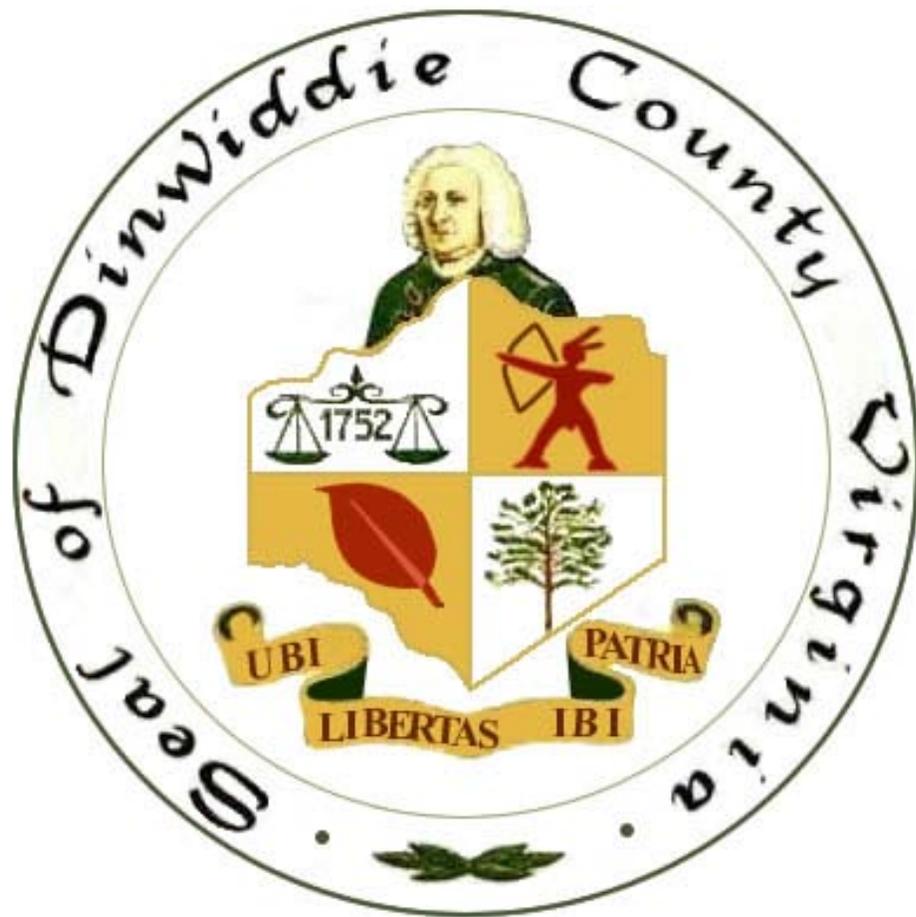


Dinwiddie County, Virginia

Adopted Consolidated Budget



Fiscal Year 2012-2013

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READERS' GUIDE

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

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

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

This information is provided in the form of actual expenditures for FY 2011; appropriations and either estimated or unaudited actual expenditures for FY 2012 and the adopted budget for FY 2013.

For Additional Information

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

BRIEF HISTORY AND DESCRIPTION OF GOVERNMENT

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

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

Dinwiddie County offers a blend of suburban and rural living, with agriculture contributing significantly to the economy and the quality of life that its approximately 28,000 residents enjoy. Lake Chesdin, located along the northern rim of Dinwiddie County, provides numerous recreational opportunities.

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

OUR COUNTY VISION:

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

OUR COUNTY MISSION:

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

OUR CORE COUNTY VALUES:

Integrity

Consistently providing responsible, ethical service on personal and professional levels

Value-Added Customer Service

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

Teamwork

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

OUR COUNTY GOALS:

Planned community development

Improved quality of life

A safe secure community

Being good stewards of the public trust

Providing excellent customer service

COUNTY LEADERSHIP

Board of Supervisors

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

Constitutional Officers

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

School Board

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

Superintendent of Schools

W. David Clark

Social Services Board

Cheryl Martinez, Chairman
Carla W. Brandon
Brenda K. Ebron-Bonner
Yvonne Stewart
Kathy Young

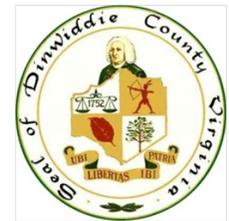
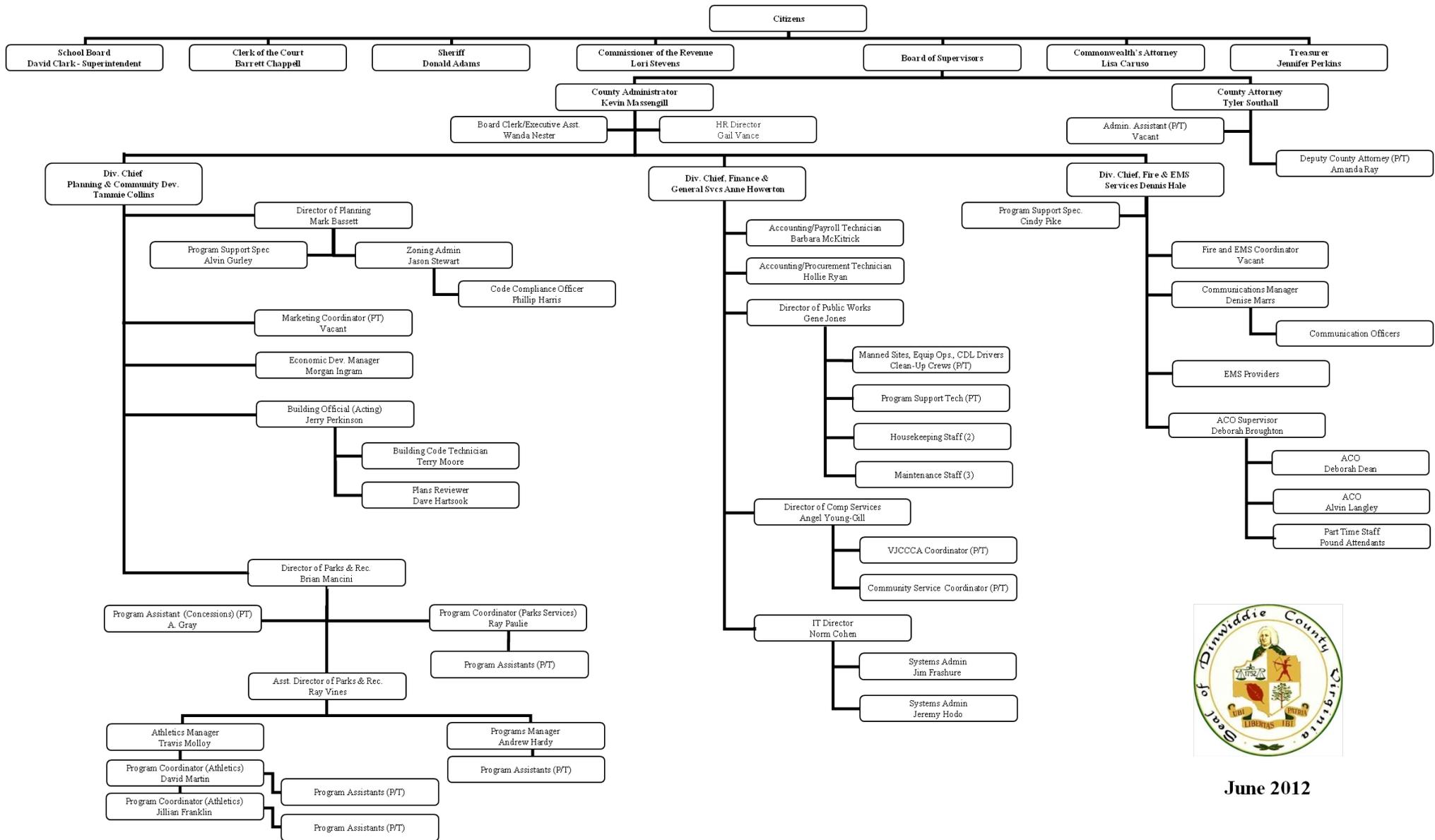
Industrial Development Authority

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

County Administration

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

COUNTY ORGANIZATION CHART



June 2012

THE BUDGET PROCESS

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

January 6	Departments and Outside Agencies submit budget requests
Jan/Feb	Administration review of expenditure requests and development of revenue projections
February 15-16	Board of Supervisors Orientation and Strategic Planning
February 27-29	Department Request Reviews with Administration & Managers
February 29	Receive School Board's FY 2013 Budget Request
March 12, 13, 15, 20	Board of Supervisors Budget and Tax Rate Work Sessions
March 20, 25, 27	Advertisements for Tax Rate Public Hearing (P-I, Monitor)
April 3	Board of Supervisors Budget Work Session; Tax Rates Public Hearing and Adoption
April 17	Board of Supervisors Budget Work Session; Complete Budget for Advertisement & Public Hearing
April 24, 29	Advertisements for Budget (P-I, Monitor)
May 1	Public Hearing for Budget
May 15	Adoption of Budget

FINANCIAL POLICIES AND GUIDELINES

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

Objectives of Financial Policies

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

Financial Planning Policies

Balanced Budget

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

Long Range Planning

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

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

Asset Inventory

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

Investments

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

Revenue Policies

Revenue Diversification

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

Fees and Charges

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

Tax Collections

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

Restricted Revenues

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

Grants, Donations, and Insurance Payments

Upon receiving notice of grant or program opportunities offered by various federal, state, local and other outside organizations, the County Administrator or his designee is designated as the agent to execute the necessary grant or program application and other documentation unless the terms of the grant or program require specific actions by the Board; to give such assurances as may be required by the Agreement, subject to approval as to form by the County Attorney, 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 daily operational needs. The County will confine long-term borrowing to capital improvements or projects that cannot be financed from current revenues except where approved justification is provided.

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

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

Expenditure Accountability

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

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

Appropriation Amendments and Transfers

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

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

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

Fund Balance Policy

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

Non-Spendable Fund Balance

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

Restricted Fund Balance

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

Committed Fund Balance

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

Assigned Fund Balance

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

Unassigned Fund Balance

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

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

Policy on the Order of Spending Resources

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

REPORTING ENTITY AND BASIS OF ACCOUNTING

Reporting Entity

An external auditing firm conducts and completes the annual audited financial statements of the County. The County's annual financial statements present the County of Dinwiddie as the primary government along with the School Board 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; Sesquicentennial 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



To: Chairman, Harrison Moody
Vice Chairman, Dr. Mark Moore
Supervisor William Chavis
Supervisor Brenda Ebron-Bonner
Supervisor Daniel Lee

From: W. Kevin Massengill
County Administrator

RE: County Administrator's FY 2013 Budget Message

Dear Members of the Board of Supervisors:

I am pleased to provide you with the official proposed budget for Fiscal Year 2013. The purpose of this document is to inform you, and the citizens that we serve, about the current fiscal condition of Dinwiddie County and the manner in which together we will effectively carry out the services to meet the needs of the community.

As each of you are aware, the approach to developing a budget for Dinwiddie County is an open and collaborative process that allows the Board of Supervisors, County staff, constitutional officers, the public school system, various outside agencies, and the citizens of the County to work together to establish funding priorities for the upcoming fiscal year. A budget is a spending plan that in effect informs the businesses, citizens, and other taxpayers of the County on the current and future funding and policy decisions of the local governing body.

The adoption of an annual budget is the most important action that a local Board of Supervisors can take. Once adopted the budget serves as a financial roadmap to the citizens, vested stakeholders of the community, and ultimately the Board of Supervisors. Moreover, the adoption of the budget also serves as a work action plan for County employees that in essence establishes and prioritizes the manner in which they will deliver services throughout the budget year.

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

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

A Growing Community

According to the U.S. Census Bureau and the Weldon Cooper Center for Public Service, Dinwiddie County had a 2010 population of 28,001 and a projected population in 2011 of 28,018. When considering the population change from 2000 to 2010 within the overall Tri-Cities/Tri-County Region (Cities of Petersburg, Hopewell, Colonial Heights and Counties of Chesterfield, Dinwiddie, and Prince George), Dinwiddie County was the second fastest growing community with a 14.1% increase. Chesterfield County grew by 21% and the County of Prince George by 8%.

Dinwiddie County's Investment in Business Development Pays Off

In late December 2011, the Dinwiddie County Board of Supervisors announced that Amazon.com, a Fortune 500

Company, intended to establish a 1.1 million square foot fulfillment facility in the Dinwiddie Commerce Park. Amazon intends to hire 350 employees, and the capital investment associated with this project is approximately \$50,000,000.

The Dinwiddie County Economic Development Office and the Industrial Development Authority worked with the Virginia Economic Development Partnership and Virginia's Gateway Region to secure the project for Dinwiddie. Governor McDonnell approved a total of \$2.5 million in grants from the Governor's Opportunity Fund to assist with the project. The Virginia Tobacco Indemnification and Community Revitalization Commission approved \$850,000 in Tobacco Region Opportunity Funds and \$2.7 million in grants for the Dinwiddie County project. Dinwiddie County committed \$270,000 of grant matching funds to facilitate the announcement. The company is eligible to receive benefits from the Virginia Enterprise Zone Program, administered by the Virginia Department of Housing and Community Development. Through its Virginia Jobs Investment Program, the Virginia Department of Business Assistance will provide funding and services to support the company's recruitment and training activities. Presently, construction is underway of the site and facility which should open late September early October of 2012.

