50
BOOKS AND SUBSCRIPTIONS	0	100	0	0	(100)
--TOTAL DEPARTMENT--	167,505	261,360	257,446	287,120	25,760

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. The certified public accountant shall present a detailed written report to the local governing body at a public session by the following December 31. The State also requires the preparation of a cost allocation plan for the County.

	Actual Expenditure FY/2008	Amended Budget FY/2009	Projected Expenditure FY/2009	Adopted Budget FY/2010	Total Over/Under
INDEPENDENT AUDITOR					
PROF SRVS - ACCTG/AUDITING	38,300	40,880	42,150	43,500	2,620
--TOTAL DEPARTMENT--	38,300	40,880	42,150	43,500	2,620

COMMISSIONER OF THE REVENUE

The Commissioner of the Revenue's office administers assessments for businesses and individuals in the following areas: real estate taxes; personal property taxes; machinery and tools taxes; admissions, meals, and occupancy taxes; State income and estimated taxes, Tax Relief for the Elderly and Disabled and Land Use programs; property maps; and business licenses. Proration of personal property tax is a new function of the Commissioner's office in FY 2010. The office is staffed by an elected Commissioner of Revenue, six full-time deputies, and several seasonal part-time employees.

	Actual Expenditure FY/2008	Amended Budget FY/2009	Unaudited Expenditure FY/2009	Adopted Budget FY/2010	Total Over/Under
COMMISSIONER OF REVENUE					
COMMISSIONER OF REVENUE	70,879	72,873	72,034	72,034	(839)
DEPUTY IV	37,757	40,687	40,687	41,286	599
PROG SUPPORT TECH	58,834	86,252	65,331	66,908	(19,344)
PROG SUPPORT SPEC	31,210	35,470	35,470	36,578	1,108
PART TIME HELP	10,880	21,224	11,838	10,540	(10,684)
FICA	15,313	19,623	16,499	17,392	(2,231)
RETIREMENT - VSRS	28,532	32,681	29,658	30,114	(2,567)
HOSPITAL/MEDICAL PLANS	24,239	28,167	24,213	24,208	(3,959)
GROUP LIFE INSURANCE	1,987	2,094	1,751	1,778	(316)
PROF SRVS - OTHER	7,188	10,800	8,425	7,188	(3,612)
MAINTENANCE SERVICE CONTRACT	492	550	454	519	(31)
PRINTING & BINDING	3,737	5,000	0	4,000	(1,000)
ADVERTISING	0	500	1,178	800	300
POSTAL SERVICE	10,162	8,500	11,507	11,000	2,500
TELECOMMUNICATIONS	1,968	1,750	1,933	1,928	178
MILEAGE	153	0	0	0	0
CONVENTION & EDUCATION	2,260	0	0	0	0
DUES/MEMBERSHIPS	1,265	1,100	1,125	1,100	0
OFFICE SUPPLIES	4,148	4,500	4,164	5,000	500
BOOKS AND SUBSCRIPTIONS	584	500	1,041	500	0
COMPUTER EQUIPMENT	762	0	0	0	0
--TOTAL DEPARTMENT--	312,350	372,271	327,308	332,873	(39,398)
	Actual Expenditure FY/2008	Amended Budget FY/2009	Unaudited Expenditure FY/2009	Adopted Budget FY/2010	Total Over/Under
BUSINESS LICENSE					
BUS LIC PROG SUPPORT	27,901	30,030	30,030	30,460	430
FICA	2,117	2,297	2,276	2,330	33
RETIREMENT - VSRS	4,002	4,171	4,171	4,231	60
HOSPITAL/MEDICAL PLANS	1,473	1,964	1,961	0	(1,964)
GROUP LIFE INSURANCE	279	267	246	250	(17)
PRINTING & BINDING	199	200	78	200	0
ADVERTISING	0	200	326	215	15
POSTAL SERVICE	2,991	3,000	2,513	2,500	(500)
OFFICE SUPPLIES	1,173	1,000	1,061	1,000	0
--TOTAL DEPARTMENT--	40,135	43,129	42,661	41,186	(1,943)

	Actual Expenditure FY/2008	Amended Budget FY/2009	Unaudited Expenditure FY/2009	Adopted Budget FY/2010	Total Over/Under
LAND USE					
LAND USE PROG SUPPORT	27,901	30,030	30,030	30,460	430
FICA	2,117	2,297	2,275	2,330	33
RETIREMENT - VSRS	4,002	4,171	4,171	4,230	59
HOSPITAL/MEDICAL PLANS	1,473	1,964	1,961	0	(1,964)
GROUP LIFE INSURANCE	279	267	246	250	(17)
PRINTING & BINDING	0	200	0	0	(200)
ADVERTISING	0	200	0	0	(200)
POSTAL SERVICE	0	1,000	114	125	(875)
MILEAGE	116	0	0	0	0
OFFICE SUPPLIES	0	100	0	0	(100)
--TOTAL DEPARTMENT--	35,888	40,229	38,797	37,395	(2,834)

TREASURER

The Treasurer's office handles the collection and deposit of current and delinquent taxes and all other County revenues. The Treasurer is also subsequently responsible for the prudent investment of those funds. Short and long-term investments are made on behalf of the county to ensure the safety, liquidity, and yield of public funds. The office is staffed by an elected Treasurer, four full time deputies, and several part-time employees.

	Actual Expenditure FY/2008	Amended Budget FY/2009	Unaudited Expenditure FY/2009	Adopted Budget FY/2010	Total Over/Under
TREASURER					
TREASURER	70,879	72,874	72,034	72,034	(840)
DEPUTY IV	41,258	43,969	44,323	38,338	(5,631)
PROGRAM SUPPORT SPEC	31,210	35,470	32,567	30,772	(4,698)
PROG SUPPORT TECH	48,382	55,364	55,015	55,788	424
ADMIN SRVS ASST	9,836	12,899	12,969	14,913	2,014
PART TIME HELP	2,137	7,400	640	2,000	(5,400)
FICA	15,058	17,440	16,165	16,359	(1,081)
RETIREMENT - VSRS	27,215	28,846	27,853	27,354	(1,492)
HOSPITAL/MEDICAL PLANS	18,757	18,847	18,971	18,624	(223)
GROUP LIFE INSURANCE	1,898	1,848	1,644	1,615	(233)
PROF SRVS - LEGAL	9,591	10,000	2,907	5,000	(5,000)
PROF SRVS - OTHER	35,242	36,300	46,732	42,000	5,700
MAINTENANCE SERVICE CONTRACT	1,223	1,670	624	1,300	(370)
PRINTING & BINDING	4,802	12,000	3,067	6,150	(5,850)
ADVERTISING	1,392	1,500	1,264	1,500	0
POSTAL SERVICE	22,205	20,000	35,149	24,123	4,123
TELECOMMUNICATIONS	1,741	1,600	1,743	1,900	300
MILEAGE	281	0	0	0	0
CONVENTION & EDUCATION	365	0	0	0	0
DUES/MEMBERSHIPS	265	300	265	265	(35)
OFFICE SUPPLIES	2,818	4,000	3,445	3,200	(800)
BOOKS AND SUBSCRIPTIONS	24	200	0	200	0
FURNITURE & FIXTURES	407	0	0	0	0
--TOTAL DEPARTMENT--	346,986	382,527	377,377	363,435	(19,092)

ACCOUNTING

The Accounting department is responsible for employee payroll, taxes, and benefits; procurement of goods and services; accounts payable and Form 1099 reporting; risk management; operational and capital budgeting; debt management; auditor assistance and internal controls; and general financial reporting, ensuring accuracy and consistency in all financial transactions. The department is staffed by the Division Chief, Finance and General Services and a fiscal technician. The accounts payable technician and the procurement officer were eliminated for the FY 2010 budget as a result of the Efficiency Review.

	Actual Expenditure FY/2008	Amended Budget FY/2009	Unaudited Expenditure FY/2009	Adopted Budget FY/2010	Total Over/Under
ACCOUNTING					
DIVISION CHIEF FINANCE & GEN SRVS	75,728	85,522	85,522	88,029	2,507
FISCAL TECH A/P	24,494	29,120	18,262	0	(29,120)
FISCAL TECH HR/PAYROLL	29,418	33,686	33,686	34,815	1,129
SUMMER INTERN	1,232	0	3,704	0	0
FICA	9,783	11,347	10,364	9,398	(1,949)
RETIREMENT - VSRS	18,772	20,603	18,907	17,063	(3,540)
HOSPITAL/MEDICAL PLANS	16,113	21,530	19,376	16,377	(5,153)
GROUP LIFE INSURANCE	221	1,320	1,281	1,007	(313)
PROF SRVS - OTHER	0	0	222	222	222
PRINTING & BINDING	0	0	719	719	719
MILEAGE	112	0	0	0	0
MEALS & LODGING	355	0	0	0	0
DUES/MEMBERSHIPS	535	200	745	745	545
OFFICE SUPPLIES	55	200	1,056	900	700
BOOKS AND SUBSCRIPTIONS	285	0	0	0	0
--TOTAL DEPARTMENT--	177,103	203,528	193,844	169,275	(34,253)
PURCHASING					
PROCUREMENT OFFICER	51,154	69,798	54,556	0	(69,798)
FICA	3,892	5,340	3,980	0	(5,340)
RETIREMENT - VSRS	7,105	9,695	7,179	0	(9,695)
HOSPITAL/MEDICAL PLANS	6,697	6,697	3,923	0	(6,697)
GROUP LIFE INSURANCE	100	621	424	0	(621)
ADVERTISING	59	0	0	0	0
CONVENTION & EDUCATION	809	0	0	0	0
DUES/MEMBERSHIPS	0	215	565	0	(215)
OFFICE SUPPLIES	0	250	82	0	(250)
BOOKS AND SUBSCRIPTIONS	0	100	0	0	(100)
--TOTAL DEPARTMENT--	69,816	92,716	70,709	0	(92,716)

INFORMATION TECHNOLOGY

The Information Technology department is responsible for providing hardware, software, and network support, security, and training for County technology assets; project management for technology initiatives; and planning for adequate disaster recovery, continuity of operations, and future technology needs. The department consists of one director and two systems administrators.

	Actual Expenditure FY/2008	Amended Budget FY/2009	Unaudited Expenditure FY/2009	Adopted Budget FY/2010	Total Over/Under
INFORMATION SYSTEMS					
DIRECTOR OF INFORMATION TECH	59,027	73,657	73,657	77,943	4,286
IT SYSTEMS ADMINISTRATOR	35,267	83,922	83,372	97,832	13,910
FICA	6,534	12,055	11,133	13,447	1,392
RETIREMENT - VSRS	13,662	21,888	21,888	24,415	2,527
HOSPITAL/MEDICAL PLANS	15,833	20,319	22,969	26,048	5,729
GROUP LIFE INSURANCE	943	1,402	1,292	1,441	39
PROF SRVS - OTHER	100	9,500	22	0	(9,500)
REPAIR AND MAINTENANCE	0	0	118	0	0
MAINTENANCE SERVICE CONTRACT	23,558	40,856	49,631	43,969	3,113
ADVERTISING	481	500	248	0	(500)
TELECOMMUNICATIONS	10,970	13,720	13,141	13,000	(720)
MILEAGE	581	0	0	0	0
CONVENTION & EDUCATION	6,093	0	0	0	0
OFFICE SUPPLIES	1,984	2,500	1,592	600	(1,900)
OTHER OPERATING SUPPLIES	3,103	29,900	5,377	12,500	(17,400)
COMPUTER EQUIPMENT	48,773	175,000	78,787	25,000	(150,000)
--TOTAL DEPARTMENT--	226,909	485,219	363,226	336,195	(149,024)

REGISTRAR/BOARD OF ELECTIONS

The General Registrar's office promotes the proper administration of election laws, campaign finance disclosure compliance, and voter registration processes in the County by promulgating rules, regulations, and issuing instructions. The State Board of Elections, which was created as a bipartisan agency responsible for ensuring uniformity, fairness, accuracy and purity in all elections in the Commonwealth of Virginia, provides information to local electoral boards and general registrars.

	Actual Expenditure FY/2008	Amended Budget FY/2009	Unaudited Expenditure FY/2009	Adopted Budget FY/2010	Total Over/Under
*REGISTRAR/BOARD OF ELECTION					
REGISTRAR	46,883	48,201	47,647	47,647	(554)
PART TIME HELP	10,496	11,934	14,595	10,400	(1,534)
ELECTORAL BOARD	8,885	7,035	9,030	9,210	2,175
FICA	5,007	5,139	5,384	5,145	6
RETIREMENT - VSRS	6,748	6,695	6,618	6,618	(77)
HOSPITAL/MEDICAL PLANS	4,112	4,112	4,107	4,106	(6)
GROUP LIFE INSURANCE	469	429	391	391	(38)
PROF SRVS - OTHER	6,977	2,500	5,400	5,000	2,500
TEMP HELP - ELECTION OFFICIALS	9,586	18,500	23,428	16,000	(2,500)
REPAIR AND MAINTENANCE	2,777	3,000	2,790	2,000	(1,000)
PRINTING & BINDING	1,759	4,000	2,647	2,500	(1,500)
ADVERTISING	554	600	488	600	0
POSTAL SERVICE	1,686	1,340	2,614	2,500	1,160
TELECOMMUNICATIONS	565	500	540	550	50
LEASE/RENTAL OF BLDGS-POLL PLACES	770	2,000	1,400	700	(1,300)
MILEAGE	387	0	0	98	98
CONVENTION & EDUCATION	395	0	0	0	0
DUES/MEMBERSHIPS	200	200	100	200	0
SPECIAL ELECTION	0	750	0	0	(750)
OFFICE SUPPLIES	2,766	1,500	1,659	2,200	700
COMPUTER EQUIPMENT	977	0	0	0	0
--TOTAL DEPARTMENT--	111,999	118,435	128,839	115,865	(2,570)

JUDICIAL ADMINISTRATION

CLERK OF CIRCUIT COURT

This constitutional office is comprised of the Clerk of the Circuit Court and four full-time deputies. The Clerk of the Circuit Court is the custodian of the court records, land records, marriage licenses, judgments, estate records and other legal documents. This office also issues marriage licenses, accepts applications for trade names and processes 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.

	Actual Expenditure FY/2008	Amended Budget FY/2009	Unaudited Expenditure FY/2009	Adopted Budget FY/2010	Total Over/Under
CLERK OF THE CIRCUIT COURT					
CLERKS OFFICE	201,956	246,980	241,386	237,520	(9,460)
PART TIME HELP	17,755	15,000	19,806	0	(15,000)
FICA	16,479	20,041	19,436	18,170	(1,871)
RETIREMENT – VSRS	29,069	34,305	33,227	32,992	(1,313)
HOSPITAL/MEDICAL PLANS	14,666	20,996	22,259	20,294	(702)
GROUP LIFE INSURANCE	2,020	2,198	1,962	1,948	(250)
PROF SRVS - ACCTG/AUDITING	3,912	3,500	3,248	3,250	(250)
PROF SRVS – OTHER	76,864	144,998	38,738	0	(144,998)
REPAIR AND MAINTENANCE	311	0	1,144	1,962	1,962
MAINTENANCE SERVICE CONTRACT	13,680	18,000	15,147	18,000	0
ADVERTISING	108	200	144	150	(50)
POSTAL SERVICE	2,606	2,000	1,774	2,100	100
TELECOMMUNICATIONS	2,610	2,300	2,483	2,500	200
LEASE/RENTAL OF EQUIPMENT	57	0	0	0	0
MILEAGE	42	0	0	0	0
CONVENTION & EDUCATION	124	0	0	0	0
DUES/MEMBERSHIPS	345	345	395	395	50
OFFICE SUPPLIES	7,249	5,150	9,058	8,825	3,675
FURNITURE & FIXTURES	30,653	25,000	23,523	0	(25,000)
COMPUTER EQUIPMENT	300	0	7,965	10,000	10,000
--TOTAL DEPARTMENT--	420,806	541,013	441,694	358,106	(182,907)

CIRCUIT COURT

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 judge presides over Dinwiddie, Powhatan, Amelia, and Nottoway County cases, and all four localities contribute to the cost of his office in Nottoway.

	Actual Expenditure FY/2008	Amended Budget FY/2009	Unaudited Expenditure FY/2009	Adopted Budget FY/2010	Total Over/Under
CIRCUIT COURT					
PROF SRVS – OTHER	552	550	90	550	0
TEMP HELP – JURORS	2,576	6,650	2,310	5,000	(1,650)
PURCH GOVT SRVS-NOTTOWAY OFFICE	13,001	12,568	12,571	13,000	432
TELECOMMUNICATIONS	1,382	1,300	1,174	1,300	0
CONVENTION & EDUCATION	0	1,000	0	1,000	0
OFFICE SUPPLIES	54	300	1,313	300	0
BOOKS AND SUBSCRIPTIONS	0	1,000	44	1,000	0
--TOTAL DEPARTMENT--	17,565	23,368	17,502	22,150	(1,218)

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 this department with a furnished, equipped courthouse and office space.

	Actual Expenditure FY/2008	Amended Budget FY/2009	Unaudited Expenditure FY/2009	Adopted Budget FY/2010	Total Over/Under
GENERAL DISTRICT COURT					
PROF SRVS - LEGAL	5,393	1,000	13,802	14,000	13,000
MAINTENANCE SERVICE CONTRACT	1,100	2,200	2,382	2,154	(46)
POSTAL SERVICE	0	250	654	427	177
TELECOMMUNICATIONS	6,593	6,000	5,768	5,750	(250)
LEASE/RENTAL OF EQUIPMENT	1,113	0	0	0	0
DUES/MEMBERSHIPS	120	160	100	120	(40)
OFFICE SUPPLIES	1,211	1,000	879	1,000	0
FURNITURE & FIXTURES	796	0	0	0	0
--TOTAL DEPARTMENT--	16,326	10,610	23,698	23,451	12,841

MAGISTRATES

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

	Actual Expenditure FY/2008	Amended Budget FY/2009	Projected Expenditure FY/2009	Adopted Budget FY/2010	Total Over/Under
MAGISTRATES					
TELECOMMUNICATIONS	652	650	453	450	-200
OFFICE SUPPLIES	789	200	0	200	0
--TOTAL DEPARTMENT--	1,441	850	453	650	-200

VICTIM WITNESS PROGRAM

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

	Actual Expenditure FY/2008	Amended Budget FY/2009	Unaudited Expenditure FY/2009	Adopted Budget FY/2010	Total Over/Under
VICTIM WITNESS PROGRAM					
DIRECTOR OF VICTIM WITNESS	35,952	38,028	38,029	38,361	333
FICA	2,707	2,909	2,862	2,935	26
RETIREMENT – VSRS	5,156	5,282	5,282	5,328	46
HOSPITAL/MEDICAL PLANS	3,928	3,928	3,922	3,920	(8)
GROUP LIFE INSURANCE	360	338	312	315	(23)
MAINTENANCE SERVICE CONTRACT	0	240	0	0	(240)
PRINTING & BINDING	342	480	0	0	(480)
POSTAL SERVICE	0	440	0	0	(440)
TELECOMMUNICATIONS	973	900	933	950	50
MILEAGE	382	0	0	0	0
MEALS & LODGING	276	0	0	0	0
CONVENTION & EDUCATION	1,322	0	0	0	0
DUES/MEMBERSHIPS	300	575	85	300	(275)
OFFICE SUPPLIES	1,840	925	411	925	0
FURNITURE & FIXTURES	770	0	0	0	0
--TOTAL DEPARTMENT--	54,308	54,045	51,835	53,034	(1,011)

COMMONWEALTH'S ATTORNEY

The Commonwealth's Attorney office is responsible for the prosecution of criminal cases in the Dinwiddie County Circuit Court, General District Court and Juvenile and Domestic Relations Court in accordance with Virginia code. This constitutional office is staffed with the elected Commonwealth's Attorney, two full-time and one part-time attorney, two secretaries, and an office manager.

	Actual Expenditure FY/2008	Amended Budget FY/2009	Unaudited Expenditure FY/2009	Adopted Budget FY/2010	Total Over/Under
COMMONWEALTH'S ATTORNEY					
COMMONWEALTH'S ATTORNEY	111,937	115,087	113,760	113,760	(1,327)
ASSISTANT COMMONWEALTH'S ATTORNEY	103,716	127,659	125,930	138,365	10,706
ADMINISTRATIVE ASSISTANT	38,766	46,286	46,286	46,711	425
SECRETARY	46,686	55,640	55,640	57,897	2,257
PART TIME HELP	1,417	0	3,360	0	0
FICA	21,431	26,367	24,776	27,290	923
RETIREMENT - VSRS	34,935	43,307	43,123	44,947	1,640
HOSPITAL/MEDICAL PLANS	27,061	43,365	39,400	39,748	(3,617)
GROUP LIFE INSURANCE	2,421	2,775	2,546	2,654	(121)
PROF SRVS - OTHER	0	0	22	0	0
REPAIR AND MAINTENANCE	0	500	0	0	(500)
MAINTENANCE SERVICE CONTRACT	507	2,403	1,183	1,400	(1,003)
ADVERTISING	0	1,000	0	0	(1,000)
POSTAL SERVICE	995	900	888	1,100	200
TELECOMMUNICATIONS	3,935	3,500	4,378	4,200	700
CONVENTION & EDUCATION	2,127	0	0	0	0
DUES/MEMBERSHIPS	2,480	1,965	975	1,965	0
OFFICE SUPPLIES	3,592	3,500	3,459	4,500	1,000
BOOKS AND SUBSCRIPTIONS	0	3,500	815	1,100	(2,400)
COMPUTER EQUIPMENT	450	0	0	0	0
--TOTAL DEPARTMENT--	402,456	477,754	466,541	485,637	7,883

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. Animal Control also falls under the supervision of the Sheriff's Office. This constitutional office consists of the elected Sheriff, a major, a captain, three lieutenants, forty deputies, and three support staff. In FY 2009 the Sheriff's Office opened a satellite office in the northern end of the County to better serve that population. 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: Crime Solvers is a nonprofit organization funded primarily through tax deductible donations from businesses, civic organizations, and citizens. The donations are used for rewards and 95-97% of the money is paid out in rewards to callers. Crime Solvers pays no salaries.

	Actual Expenditure FY/2008	Amended Budget FY/2009	Unaudited Expenditure FY/2009	Adopted Budget FY/2010	Total Over/Under
SHERIFF					
SHERIFF	80,535	82,802	81,847	81,847	(955)
DEPUTIES-COMP BOARD	1,206,461	1,283,196	1,308,017	1,330,396	47,200
SCHOOL RESOURCE OFFICER	37,716	125,217	68,471	127,389	2,172
DEPUTIES-COUNTY	463,832	446,883	480,506	462,817	15,934
OVERTIME	190,279	133,750	113,091	135,000	1,250
SECURITY WORK	63,811	70,000	75,532	70,000	0
SELECTIVE ENFORCEMENT	68,072	185,000	191,204	185,000	0
FICA	155,459	174,179	170,707	183,032	8,853
RETIREMENT - VSRS	252,866	269,201	272,072	278,158	8,957
HOSPITAL/MEDICAL PLANS	204,911	243,243	251,870	260,882	17,639
GROUP LIFE INSURANCE	17,699	17,249	16,062	16,421	(828)
PROF SRVS - MEDICAL	5,239	33,800	10,546	10,000	(23,800)
PROF SRVS - OTHER	27	0	46	50	50
REPAIR AND MAINTENANCE	(5,735)	75,000	68,481	65,000	(10,000)
MAINTENANCE SERVICE CONTRACT	3,947	4,000	4,259	4,475	475
ADVERTISING	1,544	800	738	475	(325)
PURCH GOVT SRVS-CRTR CRIM JUSTICE	19,288	24,388	24,389	24,389	1
ELECTRICAL SERVICE	5,287	5,000	6,761	7,000	2,000
HEATING SERVICE	996	1,500	1,401	1,575	75
WATER & SEWER	466	500	654	650	150
POSTAL SERVICE	3,547	3,650	1,530	2,500	(1,150)
TELECOMMUNICATIONS	24,635	22,100	39,335	30,000	7,900

MEALS & LODGING	2,164	0	0	0	0
CONVENTION & EDUCATION	3,991	0	0	0	0
	Actual	Amended	Unaudited	Adopted	
	Expenditure	Budget	Expenditure	Budget	Total
	FY/2008	FY/2009	FY/2009	FY/2010	Over/Under
TRAVEL (EXTRADITION OF PRISONERS)	(2,250)	0	1,263	1,200	1,200
CONTRIBUTION-CRIMESOLVERS	250	250	250	250	0
DUES/MEMBERSHIPS	647	6,362	6,212	6,362	0
OFFICE SUPPLIES	9,834	7,500	8,524	9,000	1,500
VEHICLE/EQUIPMENT FUEL	236,623	145,000	150,897	160,000	15,000
POLICE SUPPLIES	12,283	18,000	19,185	18,000	0
UNIFORMS/APPAREL	25,228	26,000	25,583	22,000	(4,000)
INVESTIGATIVE SUPPLIES	2,942	8,000	7,986	8,000	0
FURNITURE & FIXTURES	84	0	0	0	0
MOTOR VEHICLES	166,634	170,000	188,232	25,000	(145,000)
COMPUTER EQUIPMENT	12,092	0	475	0	0
--TOTAL DEPARTMENT--	3,271,404	3,582,570	3,596,124	3,526,868	(55,702)

VOLUNTEER FIRE DEPARTMENTS

The Volunteer Fire Department system provides fire safety services for 504 square miles of varying terrain through the strategic use of over 200 trained volunteers. Six fire stations located around the County provide a base for operations that utilize 300 municipal fire hydrants and 36 dry hydrants. The use of 8 engines, 6 tankers, and one ladder truck allow for fire fighting flexibility in a rural community with a limited municipal water system.

	Actual Expenditure FY/2008	Amended Budget FY/2009	Unaudited Expenditure FY/2009	Adopted Budget FY/2010	Total Over/Under
VOLUNTEER FIRE DEPARTMENTS					
PROF SRVS – MEDICAL	35,223	39,500	41,490	40,000	500
REPAIR AND MAINTENANCE	61,860	55,000	66,083	55,000	0
MAINTENANCE SERVICE CONTRACT	53,122	55,400	30,160	55,400	0
PURCH GOVT SRVS-FIRE HYDRANT	30,400	30,400	31,100	31,100	700
ELECTRICAL SERVICE-REIMB DINWIDDIE	13,169	13,500	13,095	13,500	0
ELECTRICAL SERVICE-REIMB FORD	5,000	7,500	7,500	7,500	0
ELECTRICAL SERVICE-REIMB MCKENNEY	6,000	7,500	7,500	7,500	0
ELECTRICAL SERVICE-REIMB NAMOZINE	13,265	14,000	15,389	14,000	0
ELECTRICAL SERVICE-REIMB OLD HICKORY	4,000	5,000	3,606	5,000	0
AUTO & MULTI PERIL INSURANCE	51,420	50,796	51,916	51,893	1,097
HEALTH & ACCIDENT INSURANCE	19,957	19,957	19,957	20,556	599
CONTRIBUTION - DINWIDDIE	24,471	22,500	23,399	22,500	0
CONTRIBUTION - FORD	22,485	22,500	22,500	22,500	0
CONTRIBUTION - MCKENNEY	16,420	22,500	20,149	22,500	0
CONTRIBUTION - NAMOZINE	25,000	25,000	25,000	25,000	0
CONTRIBUTION - OLD HICKORY	20,000	22,500	22,500	22,500	0
CONTRIBUTION - CARSON	12,500	13,500	13,500	13,500	0
CONTRIBUTION-CHIEF'S ASSOCIA	748	750	219	300	(450)
REPAIR & MAINTENANCE SUPPLIES	0	0	32	100	100
VEHICLE/EQUIPMENT FUEL	44,368	36,000	34,530	45,000	9,000
UNIFORMS/APPAREL	687	0	101	0	0
MACHINERY & EQUIPMENT	27,575	54,500	39,320	38,000	(16,500)
--TOTAL DEPARTMENT--	487,670	518,303	489,046	513,349	(4,954)