Budget Assumptions

While the County is projecting a slight increase in local revenue for FY 2013 of 2.3% compared to FY 2012, shortfalls in revenue from the Commonwealth of Virginia and the Federal Government reduce total projected revenue to an overall increase of 1% comparatively. With this in mind, county staff and I continue to be conservative with our revenue projections and have developed a budget that is representative of the economic climate we are currently experiencing. As a result, our total operating expenditure budget is projected to increase by only \$14,361 for FY 2013.

As you can see from the above, the overall projected revenues and expenditures for FY 2013 are very similar to the FY 2012 budget. County staff and I continue to build a recommended budget that is based on key assumptions that have been applied over the last several years.

- The budget must be prioritized to allow efficient, effective, and accessible services that are based on the current needs and expectations of our citizens, not prior priorities determined during better economic times or by former members of the Board of Supervisors.
- The County must maintain funding levels that adequately accommodate:
 - services as mandated by the Code of Virginia;
 - services rendered by constitutional officers;
 - prior investments in the educational system;
 - services that are provided by public safety personnel.
- The budget must accomplish the above goals with the least potential impact on local taxpayers.
- All on-going expenditures and transfers payments will be paid using on-going revenues. The undesignated fund balance should not be used to support on-going operating expenses.

Budget Highlights

Adopted 2012 Tax Rates

The Board of Supervisors voted to keep all tax rates consistent with the 2011 tax rates as shown below:

	<u>Rate per \$100 of Assessed Valuation</u>
○ Real Estate	.72
○ Mobile Homes	.72
○ Mineral Land	.72
○ Public Service	.72
○ Personal Property	4.90
○ Personal Property – Volunteers	.25
○ Machinery and Tools	3.30
○ Heavy Construction Equipment	3.30
○ Certified Pollution Control	3.30
○ Airplanes	.50

Overall Revenues

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

Over the past several years, the County has worked to develop and maintain a diversification of stable revenues that will protect the local government from fluctuations in any one revenue source. This diversification helps ensure that services can be delivered with confidence and without interruption. Moreover, it is the practice of the County to have on-going expenditures funded through on-going revenues. One-time revenues will not be used to finance continuing County operations, but instead will be used for planned capital projects. Revenues are also conservatively estimated, with total revenues for FY 2013 budgeted at \$72,987,299. Decreases in State funding and flat economy-driven revenues (such as building permits and sales tax) continue to impact revenues. The FY 2013 budget assumes a 96% collection rate on Real Estate taxes and a 95% collection rate on Personal Property taxes.

Overall Expenditures

Over the last several years, all county departments were asked to restrict budget requests to only essential items that are necessary for continuing the current level of services offered. All non-essential requests were generally eliminated unless they were identified as a priority item of the Board. The proposed FY 2013 expenditure budget (less the inter-fund transfers) is \$79,304,450.

County Operating Budget

The proposed total operating budget for FY 2013 is \$19,373,668, compared to the FY 2012 amended budget of \$19,359,307. Such comparison shows an overall increase of \$14,361 in FY 2013. The following is a percentage breakdown of the County's operating budget:

○ Public Safety	50%
○ Public Works	16%
○ Constitutional Officers	10%
○ Planning and Community Development	9%
○ Administration/Legal/Human Resources	5%
○ Outside Agencies	4%
○ Finance	4%
○ Board of Supervisors	2%

It should be noted that the proposed FY 2013 budget maintains the current delivery of services provided by the constitutional officers and the county departments. In addition, the proposed budget does not provide step adjustments or cost of living adjustments (COLA) for County employees for the fifth fiscal year.

Strategic Investments

With the above noted, the FY 2013 budget does include several strategic investments:

Meherrin River Regional Jail Authority/Sheriff's Office staff support

With the opening of the Meherrin River Regional Authority (MRRJA) anticipated for the beginning of the fiscal year, the County and Sheriff's Office will no longer be responsible for running a local jail. As such, staff and I are budgeting \$1,518, 959 in FY 2013 compared to a budgeted amount of \$2,041,953 in FY 2012 for a savings of \$522,994 in the Jail department budget.

It is projected that the Dinwiddie County Sheriff's Office staff currently working in the local jail will be transferred to the MRRJA in June, 2012. Although corrections will be the responsibility of the Jail Authority, the County is still responsible for holding the inmates until the Authority transports them back to their facility. With this in mind, the Sheriff requested and the FY 2013 budget provides for the hiring of a special support unit comprised of seven full time employees. With the hiring of these additional staff members, the Sheriff is able to keep the Sheriff's Office open around the clock, to provide minimal lockup security for inmates awaiting transport, to provide intake services that allow the arresting officer to get back on the road faster, and to provide staff to conduct non-jail transports.

Grants and Community Information Coordinator

As requested by the Board, the FY 2013 budget fully funds a grants and community information coordinator position. As you will recall, the FY 2012 budget included funds to share 50% of the cost of a grants writer position with the Dinwiddie County Public Schools (DCPS). Due to significant budget cuts and reprioritization of the DCPS operations, this position has been identified as being eliminated by DCPS. County Administration and Board of Supervisors mutually agree that a position that provides both professional and administrative work in assisting the County with an emphasis on procuring grants and communication, both internal and external is needed. In addition to seeking other revenue streams this position will perform the day-to-day public relations activities of the County. Again, this position will be responsible for both internal and external promotional efforts for the County and its mission and in increasing overall public awareness of the County's services.

Tourism and Leisure Initiative

Dinwiddie County's tourism has always been handled by each individual tourism attraction and the individual businesses within the County. Given our economic situation over the last few years, staff and I believe that we need to find other avenues to grow our County's economic base. Dinwiddie County is blessed with a rich and abundant history and heritage, as well as several tourism amenities (Pamplin Historical Park, The Civil War Soldiers Museum, Virginia Motorsports Park, National Park Service – Five Forks Division, Lake Chesdin, and the Dinwiddie Sports Complex to name just a few). Tourism, with little effort, already assists with diversifying the local tax base and the County's revenues. We feel that with a concerted approach that affords staff time and funds into this "Industry" we could greatly enhance those revenues coming to Dinwiddie County, as well as add to the attractiveness of our quality of life that we market to typical economic development prospects.

With the above noted, the FY 2013 budget proposes that an increase in the transient occupancy tax of Dinwiddie County from 2% to 5% will generate a projected \$77,500 in revenue. Such revenue will adequately afford the County with the opportunity to develop a quality tourism and leisure program.

Below is a breakdown of how these funds are to be spent:

o Petersburg Area Regional Tourism	\$15,000
o Sesquicentennial Committee	\$10,000
o Virginia's Retreat	\$ 4,500
o Salaries and Benefits	\$14,735
o <u>Marketing</u>	<u>\$20,000</u>
Total	\$64,235

The remaining \$13,265 will be placed in the Community Development Fund to be spent on future identified community projects.

Dinwiddie County Public Schools

One of the biggest challenges in the FY 2013 budget was the nearly \$4.2 million shortfall in balancing the Schools' budget. Dinwiddie County Public Schools estimated a decrease in revenue of \$2.7 million and an increase in expenses of \$1.5 million at the onset of the budget development process. Throughout the last several months the school system identified cost reductions by reducing positions and programs and by school consolidation (closing the Dinwiddie Middle School and reorganizing the existing Junior High to consist of six, seventh and eighth grades and adding the ninth grade to the existing high school). In addition, the Virginia General Assembly provided additional K-3 funding in the amount of \$252,791, and the Dinwiddie County Board was able to maintain its funding contribution.

Below is a breakdown of the school funding provided for in the FY 2013 proposed budget:

o School Operating Fund	\$11,841,287
o School Debt Payment	\$ 5,370,062
o School Buses (CIP)	\$ 400,000
o High School Field House (CIP)	\$ 325,000
o <u>Internal Capital Outlay</u>	<u>\$ 150,000</u>
Total	\$18,086,349

It should be noted that the Board of Supervisors are very proud of the investment they are making in educating the children of Dinwiddie County. The FY 2013 proposed budget includes an investment into public schools of \$18,086,349. In comparison, the entire County operating fund expenditures budget is \$19,373,668.

Constitutional Officers

County Administration and the Board of Supervisors believe that a strong working relationship with the constitutional officers is vital to the overall success of the County. As such, the proposed FY 2013 budget mirrors the FY 2012 budget with the addition of some internal capital improvements and strategic investments into the Sheriff's Office as noted above.

Outside Agencies

In FY 2011, the County Board of Supervisors reduced outside agencies by 33% (exceptions were made for agencies with contractual arrangements with the County). Such cuts were maintained in FY 2012 and remain in effect for FY 2013 (with the exception of tourism-related organizations).

Staffing

The following is a snapshot of the staffing and workforce-related budget items:

- No cost of living adjustment or bonuses since October 2008 - 5th year with no adjustment
- Line of Duty Act payment: \$50,000
- Increase in VRS employer contribution rate from 11.39% to 13.79%, offset by an overall County employer contribution decrease due to increase in employee contribution (see below)
- Increase in group life insurance: \$73,000 increase from .28% to 1.19%
- Health insurance: no change in premiums through The Local Choice

VRS Legislation

Newly passed legislation requires a 5% salary adjustment to help compensate for the newly mandated 5% VRS employee contribution, which can be implemented all at once or phased-in over 5 years. The Board of Supervisors has decided to phase in the implementation over the next five years in 1% annual increments. As such, VRS-identified Plan I County employees' salaries will be adjusted by 1.07% to make those employees "whole". It should be noted that this is not a salary adjustment or COLA increase. VRS-identified Plan II employees are not eligible for the 1% phase in and corresponding 1.07% salary adjustment as they have already been contributing 5% since FY 2011.

Personnel Changes

- 7 Deputies for the Sheriff's Office Support Unit, offset by a decrease of 15 Jail positions
- Grants Coordinator/Community Information Coordinator - additional 50% of salary & benefits
- Parks and Recreation - 2 employees' salaries adjusted for tourism, offset by increase in lodging tax
- Re-graded Fire & EMS Coordinator, Animal Control Supervisor, and Building Inspections Tech
- Economic Development Director duties split between Division Chief, Economic Development Manager, Marketing Coordinator
- Waste Management Supervisor duties split between Program Support Tech and Equipment Operator

Internal Capital Outlay

One of the important aspects of the budgeting process is the systematic replacement of certain equipment, vehicles, and other capital expenses necessary for the performance of certain job functions. As such, of the \$726,976 requested by County departments, the FY 2013 budget funds \$397,741 of the most critical items. A detailed breakdown follows:

- Treasurer - scanner - \$500
- Information Technology - equipment replacement, E-docs Archiving, back-up power source system, board room technology - \$66,800
- Clerk's Office - 5 office chairs - \$1,500
- Clerk's Office - automatic phone payment system - \$3,000
- Sheriff's Office - 5 replacement patrol vehicles - \$135,000
- Sheriff's Office - 30 VCIN licenses for mobile data terminals (MDT's) - \$76,846

- o Volunteer Fire Department - 25 sets of personal protective equipment - \$38,000
- o Communications - 5 cordless headphones - \$1,695
- o Communications - 40 replacement pagers/chargers - \$16,400
- o Parks and Recreation - field maintenance and equipment - \$40,000
- o Planning - replacement vehicle for Code Compliance Officer - \$18,000

Debt Service

The Dinwiddie County Board of Supervisors has not issued new debt since 2006, and there are no plans to issue additional debt in FY 2013. However, the County and Schools do plan to take advantage of favorable interest rates and refinance \$44.5 million of existing debt through the Virginia Resources Authority in June, 2012 for an approximate savings of over \$6 million in interest over the next twenty years. Because the budget had to be prepared before the June bond sale, the County and School debt service payments shown in the FY 2013 budget total \$7,772,772 (of which \$6,020,062 is for school debt service and \$1,752,710 is for county debt service), rather than the lower refinanced payment amounts. Debt service payments make up 9.8% of the total FY 2013 budget.

Recognition for Good Financial Management

It should be noted that Dinwiddie County was recently recognized by two major credit rating agencies for the County's overall management of financial affairs. In 2011, Standard & Poor's and Fitch Ratings after a routine surveillance upgraded and assigned an 'AA'-implied general obligation (GO) rating to the County from the prier 'A+' rating. Both rating agencies determined the outlook on all ratings as stable.

General Fund Balance

Per County financial policy, the unassigned general fund balance is not used to balance the FY 2013 operational budget. The Board of Supervisors has adopted a financial policy that requires maintenance of a 15% general fund balance based on the total expenditure budget, less debt service. The minimum amount is calculated for FY 2013 at approximately \$10.5 million, and the general fund balance at June 30, 2012, is expected to be approximately \$18.9 million.

Conclusion

While many uncertainties still remain regarding the fiscal health of our nation, state and local economies, I am confident that each stakeholder in the FY 2013 budget is determined to deliver high quality services and is dedicated to working collectively during these difficult economic times.

I would like to express my sincere appreciation to all individuals that were involved in developing the budget before you. I am extremely impressed and proud of the true commitment and dedication of the Dinwiddie County workforce for consistently demonstrating their ability to address our financial challenges by embracing change and improving the services and programs that we provide. Together through their hard work and the vision of the Board of Supervisors, we have made significant strides towards making the local government more accountable, more representative of the times, and more strategic in our approach to making Dinwiddie a better community.

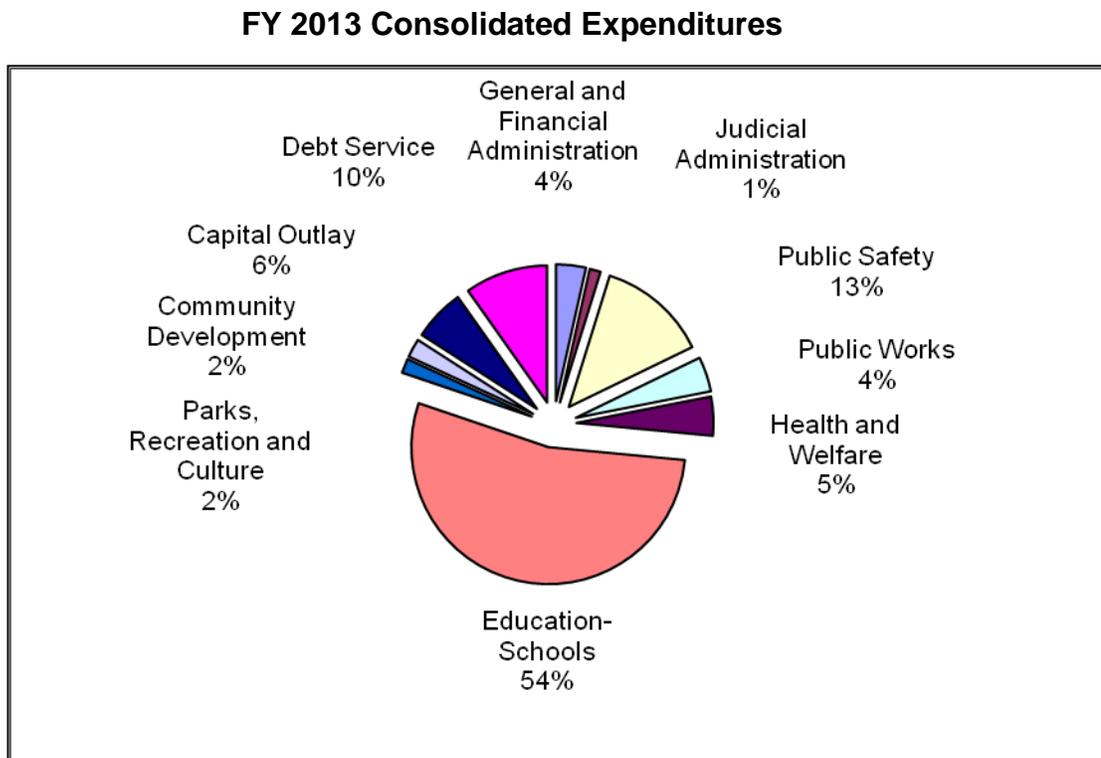
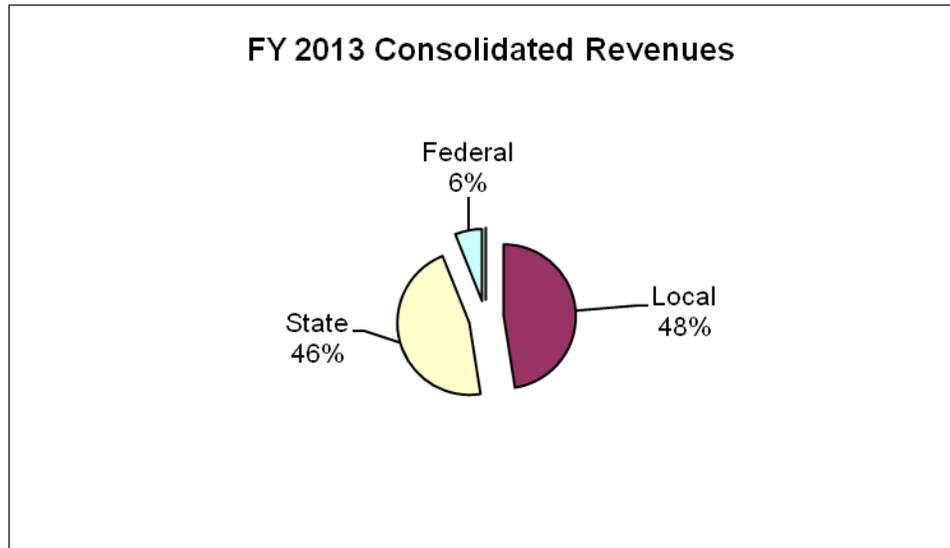
Thank you for your time and consideration of this document and for allowing me to be of service to you, the staff and the citizens of Dinwiddie County.

Sincerely,



W. Kevin Massengill
County Administrator

OVERVIEW OF FY 2013 CONSOLIDATED BUDGET



COUNTY OF DINWIDDIE, VIRGINIA

REVENUE BUDGET

GENERAL FUND

Revenue From Local Sources:

	Year Ended June 30, 2011 Budgeted Revenue	Year Ended June 30, 2011 Actual Revenue	Year Ended June 30, 2012 Budgeted Revenue	Year Ended June 30, 2012 Projected Revenue	Year Ended June 30, 2013 Budgeted Revenue	Budgeted Increase/ Decrease
Real Estate -- Current Taxes	15,250,996	15,414,507	15,542,212	15,715,684	15,720,684	178,472
Real Estate -- Delinquent Taxes	202,500	398,445	245,500	274,800	274,800	29,300
Mineral Lands	72,750	80,388	75,934	72,787	56,358	(19,576)
Public Service Corporations	874,432	972,201	929,018	1,091,514	1,039,496	110,478
Personal Property -- Current Taxes	4,745,724	5,812,039	6,145,123	6,446,852	6,449,221	304,098
Personal Property -- Delinquent Taxes	192,500	265,691	157,500	234,500	234,500	77,000
Mobile Homes	61,756	53,222	67,960	53,250	53,700	(14,260)
Heavy Equipment	159,249	151,137	149,118	149,441	152,056	2,938
Volunteer Exemptions	3,609	1,865	3,353	1,819	1,800	(1,553)
Airplanes	32,353	30,612	46,200	40,528	39,056	(7,144)
Non Filing Fee	94,350	73,947	72,175	32,450	32,450	(39,725)
Machinery and Tools	674,288	586,538	593,958	507,976	591,242	(2,716)
Certified Pollution/Recycling	1,049,144	903,856	763,616	734,798	734,798	(28,818)
Penalties	200,000	261,242	200,000	200,000	200,000	0
Interest on Taxes	145,000	192,892	145,000	145,000	145,000	0
Total General Property Taxes	23,758,651	25,198,580	25,136,667	25,701,399	25,725,161	588,494
Local Sales and Use Tax	1,095,000	1,203,733	1,145,000	1,269,530	1,275,000	130,000
Consumer Utility/Communications Taxes	510,000	532,818	505,000	585,081	585,000	80,000
Local Consumption Tax	156,000	174,937	186,000	164,599	165,000	(21,000)
Business Licenses	530,000	627,762	572,000	609,658	610,000	38,000
Motor Vehicle Licenses	425,000	545,740	525,000	545,740	545,740	20,740
Bank Stock Tax.	185,000	145,963	123,000	126,000	126,000	3,000
Recordation Tax	218,000	145,266	151,000	197,268	197,350	46,350
Admissions Tax	45,000	20,519	23,000	11,315	12,000	(11,000)
Transient Occupancy Tax	24,000	32,636	31,000	35,490	77,500	46,500
Communications Sales & Use Tax	953,000	960,529	989,000	926,606	926,000	(63,000)
Total Other Local Taxes	4,141,000	4,389,903	4,250,000	4,471,287	4,519,590	269,590

COUNTY OF DINWIDDIE, VIRGINIA

REVENUE BUDGET CONTINUED

	Year Ended June 30, 2011 Budgeted Revenue	Year Ended June 30, 2011 Actual Revenue	Year Ended June 30, 2012 Budgeted Revenue	Year Ended June 30, 2012 Projected Revenue	Year Ended June 30, 2013 Budgeted Revenue	Budgeted Increase/ Decrease
Animal Licenses	20,050	20,564	20,050	20,150	20,000	(50)
Weapons Permits	2,400	2,148	2,600	700	700	(1,900)
Building and Related Permits	194,600	166,029	167,180	135,870	141,000	(26,180)
Zoning and Related Permits	22,800	31,032	26,300	17,864	19,530	(6,770)
Total Permits, Fees, & Licenses	239,850	219,773	216,130	174,584	181,230	(34,900)
Court Fines and Forfeitures	1,007,925	1,335,399	1,007,050	928,638	933,700	(73,350)
Total Fines & Forfeitures	1,007,925	1,335,399	1,007,050	928,638	933,700	(73,350)
Interest on Bank Deposits	100,000	85,591	58,000	32,501	33,600	(24,400)
Rental of General Property	58,412	61,504	72,702	59,352	67,702	(5,000)
Total Use of Money & Property	158,412	147,095	130,702	91,853	101,302	(29,400)
Sheriff/Courthouse Charges	226,636	222,397	228,686	211,019	193,686	(35,000)
Commonwealth's Attorney Charges	1,000	1,734	1,700	3,048	3,050	1,350
Ambulance Charges	517,000	531,524	540,000	603,899	605,000	65,000
Correction/Detention Charges	11,250	19,408	21,100	21,649	0	(21,100)
Animal Control/Pound Charges	15,482	16,114	17,175	15,554	15,300	(1,875)
Waste Collection & Disposal Charges	51,000	70,064	73,000	72,410	70,000	(3,000)
Recreation Charges	76,000	98,807	106,000	99,000	106,000	0
Sale of Maps & Ordinances	260	476	400	100	100	(300)
Water Charges	536,500	557,139	560,092	613,864	615,000	54,908
Misc Charges	51,425	72,991	59,350	70,641	71,100	11,750
Total Charges for Services	1,486,553	1,590,654	1,607,503	1,711,184	1,679,236	71,733
Misc Revenue	24,840	319,765	27,810	45,013	26,800	(1,010)
Total Misc Revenue	24,840	319,765	27,810	45,013	26,800	(1,010)
Security	49,000	51,424	50,000	38,565	40,000	(10,000)
Misc Recovered Costs	22,551	90,020	22,955	65,668	21,500	(1,455)
Total Recovered Costs	71,551	141,444	72,955	104,233	61,500	(11,455)
Total Revenue from Local Sources	30,888,782	33,342,613	32,448,817	33,228,191	33,228,519	779,702

COUNTY OF DINWIDDIE, VIRGINIA

REVENUE BUDGET CONTINUED

	Year Ended June 30, 2011 Budgeted Revenue	Year Ended June 30, 2011 Actual Revenue	Year Ended June 30, 2012 Budgeted Revenue	Year Ended June 30, 2012 Projected Revenue	Year Ended June 30, 2013 Budgeted Revenue	Budgeted Increase/ Decrease
Non-Categorical Aid	3,747,734	3,689,124	3,660,706	3,688,561	3,686,192	25,486
Commonwealth's Attorney	333,523	296,550	327,430	294,991	330,246	2,816
Sheriff	1,943,975	1,887,336	1,845,188	1,858,920	1,472,280	(372,908)
Commissioner of the Revenue	110,197	108,907	108,191	106,990	110,549	2,358
Treasurer	83,335	81,566	79,930	78,691	83,263	3,333
Registrar	45,486	42,763	45,486	42,763	42,763	(2,723)
Clerk of Circuit Court	259,091	259,157	246,803	239,353	244,774	(2,029)
Misc Categorical Aid/Grants	219,904	159,858	159,658	163,606	144,810	(14,848)
Total Revenue from the Commonwealth	6,743,245	6,525,261	6,473,392	6,473,875	6,114,877	(358,515)
Payments in Lieu of Taxes	1,094	824	800	800	800	0
Misc Grants	50,863	42,046	33,803	36,402	25,300	(8,503)
Total Revenue from the Federal Government	51,957	42,870	34,603	37,202	26,100	(8,503)
Total Revenue	37,683,984	39,910,745	38,956,812	39,739,268	39,369,496	412,684
Transfers from Other Funds	336,825	336,825	0	0	0	0
Total Other Financing Sources	336,825	336,825	0	0	0	0
TOTAL - GENERAL FUND	38,020,809	40,247,570	38,956,812	39,739,268	39,369,496	412,684
MEALS TAX FUND						
Revenue From Local Sources:						
Meals Tax	500,000	576,348	550,000	618,412	600,000	50,000
TOTAL - MEALS TAX FUND	500,000	576,348	550,000	618,412	600,000	50,000
JAIL PHONE COMMISSION FUND						
Revenue From Local Sources:						
Jail Phone Commission	6,000	9,703	8,000	8,000	0	(8,000)
TOTAL - JAIL PHONE COMMISSION FUND	6,000	9,703	8,000	8,000	0	(8,000)

COUNTY OF DINWIDDIE, VIRGINIA
REVENUE BUDGET CONTINUED

	Year Ended June 30, 2011 Budgeted Revenue	Year Ended June 30, 2011 Actual Revenue	Year Ended June 30, 2012 Budgeted Revenue	Year Ended June 30, 2012 Projected Revenue	Year Ended June 30, 2013 Budgeted Revenue	Budgeted Increase/ Decrease
SESQUICENTENNIAL FUND						
Revenue From Local Sources:						
Donations	0	1,325	0	0	0	0
Other Financing Sources:						
Transfers from Other Funds	1,000	1,000	10,000	10,000	10,000	0
TOTAL - SESQUICENTENNIAL FUND	1,000	2,325	10,000	10,000	10,000	0
RECREATION FUND						
Revenue From Local Sources:						
County Fair, Merchandise, Concessions	10,000	46,220	30,000	49,808	60,000	30,000
Other Financing Sources:						
Transfer from General Fund	0	0	0	0	0	0
TOTAL - RECREATION FUND	10,000	46,220	30,000	49,808	60,000	30,000
VIRGINIA PUBLIC ASSISTANCE FUND						
Revenue from the Commonwealth:						
Public Assistance and Welfare Admin	827,249	723,389	800,000	800,000	700,000	(100,000)
Revenue from the Federal Government:						
Public Assistance and Welfare Admin	1,434,230	1,281,231	1,347,283	1,347,283	1,132,778	(214,505)
Other Financing Sources:						
Transfer from General Fund	287,070	287,070	374,423	374,423	374,423	0
TOTAL - VIRGINIA PUBLIC ASSISTANCE FUND	2,548,549	2,291,690	2,521,706	2,521,706	2,207,201	(314,505)
SCHOOL FUND						
Revenue From Local Sources:						
Charges for Education-Drivers Education	15,000	24,650	15,000	15,000	15,000	0
Recovered Costs-Medicare Admin Services	75,000	9,177	75,000	20,000	75,000	0
Total Revenue from Local Sources	90,000	33,827	90,000	35,000	90,000	0