EMERGENCY MEDICAL SERVICES

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

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

	Actual Expenditure FY/2008	Amended Budget FY/2009	Unaudited Expenditure FY/2009	Adopted Budget FY/2010	Total Over/Under
EMERGENCY MEDICAL SERVICES					
EMS FULL TIME	405,427	430,156	427,323	433,614	3,458
EMS SHIFT LEADERS	163,302	185,355	185,753	189,983	4,628
OVERTIME	69,305	85,400	50,965	65,400	(20,000)
PART TIME HELP	77,787	85,400	82,530	85,500	100
FICA	52,024	60,153	54,123	59,249	(904)
RETIREMENT – VRSR	82,637	86,219	85,228	86,274	55
HOSPITAL/MEDICAL PLANS	91,024	93,668	94,453	96,976	3,308
GROUP LIFE INSURANCE	5,765	5,478	5,031	5,113	(365)
PROF SRVS - MEDICAL	2,750	5,500	3,007	3,500	(2,000)
PROF SRVS - ACCTG/AUDITING	35,051	45,000	30,282	25,500	(19,500)
PROF SRVS - OTHER	2,041	2,500	0	0	(2,500)
TEMP HELP - INSTRUCTORS	2,387	2,700	0	2,000	(700)
REPAIR AND MAINTENANCE	3,506	25,500	23,734	25,325	(175)
MAINTENANCE SERVICE CONTRACT	15,787	23,150	22,437	30,000	6,850
PRINTING & BINDING	0	0	4,715	500	500
ADVERTISING	858	1,000	197	350	(650)
POSTAL SERVICE		50	3,308	500	450
TELECOMMUNICATIONS	5,733	3,800	4,165	4,150	350
MILEAGE	79	0	0	0	0
CONVENTION & EDUCATION	(461)	0	0	0	0
CONTRIBUTION-DVRS	10,000	0	0	0	0
CONTRIBUTION-MEDFLIGHT	3,000	3,000	3,000	3,000	0
REFUNDS-REVENUE RECOVERY	5,157	5,000	20,318	5,750	750
OFFICE SUPPLIES	521	1,000	218	500	(500)
MEDICAL SUPPLIES	21,406	22,750	22,234	26,000	3,250
JANITORIAL SUPPLIES	1,500	1,700	1,700	1,800	100
REPAIR & MAINTENANCE SUPPLIES	8	500	135	500	0
VEHICLE/EQUIPMENT FUEL	53,993	24,625	23,613	22,245	(2,380)
UNIFORMS/APPAREL	5,054	7,500	7,296	5,600	(1,900)
BOOKS AND SUBSCRIPTIONS	0	500	42	0	(500)
EDUCATION/RECREATION SUPPLIES	213	500	138	200	(300)
MACHINERY & EQUIPMENT	0	61,500	76,585	0	(61,500)
--TOTAL DEPARTMENT--	1,115,854	1,269,604	1,232,529	1,179,529	(90,075)

FIRE AND RESCUE SERVICES

This department is primarily responsible for the oversight of the County's fire suppression and prevention services and the emergency management program. It consists of a division chief, a fire marshal and a program support specialist. Outside agencies supported through this budget are the following:

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

	Actual Expenditure FY/2008	Amended Budget FY/2009	Unaudited Expenditure FY/2009	Adopted Budget FY/2010	Total Over/Under
FIRE & RESCUE SERVICES					
CHIEF FIRE & EMS	74,675	83,640	83,640	85,882	2,242
FIRE MARSHALL	47,513	51,730	51,730	52,661	931
PROG SUPPORT SPEC	29,418	31,822	31,822	32,329	507
PART TIME HELP	0	1,620	1,620	0	(1,620)
FICA	11,059	12,790	12,333	13,072	282
RETIREMENT - VSRS	21,744	23,223	23,338	23,734	511
HOSPITAL/MEDICAL PLANS	16,724	16,725	16,825	16,713	(12)
GROUP LIFE INSURANCE	1,516	1,488	1,378	1,401	(87)
PROF SRVS - MEDICAL	0	750	54	300	(450)
PROF SRVS - OTHER	0	0	900	0	0
REPAIR & MAINTENANCE	31	0	1,153	1,105	1,105
MAINTENANCE SERVICE CONTRACT	776	840	711	960	120
ADVERTISING	0	500	605	600	100
POSTAL SERVICE	790	600	630	700	100
TELECOMMUNICATIONS	4,040	3,650	3,763	3,825	175
CONVENTION & EDUCATION	1,018	0	0	0	0
CONTRIBUTION-FORESTRY SRVS	11,674	16,343	16,343	21,013	4,670
CONTRIBUTION-RED CROSS	0	10,000	10,000	9,500	(500)
DUES/MEMBERSHIPS	588	600	240	588	(12)
OFFICE SUPPLIES	1,034	1,600	1,894	2,100	500
REPAIR & MAINTENANCE SUPPLIES	24,204	12,427	5,734	1,000	(11,427)
VEHICLE/EQUIPMENT FUEL	4,823	5,200	1,518	2,000	(3,200)
UNIFORMS/APPAREL	978	900	586	500	(400)
BOOKS AND SUBSCRIPTIONS	859	1,600	869	1,000	(600)
OTHER OPERATING SUPPLIES - DISASTER	4,009	5,000	(1,158)	5,000	0
MACHINERY & EQUIPMENT	230	0	0	0	0
FURNITURE & FIXTURES	1,774	0	0	0	0
MOTOR VEHICLES	22,750	0	0	0	0
--TOTAL DEPARTMENT--	282,227	283,048	266,529	275,983	(7,065)

CONFINEMENT AND CARE OF PRISONERS

The Sheriff, along with a lieutenant, fifteen corrections officers and a cook, is responsible for the care and confinement of County inmates. The County jail houses a maximum of 64 inmates, outsourcing all overflow and females to various regional jails. Inmate work crews help Social Services with monthly commodities distribution and with roadside litter pick-up.

	Actual Expenditure FY/2008	Amended Budget FY/2009	Unaudited Expenditure FY/2009	Adopted Budget FY/2010	Total Over/Under
CONFINEMENT & CARE OF PRISONERS					
CORRECTIONS OFFICERS	487,246	546,180	481,182	498,768	(47,412)
COOK	22,752	29,242	29,242	29,376	134
OVERTIME	346	0	35,436	10,000	10,000
FICA	36,984	44,020	39,235	41,168	(2,852)
RETIREMENT – VSRS	72,029	79,926	70,867	73,359	(6,567)
HOSPITAL/MEDICAL PLANS	80,758	88,870	88,740	87,423	(1,447)
GROUP LIFE INSURANCE	5,017	5,121	4,183	4,331	(790)
PROF SRVS - MEDICAL	116,365	133,900	235,103	200,000	66,100
PROF SRVS - LEGAL	4,138	0	3,600	0	0
PROF SRVS - OTHER	31,372	10,000	3,426	4,000	(6,000)
REPAIR AND MAINTENANCE	27,712	30,000	42,160	40,000	10,000
MAINTENANCE SERVICE CONTRACT	1,233	1,350	1,060	750	(600)
LAUNDRY AND DRY CLEANING	1,401	1,300	1,497	1,300	0
PURCH GOVT SRVS-JAIL BEDS	737,773	985,500	776,224	750,000	(235,500)
ELECTRICAL SERVICE	26,962	25,000	30,544	33,740	8,740
HEATING SERVICE	20,138	20,000	19,350	20,820	820
WATER & SEWER	46,039	42,611	54,952	61,850	19,239
TELECOMMUNICATIONS	914	800	1,321	1,500	700
OFFICE SUPPLIES	2,499	3,100	4,345	6,180	3,080
FOOD SUPPLIES	191,723	176,000	174,699	190,000	14,000
MEDICAL SUPPLIES	21,482	20,000	14,891	13,500	(6,500)
JANITORIAL SUPPLIES	16,157	16,000	14,182	15,100	(900)
LINEN SUPPLIES	1,151	3,000	1,069	1,600	(1,400)
REPAIR & MAINTENANCE SUPPLIES	1,696	3,000	2,154	2,225	(775)
VEHICLE/EQUIPMENT FUEL	0	0	5,899	4,000	4,000
POLICE SUPPLIES	1,857	2,200	792	1,120	(1,080)
UNIFORMS/APPAREL	1,331	2,000	2,952	2,200	200
MACHINERY & EQUIPMENT	6,566	0	2,850	0	0
FURNITURE & FIXTURES	3,029	1,800	503	0	(1,800)
--TOTAL DEPARTMENT--	1,966,670	2,270,920	2,142,458	2,094,310	(176,610)

PROBATION OFFICE

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

	Actual Expenditure FY/2008	Amended Budget FY/2009	Unaudited Expenditure FY/2009	Adopted Budget FY/2010	Total Over/Under
PROBATION OFFICE					
PART TIME COMM SUPERVISION OFFICER	17,175	11,700	16,770	16,040	4,340
FICA	1,314	895	1,283	1,227	332
PROF SRVS – OTHER	4,657	3,200	4,013	3,700	500
CRATER YOUTH CARE SERVICES	262,665	288,931	291,128	283,133	(5,798)
TELECOMMUNICATIONS	2,506	2,232	2,949	3,000	768
OFFICE SUPPLIES	770	800	270	400	(400)
VEHICLE/EQUIPMENT FUEL	0	0	359	600	600
--TOTAL DEPARTMENT--	289,087	307,758	316,771	308,100	342

OTHER CORRECTIONS AND DETENTION

The Department of Comprehensive Services strives to serve at-risk youth in the least restrictive, most effective environment for meeting their needs. This department consists of a service director, a part-time VJCCCA coordinator, and a part time Community Service coordinator. They provide youth and family services through a Community Policy & Management Team (CPMT), a Family Assessment and Planning team (FAPT), the Virginia Juvenile Crime Control Act Program (VJCCCA), and the Community Service program. This department works closely with Social Services, Probation 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 Expenditure FY/2008	Amended Budget FY/2009	Unaudited Expenditure FY/2009	Adopted Budget FY/2010	Total Over/Under
OTHER CORRECTION & DETENTION					
DIRECTOR COMP SRVS	49,123	60,737	60,737	64,010	3,273
VJCCCA COORDINATOR	36,917	31,858	22,740	20,855	(11,003)
COMMUNITY SUPERVISION COORDINATOR	15,132	16,775	17,322	17,781	1,006
FICA	7,476	8,366	2,364	7,852	(514)
RETIREMENT-VSRS	12,350	12,861	7,679	8,891	(3,970)
HOSPITAL/MEDICAL PLANS	9,345	9,345	11,252	5,405	(3,940)
GROUP LIFE INSURANCE	860	824	5,407	525	(299)
PROFESSIONAL SERVICES	10,940	12,003	664	11,120	(883)
PROGRAM EXPENSES	4,171	1,000	11,120	1,000	0
MAINTENANCE SERVICE CONTRACT	128	0	633	0	0
ADVERTISING	167	745	176	0	(745)
POSTAL SERVICES	383	450	430	400	(50)
TELECOMMUNICATIONS	2,321	2,200	2,446	2,200	0
INSURANCE	450	450	450	450	0
CONVENTION & EDUCATION	1,845	0	0	0	0
OFFICE SUPPLIES	1,477	1,300	1,344	1,500	200
VEHICLE/EQUIPMENT FUEL	1,194	1,500	1,778	2,300	800
CAPITAL OUTLAY	187	0	0	0	0
--TOTAL DEPARTMENT--	154,466	160,414	146,543	144,289	(16,125)

BUILDING INSPECTIONS

This department handles all stages of building and safety code regulation compliance, which include but are not limited to, inspection of footings, plumbing, framing, electrical, insulation, soil related issues, utility hookups, and unsafe structures that threaten the health and safety of the citizens. To fulfill this duty, the four department members must remain current in building and safety code regulations. Due to the decrease in number of building activity in FY 2009, two positions were eliminated from this department as a result of the Efficiency Review (a building inspector and an administrative services assistant).

	Actual Expenditure FY/2008	Amended Budget FY/2009	Unaudited Expenditure FY/2009	Adopted Budget FY/2010	Total Over/Under
BUILDING INSPECTION					
BUILDING INSPECTOR	57,308	69,073	69,072	72,421	3,348
ASSISTANT BUILDING INSPECTOR	45,457	47,614	47,615	47,879	265
PROG SUPPORT SPEC	30,301	33,914	33,914	39,815	5,901
PLANS REVIEWER/BUILDING INSPECTOR	54,278	56,636	56,636	56,879	243
ADMIN SRVS ASST	24,374	25,275	19,173	0	(25,275)
CONSTRUCTION INSPECTOR	45,000	46,621	36,392	0	(46,621)
FICA	19,183	21,354	19,738	16,600	(4,754)
RETIREMENT - VSRS	30,366	38,771	36,270	30,140	(8,631)
HOSPITAL/MEDICAL PLANS	21,470	21,470	19,139	17,517	(3,953)
GROUP LIFE INSURANCE	2,117	2,484	2,141	1,780	(704)
PROF SRVS - OTHER	0	59,100	575	59,100	0
REPAIR AND MAINTENANCE	0	0	1,335	1,000	1,000
MAINTENANCE SERVICE CONTRACT	402	500	335	400	(100)
ADVERTISING	0	500	614	900	400
POSTAL SERVICE	488	500	529	600	100
TELECOMMUNICATIONS	2,514	2,500	4,836	4,300	1,800
MILEAGE	408	0	0	0	0
CONVENTION & EDUCATION	1,545	0	0	0	0
DUES/MEMBERSHIPS	540	750	160	610	(140)
REFUNDS-PERMITS	2,579	3,000	2,728	3,000	0
TRAINING - 2% STATE	6,218	6,000	3,272	4,600	(1,400)
OFFICE SUPPLIES	4,410	4,500	2,999	4,000	(500)
VEHICLE/EQUIPMENT FUEL	6,818	6,000	4,232	4,800	(1,200)
UNIFORMS/APPAREL	0	500	0	0	(500)
BOOKS AND SUBSCRIPTIONS	1,296	2,500	1,026	2,500	0
FURNITURE & FIXTURES	2,504	0	0	0	0
--TOTAL DEPARTMENT--	359,576	449,562	362,731	368,841	(80,721)

ANIMAL CONTROL & POUND

Under the supervision of the Sheriff's Office, Animal Control responds to emergency calls involving injured animals, attacks of livestock/poultry, and any type of domestic or wild animal bites. Investigations are conducted based on citizen complaints involving cruelty, property damage, and issues involving nuisance. The County operates a pound which secures and cares for stray animals and also offers them for adoption to the public. The department employs two animal control officers, a pound supervisor, and a part time pound attendant.