COUNTY OF DINWIDDIE, VIRGINIA

REVENUE BUDGET CONTINUED

	Year Ended June 30, 2011 Budgeted Revenue	Year Ended June 30, 2011 Actual Revenue	Year Ended June 30, 2012 Budgeted Revenue	Year Ended June 30, 2012 Projected Revenue	Year Ended June 30, 2013 Budgeted Revenue	Budgeted Increase/ Decrease
Revenue from the Commonwealth:						
Supplemental Support Operating	0	0	0	425,575	0	0
State Sales and Use Taxes	4,431,821	4,757,860	4,448,471	4,466,459	4,384,980	(63,491)
Basic School Aid	15,077,548	13,738,184	14,577,192	13,944,168	13,522,809	(1,054,383)
Hard to Staff, Enrollment Loss	0	4,265	0	0	0	0
Foster Home Children	28,040	4,990	23,569	3,158	3,414	(20,155)
Gifted and Talented Children	155,523	150,925	149,222	147,564	144,716	(4,506)
Special Education	2,039,076	1,994,841	1,956,470	1,934,731	1,761,760	(194,710)
Summer School	0	27,000	0	22,613	0	0
Vocational Education	360,395	348,906	358,279	344,793	384,954	26,675
Remedial Education	483,849	469,544	464,247	459,089	481,338	17,091
Fringe Benefits	1,493,019	1,448,878	1,707,766	1,688,790	2,559,691	851,925
At Risk Programs	533,313	527,402	518,567	528,834	724,837	206,270
Primary Class Size	461,195	442,062	443,615	450,156	694,116	250,501
Technology	258,000	258,000	258,000	258,000	258,000	0
Hospital Clinic	102,680	69,276	104,239	98,455	105,020	781
Early Intervention	105,233	100,755	98,516	78,365	89,292	(9,224)
Algebra Readiness	57,424	55,073	52,723	52,723	70,794	18,071
English as a second language	29,833	29,833	32,458	34,487	39,221	6,763
Homebound	64,560	50,915	53,970	45,250	45,442	(8,528)
GED, Mentor Teacher, Other Categorical	10,552	12,478	13,468	13,468	14,256	788
Total Revenue from the Commonwealth	25,692,061	24,491,187	25,260,772	24,996,678	25,330,129	23,868
Revenue from the Federal Government:						
Stimulus Funds/ARRA	950,030	1,685,502	23,422	23,421	0	(23,422)
JROTC	0	0	0	0	45,489	45,489
Misc Federal Funds	0	0	1,200,000	1,200,000	0	(1,200,000)
Total Revenue from the Federal Government	950,030	1,685,502	1,223,422	1,223,421	45,489	(1,177,933)

COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET CONTINUED	Year Ended June 30, 2011 Budgeted Revenue	Year Ended June 30, 2011 Actual Revenue	Year Ended June 30, 2012 Budgeted Revenue	Year Ended June 30, 2012 Projected Revenue	Year Ended June 30, 2013 Budgeted Revenue	Budgeted Increase/ Decrease
Other Financing Sources:						
Transfer from General Fund.	13,488,471	13,215,360	12,155,398	12,155,398	11,841,287	(314,111)
Total Other Financing Sources	13,488,471	13,215,360	12,155,398	12,155,398	11,841,287	(314,111)
TOTAL - SCHOOL FUND	40,220,562	39,425,876	38,729,592	38,410,497	37,261,416	(1,468,176)
SCHOOL TEXTBOOK FUND						
Revenue From Local Sources:						
Sale/Rental of Textbooks	0	73	0	0	0	0
Revenue From Commonwealth:						
Transfer from State Funds	181,582	176,213	134,499	134,499	282,291	147,792
Other Financing Sources:						
Transfer from School Fund	64,831	64,831	89,823	89,823	112,521	22,698
TOTAL - SCHOOL TEXTBOOK FUND	246,413	241,117	224,322	224,322	394,812	170,490
SCHOOL CAFETERIA FUND						
Revenue From Local Sources:						
Interest from Bank Deposits	500	620	500	500	650	150
Misc Rebates/Refunds	0	56,235	0	0	0	0
Cafeteria Sales	860,000	648,297	700,000	620,000	650,000	(50,000)
Revenue from the Commonwealth:						
School Breakfast/Lunch Program	29,606	35,851	38,943	38,943	43,793	4,850
Revenue from the Federal Government:						
School Breakfast/Lunch Program	1,170,000	1,167,202	1,040,000	1,120,000	1,152,000	112,000
TOTAL - SCHOOL CAFETERIA FUND	2,060,106	1,908,205	1,779,443	1,779,443	1,846,443	67,000

COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET CONTINUED	Year Ended June 30, 2011 Budgeted Revenue	Year Ended June 30, 2011 Actual Revenue	Year Ended June 30, 2012 Budgeted Revenue	Year Ended June 30, 2012 Projected Revenue	Year Ended June 30, 2013 Budgeted Revenue	Budgeted Increase/ Decrease
COMPREHENSIVE SERVICES FUND						
Revenue From Local Sources:						
Misc Grants	93,000	70,050	87,800	23,350	0	(87,800)
Revenue from the Commonwealth:						
Comprehensive Services Act Programs	673,767	675,679	499,000	675,000	683,000	184,000
Other Financing Sources:						
Transfer from General Fund	311,000	311,000	234,433	294,433	316,000	81,567
TOTAL - COMPREHENSIVE SERVICES FUND	1,077,767	1,056,729	821,233	992,783	999,000	177,767
COMMUNITY DEVELOPMENT FUND						
Revenue From Local Sources:						
Misc Grants	8,300	8,300	10,000	10,000	0	(10,000)
Revenue from the Commonwealth:						
Misc Grants	0	43,874	641,238	200,000	441,238	(200,000)
Other Financing Sources:						
Transfer from General Fund	0	0	0	0	13,265	13,265
TOTAL - COMMUNITY DEVELOPMENT FUND	8,300	52,174	651,238	210,000	454,503	(196,735)
LAW LIBRARY FUND						
Revenue from Local Sources:						
Law Library Fees	2,300	2,782	2,500	2,350	2,350	(150)
TOTAL - LAW LIBRARY FUND	2,300	2,782	2,500	2,350	2,350	(150)
FIRE PROGRAMS FUND						
Revenue from Local Sources:						
Donations	0	2,382	0	1,091	0	0
Revenue from the Commonwealth:						
Fire Programs Fund	65,000	69,445	61,000	63,167	70,185	9,185
EMS Funds	22,000	28,205	22,000	27,000	27,697	5,697
Revenue from the Federal Government:						
Misc Grants	1,000	1,000	0	0	22,000	22,000
TOTAL - FIRE PROGRAMS FUND	88,000	101,032	83,000	91,258	119,882	36,882

COUNTY OF DINWIDDIE, VIRGINIA

REVENUE BUDGET CONTINUED

	Year Ended June 30, 2011 Budgeted Revenue	Year Ended June 30, 2011 Actual Revenue	Year Ended June 30, 2012 Budgeted Revenue	Year Ended June 30, 2012 Projected Revenue	Year Ended June 30, 2013 Budgeted Revenue	Budgeted Increase/ Decrease
FORFEITED ASSET SHARING FUND						
Revenue from Local Sources:						
Drug Enforcement Funds	0	1,373	0	1,185	0	0
Revenue from the Commonwealth:						
Drug Enforcement Funds	0	45,192	0	63,815	0	0
Revenue from the Federal Government:						
Drug Enforcement Funds	0	0	0	0	0	0
TOTAL - FORFEITED ASSET SHARING FUND	0	46,565	0	65,000	0	0

SCHOOL CONSTRUCTION FUND

Revenue from Local Sources:

Interest on Bank Deposits	0	786	0	0	0	0
Other Financing Sources:						
Transfer from School Fund	127,500	127,500	0	0	0	0
Transfer from County Capital Fund	0	0	0	0	325,000	325,000
Transfer from General Fund	127,500	127,500	0	0	0	0
TOTAL - SCHOOL CONSTRUCTION FUND	255,000	255,786	0	0	325,000	325,000

SCHOOL CAPITAL PROJECTS FUND

Revenue from Local Sources:

Sale of Surplus Property	0	50,019	0	0	0	0
Other Financing Sources:						
Transfer from County Capital Fund	13,143	0	587,595	587,595	400,000	(187,595)
Transfer from General Fund	150,000	150,000	150,000	150,000	150,000	0
TOTAL - SCHOOL CAPITAL PROJECTS FUND	163,143	200,019	737,595	737,595	550,000	(187,595)

SCHOOL GRANTS FUND

Revenue from Local Sources:

Misc Local Grants	0	38,391	117,425	61,600	13,900	(103,525)
Revenue from the Commonwealth:						
Misc State Grants	0	0	5,093	53,825	0	(5,093)

COUNTY OF DINWIDDIE, VIRGINIA

REVENUE BUDGET CONTINUED

	Year Ended June 30, 2011 Budgeted Revenue	Year Ended June 30, 2011 Actual Revenue	Year Ended June 30, 2012 Budgeted Revenue	Year Ended June 30, 2012 Projected Revenue	Year Ended June 30, 2013 Budgeted Revenue	Budgeted Increase/ Decrease
Revenue from the Federal Government:						
Title I	617,302	503,775	925,976	808,724	701,216	(224,760)
Title VI-B	949,914	847,941	948,483	1,172,611	1,150,907	202,424
Vocational Education	65,016	65,901	62,119	62,829	62,830	711
Drug Free Schools	12,504	12,057	0	467	0	0
Preschool Grant	36,162	52,412	28,627	33,417	28,574	(53)
Title II	190,840	181,634	302,571	429,109	159,106	(143,465)
Other Federal Funds	0	169,156	285,452	56,161	0	(285,452)
TOTAL - SCHOOL GRANTS FUND	1,871,738	1,871,267	2,675,745	2,678,743	2,116,533	(559,212)

COUNTY GRANTS FUND

Revenue from Local Sources:

Recycling Revenue	23,500	35,683	30,000	60,000	40,000	10,000
Revenue from the Commonwealth:						
Litter Control Grant	6,500	8,002	6,809	6,809	6,809	0
CDBG Grant	659,760	646,173	22,990	23,715	0	(22,990)
TOTAL - COUNTY GRANTS FUND	689,760	689,858	59,799	90,524	46,809	(12,990)

COUNTY CAPITAL PROJECTS FUND

Revenue From Local Sources:

Donations/Local Grants	300,000	300,000	65,000	65,000	0	(65,000)
Proffers	0	5,984	0	0	0	0
Revenue from the Commonwealth:						
Misc State Grants	450,000	53,853	1,388,179	1,309,829	166,350	(1,221,829)
Revenue from the Federal Government:						
Misc Federal Grants	0	0	0	0	0	0
Other Financing Sources:						
Transfer from General Fund	635,000	635,000	1,843,800	1,843,800	2,496,178	652,378
TOTAL - COUNTY CAPITAL PROJECTS FUND	1,385,000	994,837	3,296,979	3,218,629	2,662,528	(634,451)

COUNTY OF DINWIDDIE, VIRGINIA REVENUE BUDGET CONTINUED	Year Ended June 30, 2011 Budgeted Revenue	Year Ended June 30, 2011 Actual Revenue	Year Ended June 30, 2012 Budgeted Revenue	Year Ended June 30, 2012 Projected Revenue	Year Ended June 30, 2013 Budgeted Revenue	Budgeted Increase/ Decrease
COUNTY DEBT SERVICE FUND						
Other Financing Sources:						
Transfer from General Fund	2,129,575	2,129,575	1,784,080	1,784,080	1,752,710	(31,370)
TOTAL - COUNTY DEBT SERVICE FUND	2,129,575	2,129,575	1,784,080	1,784,080	1,752,710	(31,370)
SCHOOL DEBT SERVICE FUND						
Other Financing Sources:						
Transfer from General Fund	4,880,962	4,880,962	5,065,973	5,065,973	5,370,062	304,089
Transfer from County Debt Service Fund	1,726,860	1,726,860	1,785,855	1,610,855	0	(1,785,855)
Transfer from Meals Tax Fund	550,000	550,000	550,000	650,000	650,000	100,000
Transfer from School Fund	275,008	275,008	0	0	0	0
TOTAL - SCHOOL DEBT SERVICE	7,432,830	7,432,830	7,401,828	7,326,828	6,020,062	(1,381,766)
GRAND TOTAL - ALL FUNDS	98,716,852	99,582,507	100,323,872	100,559,246	96,798,745	(3,525,127)
LESS INTERFUND TRANSFERS	24,977,245	24,690,991	24,631,380	24,616,380	23,811,446	(819,934)
TOTAL INCOME FROM ALL SOURCES	73,739,607	74,891,516	75,692,492	75,942,866	72,987,299	(2,705,193)

COUNTY OF DINWIDDIE, VIRGINIA

REVENUE BUDGET CONTINUED

	Year Ended June 30, 2011 Budgeted Revenue	Year Ended June 30, 2011 Actual Revenue	Year Ended June 30, 2012 Budgeted Revenue	Year Ended June 30, 2012 Projected Revenue	Year Ended June 30, 2013 Budgeted Revenue	Budgeted Increase/ Decrease
BEGINNING FUND BALANCES - JULY 1						
General Fund	19,160,428	19,160,428	19,575,963	19,575,963	18,897,601	(678,362)
Meals Tax Fund	75,501	75,501	101,849	101,849	70,261	(31,588)
Jail Phone Commission Fund	53,149	53,149	33,041	33,041	0	(33,041)
Sesquicentennial Committee Fund	0	0	2,230	2,230	9,230	7,000
Recreation Fund	6,636	6,636	43,878	43,878	35,000	(8,878)
Virginia Public Assistance Fund	209,779	209,779	170,116	170,116	108,903	(61,213)
School Fund	0	0	969,186	969,186	273,111	(696,075)
School Textbook Fund	507,120	507,120	431,409	431,409	505,731	74,322
School Cafeteria Fund	186,298	186,298	295,948	295,948	290,000	(5,948)
CSA Fund	21,587	21,587	104,947	104,947	56,817	(48,130)
Community Development Fund	1,014,148	1,014,148	646,905	646,905	362,595	(284,310)
Law Library Fund	11,564	11,564	4,176	4,176	0	(4,176)
Fire Programs Fund	162,298	162,298	137,394	137,394	136,552	(842)
Forfeited Asset Sharing Fund	57,762	57,762	69,103	69,103	81,000	11,897
School Construction Fund	626,858	626,858	413,481	413,481	(0)	(413,481)
School Capital Projects Fund	486,215	486,215	179,637	179,637	467,232	287,595
School Grants Fund	40,719	40,719	31,142	31,142	36,200	5,058
County Grants Fund	128,989	128,989	174,535	174,535	113,369	(61,166)
County Capital Projects Fund	1,675,973	1,675,973	599,464	599,464	1,565,203	965,739
County Debt Service Fund	3,512,713	3,512,713	1,816,284	1,816,284	299,366	(1,516,918)
School Debt Service Fund	30,337	30,337	53,451	53,451	0	(53,451)
TOTAL FUND BALANCES - JULY 1	27,968,075	27,968,075	25,854,139	25,854,139	23,308,171	(2,545,968)
TOTAL RESOURCES	101,707,682	102,859,591	101,546,632	101,797,005	96,295,470	(5,251,161)

COUNTY OF DINWIDDIE, VIRGINIA

EXPENDITURE BUDGET

GENERAL FUND

	Year Ended June 30, 2011 Budgeted Expenditures	Year Ended June 30, 2011 Actual Expenditures	Year Ended June 30, 2012 Budgeted Expenditures	Year Ended June 30, 2012 Actual Expenditures	Year Ended June 30, 2013 Budgeted Expenditures	Budgeted Increase/ Decrease
Board of Supervisors	95,463	94,437	83,665	96,641	100,001	16,336
County Administration	256,163	256,379	250,872	245,107	319,783	68,911
County Attorney	183,405	182,115	207,316	195,486	212,736	5,420
Human Resources	262,834	275,390	312,641	325,294	365,143	52,502
Independent Auditor	45,500	43,300	47,000	49,849	57,500	10,500
Commissioner of the Revenue	335,585	330,706	374,951	369,643	374,975	24
General Reassessment	0	0	385,000	154,643	150,000	(235,000)
Business License	47,037	39,626	27,706	20,030	23,444	(4,262)
Land Use	43,060	37,605	24,180	16,829	19,118	(5,062)
Treasurer	385,810	397,102	389,030	412,362	423,413	34,383
Finance	183,842	183,305	217,899	218,986	225,319	7,420
Information Technology	369,133	367,295	369,133	370,343	397,805	28,672
Registrar & Board of Elections	120,982	110,154	114,659	152,591	140,245	25,586
Circuit Court	22,650	7,065	19,318	16,382	17,050	(2,268)
General District Court	35,120	33,543	31,120	28,452	28,009	(3,111)
Magistrate	650	1,192	1,970	1,213	1,127	(843)
Clerk of the Circuit Court	362,010	354,401	379,942	375,378	403,574	23,632
Victim Witness	55,106	54,937	55,397	54,742	56,257	860
Commonwealth's Attorney	498,730	470,868	499,832	479,088	505,655	5,823
Sheriff-Law Enforcement	3,736,713	3,775,727	3,927,079	3,896,992	4,261,531	334,452
Volunteer Fire Departments	517,000	460,929	512,010	482,576	489,250	(22,760)
Emergency Medical Services	1,204,787	1,217,669	1,226,038	1,229,134	1,296,930	70,892
Fire & Rescue Services	342,918	336,996	289,242	348,945	281,408	(7,834)
Confinement & Care of Prisoners	1,838,036	1,989,034	2,041,953	1,677,309	1,518,959	(522,994)
Court Services	285,225	272,652	284,171	284,594	276,182	(7,989)
Other Correction & Detention	137,970	128,853	139,431	136,847	141,647	2,216
Building Inspection	337,084	243,638	270,888	270,366	249,339	(21,549)
Animal Control/Pound	213,497	239,116	226,794	227,872	261,562	34,768
Medical Examiner	200	1,640	1,000	1,100	1,100	100
Communications	1,159,678	1,083,136	1,156,374	1,132,541	1,159,890	3,516

COUNTY OF DINWIDDIE, VIRGINIA

EXPENDITURE BUDGET CONTINUED

	Year Ended June 30, 2011 Budgeted Expenditures	Year Ended June 30, 2011 Actual Expenditures	Year Ended June 30, 2012 Budgeted Expenditures	Year Ended June 30, 2012 Actual Expenditures	Year Ended June 30, 2013 Budgeted Expenditures	Budgeted Increase/ Decrease
Street Lights	39,000	34,665	36,000	42,785	42,700	6,700
Waste Management	1,479,147	1,384,745	1,406,671	1,368,495	1,409,485	2,814
Public Nuisance Control	8,000	4,588	8,000	10,910	15,000	7,000
General Properties	1,561,615	1,536,764	1,603,347	1,678,372	1,654,729	51,382
Local Health Department	218,068	218,068	264,555	264,555	251,030	(13,525)
Mental Health	68,820	66,284	66,287	66,287	69,128	2,841
Area Agency on Aging	10,767	10,768	10,767	10,767	10,767	0
Other Social Services	14,013	14,014	14,013	14,013	14,013	0
Community College	3,000	3,000	3,000	3,000	3,000	0
Parks & Recreation	696,269	704,553	884,133	895,611	962,950	78,817
Boat landings	1,200	1,200	1,200	1,200	1,200	0
Regional Library	239,252	239,251	251,844	251,844	251,844	0
Planning & Zoning/GIS	602,893	513,639	547,533	508,491	533,114	(14,419)
Economic Development	118,831	119,154	118,561	101,890	120,644	2,083
Other Planning & Community Development	155,241	152,735	150,970	154,389	164,066	13,096
Soil and Water Conservation District	15,500	15,500	15,500	15,500	15,500	0
Virginia Cooperative Extension	91,934	86,829	110,315	80,079	95,546	(14,769)
Total Expenditures	18,399,738	18,094,567	19,359,307	18,739,523	19,373,668	14,361
Transfer to County Capital Projects Funds	635,000	635,000	1,843,800	1,843,800	2,496,178	652,378
Transfer to School Construction Fund	127,500	127,500	0	0	0	0
Transfer to School Fund	13,488,471	13,215,360	12,155,398	12,155,398	11,841,287	(314,111)
Transfer to School Capital Projects Fund	150,000	150,000	150,000	150,000	150,000	0
Transfer to Virginia Public Assistance Fund	287,070	287,070	374,423	374,423	374,423	0
Transfer to Community Development Fund	0	0	0	0	13,265	13,265
Transfer to CSA Fund	311,000	311,000	234,433	294,433	316,000	81,567
Transfer to County Debt Service Fund	2,129,575	2,129,575	1,784,080	1,784,080	1,752,710	(31,370)
Transfer to School Debt Service Fund	4,880,962	4,880,962	5,065,973	5,065,973	5,370,062	304,089
Transfers to Other Funds	1,000	1,000	10,000	10,000	10,000	0
Total Transfers to Other Funds	22,010,578	21,737,467	21,618,107	21,678,107	22,323,925	705,818
TOTAL - GENERAL FUND	40,410,316	39,832,034	40,977,414	40,417,630	41,697,593	720,179

COUNTY OF DINWIDDIE, VIRGINIA EXPENDITURE BUDGET CONTINUED	Year Ended June 30, 2011 Budgeted Expenditures	Year Ended June 30, 2011 Actual Expenditures	Year Ended June 30, 2012 Budgeted Expenditures	Year Ended June 30, 2012 Actual Expenditures	Year Ended June 30, 2013 Budgeted Expenditures	Budgeted Increase/ Decrease
MEALS TAX FUND						
Transfer to School Debt Service Fund	550,000	550,000	550,000	650,000	650,000	100,000
TOTAL - MEALS TAX FUND	550,000	550,000	550,000	650,000	650,000	100,000
JAIL PHONE COMMISSION FUND	59,149	29,811	41,041	41,041	0	(41,041)
SESQUICENTENNIAL FUND	1,000	95	12,230	3,000	19,230	7,000
RECREATION FUND	16,636	8,978	73,878	58,686	95,000	21,122
VIRGINIA PUBLIC ASSISTANCE FUND	2,697,115	2,331,354	2,582,919	2,582,919	2,316,104	(266,815)
SCHOOL FUND						
Instruction & Technology	28,878,973	27,960,926	28,619,267	28,329,287	27,636,118	(983,149)
Administration, Attendance & Health Services	1,675,768	1,666,516	1,788,674	1,775,924	1,666,632	(122,042)
Pupil Transportation Services	3,019,740	3,006,816	3,112,375	3,110,631	2,804,208	(308,167)
Operation and Maintenance of Services Facilities	5,529,299 23,759	5,355,093 0	5,814,312 0	5,800,907 0	5,315,048 0	(499,264) 0
Transfer to School Textbook Fund	64,831	64,831	89,823	89,823	112,521	22,698
Transfer to School Construction Fund	127,500	127,500	0	0	0	0
Transfer to School Debt Service Fund	275,008	275,008	0	0	0	0
TOTAL - SCHOOL FUND	39,594,878	38,456,690	39,424,451	39,106,572	37,534,527	(1,889,924)
SCHOOL TEXTBOOK FUND	707,120	316,827	631,409	150,000	900,543	269,134
SCHOOL CAFETERIA FUND	2,246,404	1,798,556	2,075,391	1,785,391	2,136,443	61,052
COMPREHENSIVE SERVICES ACT FUND	1,077,767	973,369	869,363	1,040,913	999,000	129,637

COUNTY OF DINWIDDIE, VIRGINIA

EXPENDITURE BUDGET CONTINUED

	Year Ended June 30, 2011 Budgeted Expenditures	Year Ended June 30, 2011 Actual Expenditures	Year Ended June 30, 2012 Budgeted Expenditures	Year Ended June 30, 2012 Actual Expenditures	Year Ended June 30, 2013 Budgeted Expenditures	Budgeted Increase/ Decrease
COMMUNITY DEVELOPMENT FUND						
Recreation	0	0	0	0	13,265	13,265
Economic Development	66,322	82,592	1,298,143	494,310	803,833	(494,310)
Transfer to General Fund	336,825	336,825	0	0	0	0
TOTAL - COMMUNITY DEVELOPMENT FUND	403,147	419,417	1,298,143	494,310	817,098	(481,045)
LAW LIBRARY FUND						
Courthouse	9,594	0	4,176	6,526	2,350	(1,826)
County Attorney	4,269	10,170	2,500	0	0	(2,500)
LAW LIBRARY FUND	13,863	10,170	6,676	6,526	2,350	(4,326)
FIRE PROGRAMS FUND						
Fire Programs	180,353	75,563	198,394	69,000	206,434	8,040
Other Grants	25,945	3,266	0	1,100	22,000	22,000
EMS Programs	44,000	47,108	22,000	22,000	28,000	6,000
FIRE PROGRAMS FUND	250,298	125,936	220,394	92,100	256,434	36,040
FORFEITED ASSET SHARING FUND						
Commonwealth's Attorney	36,528	28,399	16,401	11,403	23,220	6,819
Sheriff	21,234	6,825	52,700	41,700	57,780	5,080
FORFEITED ASSET SHARING FUND	57,762	35,224	69,101	53,103	81,000	11,899
SCHOOL CONSTRUCTION FUND						
Capital Projects	881,858	469,163	413,481	413,481	325,000	(88,481)
TOTAL - SCHOOL CONSTRUCTION FUND	881,858	469,163	413,481	413,481	325,000	(88,481)
SCHOOL CAPITAL PROJECTS FUND	636,215	506,597	917,232	450,000	1,017,232	100,000
SCHOOL GRANTS FUND	1,912,457	1,880,844	2,706,888	2,673,685	2,152,733	(554,155)