	Actual Expenditure FY/2008	Amended Budget FY/2009	Unaudited Expenditure FY/2009	Adopted Budget FY/2010	Total Over/Under
ANIMAL CONTROL/POUND					
ANIMAL CONTROL OFFICER	60,368	67,872	67,230	68,740	868
ANIMAL POUND SUPERVISOR	38,731	41,097	41,097	41,237	140
POUND ATTENDANT	0	22,729	0	0	(22,729)
OVERTIME	2,642	0	8,664	0	0
PART TIME ANIMAL POUND AIDE	15,756	0	16,613	16,062	16,062
FICA	8,823	10,075	10,089	9,642	(433)
RETIREMENT - VSRS	14,519	17,710	15,047	15,276	(2,434)
HOSPITAL/MEDICAL PLANS	12,030	15,471	11,459	11,530	(3,941)
GROUP LIFE INSURANCE	1,012	1,135	888	902	(233)
PROF SRVS - MEDICAL	2,845	4,450	5,822	5,000	550
PROF SRVS - OTHER	0	0	435	400	400
REPAIR & MAINTENANCE	563	500	3,013	4,000	3,500
MAINTENANCE SERVICE CONTRACT	427	500	420	420	(80)
ADVERTISING	839	250	587	475	225
ELECTRICAL SERVICE	6,086	5,500	6,669	7,200	1,700
HEATING SERVICE	1,956	2,000	1,543	2,000	0
TELECOMMUNICATIONS	1,617	1,525	1,498	1,450	(75)
CONVENTION & EDUCATION	2,285	0	0	0	0
DUES & MEMBERSHIPS	0	0	90	90	90
LIVESTOCK AND FOWL CLAIMS	832	1,700	962	1,300	(400)
COMMISSION ON SALE OF DOG TAGS	1,270	1,000	1,094	1,000	0
OFFICE SUPPLIES	1,735	1,250	1,182	1,100	(150)
FOOD SUPPLIES	624	2,500	1,724	1,900	(600)
GROUNDS MAINTENANCE SUPPLIES	3,233	4,500	2,610	2,000	(2,500)
MEDICAL SUPPLIES	1,027	1,300	1,027	1,250	(50)
JANITORIAL SUPPLIES	206	0	0	0	0
REPAIR & MAINTENANCE SUPPLIES	0	0	103	100	100
VEHICLE/EQUIPMENT FUEL	12,157	12,500	9,147	10,000	(2,500)
UNIFORMS/APPAREL	151	1,500	324	500	(1,000)
BOOKS AND SUBSCRIPTIONS	2,552	2,200	0	0	(2,200)
MACHINERY & EQUIPMENT	0	40,000	0	0	(40,000)
MOTOR VEHICLES	0	53,309	46,561	0	(53,309)
--TOTAL DEPARTMENT--	194,286	312,573	255,896	203,574	(108,999)

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.

	Actual Expenditure FY/2008	Amended Budget FY/2009	Projected Expenditure FY/2009	Adopted Budget FY/2010	Total Over/Under
MEDICAL EXAMINER					
PROF SRVS - MEDICAL	140	200	140	200	0
--TOTAL DEPARTMENT--	140	200	140	200	0

EMERGENCY COMMUNICATIONS

This department, comprised of a director, four shift supervisors and twelve 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.

	Actual Expenditure FY/2008	Amended Budget FY/2009	Unaudited Expenditure FY/2009	Adopted Budget FY/2010	Total Over/Under
COMMUNICATIONS					
COMMUNICATIONS MANAGER	44,447	59,481	48,663	63,743	4,262
COMMUNICATIONS OFFICERS	469,560	365,260	291,372	304,285	(60,975)
COMMUNICATIONS SUPERVISORS	0	138,854	154,573	140,237	1,383
OVERTIME	7,575	61,750	57,343	55,000	(6,750)
PART TIME HELP	44,560	3,250	8,845	10,000	6,750
FICA	41,839	48,087	41,497	43,878	(4,209)
RETIREMENT - VSRS	73,053	78,283	68,721	70,640	(7,643)
HOSPITAL/MEDICAL PLANS	62,536	73,483	48,189	46,189	(27,294)
GROUP LIFE INSURANCE	5,120	5,016	4,057	4,170	(846)
PROF SRVS - OTHER	(23)	0	148	200	200
REPAIR AND MAINTENANCE	8,432	11,300	8,581	10,200	(1,100)
MAINTENANCE SERVICE CONTRACT	132,325	154,857	132,837	141,000	(13,857)
PRINTING & BINDING	510	1,500	63	0	(1,500)
ADVERTISING	537	500	417	500	0
ELECTRICAL SERVICE	15,352	14,200	17,497	20,500	6,300
HEATING SERVICE	914	900	544	800	(100)
POSTAL SERVICE	4	0	15	0	0
TELECOMMUNICATIONS	32,809	89,115	37,062	62,650	(26,465)
LEASE/RENTAL OF EQUIPMENT	21,840	27,000	24,721	25,000	(2,000)
MILEAGE	81	0	0	0	0
CONVENTION & EDUCATION	2,859	0	0	0	0
DUES/MEMBERSHIPS	384	470	396	396	(74)
OFFICE SUPPLIES	3,658	3,500	2,583	2,000	(1,500)
UNIFORMS/APPAREL	2,887	2,000	2,231	2,200	200
BOOKS AND SUBSCRIPTIONS	551	400	806	225	(175)
COMMUNICATION EQUIPMENT	18,189	84,311	76,800	10,000	(74,311)
COMPUTER EQUIPMENT	3,315	500	300	0	(500)
--TOTAL DEPARTMENT--	993,314	1,224,017	1,028,263	1,013,813	(210,204)

PUBLIC WORKS

WASTE MANAGEMENT

The Waste Management department shares a Director with General Properties and consists of a sanitation supervisor and 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, waste water runoff control and closed landfill maintenance, recycling processing, and grounds keeping services for the Lake Chesdin dam area and several local Civil War sites. Most routine maintenance of the department's equipment is handled by County staff as well.

	Actual Expenditure FY/2008	Amended Budget FY/2009	Unaudited Expenditure FY/2009	Adopted Budget FY/2010	Total Over/Under
WASTE MANAGEMENT					
SANITATION SUPERVISOR	32,985	44,988	44,988	47,765	2,777
PART TIME CLEAN UP CREW	92,248	94,246	93,842	58,400	(35,846)
PART TIME EQUIPMENT OPERATOR	57,426	94,900	93,533	91,987	(2,913)
PART TIME MANNED SITE ATTENDANT	41,558	116,833	86,006	150,240	33,407
FICA	16,847	25,361	24,069	26,652	1,291
RETIREMENT - VSRS	4,766	6,249	6,249	6,635	386
HOSPITAL/MEDICAL PLANS	8,104	9,694	9,685	9,682	(12)
GROUP LIFE INSURANCE	322	400	369	392	(8)
PROF SRVS - OTHER	1,094,462	1,120,000	1,061,112	1,025,708	(94,292)
REPAIR AND MAINTENANCE	8,677	30,000	25,021	25,000	(5,000)
MAINTENANCE SERVICE CONTRACT	7,456	10,000	1,276	1,750	(8,250)
ADVERTISING	142	300	607	300	0
REPAIR AND MAINTENANCE - ROHOIC	1,192	2,500	174	0	(2,500)
REPAIR AND MAINTENANCE - MCKENNEY	0	2,700	1,388	0	(2,700)
ELECTRICAL SERVICE	7,360	6,300	13,290	13,600	7,300
POSTAL SERVICE	611	650	497	600	(50)
TELECOMMUNICATIONS	3,187	2,950	2,922	2,800	(150)
CONVENTION & EDUCATION	561	0	0	0	0
ELECTRICAL SERVICE - ROHOIC	758	1,000	682	550	(450)
WATER & SEWER-ROHOIC	1,105	900	875	975	75
ELECTRICAL SERVICE - MCKENNEY	0	600	255	0	(600)
WATER & SEWER-MCKENNEY	150	1,600	826	775	(825)
OFFICE SUPPLIES	801	500	1,009	1,000	500
REPAIR & MAINTENANCE SUPPLIES	16,933	10,000	26,826	26,000	16,000
VEHICLE/EQUIPMENT FUEL	65,541	30,000	36,068	42,000	12,000
UNIFORMS & APPAREL	0	0	289	200	200
MACHINERY & EQUIPMENT	5	30,000	30,000	0	(30,000)
--TOTAL DEPARTMENT--	1,463,197	1,642,671	1,561,857	1,533,011	(109,660)
	Actual Expenditure FY/2008	Amended Budget FY/2009	Unaudited Expenditure FY/2009	Adopted Budget FY/2010	Total Over/Under
BOATLANDINGS					
REPAIR AND MAINTENANCE	1,200	1,100	1,100	1,200	100
--TOTAL DEPARTMENT--	1,200	1,100	1,100	1,200	100

GENERAL PROPERTIES

This department strives to maintain a clean and safe environment in which to serve the citizens. General Properties shares a director with Waste Management and consists of two maintenance workers, a housekeeping supervisor and two custodians. The staff cleans and maintains all County buildings and performs routine maintenance inspections of facilities and mechanical systems. This department is also often responsible for managing construction and other capital improvement projects. Streetlight service is also provided to several areas of the County.

	Actual Expenditure FY/2008	Amended Budget FY/2009	Unaudited Expenditure FY/2009	Adopted Budget FY/2010	Total Over/Under
GENERAL PROPERTIES					
DIRECTOR BUILDINGS & GROUNDS	57,308	71,788	71,788	76,042	4,254
MAINTENANCE WORKERS	36,038	55,024	48,895	57,354	2,330
CUSTODIANS	47,165	43,667	43,667	45,391	1,724
MAINTENANCE SUPERVISOR	34,631	44,988	44,988	47,765	2,777
PART TIME HELP	1,041	1,500	755	0	(1,500)
FICA	12,961	16,483	15,435	17,331	848
RETIREMENT - VSRS	25,312	29,928	29,511	31,468	1,540
HOSPITAL/MEDICAL PLANS	25,595	24,820	23,779	24,406	(414)
GROUP LIFE INSURANCE	1,756	1,918	1,742	1,858	(60)
PROF SRVS - OTHER	0	0	4,378	0	0
REPAIR AND MAINTENANCE	27,508	25,000	33,073	27,000	2,000
MAINTENANCE SERVICE CONTRACT	118,876	125,400	120,906	126,000	600
ADVERTISING	1,049	500	488	500	0
PURCH GOVT SRVS-ARWA WATER USAGE	553,380	550,000	555,381	550,000	0
ELECTRICAL SERVICE	144,769	130,000	170,404	177,000	47,000
HEATING SERVICE	31,551	34,000	31,680	39,500	5,500
WATER & SEWER	144,960	170,444	170,448	175,855	5,411
TELECOMMUNICATIONS	7,589	7,650	8,419	8,000	350
BOILER INSURANCE	0	0	1,680	1,680	1,680
FIRE INSURANCE	0	14,960	14,960	15,460	500
OTHER PROPERTY INSURANCE	94,486	5,650	5,650	6,333	683
MOTOR VEHICLE INSURANCE	0	52,686	51,180	55,084	2,398
CONVENTION & EDUCATION	90	0	0	0	0
OFFICE SUPPLIES	186	300	168	150	(150)
GROUNDS MAINTENANCE SUPPLIES	1,427	1,000	651	450	(550)
JANITORIAL SUPPLIES	12,828	11,500	18,571	20,000	8,500
REPAIR & MAINTENANCE SUPPLIES	56	0	14,392	15,000	15,000
VEHICLE/EQUIPMENT FUEL	8,701	7,100	5,710	6,000	(1,100)
UNIFORMS & APPAREL	0	0	68	100	100
MACHINERY & EQUIPMENT	0	2,500	0	0	(2,500)
FURNITURE & FIXTURES	1,364	0	0	0	0
--TOTAL DEPARTMENT--	1,390,627	1,428,806	1,488,767	1,525,727	96,921
	Actual Expenditure FY/2008	Amended Budget FY/2009	Unaudited Expenditure FY/2009	Adopted Budget FY/2010	Total Over/Under
STREETLIGHTS					
ELECTRICAL SERVICE	39,973	36,000	42,203	43,000	7,000
--TOTAL DEPARTMENT--	39,973	36,000	42,203	43,000	7,000

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 & control, health promotion, environmental protection and emergency preparedness & 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.

Central Virginia Health Planning Agency

The organization's mission is to facilitate accessible, cost-effective, and high quality health services to communities through planning and collaborative efforts. Dinwiddie County funds are used to help support the personnel necessary to maintain the Agency's website and to provide community health planning expertise to community-based organizations addressing health improvement needs. Moreover, the funds are used to develop resources (grants, contracts, other funding) to support these information and planning needs, thereby leveraging local dollars for greater community impact.

	Actual Expenditure FY/2008	Amended Budget FY/2009	Unaudited Expenditure FY/2009	Adopted Budget FY/2010	Total Over/Under
LOCAL HEALTH DEPARTMENT					
CONTRIBUTION-DINWIDDIE HEALTH	226,430	242,760	242,757	229,161	(13,599)
CONTRIBUTION-CENTRAL VA HEALTH	500	1,000	1,000	950	(50)
--TOTAL DEPARTMENT--	226,930	243,760	243,757	230,111	(13,649)

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.

Southside Sheltered Workshop

The organization's mission is to provide training and work experience for mentally and physically challenged adults. Funds are used for program services, work supplies, client personal needs, client salaries, etc.

	Actual Expenditure FY/2008	Amended Budget FY/2009	Unaudited Expenditure FY/2009	Adopted Budget FY/2010	Total Over/Under
MENTAL HEALTH/RETARDATION					
CONTRIBUTION-DISTRICT 19 SRV	62,924	66,286	66,286	66,287	1
CONTRIBUTION-SS SHELTD WORKSHOP	4,000	4,000	4,000	3,800	(200)
--TOTAL DEPARTMENT--	66,924	70,286	70,286	70,087	(199)

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 Expenditure FY/2008	Amended Budget FY/2009	Unaudited Expenditure FY/2009	Adopted Budget FY/2010	Total Over/Under
AREA AGENCY ON AGING					
CONTRIBUTION-CRATER AAA	7,000	17,000	17,000	16,150	(850)
--TOTAL DEPARTMENT--	7,000	17,000	17,000	16,150	(850)

OTHER SOCIAL SERVICES

Tri-City Literacy Council

Since 1978 the Tri-City Literacy Council has provided public literacy education and service to the cities of Petersburg, Hopewell, and Colonial Heights, the counties of Dinwiddie, Prince George, Sussex and Chesterfield, and the Fort Lee Quartermaster Center. The Literacy Council recruits volunteer tutors and trains them to teach literacy skills. The Council also trains volunteers to become English as a Second Language (ESL) tutors.

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 12 county service area by providing help and safety, and temporary housing away from the abusers. A goal is to empower victims to become survivors and to assist them in regaining control of their lives. Services include a 24 hour staffed hotline, emergency transportation to the shelter, information and referrals, parenting and life skills classes, court advocacy, 24 hour staff availability and follow-up care.

CARES, Inc.

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

Legal Aid Justice Center

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

Foster Grandparent Program, Inc.

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

	Actual Expenditure FY/2008	Amended Budget FY/2009	Unaudited Expenditure FY/2009	Adopted Budget FY/2010	Total Over/Under
OTHER SOCIAL SERVICES					
CONTRIBUTION-TRI CITIES LITERACY		1,000	1,000	950	(50)
CONTRIBUTION-MADELINES HOUSE		1,000	1,000	950	(50)
CONTRIBUTION-CARES	2,750	2,750	2,750	2,613	(137)
CONTRIBUTION-LEGAL AID	13,376	13,376	13,376	12,707	(669)
CONTRIBUTION-FOSTER GRANDPARENTS	4,896	5,000	5,000	4,750	(250)
CONTRIBUTION-MISC	1,000	1,000	1,000	0	(1,000)
--TOTAL DEPARTMENT--	22,022	24,126	24,126	21,970	(2,156)

EDUCATION

Dinwiddie County supports and contributes to the following colleges:

Richard Bland College

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

Virginia State University

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

John Tyler Community College

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

	Actual Expenditure FY/2008	Amended Budget FY/2009	Unaudited Expenditure FY/2009	Adopted Budget FY/2010	Total Over/Under
CONTRIBUTIONS TO COLLEGES					
CONTRIBUTION-VSU	2,000	3,000	3,000	1,500	(1,500)
CONTRIBUTION-RBC	3,000	3,000	3,000	1,500	(1,500)
CONTRIBUTION-JTCC	2,942	3,000	3,000	1,500	(1,500)
--TOTAL DEPARTMENT--	7,942	9,000	9,000	4,500	(4,500)

PARKS, RECREATION, AND CULTURE

PARKS AND RECREATION

The Parks and Recreation Department is committed to providing and enhancing the quality of recreation and leisure services to the entire community. Various youth athletic programs, adult health programs, tours throughout the area, and recreation programs such as bridge and canasta evenings are offered. The primary location for services is the Eastside Community Enhancement Center, with additional programs and activities held in various County schools. The department has four full time employees and a number of part time employees and volunteers. A program coordinator position was eliminated as a result of the Efficiency Review.

	Actual Expenditure FY/2008	Amended Budget FY/2009	Unaudited Expenditure FY/2009	Adopted Budget FY/2010	Total Over/Under
PARKS AND RECREATION					
DIRECTOR PARKS/RECREATION	50,917	62,319	62,319	65,610	3,291
PROGRAM COORD CULTURAL	31,525	65,314	62,187	38,384	(26,930)
ASST DIR PARKS/RECREATION	37,968	48,382	48,382	51,346	2,964
PROGRAM COORD ATHLETICS	34,428	0	0	0	0
REC PROGRAM SUPERVISOR	0	33,831	38,769	42,293	8,462
PART TIME HELP	44,097	83,175	74,752	80,000	(3,175)
FICA	14,952	22,416	21,478	21,239	(1,177)
RETIREMENT - VSRS	21,568	29,148	29,577	27,451	(1,697)
HOSPITAL/MEDICAL PLANS	18,152	22,409	19,765	18,454	(3,955)
GROUP LIFE INSURANCE	1,512	1,868	1,746	1,621	(247)
PROF SRVS - OTHER	6,986	7,200	10,805	7,200	0
TEMP HELP - INSTRUCTORS	26,777	30,085	27,431	30,000	(85)
REPAIR AND MAINTENANCE	17,529	7,500	18,606	10,000	2,500
MAINTENANCE SERVICE CONTRACT	4,056	6,500	10,730	15,000	8,500
ADVERTISING	3,850	5,000	318	550	(4,450)
ELECTRICAL SERVICE	22,194	25,000	36,645	40,500	15,500
HEATING SERVICE	1,334	1,400	1,235	1,650	250
WATER & SEWER	4,959	6,100	6,408	6,575	475
POSTAL SERVICE	399	3,000	809	1,200	(1,800)
TELECOMMUNICATIONS	4,181	3,500	7,075	4,418	918
MILEAGE	520	0	0	0	0
MEALS & LODGING	0	0	0	0	0
CONVENTION & EDUCATION	(100)	0	0	0	0
DUES/MEMBERSHIPS	70	750	550	550	(200)
REFUNDS-PROGRAM FEES	3,464	2,500	4,862	0	(2,500)
OFFICE SUPPLIES	3,561	3,750	3,529	5,150	1,400
FOOD SUPPLIES	488	1,100	875	1,500	400
JANITORIAL SUPPLIES	6,877	6,000	1,744	3,000	(3,000)
REPAIR & MAINTENANCE SUPPLIES	0	0	46	24	24
VEHICLE/EQUIPMENT FUEL	498	2,000	890	2,000	0
EDUCATION/RECREATION SUPPLIES	104,970	115,900	98,996	99,000	(16,900)
SPECIAL EVENTS	11,575	15,000	14,029	17,000	2,000
MACHINERY & EQUIPMENT	26,840	50,000	46,886	0	(50,000)
FURNITURE & FIXTURES			4,964	0	0
--TOTAL DEPARTMENT--	506,147	661,147	656,405	591,715	(69,432)

REGIONAL 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 Expenditure FY/2008	Amended Budget FY/2009	Unaudited Expenditure FY/2009	Adopted Budget FY/2010	Total Over/Under
REGIONAL LIBRARY					
REGIONAL LIBRARY PAYMENT	243,235	251,847	251,844	251,844	(3)
--TOTAL DEPARTMENT--	243,235	251,847	251,844	251,844	(3)

COMMUNITY DEVELOPMENT

PLANNING/ZONING/GIS

The Planning/Zoning/GIS department provides staff support for the Planning Commission and the Board of Zoning Appeals, evaluates zoning changes, performs site plan review, enforces County Ordinances related to land use, and facilitates the update and implementation of the Comprehensive Land Use Plan. The director, zoning administrator, code compliance officer, environmental planner and program support specialist can assist with questions regarding new development, subdivision of land, erosion and sediment control, rezoning, GIS and code compliance issues. Three positions were not funded in FY 2010 as a result of the Efficiency Review: Planner I, GIS Technician, and Litter Control Officer.

	Actual Expenditure FY/2008	Amended Budget FY/2009	Unaudited Expenditure FY/2009	Adopted Budget FY/2010	Total Over/Under
PLANNING/ZONING/GIS					
DIRECTOR OF PLANNING	68,102	75,994	75,994	77,943	1,949
PLANNER/ZONING ADMINISTRATOR	48,226	55,988	37,392	48,000	(7,988)
PROG SUPPORT SPEC	28,562	31,010	31,011	31,541	531
CODE ENFORCEMENT OFFICER	40,675	44,612	44,612	45,518	906
E&S/BIO SOLID INSPECTOR	37,122	39,719	33,063	37,000	(2,719)
DIV CHIEF PLANNING/COMM DEV	29,104	82,069	82,076	83,787	1,718
PLANNER I	13,102	41,467	32,147	0	(41,467)
GIS TECHNICIAN	0	25,429	0	0	(25,429)
LITTER CONTROL OFFICER	0	25,429	652	0	(25,429)
PART TIME HELP	4,527	0	0	0	0
PLANNING COMMISSION SALARIES	9,150	12,600	7,742	12,600	0
BZA SALARIES	1,732	2,000	1,949	2,000	0
FICA	20,549	32,261	25,538	25,887	(6,374)
RETIREMENT – VSRS	39,402	58,576	46,515	44,974	(13,602)
HOSPITAL/MEDICAL PLANS	31,322	45,719	34,320	33,893	(11,826)
GROUP LIFE INSURANCE	2,691	3,753	2,746	2,655	(1,098)
PROF SRVS - ENGINEER/ARCHITE	14,305	28,400	31,762	35,000	6,600
PROF SRVS – OTHER	18,438	27,900	22,150	27,900	0
REPAIR AND MAINTENANCE	157	0	1,376	1,500	1,500
MAINTENANCE SERVICE CONTRACT	1,947	2,500	3,407	3,340	840
ADVERTISING	11,364	10,000	11,620	13,500	3,500
PURCHASE GOVT SRVS-RECORDING	63	0	0	0	0
POSTAL SERVICE	1,134	1,000	1,545	1,375	375
TELECOMMUNICATIONS	2,476	2,500	2,930	2,700	200
MILEAGE	690	0	0	0	0
CONVENTION & EDUCATION	2,656	0	0	0	0
DUES/MEMBERSHIPS	525	825	445	525	(300)
REFUNDS-PERMITS	1,500	1,500	0	0	(1,500)
OFFICE SUPPLIES	3,416	3,100	1,777	2,000	(1,100)
REPAIR & MAINTENANCE SUPPLIES	9,548	10,000	16,592	19,000	9,000
VEHICLE/EQUIPMENT FUEL	4,178	4,000	3,313	3,700	(300)
FURNITURE & FIXTURES	6,485	0	0	0	0
--TOTAL DEPARTMENT--	453,148	668,351	552,673	556,338	(112,013)
PUBLIC NUISANCE CONTROL					
PROF SRVS – OTHER	2,940	2,500	6,325	8,000	5,500
--TOTAL DEPARTMENT--	2,940	2,500	6,325	8,000	5,500

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 director working with state, regional, and local groups, including the Dinwiddie County Industrial Development Authority, markets the County and generates economic opportunities. A marketing associate position was eliminated as a result of the Efficiency Review.

	Actual Expenditure FY/2008	Amended Budget FY/2009	Unaudited Expenditure FY/2009	Adopted Budget FY/2010	Total Over/Under
ECONOMIC DEVELOPMENT					
DIR OF ECON DEV	48,846	57,270	58,738	60,926	3,656
MARKETING ASSOCIATE		25,429	5,923	4,661	(20,768)
FICA	3,501	6,326	4,562	8,463	2,137
RETIREMENT - VSRS	6,961	11,487	8,853	6,110	(5,377)
HOSPITAL/MEDICAL PLANS	6,922	10,028	6,966	500	(9,528)
GROUP LIFE INSURANCE	514	736	529	485	(251)
PROF SRVS - ENGINEER/ARCHITECT	7,427	25,000	3,800	25,000	0
PROF SRVS - OTHER	4,345	0	22	0	0
REPAIRS AND MAINTENANCE	0	0	69	0	0
ADVERTISING	15,345	15,000	3,388	15,000	0
MARKETING	9,677	10,000	14,159	10,000	0
POSTAL SERVICE	24	0	105	0	0
TELECOMMUNICATIONS	1,459	2,500	2,213	2,000	(500)
LEASE/RENTAL OF BLDGS	1,050	1,800	1,800	1,800	0
MEALS & LODGING	99	0	0	0	0
CONVENTION & EDUCATION	449	0	0	0	0
DUES/MEMBERSHIPS	250	815	840	840	25
OFFICE SUPPLIES	543	700	691	389	(311)
VEHICLE/EQUIPMENT FUEL	20		67	125	125
COMPUTER EQUIPMENT	1,313		0	0	0
--TOTAL DEPARTMENT--	108,745	167,091	112,726	136,299	(30,792)

OTHER PLANNING AND COMMUNITY DEVELOPMENT

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

Dinwiddie Industrial Development Authority

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

Blackstone Area Bus System

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

Dinwiddie Airport and Industrial Authority

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

Petersburg Area Regional Tourism

The Petersburg Area Regional Tourism Corporation 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 11 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 markets the physical and human assets available within its eight member localities in order to stimulate and facilitate quality economic growth, which will result in the creation of jobs, expansion of the tax base and an enhanced quality of life throughout the southern Richmond-Petersburg metropolitan region. VGR provides marketing services for the County, including business attraction and retention services, as well as specialized economic development support services.