COUNTY OF DINWIDDIE, VIRGINIA EXPENDITURE BUDGET CONTINUED	Year Ended June 30, 2011 Budgeted Expenditures	Year Ended June 30, 2011 Actual Expenditures	Year Ended June 30, 2012 Budgeted Expenditures	Year Ended June 30, 2012 Actual Expenditures	Year Ended June 30, 2013 Budgeted Expenditures	Budgeted Increase/ Decrease
COUNTY GRANTS FUND						
CDBG Grant	659,760	636,310	80,037	35,690	0	(80,037)
Litter Control Grant	111,805	8,002	154,297	116,000	115,106	(39,191)
TOTAL - COUNTY GRANTS FUND	771,565	644,312	234,334	151,690	115,106	(119,228)
COUNTY CAPITAL PROJECTS FUND						
Capital Projects	2,968,142	2,071,346	3,308,848	1,665,295	3,502,731	193,883
Transfer to School Construction Fund	0	0	0	0	325,000	325,000
Transfer to School Capital Projects Fund	13,143	0	587,595	587,595	400,000	(187,595)
TOTAL - GENERAL CAPITAL PROJECTS FUND	2,981,285	2,071,346	3,896,443	2,252,890	4,227,731	331,288
COUNTY DEBT SERVICE						
Transfer to School Debt Service Fund	1,726,860	1,726,860	1,785,855	1,610,855	0	(1,785,855)
Principal/Interest Payments on Debt	1,229,996	1,232,279	1,172,364	1,172,364	1,163,087	(9,277)
Contributions to Water Authority	840,539	807,824	552,679	458,741	534,479	(18,200)
Contributions to Airport Authority	59,038	59,040	59,038	59,038	55,144	(3,894)
TOTAL - DEBT SERVICE	3,856,433	3,826,003	3,569,936	3,300,998	1,752,710	(1,817,226)
SCHOOL DEBT SERVICE						
Principal/Interest Payments on Debt	7,432,830	7,409,716	7,401,828	7,380,279	6,020,062	(1,381,766)
TOTAL SCHOOL DEBT SERVICE	7,432,830	7,409,716	7,401,828	7,380,279	6,020,062	(1,381,766)
GRAND TOTAL - ALL FUNDS	106,558,098	101,696,443	107,972,552	103,105,214	103,115,896	(4,856,656)
LESS INTERFUND TRANSFERS	24,977,245	24,690,991	24,631,380	24,616,380	23,811,446	(819,934)
TOTAL EXPENDITURES	81,580,853	77,005,452	83,341,172	78,488,834	79,304,450	(4,036,722)

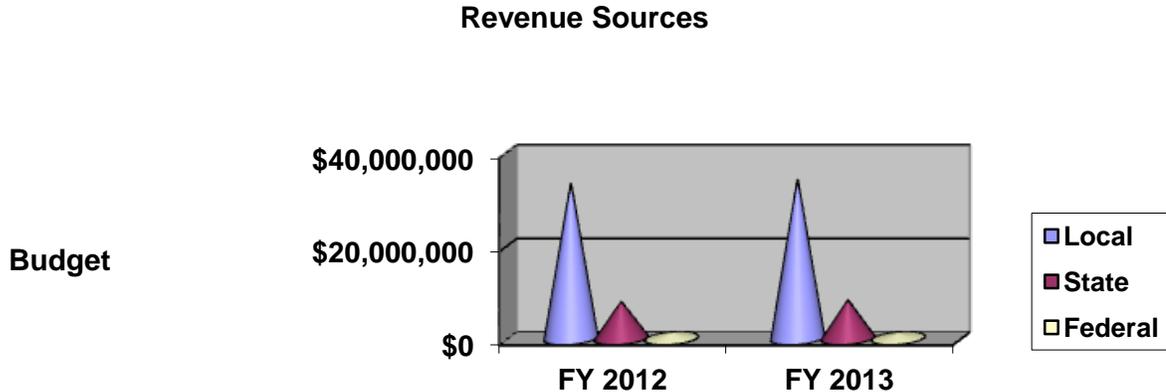
COUNTY OF DINWIDDIE, VIRGINIA

EXPENDITURE BUDGET CONTINUED

	Year Ended June 30, 2011 Budgeted Expenditures	Year Ended June 30, 2011 Actual Expenditures	Year Ended June 30, 2012 Budgeted Expenditures	Year Ended June 30, 2012 Actual Expenditures	Year Ended June 30, 2013 Budgeted Expenditures	Budgeted Increase/ Decrease
ENDING FUND BALANCES - JUNE 30						
General Fund	16,770,921	19,575,963	17,555,361	18,897,601	16,569,504	(985,857)
Meals Tax Fund	25,501	101,849	101,849	70,261	20,261	(81,588)
Jail Phone Commission Fund	0	33,041	0	0	0	0
Sesquicentennial Committee Fund	0	2,230	(0)	9,230	(0)	(0)
Recreation Fund	0	43,878	(0)	35,000	(0)	0
Virginia Public Assistance Fund	61,213	170,116	108,903	108,903	(0)	(108,903)
School Fund	625,684	969,186	274,327	273,111	0	(274,327)
School Textbook Fund	46,413	431,409	24,322	505,731	0	(24,322)
School Cafeteria Fund	0	295,948	(0)	290,000	(0)	0
CSA Fund	21,587	104,947	56,817	56,817	56,817	0
Community Development Fund	619,301	646,905	(0)	362,595	(0)	0
Law Library Fund	1	4,176	0	0	0	0
Fire Programs Fund	(0)	137,394	0	136,552	0	0
Forfeited Asset Sharing Fund	0	69,103	2	81,000	(0)	(2)
School Construction Fund	0	413,481	(0)	(0)	(0)	0
School Capital Projects	13,143	179,637	0	467,232	0	0
School Grants Fund	0	31,142	(0)	36,200	0	1
County Grants Fund	47,184	174,535	(0)	113,369	45,072	45,072
County Capital Projects Fund	79,688	599,464	(0)	1,565,203	(0)	(0)
County Debt Service Fund	1,785,855	1,816,284	30,428	299,366	299,366	268,938
School Debt Service Fund	30,337	53,451	53,451	0	0	(53,451)
TOTAL FUND BALANCE - JUNE 30	20,126,829	25,854,139	18,205,460	23,308,171	16,991,020	(1,214,439)
REQUIREMENTS	101,707,682	102,859,591	101,546,632	101,797,005	96,295,470	(5,251,161)

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

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

Federal Revenue

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

**GENERAL FUND EXPENDITURES
BY FUNCTION**

GENERAL GOVERNMENT

BOARD OF SUPERVISORS

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

	ACTUAL EXPEND FY/2011	AMENDED BUDGET FY/2012	PROJECTED EXPEND FY/2012	ADOPTED BUDGET FY/2013	BUDGET CHANGE
BOARD OF SUPERVISORS					
BOARD MEMBER SALARIES	48,545	50,535	50,535	50,535	0
REDISTRICTING COMMITTEE	7,187	0	0	0	0
FICA	3,781	3,866	3,108	3,866	0
HOSPITAL/MEDICAL PLANS	8,457	7,404	19,902	21,600	14,196
PROF SRVS - OTHER	100	0	0	0	0
ADVERTISING	6,335	2,500	2,500	4,000	1,500
PUBLIC OFFICIAL INSURANCE	11,179	11,256	11,722	11,722	466
DUES/MEMBERSHIPS	8,004	8,004	8,178	8,178	174
OFFICE SUPPLIES	465	100	205	100	0
BOOKS AND SUBSCRIPTIONS	385	0	158	0	0
--TOTAL DEPARTMENT--	94,437	83,665	96,308	100,001	16,336

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 will provide the highest quality of life to County citizens. Administration ensures compliance with federal, state and local laws and ordinances, as well as maintains open communication with various sectors of the community such as the legislative delegation, business community, area governments, and County residents. A grants and community information coordinator position was added in FY 13.

	ACTUAL EXPEND FY/2011	AMENDED BUDGET FY/2012	PROJECTED EXPEND FY/2012	ADOPTED BUDGET FY/2013	BUDGET CHANGE
COUNTY ADMINISTRATION					
COUNTY ADMINISTRATOR	110,000	110,000	110,000	111,177	1,177
ADMIN ASSIST/CLERK TO BOARD	41,237	41,237	41,237	41,678	441
GRANTS/COMMUNITY INFO COORDINATOR	0	0	0	50,630	50,630
FICA	11,051	11,570	11,121	15,567	3,997
RETIREMENT – VSRS	24,788	24,788	24,788	36,200	11,412
HOSPITAL/MEDICAL PLANS	24,987	23,052	23,052	27,689	4,637
GROUP LIFE INSURANCE	423	423	423	2,421	1,998
PROF SRVS – OTHER	25	0	0	0	0
MAINTENANCE SERVICE CONTRACTS	792	792	1,564	1,675	883
PRINTING & BINDING	43	0	0	0	0
ADVERTISING	328	600	0	0	(600)
POSTAL SERVICE	4,203	6,200	7,100	7,100	900
TELECOMMUNICATIONS	8,611	8,400	2,894	3,100	(5,300)
GENERAL LIABILITY INSURANCE	16,470	11,455	10,184	10,184	(1,271)
VEHICLE ALLOWANCE	4,800	4,800	4,800	4,800	0
DUES/MEMBERSHIPS	305	305	305	305	0
OFFICE SUPPLIES	8,060	7,000	7,000	7,000	0
BOOKS AND SUBSCRIPTIONS	257	250	217	257	7
--TOTAL DEPARTMENT--	256,379	250,872	244,686	319,783	68,911

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, a part-time Deputy County Attorney, and a part-time administrative services assistant.

	ACTUAL EXPEND FY/2011	AMENDED BUDGET FY/2012	PROJECTED EXPEND FY/2012	ADOPTED BUDGET FY/2013	BUDGET CHANGE
LEGAL SERVICES					
COUNTY ATTORNEY	75,000	77,212	77,212	90,000	12,788
PART TIME ADMIN SRVS ASST	24,419	32,000	19,613	14,392	(17,608)
PART TIME COUNTY ATTORNEY	45,336	55,352	55,352	53,945	(1,407)
FICA	10,645	12,589	11,671	12,113	(476)
RETIREMENT - VSRS	12,293	12,655	12,655	12,411	(244)
HOSPITAL/MEDICAL PLANS	11,810	8,725	8,725	9,274	549
GROUP LIFE INSURANCE	210	216	216	1,071	855
PROF SRVS - LEGAL	0	0	12,000	13,500	13,500
PROF SRVS - OTHER	0	1,000	525	1,000	0
ADVERTISING	0	2,130	2,241	0	(2,130)
POSTAL SERVICE	0	70	155	75	5
TELECOMMUNICATIONS	447	552	342	385	(167)
DUES/MEMBERSHIPS	1,445	1,215	1,215	870	(345)
OFFICE SUPPLIES	510	500	500	500	0
BOOKS AND SUBSCRIPTIONS	0	3,100	3,128	3,200	100
--TOTAL DEPARTMENT--	182,115	207,316	205,550	212,736	5,420

HUMAN RESOURCES

This department consists of a Human Resource Director who administers human resources policies, programs and practices, to include 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. A new expenditure for all localities in FY 2012 was the state mandated Line of Duty Act payment to VRS for death and disability benefits for covered public safety employees and volunteers. Random and new hire drug testing has been moved to the Human Resources department for FY 2013's budget.

	ACTUAL EXPEND FY/2011	AMENDED BUDGET FY/2012	PROJECTED EXPEND FY/2012	ADOPTED BUDGET FY/2013	BUDGET CHANGE
HUMAN RESOURCES					
DIRECTOR OF HUMAN RESOURCES	68,028	72,378	72,378	73,152	774
FICA	4,739	5,537	5,179	5,596	59
RETIREMENT - VSRS	11,863	11,863	11,863	13,014	1,151
HOSPITAL/MEDICAL PLANS	10,965	10,800	10,800	10,800	0
GROUP LIFE INSURANCE	203	203	203	871	668
UNEMPLOYMENT INSURANCE	34,154	30,000	44,000	44,500	14,500
LINE OF DUTY ACT INSURANCE	0	30,000	27,365	50,000	20,000
WORKERS COMPENSATION INSURANCE	112,736	120,000	121,413	119,000	(1,000)
PROF SRVS - MEDICAL	0	0	0	1,750	1,750
PROF SRVS - OTHER	100	0	0	0	0
ADVERTISING	0	0	233	0	0
MILEAGE	6,732	6,000	6,000	5,200	(800)
MEALS & LODGING	14,250	10,000	10,000	14,700	4,700
CONVENTION & EDUCATION	9,267	14,000	14,000	24,700	10,700
DUES/MEMBERSHIPS	360	360	360	360	0
OFFICE SUPPLIES	1,721	1,000	1,000	1,000	0
FOOD SUPPLIES	273	500	500	500	0
--TOTAL DEPARTMENT--	275,390	312,641	325,294	365,143	52,502

INDEPENDENT AUDITOR

Per the Code of Virginia, localities shall have all their accounts and records, including all accounts and records of their constitutional officers, audited annually as of June 30 by an independent certified public accountant in accordance with the specifications furnished by the Auditor of Public Accounts. Additionally, the certified public accountant shall present a detailed written report to the local governing body at a public session by the following December 31. The State also requires the preparation of a cost allocation plan for the County. A new audit firm was hired in FY 2012 upon expiration of the previous auditor's five-year contract.