Friends of the Lower Appomattox River

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

Virginia's Retreat

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

Longwood University, Crater Small Business Development Center

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

	Actual Expenditure FY/2008	Amended Budget FY/2009	Unaudited Expenditure FY/2009	Adopted Budget FY/2010	Total Over/Under
OTHER PLAN/COMMUNITY DEV					
IDA MEMBER SALARIES	0	4,200	5,522	6,300	2,100
FICA	0	300	422	480	180
PURCHASE GOVT SRVS-BABS	0	0	0	8,000	8,000
CONTRIBUTION-AIRPORT AUTHORITY	43,500	43,500	43,500	43,500	0
CONTRIBUTION-PBURG AREA TOURISM	29,000	50,000	50,000	15,000	(35,000)
CONTRIBUTION-CRATER PDC	16,705	16,705	16,705	16,705	0
CONTRIBUTION-VA GATEWAY REGION	29,464	29,464	29,464	27,990	(1,474)
CONTRIBUTION-DINWIDDIE CO IDA	3,500	0	0	0	0
CONTRIBUTION-MISC	8,500	9,500	9,300	7,350	(2,150)
MOTOR VEHICLES-BABS	0	8,810	8,810	0	(8,810)
--TOTAL DEPARTMENT--	130,669	162,479	163,724	125,325	(37,154)

SOIL & WATER CONSERVATION DISTRICT

The County also supports and contributes to the following organizations:

South Centre' Corridors RC&D Council

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

Appomattox River Soil & Water Conservation District

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

	Expenditure FY/2008	Budget FY/2009	Expenditure FY/2009	Budget FY/2010	Total Over/Under
SOIL & WATER CONS DISTRICT					
CONTRIBUTION-RC&D COUNCIL	3,000	3,000	3,000	3,000	0
CONTRIBUTION-APPOMATTOX SOIL	12,500	12,500	12,500	12,500	0
--TOTAL DEPARTMENT--	15,500	15,500	15,500	15,500	0

VIRGINIA COOPERATIVE EXTENSION PROGRAM

Virginia Cooperative Extension brings the resources of Virginia's land-grant universities, Virginia Tech and Virginia State University, to the people of the commonwealth. This organization provides education through programs in Agriculture and Natural Resources, Family and Consumer Sciences, 4-H Youth Development, and Community Viability. The department uses science based programs to promote effective soil testing, fertilizer application, insect management, and pesticide use, with the goals of reducing costs to the producer and protect the environment. The Dinwiddie office is staffed with 3 full time employees, and a summer internship program.

	Actual Expenditure FY/2008	Amended Budget FY/2009	Unaudited Expenditure FY/2009	Adopted Budget FY/2010	Total Over/Under
*COOPERATIVE EXTENSION PROGRAM					
EXTENSION PROGRAM ASSISTANT	0	22,975	16,381	25,301	2,326
FICA	0	1,758	1,220	1,936	178
RETIREMENT - VSRS	0	3,488	2,343	3,514	26
HOSPITAL/MEDICAL PLANS	0	3,924	2,614	3,921	(3)
GROUP LIFE INSURANCE	0	230	138	207	(23)
PROF SRVS - OTHER	0	0	22	0	0
MAINTENANCE SERVICE CONTRACT	2,747	1,500	1,355	1,800	300
ADVERTISING	0	0	108	0	0
PURCH GOVT SRVS-COOP EXTENSION	50,562	58,427	54,287	56,427	(2,000)
TELECOMMUNICATIONS	1,224	1,100	933	1,150	50
LEASE/RENTAL OF BLDGS	14,025	17,100	17,100	17,100	0
CONVENTION & EDUCATION	445	1,000	175	286	(714)
DUES/MEMBERSHIPS	0	0	365	365	365
AGRICULTURAL SUPPLIES	174	0	0	0	0
VEHICLE/EQUIPMENT FUEL	14	0	0	0	0
PLASTIC PEST CONTAINERS(STATE)	1,667	1,700	1,628	1,628	(72)
--TOTAL DEPARTMENT--	70,858	113,202	98,670	113,635	433

TRANSFERS TO OTHER FUNDS

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

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

	Actual Expenditure FY/2008	Amended Budget FY/2009	Unaudited Expenditure FY/2009	Adopted Budget FY/2010	Total Over/Under
TRANSFERS TO OTHER FUNDS					
TRANSFERS TO SOCIAL SERVICES	387,300	456,856	451,874	435,653	(21,203)
TRANSFERS TO SCHOOL FUND	11,683,892	11,341,287	11,341,287	11,341,287	(69,715)
TRANSFERS TO COMMUNITY DEV FUND	0	0	0	1,000,000	1,000,000
TRANSFERS TO CSA FUND	115,683	251,250	251,250	251,250	0
TRANSFERS TO LAW LIBRARY FUND	5,000	0	0	0	0
TRANSFERS TO SCHOOL CAPITAL PROJECTS	529,980	254,000	254,000	150,000	(104,000)
TRANSFERS TO VJCCA	128,407	0	0	0	0
TRANSFERS TO GEN. CAPITAL PROJECTS	1,000,000	3,713,678	2,599,149	2,700,000	(1,013,678)
TRANSFERS TO COUNTY DEBT SERV	2,282,024	2,171,595	2,171,595	2,245,140	73,545
TRANSFERS TO SCHOOL DEBT SERV	2,468,522	2,571,693	2,571,693	4,474,050	1,902,357
TRANSFERS TO OTHER FUNDS		0	4,116		0
--TOTAL DEPARTMENT--	18,600,808	20,760,359	19,644,910	22,597,380	1,767,306

SPECIAL REVENUE FUNDS

MEALS TAX

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

JAIL PHONE COMMISSION

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

RECREATION

Contributions made to the recreation department for the Fall Festival and other specific purposes are deposited to this fund and used for specific recreation activities.

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 one part time and 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 obtained from and used for economic development and recreation activities.

COMPREHENSIVE SERVICES ACT

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

LAW LIBRARY

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

FIRE & EMS PROGRAMS

The Virginia Department of Fire Programs provides funds to pay for training, firefighting equipment and protective clothing for the County's volunteer fire companies. In addition the Virginia Office of EMS receives funding allocated from the Four-for-Life program annually. This funding is legislated by the Code of Virginia §46.2-694 which stipulates that an additional \$4 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.

SPECIAL REVENUE FUNDS - REVENUES

		Actual Revenue FY/2008	Budget Revenue FY/2009	Projected Revenue FY/2009	Budget Revenue FY/2010	Budget Variance
FUND #-102	MEALS TAX FUND					
001211-0100	MEALS TAX	-558,841	-550,000	-534,864	-500,000	50,000
	--TOTAL DEPARTMENT--	-558,841	-550,000	-534,864	-500,000	50,000
FUND #-103	JAIL PHONE COMMISSION FUND					
001899-1300	COMMISSION FROM INMATES	-5,578	-5,000	-6,548	-5,000	0
	--TOTAL DEPARTMENT--	-5,578	-5,000	-6,548	-5,000	0
FUND #-105	RECREATION FUND					
004105-0101	TRANSFER FROM GEN FUND	0	0	-289	0	0
001899-0300	GIFTS/DONATIONS PRIVATE SOURCES	0	-8,000	-8,149	0	8,000
001899-0100	RECREATION FEES	-4,082	0	0	-5,000	-5,000
	--TOTAL DEPARTMENT--	-4,082	-8,000	-8,438	-5,000	3,000
FUND #-140	SOCIAL SERVICES FUND					
001611-0100	STATE AND FEDERAL REVENUE	-2,049,904	-2,548,722	2,548,722	2,283,677	265,045
001899-0200	CAMERON FOUNDATION GRANT	0	0	0	0	0
004105-0101	TRANSFER FROM GENERAL FUND	-387,300	-456,856	-456,856	-435,653	21,203
	--TOTAL DEPARTMENT--	-2,437,204	-3,005,578	3,005,578	2,719,330	286,248
FUND #-202	CDBG GRANT FUND***					
001899-0100	PAYMENT & INTEREST ACCOUNT	-928	0	-664	0	0
003201-0001	CDBG MEDICAL CENTER GRANT	0	-700,000	-150,000	-550,000	150,000
	--TOTAL DEPARTMENT--	-928	-700,000	-150,664	-550,000	150,000
FUND #-209	LITTER GRANT/RECYCLING FUND***					
001899-0100	LITTER GRANT- RECYCLING	-29,147	-20,000	-15,750	-16,000	4,000
002402-0700	LITTER CONTROL GRANT	-8,867	-8,500	-8,523	-8,500	0
	--TOTAL DEPARTMENT--	-38,014	-28,500	-24,273	-24,500	4,000

		Actual Revenue FY/2008	Budget Revenue FY/2009	Projected Revenue FY/2009	Budget Revenue FY/2010	Budget Variance
FUND #-210	COMMUNITY DEVELOPMENT FUND					
001899-0301	DONATION-SALE OF AIRPORT AUTH LAND	0	-88,528	-88,528	0	88,528
001899-0302	DONATION-SALE OF IDA LAND	0	0	0	0	0
					-	-
004105-0210	TRANSFER FROM GENERAL FUND	0	0	0	1,000,000	1,000,000
					-	-
	--TOTAL DEPARTMENT--	0	-88,528	-88,528	1,000,000	-911,472
FUND #-219	COMPREHENSIVE SERVICES FUND					
002404-1300	REVENUE-STATE CSA	-267,417	-498,750	-371,529	-498,750	0
004105-0101	TRANSFER FROM GENERAL FUND	-115,683	-251,250	-251,250	-251,250	0
	--TOTAL DEPARTMENT--	-383,100	-750,000	-622,779	-750,000	0
FUND #-226	LAW LIBRARY FUND					
001501-0400	LAW LIBRARY FEES	-2,356	-2,300	-2,297	-2,300	0
004105-0101	TRANSFER FROM GENERAL FUND	-5,000	0	0	0	0
	--TOTAL DEPARTMENT--	-7,356	-2,300	-2,297	-2,300	0
FUND #-228	FIRE PROGRAMS/EMS GRANT FUND					
001899-0201	DONATIONS	-1,012	-500	-736	0	500
001901-3160	TRAINING CLASSES	0	0	0	0	0
002404-0200	FOUR FOR LIFE PROGRAM	-42,425	-22,000	-22,713	-22,000	0
002404-1100	MINI GRANT - FIRE PROGRAMS	-7,740	0	0	0	0
002404-1200	FIRE PROGRAMS FUND	-63,401	-60,000	-65,450	-65,000	-5,000
	--TOTAL DEPARTMENT--	-114,578	-82,500	-88,899	-87,000	-4,500
FUND #-229	FORFEITED ASSET SHARING FUND					
001899-1300	SEIZURE FUNDS-SHERIFF	-1,992	0	-14,205	-12,500	-12,500
001899-1301	SEIZURE FUNDS-COMMONWEALTH ATTY	-539	0	-2,373	-2,500	-2,500
	--TOTAL DEPARTMENT--	-2,531	0	-16,578	-15,000	-15,000

SPECIAL REVENUE FUNDS – EXPENDITURES

	Actual Expenditure FY/2008	Budget Expenditure FY/2009	Projected Expenditure FY/2009	Budget Expenditure FY/2010	Budget Variance
FUND #-102 MEALS TAX FUND					
093100-9402 TRANSFER TO SCHOOL DEBT SERVICE	500,000	1,050,000	1,050,000	550,000	-500,000
--TOTAL DEPARTMENT--	500,000	1,050,000	1,050,000	550,000	-500,000
FUND #-103 JAIL PHONE COMMISSION FUND					
033100-5230 JAIL PHONE COMMISSION	2,270	5,000	2,712	5,000	0
--TOTAL DEPARTMENT--	2,270	5,000	2,712	5,000	0
FUND #-105 RECREATION FUND					
071100-6013 EDUCATIONAL/RECREATIONAL SUPPLIES	7,607	8,000	8,000	5,000	-3,000
--TOTAL DEPARTMENT--	7,607	8,000	8,000	5,000	-3,000
FUND #-140 SOCIAL SERVICES FUND					
053000-0140 SOCIAL SERVICE WARRANTS	2,375,102	3,067,679	3,067,679	2,719,330	-348,349
093100-0101 TRANSFER TO GENERAL FUND	203,592	0	0	0	0
--TOTAL DEPARTMENT--	2,578,694	3,067,679	3,067,679	2,719,330	-348,349
FUND #-202 CDBG GRANT FUND					
094100-3140 PROF SRVS-ENG/ARCHITECT	0	700,000	144,501	550,000	-150,000
094100-3160 PROF SRVS-OTHER	0	0	3,750	0	0
094100-3600 ADVERTISING	749	0	964	0	0
094100-5210 POSTAL SERVICE	0	0	554	0	0
094100-6001 OFFICE SUPPLIES	0	0	231	0	0
--TOTAL DEPARTMENT--	749	700,000	150,000	550,000	-150,000
FUND #-209 LITTER GRANT/RECYCLING FUND					
046200-1101 RECYCLING LABOR	4,798	0	0	0	0
046200-3160 PROF SRVS - OTHER	300	0	0	0	0
046200-6014 OTHER OPERATING SUPPLIES	2,352	28,500	8,083	25,500	-3,000
042600-8001 MACHINERY & EQUIPMENT	7,550	0	20,417	0	0
--TOTAL DEPARTMENT--	15,000	28,500	28,500	25,500	-3,000

	Actual Expenditure FY/2008	Budget Expenditure FY/2009	Projected Expenditure FY/2009	Budget Expenditure FY/2010	Budget Variance
FUND #-210 COMMUNITY DEVELOPMENT FUND					
071100-6099 RECREATION MISC EXP	0	15,000	15,000	0	-15,000
081500-6099 ECON DEV MISC EXP	0	73,528	12,751	1,060,777	987,249
--TOTAL DEPARTMENT--	0	88,528	27,751	1,060,777	972,249
FUND #-219 COMPREHENSIVE SERVICES FUND					
053000-0219 CSA WARRANTS	568,063	750,000	622,779	750,000	0
093100-0208 TRANSFER TO FUND 304	12,500	0	0	0	0
--TOTAL DEPARTMENT--	580,563	750,000	622,779	750,000	0
FUND #-226 LAW LIBRARY					
021800-6012 LAW LIBRARY-COURTHOUSE	837	13,752	0	0	-13,752
021800-6013 LAW LIBRARY-COUNTY ADMIN	4,649	0	2,300	2,300	2,300
--TOTAL DEPARTMENT--	5,486	13,752	2,300	2,300	-11,452
FUND #-228 FIRE PROGRAMS AND EMS FUNDS					
032200-5540 CONVENTION & EDUCATION	50,073	0	3,135	5,000	5,000
032200-5690 FIRE PROGRAMS - DINWIDDIE	7,117	11,000	13,708	11,000	0
032200-5691 FIRE PROGRAMS - FORD	29,896	11,000	10,101	11,000	0
032200-5692 FIRE PROGRAMS - MCKENNEY	3,515	5,000	6,225	5,000	0
032200-5693 FIRE PROGRAMS - NAMOZINE	11,928	11,000	2,514	11,000	0
032200-5694 FIRE PROGRAMS - OLD HICKORY	7,507	11,000	7,006	11,000	0
032200-5695 FIRE PROGRAMS - CARSON	12,864	6,000	0	6,000	0
032200-5699 FIRE PROGRAMS - SHARED SRVS	1,214	5,000	1,625	5,000	0
032200-8001 MACHINERY & EQUIPMENT	2,029	0	0	0	0
032300-3200 TEMP HELP - INSTRUCTORS	0	22,500	9,317	22,000	-500
032300-6004 MEDICAL SUPPLIES	1,087	0	254	0	0
032300-6011 UNIFORMS & APPAREL		0	1,034	0	0
032300-8001 MACHINERY & EQUIPMENT	16,359	0	1,000	0	0
032400-3150 MISC GRANT EXPENDITURES	4,454	0	7,801	0	0
032400-8215 HOMELAND SECURITY GRANTS	0	0	0	0	0
--TOTAL DEPARTMENT--	148,043	82,500	63,720	87,000	4,500