	ACTUAL EXPEND FY/2011	AMENDED BUDGET FY/2012	PROJECTED EXPEND FY/2012	ADOPTED BUDGET FY/2013	BUDGET CHANGE
INDEPENDENT AUDITOR					
PROF SRVS - ACCTG/AUDITING	43,300	47,000	49,602	57,500	10,500
--TOTAL DEPARTMENT--	43,300	47,000	49,602	57,500	10,500

COMMISSIONER OF THE REVENUE

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

	ACTUAL EXPEND FY/2011	AMENDED BUDGET FY/2012	PROJECTED EXPEND FY/2012	ADOPTED BUDGET FY/2013	BUDGET CHANGE
COMMISSIONER OF THE REVENUE					
COMMISSIONER OF THE REVENUE	72,034	72,034	72,034	72,805	771
DEPUTY IV	41,286	41,286	44,726	41,286	0
PROG SUPPORT TECH	66,908	95,499	95,499	96,521	1,022
PROG SUPPORT SPEC	36,578	36,578	36,578	36,969	391
PART TIME HELP	3,895	3,500	3,976	3,500	0
FICA	15,886	19,041	18,489	19,208	167
RETIREMENT - VSRS	35,534	40,221	40,626	41,987	1,766
HOSPITAL/MEDICAL PLANS	27,034	32,100	32,114	29,348	(2,752)
GROUP LIFE INSURANCE	607	687	687	2,946	2,259
PROF SRVS - OTHER	11,888	8,000	8,000	8,500	500
MAINTENANCE SERVICE CONTRACTS	966	1,100	1,443	1,450	350
PRINTING & BINDING	971	4,000	1,103	4,000	0
ADVERTISING	0	0	380	300	300
POSTAL SERVICE	5,981	11,000	7,128	7,500	(3,500)
TELECOMMUNICATIONS	1,835	1,900	1,464	1,650	(250)
DUES/MEMBERSHIPS	850	955	955	955	0
OFFICE SUPPLIES	4,534	6,000	3,000	5,000	(1,000)
BOOKS AND SUBSCRIPTIONS	934	1,050	1,050	1,050	0
FURNITURE & FIXTURES	2,985	0	0	0	0
--TOTAL DEPARTMENT--	330,706	374,951	369,253	374,975	24
BUSINESS LICENSE					
BUS LIC PROG SUPPORT	25,199	15,386	12,822	15,386	0
FICA	1,756	1,177	981	1,177	0
RETIREMENT - VSRS	4,375	2,522	1,460	2,122	(401)
HOSPITAL/MEDICAL PLANS	5,177	3,702	0	0	(3,702)
GROUP LIFE INSURANCE	75	43	36	183	140
PRINTING & BINDING	220	250	224	250	0
ADVERTISING	105	326	0	526	200
POSTAL SERVICE	2,719	3,300	1,767	3,300	0
OFFICE SUPPLIES	0	1,000	369	500	(500)
--TOTAL DEPARTMENT--	39,626	27,706	17,659	23,444	(4,263)

	ACTUAL EXPEND FY/2011	AMENDED BUDGET FY/2012	PROJECTED EXPEND FY/2012	ADOPTED BUDGET FY/2013	BUDGET CHANGE
LAND USE					
LAND USE PROG SUPPORT	25,835	15,386	12,822	15,386	0
FICA	1,795	1,177	981	1,177	0
RETIREMENT - VSRS	4,514	2,522	1,460	2,122	(400)
HOSPITAL/MEDICAL PLANS	5,385	3,702	0	0	(3,702)
GROUP LIFE INSURANCE	77	43	36	183	140
POSTAL SERVICE	0	1,100	0	0	(1,100)
OFFICE SUPPLIES	0	250	0	250	0
--TOTAL DEPARTMENT--	37,605	24,180	15,299	19,118	(5,062)
GENERAL REASSESSMENT					
PROF SRVS - OTHER	0	385,000	150,000	150,000	(235,000)
MAINTENANCE SERVICE CONTRACTS	0	0	85		0
PRINTING & BINDING	0	0	848		0
ADVERTISING	0	0	180		0
POSTAL SERVICE	0	0	0		0
TELECOMMUNICATIONS	0	0	3		0
OFFICE SUPPLIES	0	0	3,000		0
COMPUTER EQUIPMENT	0	0	530		0
--TOTAL DEPARTMENT--	0	385,000	154,646	150,000	(235,000)

TREASURER

The Treasurer's Office handles the collection and deposit of current and delinquent taxes and all other County revenues. The Treasurer is also subsequently responsible for the prudent investment of those funds. Short and long-term investments are made on behalf of the county to ensure the safety, liquidity, and yield of public funds. This Constitutional Office is staffed by an elected four-year term Treasurer, four full-time deputies, and several part-time employees. A new Treasurer was elected and a new check scanning process was implemented in FY 2012.

	ACTUAL EXPEND FY/2011	AMENDED BUDGET FY/2012	PROJECTED EXPEND FY/2012	ADOPTED BUDGET FY/2013	BUDGET CHANGE
TREASURER					
TREASURER	72,034	72,034	72,034	72,034	0
DEPUTY IV	38,338	38,338	38,338	38,748	410
PROG SUPPORT SPEC	30,772	30,772	30,772	31,101	329
PROG SUPPORT TECH	55,788	55,788	55,788	56,384	596
ADMIN SRVS ASST	12,045	14,913	12,532	14,913	0
PART TIME HELP	1,440	2,000	665	2,000	0
FICA	15,011	16,359	15,154	16,461	102
RETIREMENT - VSRS	32,277	32,277	30,640	32,076	(201)
HOSPITAL/MEDICAL PLANS	26,918	24,144	30,249	34,882	10,738
GROUP LIFE INSURANCE	552	551	552	2,360	1,809
PROF SRVS - AUDIT	0	3,000	6,000	0	(3,000)
PROF SRVS - LEGAL	3,565	5,000	4,243	5,800	800
PROF SRVS - OTHER	64,844	45,500	64,323	63,000	17,500
MAINTENANCE SERVICE CONTRACTS	756	624	590	5,524	4,900
PRINTING & BINDING	7,684	4,000	715	4,000	0
ADVERTISING	1,880	2,000	2,101	2,000	0
POSTAL SERVICE	27,636	36,500	31,261	36,500	0
TELECOMMUNICATIONS	1,490	1,500	1,101	1,350	(150)
MILEAGE	0	0	159	0	0
DUES/MEMBERSHIPS	280	280	280	280	0
OFFICE SUPPLIES	3,791	3,300	3,461	3,500	200
COMPUTER EQUIPMENT	0	150	14,000	500	350
--TOTAL DEPARTMENT--	397,102	389,030	414,957	423,413	34,383

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 was reorganized in the fourth quarter of FY 2011 and is now staffed by the Division Chief, Finance and General Services and two fiscal technicians.

	ACTUAL EXPEND FY/2011	AMENDED BUDGET FY/2012	PROJECTED EXPEND FY/2012	ADOPTED BUDGET FY/2013	BUDGET CHANGE
ACCOUNTING					
DIV CHIEF FINANCE & GEN SRVS	88,029	88,029	88,029	88,971	942
ACCOUNTING/PROCUREMENT TECH	7,838	33,966	33,899	34,329	363
ACCOUNTING/HR TECH	34,815	34,815	34,815	35,188	373
FICA	9,449	11,996	11,268	12,124	128
RETIREMENT - VSRS	21,526	24,003	25,701	28,195	4,192
HOSPITAL/MEDICAL PLANS	19,612	22,836	22,841	22,841	5
GROUP LIFE INSURANCE	368	439	439	1,886	1,447
PROF SRVS - OTHER	0	0	89	0	0
PRINTING & BINDING	719	720	886	750	30
ADVERTISING	110	0	0	0	0
DUES/MEMBERSHIPS	680	895	835	835	(60)
OFFICE SUPPLIES	159	200	200	200	0
--TOTAL DEPARTMENT--	183,305	217,899	219,002	225,319	7,420

INFORMATION TECHNOLOGY

The Information Technology department is responsible for providing hardware, software, and network support, security, and training for County technology assets; project management for technology initiatives; and planning for adequate disaster recovery, continuity of operations, and future technology needs. The department consists of one director and two systems administrators. Equipment maintenance contracts increased for FY 2013 as warranties have expired on equipment purchased in previous years.

	ACTUAL EXPEND FY/2011	AMENDED BUDGET FY/2012	PROJECTED EXPEND FY/2012	ADOPTED BUDGET FY/2013	BUDGET CHANGE
INFORMATION SYSTEMS					
DIRECTOR OF INFORMATION TECHNOLOGY	77,943	77,944	77,943	78,777	833
SYSTEMS ADMINISTRATORS	97,832	97,832	97,832	98,878	1,046
FICA	12,507	13,447	12,648	13,591	144
RETIREMENT – VSRS	28,809	28,810	28,809	31,605	2,795
HOSPITAL/MEDICAL PLANS	24,541	25,608	25,860	25,608	0
GROUP LIFE INSURANCE	492	492	492	2,114	1,622
PROF SRVS – OTHER	75	0	0	0	0
REPAIR AND MAINTENANCE	0	0	196	1,000	1,000
MAINTENANCE SERVICE CONTRACTS	61,444	50,401	50,401	66,972	16,571
POSTAL SERVICE	0	0	30	0	0
TELECOMMUNICATIONS	10,952	10,140	11,460	11,460	1,320
MEALS & LODGING	861	0	0	0	0
OFFICE SUPPLIES	488	600	600	600	0
VEHICLE/EQUIPMENT FUEL	0	0	200	400	400
OTHER OPERATING SUPPLIES	82	0	40	0	0
COMPUTER EQUIPMENT	51,267	63,859	63,859	66,800	2,941
--TOTAL DEPARTMENT--	367,295	369,133	370,370	397,805	28,672

REGISTRAR/BOARD OF ELECTIONS

The General Registrar's office promotes the proper administration of election laws, campaign finance disclosure compliance, and voter registration processes in the County by promulgating rules, regulations, and issuing instructions. The State Board of Elections, which was created as a bipartisan agency responsible for ensuring uniformity, fairness, accuracy and purity in all elections in the Commonwealth of Virginia, provides information to local electoral boards and general registrars. The most recent federally-mandated redistricting of the County took place after receipt of the 2010 Census results and was effective for the November 2011 local elections. Redistricting and primaries significantly increased expenditures in FY 2012.

	ACTUAL EXPEND FY/2011	AMENDED BUDGET FY/2012	PROJECTED EXPEND FY/2012	ADOPTED BUDGET FY/2013	BUDGET CHANGE
*REGISTRAR/BOARD OF ELECTION					
REGISTRAR	47,647	47,647	47,647	48,157	510
PART TIME HELP	13,119	15,600	15,839	15,600	0
ELECTORAL BOARD	9,030	9,210	9,030	9,210	0
FICA	5,214	5,543	5,295	5,582	39
RETIREMENT - VSRS	7,809	7,809	7,809	8,299	490
HOSPITAL/MEDICAL PLANS	4,651	4,632	7,404	7,404	2,772
GROUP LIFE INSURANCE	133	133	133	573	440
PROF SRVS - OTHER	342	0	3,152	3,000	3,000
TEMP HELP - ELECTION OFFICIALS	9,250	10,000	29,044	20,000	10,000
MAINTENANCE SERVICE CONTRACTS	7,674	7,600	5,729	7,600	0
PRINTING & BINDING	111	1,000	13,429	9,000	8,000
ADVERTISING	197	500	1,708	1,000	500
POSTAL SERVICE	1,249	1,500	1,915	1,500	0
TELECOMMUNICATIONS	431	525	444	495	(30)
LEASE/RENTAL OF BLDGS-POLLS	700	1,400	2,100	1,400	0
DUES/MEMBERSHIPS	170	360	265	425	65
OFFICE SUPPLIES	1,396	1,200	1,222	1,000	(200)
COMPUTER EQUIPMENT	1,031	0	975	0	0
--TOTAL DEPARTMENT--	110,154	114,659	153,140	140,245	25,586

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, judgments, estate records and other legal documents. The Code of Virginia lists over 800 separate responsibilities for the Clerk. These duties include issuing marriage licenses, accepting applications for trade names, and processing applications to become a notary public. This office also manages criminal and civil lawsuits consistent with the Code of Virginia. The Clerk of the Circuit Court has the authority to probate wills, appoint and qualify executors and/or administrators for a decedent's estate and the authority to qualify conservators and guardians. The Clerk is elected by the citizens for an eight-year term.

	ACTUAL EXPEND FY/2011	AMENDED BUDGET FY/2012	PROJECTED EXPEND FY/2012	ADOPTED BUDGET FY/2013	BUDGET CHANGE
CLERK OF THE CIRCUIT COURT					
CLERKS OFFICE SALARIES	237,793	237,988	238,104	240,534	2,546
FICA	17,334	18,206	17,658	18,401	195
RETIREMENT - VSRS	38,974	39,006	39,006	42,208	3,202
HOSPITAL/MEDICAL PLANS	22,391	22,836	18,204	18,204	(4,632)
GROUP LIFE INSURANCE	666	666	666	2,862	2,196
PROF SRVS - ACCTG/AUDITING	0	3,250	3,250	3,250	0
PROF SRVS - OTHER	811	25,995	25,995	42,000	16,005
MAINTENANCE SERVICE CONTRACTS	17,196	18,000	18,000	22,500	4,500
POSTAL SERVICE	2,735	3,000	2,591	3,000	0
TELECOMMUNICATIONS	2,921	3,600	1,325	1,400	(2,200)
DUES/MEMBERSHIPS	715	395	395	715	320
OFFICE SUPPLIES	7,977	7,000	6,500	7,000	0
FURNITURE & FIXTURES	0	0	0	1,500	1,500
COMPUTER EQUIPMENT	4,887	0	1,125	0	0
--TOTAL DEPARTMENT--	354,401	379,942	372,819	403,574	23,632

CIRCUIT COURT

The Circuit Court is the trial court with the broadest powers in Virginia, handling civil cases with claims greater than \$15,000, felonies, family matters, and appeals from the general district court and the juvenile and domestic relations court. The 11th Judicial District Circuit Court judges preside over Petersburg, Dinwiddie, Powhatan, Amelia, and Nottoway County cases.