	Actual Expenditure FY/2008	Budget Expenditure FY/2009	Projected Expenditure FY/2009	Budget Expenditure FY/2010	Budget Variance
FUND #-229 FORFEITED ASSET SHARING PROG					
022100-1301 EXTRA HELP/CA	0	0	5,000	0	0
022100-3160 PROF SRVS - OTHER	0	0	135	0	0
022100-3310 REPAIR & MAINTENANCE	0	0	0	0	0
022100-5540 CONVENTION & EDUCATION	0	0	300	0	0
022100-5810 DUES & MEMBERSHIPS	0	0	650	0	0
022100-6001 OFFICE SUPPLIES	0	0	332	0	0
022100-8002 FURNITURE & FIXTURES	5,438	52,761	0	48,844	-3,917
031200-5540 CONVENTION & EDUCATION	0	0	3,000	0	0
031200-6010 POLICE SUPPLIES	15,159	18,028	8,039	18,445	417
031200-8001 MACHINERY & EQUIPMENT	0	0	4,044	0	0
--TOTAL DEPARTMENT--	20,597	70,789	21,500	67,289	-3,500

SCHOOL FUNDS

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

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

School Funds Revenue Analysis

Revenue assumptions for FY 2010 include level funding for the local appropriation, a \$3.2 million decrease in State Revenue, and a 123% increase in Federal Revenue due to American Recovery and Reinvestment Act funds.

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, technology improvements and other capital projects.

State Aid

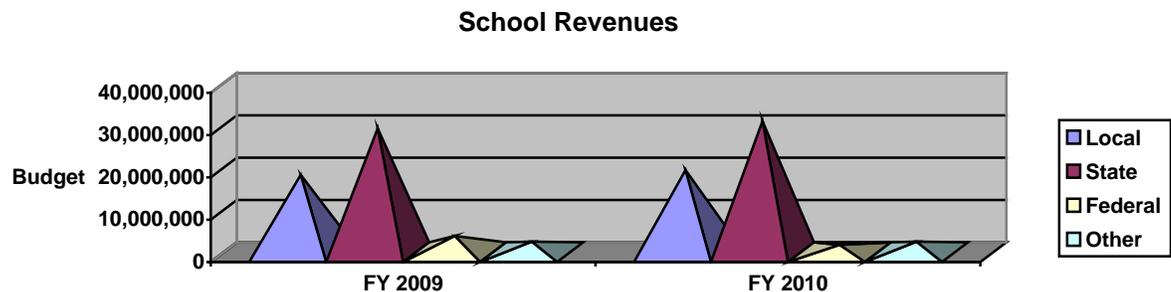
State Aid includes these primary categories: 1) sales tax distribution – 1% of all sales tax is returned to localities for education based on the locality's school age population; 2) Standards of Quality – funds are distributed to a locality based on the locality's ability to pay (composite index). This 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, school construction funds, lottery proceeds, technology funds and fringe benefit reimbursement.

Federal Aid

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

Charges for Services & Local Miscellaneous Receipts

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



School Funds Expenditure Analysis

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

FUND	CATEGORY	FY 2010	Y 2009	% CHANGE
Fund 205	Instruction	\$28,611,496	\$29,737,930	-3.79%
Fund 205	Technology	\$1,659,605	\$1,911,508	-13.18%
Fund 303	Federal Programs	\$1,950,128	\$1,722,053	13.24%
Fund 206	Textbooks	\$400,000	\$760,007	-4.74%
	Total Instruction	\$32,621,229	\$34,131,498	-4.42%
Fund 205	Total Administration Attendance & Health	\$1,815,214	\$1,766,704	2.75%
Fund 205	Pupil Transportation	\$3,238,575	\$3,301,221	-1.90%
Fund 205	Operation and Maintenance	\$5,521,546	\$5,407,597	2.10%
Fund 207	School Nutrition Services	\$2,045,000	\$1,963,511	4.15%
Fund 205	Facilities	\$28,688	\$155,216	-81.52%
Fund 302	Capital Projects	\$633,256	\$1,304,000	-51.44%
	Total Facilities	\$661,944	\$1,459,216	-54.64%
Fund 402	Debt Service	\$7,479,297	\$7,576,243	-1.28%
	Total Funds	\$53,382,805	\$55,605,990	-4.00%

Further details of the FY 2010 School budget are available in a separate document that may be obtained from the School Board.

CAPITAL PROJECTS FUND

Each year a Capital Improvements Plan is developed for capital needs expenditures for the next five years. Although the Board of Supervisors approves the five-year plan, only the first year of the plan actually is appropriated. The following table lists CIP projects that were appropriated in past years and are still in progress. See Appendix B for the FY 2010-2014 CIP resolution.

CIP Fund Analysis

	Approved Expend	Donation/ Grant	Fiscal year ended:				PRELIM 6/30/09	Remaining in ongoing Project
			6/30/05	6/30/06	6/30/07	6/30/08		
Beg Fund Balance			729,841	1,423,585	2,596,654	1,457,619	1,154,220	
Annual Cash Transfer			1,376,512	2,000,000	567,932	1,000,000	2,599,149	
Donations				30,442	24,790	570	1,252	
Proffers							11,776	
Grant Funds				42,235		29,992	362,905	
Annual Funds Available			1,376,512	2,072,677	592,722	1,030,562	2,975,081	
Total Funds Available			2,106,353	3,496,262	3,189,376	2,488,181	4,129,302	
Project Expenditures								
Prior Approved Projects								
Pamplin Bldg Generator (\$86,000 Grant-fund 228)	20,153			(294)	(9,762)	(12,130)		0
Industrial Park Grant Match	232,000			(1,400)	(38,456)	(302,152)	110,009	0
GIS system	38,880		(40,222)					0
Replace 1997 Ambulance (\$42,235 Grant)	85,000	42,235		(112,743)				0
Replace Responder #3 McKenney	35,000		(35,326)					0
Namozine Fire Station Renovation	307,160		(250,837)		(23,540)			0
Eastside Pavilion and Parking Lot	114,750		(113,831)	(428)				0
Total Prior Approved Projects	832,943	42,235	(440,217)	(114,865)	(71,758)	(314,282)	110,009	0

CIP Fund Analysis

	Approved Expend	Donation/ Grant	6/30/05	Fiscal year ended:			PRELIM 6/30/09	Remaining in ongoing Project
				6/30/06	6/30/07	6/30/08		
FY 04/05 approved CIP (incl E911 upgrade)								
Pamplin Bldg HVAC System & Phone System	255,000			(37,875)	(182,175)		0	
Animal Shelter Expansion	148,000	52,751		(17,611)	(123,568)	(962)	(10,382)	48,228
Industrial Park Phase III Grant Match	25,000					(25,000)		0
GIS Completion Phase	26,760			(933)	(1,884)	(20,655)		0
Completion of E911 System-Digital Upgrade	376,512		(242,551)	(85,308)	(32,790)	(2,412)	(14,660)	0
Replace Tanker #4 Namozine (year 1)	225,000			(160,877)				0
Replace 1999 Ambulance	112,500			(112,743)				0
Total FY 04/05 Approved Projects	1,168,772	52,751	(242,551)	(415,348)	(340,417)	(49,029)	(25,042)	48,228
FY 05/06 Approved CIP								
Replace Tanker #4 Namozine (year 2)	145,000			(207,262)				0
Two Tankers, Engine, Ambulance	1,012,500				(1,009,909)	(565)		0
Brush Truck	50,000			(55,394)				0
Ford Fire Station Addition	500,000				(300)	(38,594)	(148,170)	312,936
Sports Complex - original appropriation	370,000	4,183			(27,679)	(102,804)	(153,097)	90,603
Convenience Center (Re-locate Rohoic)	56,400				(1,855)	(54,545)		0
Backhoe - Waste Mgmt	55,000				(54,305)			0
Police Cruisers - budgeted as a financed item	30,000			(106,740)				0
Transportation Dept Generator - School Board	30,000				(25,233)			0
Total FY 05/06 Approved Projects	2,248,900	4,183	0	(369,396)	(1,119,281)	(196,508)	(301,267)	403,539
FY 06/07 Approved CIP								
Rechassis Ambulance	70,000	61,867				(61,973)	(64,226)	0
Air Truck - Old Hickory	30,000							0
Clean-up Truck	44,000				(11,360)	(15,430)	(12,229)	0
Convenience Center (2nd Site)	59,610					(72,764)		0

CIP Fund Analysis

	Approved Expend	Donation/ Grant	Fiscal year ended:				PRELIM 6/30/09	Remaining in ongoing Project
			6/30/05	6/30/06	6/30/07	6/30/08		
3 School Buses	176,286				(176,286)		0	
Computer System Upgrade	125,000				(11,611)	(79,308)	34,081	
Total FY 06/07 Approved Projects	504,896	61,867	0	0	(199,257)	(229,475)	34,081	
FY 07/08 Approved CIP								
Brush Truck - Namozine	65,000					(62,906)	0	
E911 Frequencies	350,000					(89,197)	0	
Aerial Orthophotography	33,800					(31,532)	0	
School Buses	196,557					(196,557)	0	
Courthouse Security Upgrades	45,178	62,178				(107,760)	0	
Eastside Renovation	150,000					(97,118)	8,764	
McKenney Recreation	179,643	11,776			(1,044)	(98,890)	91,485	
Total FY 07/08 Approved Projects	1,020,178	73,954	0	0	(1,044)	(544,667)	100,249	
FY 08/09 CIP								
Ford Fire Department Completion of Project	800,000	120					800,120	
Waste Mgmt Convenience Centers - 3 sites	240,000					(133,938)	106,062	
Waste Mgmt - Truck for Roll Off Containers	50,000					(49,900)	100	
Ball Field Project -- Grant Match	1,250,000	100,000					235,471	
South Central Waste Water Authority Expansion	150,000						150,000	
Econ Dev Road Access VDOT match & contingency	250,000	168,852				(635,265)	(216,413)	
IT -- Voice over IP telecommunications	28,500						28,500	
IT -- Network Infrastructure	125,000					(197,985)	(72,985)	
School Buses - 10	800,000					(800,000)	0	
Total FY 08/09 CIP	3,693,500	268,972	0	0	0	0	-1,817,088	1,030,856
Total Project Expenditures	9,469,189	503,962	(682,768)	(899,608)	(1,731,757)	(1,333,961)	(2,512,349)	1,616,953
Ending Fund Balance			1,423,585	2,596,654	1,457,619	1,154,220	1,616,953	

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. (See annual financial statements for details on outstanding debt balances and repayment schedules.)

DEBT SERVICE BUDGET ANALYSIS

FUNDING SOURCES BY FISCAL YEAR	2009	2010	2011	2012	2013
COUNTY DEBT SERVICE					
TRANSFER FROM COUNTY GENERAL FUND	2,171,595	2,245,140	4,666,489	4,674,654	6,328,727
SCHOOL DEBT SERVICE					
TRANSFER FROM COUNTY DEBT SERVICE FUND	1,785,280	1,731,725	1,731,725	1,731,725	0
TRANSFER FROM COUNTY MEALS TAX FUND	1,050,000	550,000	550,000	550,000	550,000
TRANSFER FROM COUNTY GENERAL FUND	2,571,693	4,474,050	4,557,582	4,526,580	4,896,539
SCHOOL DEBT SERVICE FUND BALANCE	23,633	130,000			
STATE LOTTERY PROCEEDS	424,306	318,515	318,515	318,515	318,515
STATE SCHOOL CONSTRUCTION FUNDS	172,630	0	0	0	0
TRANSFER FROM SCHOOL OPERATING FUND	0	275,008	275,008	275,008	275,008
TRANSFER FROM SCHOOL CONSTRUCTION FUND	1,572,334	0	0	0	0
TOTAL	7,599,876	7,479,298	7,432,830	7,401,828	6,040,062
TOTAL DEBT SERVICE FUNDING SOURCES	9,771,471	9,724,438	12,099,319	12,076,482	12,368,789
EXPENDITURES BY FISCAL YEAR					
COUNTY DEBT SERVICE					
LEASE REVENUE BONDS	1,281,390	1,168,870	1,164,198	1,172,363	1,163,087
MEHERRIN RIVER REGIONAL JAIL AUTHORITY		131,600	1,105,874	1,105,874	1,105,874
CIP FINANCING			1,451,746	1,451,746	3,115,096
AIRPORT AUTHORITY VRA LOAN	59,038	59,038	59,038	59,038	59,038
DINWIDDIE WATER AUTHORITY LOANS	831,167	885,632	885,632	885,632	885,632
TOTAL	2,171,595	2,245,140	4,666,489	4,674,654	6,328,727
SCHOOL DEBT SERVICE					
LITERARY FUND LOANS	15,715	9,100			
GENERAL OBLIGATION BONDS	2,494,043	2,378,190	2,343,814	2,309,435	2,270,204
LEASE REVENUE BONDS	5,060,118	5,062,008	5,059,016	5,062,393	3,739,858
ADMIN FEES	30,000	30,000	30,000	30,000	30,000
TOTAL	7,599,876	7,479,298	7,432,830	7,401,828	6,040,062
TOTAL DEBT SERVICE EXPENDITURES	9,771,471	9,724,438	12,099,319	12,076,482	12,368,789
ANNUAL CHANGE	691,009	-47,033	2,374,881	-22,837	292,308

APPENDIX A REVENUE CLASSIFICATIONS

General Property Taxes

Real Estate Tax – The real estate tax is \$.68 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 5th and December 5th.

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 6th 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 received 1% of the Commonwealth's 5% sales tax on all local sales which is collected by merchants and remitted through the State to the County. This sales tax is also remitted to the Town of McKenney.

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

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

Utility Franchise License Tax – The utility franchise license tax is a tax on telephone and telegraph companies providing telephone or telegraph communications in the County. These companies must remit a license tax equal to ½ of 1% of the gross receipts of the previous year. This tax is due by January 31 of the license tax year.

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

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

Permits, Fees, and Licenses

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

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

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

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

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

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

Fines and Forfeitures

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

Use of Property and Money

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

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

Charges for Services

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

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

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

Recovered Costs

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

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

Non-Categorical State Aid

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

Wine Taxes – The Virginia Department of Alcoholic Beverage Control remits a portion of the state's wine tax back to localities. The tax amount is 4% of the retail price and the amount given to the County is based on the population.

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

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

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

Categorical State Aid

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

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

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

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

Emergency Medical Services: Four for Life – The Four for Life revenues consist of \$4 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 and GPS equipment.

Miscellaneous

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

Sale of Assets – The Sale of Assets is revenue from proceeds of assets that have been sold by the County.

**APPENDIX B
TAX & BUDGET RESOLUTIONS**

**RESOLUTION
ADOPTION OF CALENDAR YEAR 2009 TAX RATES**

WHEREAS, the Code of Virginia Section 58.1-3001 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 authorized under Section 35.1-3500, and machinery and tools; and

WHEREAS, notice of the 2009 levy has been published in local newspapers and a public hearing held on that levy in accordance with Code of Virginia Sections 58.1-3321 and 58.1-3007;

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

1. That the calendar year 2009 tax rates be set for the amounts shown below:

<u>TAX RATES</u>	<u>Rate per \$100 of Assessed Valuation</u>
Real Estate	.68
Mobile Homes	.68
Mineral Land	.68
Public Services	.68
Personal Property	4.90
Personal Property – volunteer vehicles	.25
Machinery & Tools	3.30
Certified Pollution Control Equipment	.30
Certified Recycling Equipment	3.30
Heavy Construction Machinery	3.30
Airplanes	.50

2. TAX RELIEF FOR QUALIFYING MOTOR VEHICLES In accordance with Dinwiddie Code Section 19-10(c), calendar year 2009 Tax Relief Rate is set at 59%.

Adopted by the Board of Supervisors of Dinwiddie County, Virginia, this 28th day of April, 2009

**RESOLUTION
ADOPTION OF FISCAL YEAR 2009-10 BUDGET
AND APPROPRIATION OF FUNDS**

WHEREAS, the County Administrator has prepared a Proposed Budget for the fiscal year beginning July 1, 2009 and ending June 30, 2010; and

WHEREAS, a public hearing on the FY 2009-10 budget was advertised and public hearing held on May 12, 2009 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, 2009 and ending June 30, 2010, and;

WHEREAS, the tax rates on real estate, tangible personal property, and machinery and tools were set on April 28, 2009 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 \$102,720,723 for the fiscal year (FY) 2009-10 is hereby approved as proposed on this date and hereby appropriated in the FY 2009-10 General and Other Funds for the offices and activities in the amounts as shown below:

Fund	Revenues	Expenditures
General	\$ 36,968,212	\$ 40,655,449
Meals Tax	\$ 500,000	\$ 550,000
Jail Phone	\$ 5,000	\$ 5,000
Recreation	\$ 5,000	\$ 5,000
Social Services	\$ 2,719,330	\$ 2,719,330
School Operations	\$ 40,599,805	\$ 40,599,805
School Textbooks	\$ 415,433	\$ 415,433
School Cafeteria	\$ 2,052,157	\$ 2,045,000
Comprehensive Services	\$ 750,000	\$ 750,000
Community Development	\$ 1,000,000	\$ 1,060,777
Law Library	\$ 2,300	\$ 2,300
Fire Programs	\$ 87,000	\$ 87,000
Forfeited Asset Sharing	\$ 15,000	\$ 67,289
School Construction	\$ 0	\$ 1,633,144
School Capital	\$ 150,000	\$ 633,256
School Grants	\$ 1,950,128	\$ 1,957,201
County Grants	\$ 574,500	\$ 575,500
County Capital	\$ 2,700,000	\$ 4,669,561
County Debt	\$ 2,245,140	\$ 3,976,863
School Debt	\$ 7,349,297	\$ 7,479,297
Total	\$100,088,302	\$109,887,205
Fund Balance	\$ 28,105,048	\$ 18,306,145
Less: Inter-fund Transfers	(\$ 25,472,627)	(\$ 25,472,627)
Total Resources & Requirements	\$102,720,723	\$102,720,723

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

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

Adopted by the Board of Supervisors of Dinwiddie County, Virginia, this 19th day of May, 2009

**RESOLUTION
ADOPTION OF FISCAL YEARS 2009/10 – 2013/14
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 2009/10 – 2013/14 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 2009/10 – 2013/14 CIP and Fiscal Year 2009/10 CIP is included in the Fiscal Year 2009/10 budget;

NOW THEREFORE BE IT RESOLVED by the Board of Supervisors of Dinwiddie County, Virginia that the proposed Fiscal Years 2009/10 – 2013/14 Capital Improvements Program is hereby adopted.

**COUNTY OF DINWIDDIE
FY 09/10 -- FY 13/14 PROPOSED CIP**

	total value	FY 09/10	FY 10/11	FY 11/12	FY 12/13	FY 13/14
FY 09/10 CIP						
Sports Complex	1,700,000	1,700,000				
Ford Volunteer Fire Dept - additional funds	1,000,000	1,000,000				
Total 09/10 CIP	2,700,000	2,700,000	0	0	0	0
FY 10/11 CIP						
Rechassis Rescue 42-DEMS	85,000		85,000			
Brush Truck - Old Hickory	65,000		65,000			
Sports Complex	1,300,000		1,300,000	**		
Radio System Trunking	3,500,000		3,500,000	**		
South Central Waste Water Authority Expansion	6,410,000		6,410,000	**		
Jail Authority	17,000,000		17,000,000	*		
School Buses	800,000		800,000			
Total FY 10/11 CIP	29,160,000	0	29,160,000	0	0	0
FY 11/12 CIP						
Air Truck - Old Hickory	350,000			350,000		
Replace Engine 52 - Old Hickory	475,000			475,000		
Brush Truck - Dinwiddie	75,000			75,000		
Replace Engine 4	485,000			485,000		
Rechassis Ambulance 81	90,000			90,000		
Rechassis Ambulance 11	90,000			90,000		
School Buses	800,000			800,000		
Museum	100,000			100,000		
Total FY 11/12 CIP	2,465,000	0	0	2,465,000	0	0
FY 12/13 CIP						
Rechassis Ambulance #83	100,000				100,000	***
Parking Lot Replacements at Fire Stations	170,000				170,000	***

**COUNTY OF DINWIDDIE
FY 09/10 -- FY 13/14 PROPOSED CIP**

	total value	FY 09/10	FY 10/11	FY 11/12	FY 12/13	FY 13/14
Replace Ambulance #41	195,000				195,000	***
Sutherland Fire Station	3,000,000				3,000,000	***
Human Services Bldg	10,000,000				10,000,000	***
IT - Data Center	1,500,000				1,500,000	***
McKenney Recreation	1,000,000				1,000,000	***
Fully redundant computer & phone system	500,000				500,000	***
School Buses	800,000				800,000	***
Total FY 12/13 CIP	17,265,000	0	0	0	17,265,000	0
FY 13/14 CIP						
School Renovations	28,655,450					28,655,450
School Buses	800,000					800,000
Rowanty Renovations	2,223,945					2,223,945
Heavy Vehicle Maintenance Facility	800,000					800,000
Medium Duty Ambulance - for expanded coverage	185,000					185,000
Eastern Area Fire Station	2,911,800					2,911,800
Western Area Fire Station	2,341,020					2,341,020
Total FY 13/14 CIP	37,917,215	0	0	0	0	37,917,215
Total CIP	89,507,215	2,700,000	29,160,000	2,465,000	17,265,000	37,917,215
Potential Debt Service Schedule	Principal	Interest rate	years	annual pymt		
*MRRJA	17,000,000	5%	30	1,105,874		
**Sports Complex, Radio Trunking, SCWWA	11,210,000	5%	10	1,451,746		
***FY 2012/13 CIP	17,265,000	5%	15	1,663,350		

Adopted by the Board of Supervisors of Dinwiddie County, Virginia, this 19th day of May, 2009

**APPENDIX C
PAID FULL-TIME EQUIVALENTS**

County Employees by Function	FY 2008 Actual	FY 2009 Budget	FY 2009 Actual	FY 2010 Budget
General government				
County Administration	2.00	2.00	2.00	2.00
County Attorney	2.02	2.80	2.31	2.20
Human Resources	0.00	1.00	0.65	1.00
Commissioner of Revenue	5.73	7.00	5.56	5.50
Business License/Land Use	2.00	2.00	2.00	2.00
Treasurer	5.27	5.85	5.68	5.62
Accounting	3.00	3.00	2.75	2.00
Information Technology	1.92	3.00	2.74	3.00
Purchasing	1.00	1.00	0.75	0.00
Registrar	1.64	1.50	1.70	1.62
Judicial administration				
Clerk of the Circuit Court	4.84	5.69	5.82	5.00
Victim Witness Program	1.00	1.00	1.00	1.00
Commonwealth's Attorney	6.03	6.63	6.56	6.63
Public safety				
Law Enforcement	48.26	49.20	48.98	49.40
EMS	19.48	21.00	19.37	19.40
Fire & Rescue Services	3.00	3.00	3.01	3.00
Jail	16.20	17.00	16.40	16.20
Probation-Community Supervision only	0.80	0.50	0.83	0.80
Dept of Comprehensive Svcs	2.51	2.50	2.25	2.20
Building inspections	6.00	6.00	5.50	4.00
Animal control/pound	3.64	4.00	3.79	3.80
Communications	17.49	19.00	16.46	15.50
Public works				
Waste Management	10.33	15.00	13.32	13.76
General Properties	5.83	9.00	6.85	6.00
Culture and recreation				
Parks and recreation	6.45	9.00	8.02	7.60
Community development				
Economic development	0.84	2.00	1.18	1.00
Planning	5.51	9.00	6.33	6.00
Cooperative Extension-Assistant only	0.00	1.00	0.65	1.00
Totals	182.79	209.67	192.41	187.22

**APPENDIX D
MISCELLANEOUS COUNTY AND COMMUNITY STATISTICS**

DEPARTMENT STATISTICS	FY 2008 TOTAL	FY 2009 TOTAL
Sheriff		
Physical arrests	936	1,965
Traffic violations	6,833	15,125
Civil papers	11,627	11,654
Jail		
Inmate population-average monthly	115	114
Fire & Rescue		
Fire calls answered	3,228	3,124
Ems calls answered	3,186	3,337
Building Inspections		
Permits issued	1,610	1,151
Animal Control		
Calls answered	2,398	2,367
Animal Pound		
Adoptions	99	134
Landfill		
Refuse collected in tons	20,361	17,430
Recycled waste collected in tons	207	283
Social Services		
Caseload-average monthly	4,551	5,284
Comprehensive Services		
Caseload-average monthly	77	82
Recreation		
Program participants	3,784	3,996
Rentals	483	378
Planning		
Addresses Assigned	61	95
Business License	179	166
Cell Tower Co-location	2	1
Conditional Use Permit	3	7
Agreement In Lieu of (E&S)	153	76
Erosion and Sediment Control	17	8
Ordinance Amendment	1	10
Plan Review	6	5

DEPARTMENT STATISTICS**Planning**

	FY 2008 TOTAL	FY 2009 TOTAL
Plat Review	49	37
Rezoning Request	4	3
Sign Permit	3	9
Special Exception	10	1
Variance Request	12	7
Zoning Permit	127	75
Amendment of Conditions	0	1
Cash Proffers	0	2

Fiscal Year	Population	Personal Income*	Per Capita Personal Income*	School Enrollment	Unemploy- ment Rate
2009	26,451	\$ 2,647,721	\$ 34,291	4,675	8.9%
2008	26,120	2,536,617	33,035	4,687	4.2%
2007	25,747	2,430,176	31,826	4,623	3.4%
2006	25,695	2,328,236	30,652	4,573	3.1%
2005	25,391	2,200,815	29,288	4,530	4.0%
2004	25,111	2,100,822	27,938	4,469	3.8%
2003	24,873	2,040,656	27,146	4,423	4.0%
2002	24,641	1,972,246	26,328	4,309	4.0%
2001	24,438	1,906,280	25,504	4,318	3.0%
2000	24,615	1,840,515	24,501	4,246	2.1%
1999	24,500	1,766,389	23,410	4,267	2.5%

Source: Weldon Cooper Center, Annual School Report - prepared by county, www.fedstats.gov
 *includes Colonial Heights & Petersburg, estimates used for 2008 & 2009

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.

Available (undesignated) Fund Balance: This refers to the funds remaining from the prior year which are available for appropriation and expenditure in the current year.

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

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

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

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

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

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

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

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

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

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

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

Capital Outlay: Fixed assets which have a value of \$5,000 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.

Contingency: A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

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

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

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

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

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

Disbursement: The expenditure of monies from an account.

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

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

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

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

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

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

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

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

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

General Fund: The general operating fund of the County.

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

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

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

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

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

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

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

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

Operating Expenses: 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 an employee.

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.

Reserve: An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

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.

SNAP: Virginia State Non Arbitrage Program.

Source of Revenue: Revenues are 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.

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

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

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