	ACTUAL EXPEND FY/2011	AMENDED BUDGET FY/2012	PROJECTED EXPEND FY/2012	ADOPTED BUDGET FY/2013	BUDGET CHANGE
CIRCUIT COURT					
PROF SRVS - OTHER	12	550	0	550	0
TEMP HELP - JURORS/COMMISSIONERS	3,210	3,000	3,000	3,000	0
PURCH GOVT SRVS-PETERSBURG OFFICE	0	10,068	9,511	9,600	(468)
TELECOMMUNICATIONS	3,843	3,400	3,480	3,900	500
CONVENTION & EDUCATION	0	1,000	0	0	(1,000)
OFFICE SUPPLIES	0	300	0	0	(300)
BOOKS AND SUBSCRIPTIONS	0	1,000	0	0	(1,000)
--TOTAL DEPARTMENT--	7,065	19,318	15,991	17,050	(2,268)

GENERAL DISTRICT COURT

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

	ACTUAL EXPEND FY/2011	AMENDED BUDGET FY/2012	PROJECTED EXPEND FY/2012	ADOPTED BUDGET FY/2013	BUDGET CHANGE
GENERAL DISTRICT COURT					
PROF SRVS - LEGAL	22,116	22,000	19,427	20,000	(2,000)
MAINTENANCE SERVICE CONTRACTS	2,396	2,400	841	785	(1,615)
POSTAL SERVICE	1,834	1,000	2,004	2,004	1,004
TELECOMMUNICATIONS	4,956	5,100	4,138	4,600	(500)
DUES/MEMBERSHIPS	120	120	120	120	0
OFFICE SUPPLIES	660	500	500	500	0
FURNITURE & FIXTURES	1,460	0	0	0	0
--TOTAL DEPARTMENT--	33,543	31,120	27,030	28,009	(3,111)

MAGISTRATES

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

	ACTUAL EXPEND FY/2011	AMENDED BUDGET FY/2012	PROJECTED EXPEND FY/2012	ADOPTED BUDGET FY/2013	BUDGET CHANGE
MAGISTRATES					
POSTAL SERVICES	0	0	83	77	77
TELECOMMUNICATIONS	1,192	1,300	1,086	550	(750)
DUES/MEMBERSHIPS	0	50	0	0	(50)
OFFICE SUPPLIES	0	620	239	500	(120)
--TOTAL DEPARTMENT--	1,192	1,970	1,408	1,127	(843)

VICTIM WITNESS PROGRAM

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

	ACTUAL EXPEND FY/2011	AMENDED BUDGET FY/2012	PROJECTED EXPEND FY/2012	ADOPTED BUDGET FY/2013	BUDGET CHANGE
VICTIM WITNESS PROGRAM					
DIRECTOR OF VICTIM WITNESS	38,361	38,361	38,361	38,771	410
FICA	2,843	2,935	2,848	2,966	31
RETIREMENT - VSRS	6,287	6,287	6,287	6,897	610
HOSPITAL/MEDICAL PLANS	4,256	4,632	4,637	4,637	5
GROUP LIFE INSURANCE	107	107	107	461	354
TELECOMMUNICATIONS	624	850	247	300	(550)
MILEAGE	304	0	183	0	0
MEALS & LODGING	635	0	0	0	0
CONVENTION & EDUCATION	275	1,000	1,000	1,000	0
DUES/MEMBERSHIPS	110	300	300	300	0
OFFICE SUPPLIES	1,135	925	925	925	0
--TOTAL DEPARTMENT--	54,937	55,397	54,896	56,257	860

COMMONWEALTH'S ATTORNEY

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

	ACTUAL EXPEND FY/2011	AMENDED BUDGET FY/2012	PROJECTED EXPEND FY/2012	ADOPTED BUDGET FY/2013	BUDGET CHANGE
COMMONWEALTH'S ATTORNEY					
COMMONWEALTH'S ATTORNEY	113,760	113,761	113,760	114,977	1,216
ASSISTANT COMMONWEALTH'S ATTY	138,365	138,365	136,240	138,956	591
ADMINISTRATIVE ASSISTANT	30,737	40,280	40,279	40,710	430
SECRETARY	55,767	60,940	53,839	62,734	1,794
FICA	24,370	27,031	24,443	27,339	308
RETIREMENT - VSRS	50,011	52,482	47,387	53,840	1,358
HOSPITAL/MEDICAL PLANS	47,152	57,096	55,564	57,111	15
GROUP LIFE INSURANCE	854	897	868	3,858	2,961
PROF SRVS - OTHER	75	0	122	0	0
MAINTENANCE SERVICE CONTRACTS	822	1,200	657	650	(550)
ADVERTISING	82	0	0	0	0
POSTAL SERVICE	613	500	451	500	0
TELECOMMUNICATIONS	4,332	4,200	1,732	1,900	(2,300)
DUES/MEMBERSHIPS	2,200	1,580	1,580	1,580	0
OFFICE SUPPLIES	1,666	1,500	1,774	1,500	0
BOOKS AND SUBSCRIPTIONS	62	0	443	0	0
--TOTAL DEPARTMENT--	470,868	499,832	479,138	505,655	5,823

PUBLIC SAFETY

SHERIFF

The Dinwiddie County Sheriff's Office protects persons and property by providing essential law enforcement and public safety services, while promoting community involvement, stability and order through service, assistance and visibility. The Sheriff's Office is responsible for law enforcement, traffic safety, courthouse security, processing civil court papers, criminal investigations, and responding to emergency situations. This Constitutional Office consists of a newly elected four-year term Sheriff, a major, a captain, two lieutenants, forty deputies, and three support staff. In FY 2009 the Sheriff's Office opened a satellite office in the northern end of the County to better serve that population. In FY 2012, the defunct Dinwiddie Volunteer Rescue Squad organization gifted their building to the Sheriff's Office.

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

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

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

	ACTUAL EXPEND FY/2011	AMENDED BUDGET FY/2012	PROJECTED EXPEND FY/2012	ADOPTED BUDGET FY/2013	BUDGET CHANGE
SHERIFF					
SHERIFF	81,847	81,847	82,147	81,106	(741)
ADD SECURITY/TRANSPORT-7 POSITIONS	0	0	0	238,615	238,615
DEPUTIES-COMP BOARD FUNDED	1,252,119	1,302,011	1,348,473	1,263,212	(38,799)
SCHOOL RESOURCE OFFICERS	89,051	130,337	89,144	87,024	(43,313)
DEPUTIES-COUNTY FUNDED	496,750	485,799	425,581	525,767	39,968
OVERTIME	113,043	140,000	129,428	140,000	0
SECURITY WORK	45,409	50,000	41,024	50,000	0
SELECTIVE ENFORCEMENT	287,206	200,000	197,640	200,000	0
FICA	169,885	182,835	167,615	197,808	14,973
RETIREMENT - VSRS	316,048	327,799	314,690	383,511	55,712
HOSPITAL/MEDICAL PLANS	286,535	321,576	308,600	330,388	8,812
GROUP LIFE INSURANCE	5,400	5,600	5,047	26,129	20,529
PROF SRVS - MEDICAL	11,259	13,000	11,627	8,000	(5,000)
PROF SRVS - OTHER	40	100	259	100	0
REPAIR AND MAINTENANCE	76,970	70,000	74,194	75,000	5,000
MAINTENANCE SERVICE CONTRACTS	5,466	5,400	6,445	10,400	5,000
ADVERTISING	548	500	639	750	250
PURCH GOVT SRVS-CRATER CRIMINAL JUSTICE ACADEMY	24,388	25,656	25,656	25,656	0
ELECTRICAL SERVICE	9,461	9,600	9,150	8,500	(1,100)
HEATING SERVICE	1,721	2,000	3,065	3,250	1,250
WATER & SEWER	782	700	667	800	100
POSTAL SERVICE	2,770	1,500	2,279	3,000	1,500
TELECOMMUNICATIONS	33,534	35,000	30,082	54,400	19,400
CONVENTION & EDUCATION	0	600	586	0	(600)

	ACTUAL EXPEND FY/2011	AMENDED BUDGET FY/2012	PROJECTED EXPEND FY/2012	ADOPTED BUDGET FY/2013	BUDGET CHANGE
SHERIFF					
EXTRADITION OF PRISONERS TRAVEL	346	1,000	516	1,000	0
CONTRIBUTION-CRIMESOLVERS	167	0	0	0	0
DUES/MEMBERSHIPS	6,572	6,472	7,754	6,472	0
OFFICE SUPPLIES	6,005	6,500	5,457	6,500	0
REPAIR & MAINTENANCE SUPPLIES	19,559	19,000	23,571	22,500	3,500
VEHICLE/EQUIPMENT FUEL	205,572	200,000	242,707	252,000	52,000
POLICE SUPPLIES	39,643	26,425	31,971	20,000	(6,425)
UNIFORMS/APPAREL	9,159	18,000	15,944	19,000	1,000
BOOKS AND SUBSCRIPTIONS	420	800	443	800	0
INVESTIGATIVE SUPPLIES	882	8,000	8,000	8,000	0
MACHINERY & EQUIPMENT	0	20,022	20,022	0	(20,022)
COMMUNICATION EQUIPMENT	0	0	303	0	0
MOTOR VEHICLES	176,497	171,000	168,045	135,000	(36,000)
COMPUTER EQUIPMENT	672	58,000	58,000	76,843	18,843
--TOTAL DEPARTMENT--	3,775,727	3,927,079	3,856,770	4,261,531	334,452

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, (which the County no longer has to pay DCWA to maintain). The use of eight engines, six tankers, and one ladder truck allow for fire-fighting flexibility in a rural community with a limited municipal water system.

	ACTUAL EXPEND FY/2011	AMENDED BUDGET FY/2012	PROJECTED EXPEND FY/2012	ADOPTED BUDGET FY/2013	BUDGET CHANGE
VOLUNTEER FIRE DEPARTMENTS					
PROF SRVS - MEDICAL	31,885	45,400	31,500	35,000	(10,400)
REPAIR AND MAINTENANCE	46,249	55,000	55,000	55,000	0
MAINTENANCE SERVICE CONTRACTS	41,080	55,000	41,000	45,000	(10,000)
ADVERTISING	334	0	200	0	0
ELECTRICAL SERVICE-REIMB DINWIDDIE	14,000	14,000	14,000	14,500	500
ELECTRICAL SERVICE-REIMB FORD	9,000	12,500	12,500	13,500	1,000
ELECTRICAL SERVICE-REIMB MCKENNEY	8,965	9,000	9,000	10,000	1,000
ELECTRICAL SERVICE-REIMB NAMOZINE	11,646	14,000	14,000	14,000	0
ELECTRICAL SERVICE-REIMB OLD HICKORY	5,500	6,000	6,000	6,500	500
AUTO & MULTI PERIL INSURANCE	47,563	50,000	46,840	47,000	(3,000)
HEALTH & ACCIDENT INSURANCE	29,110	29,110	30,566	31,000	1,890
CONTRIBUTION-DINWIDDIE	21,236	22,500	22,500	22,500	0
CONTRIBUTION-FORD	22,500	22,500	22,500	22,500	0
CONTRIBUTION-MCKENNEY	21,155	22,500	22,500	22,500	0
CONTRIBUTION-NAMOZINE	24,306	25,000	25,000	25,000	0
CONTRIBUTION-OLD HICKORY	22,300	22,500	22,500	22,500	0
CONTRIBUTION-CARSON	13,500	13,500	13,500	13,500	0
CONTRIBUTION-CHIEF'S ASSOC	317	3,000	3,000	3,000	0
REPAIR & MAINTENANCE SUPPLIES	1,284	0	1,183	1,000	1,000
VEHICLE/EQUIPMENT FUEL	50,395	45,000	46,706	47,250	2,250
MACHINERY & EQUIPMENT	38,603	45,500	44,000	38,000	(7,500)
--TOTAL DEPARTMENT--	460,929	512,010	483,995	489,250	(22,760)

EMERGENCY MEDICAL SERVICES

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

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

	ACTUAL EXPEND FY/2011	AMENDED BUDGET FY/2012	PROJECTED EXPEND FY/2012	ADOPTED BUDGET FY/2013	BUDGET CHANGE
EMERGENCY MEDICAL SERVICES					
EMS PROVIDERS	426,235	430,878	419,266	437,008	6,130
EMS SHIFT LEADERS	186,656	186,656	186,656	188,654	1,998
OVERTIME	81,046	85,000	68,750	85,000	0
PARTTIME EMS PROVIDERS	91,499	95,000	112,367	105,000	10,000
FICA	57,409	61,011	57,738	62,398	1,387
RETIREMENT - VSRS	100,061	99,676	96,365	108,525	8,849
HOSPITAL/MEDICAL PLANS	83,952	84,888	88,399	98,500	13,612
GROUP LIFE INSURANCE	1,729	1,729	1,693	7,445	5,716
PROF SRVS - MEDICAL	3,167	3,500	3,602	3,500	0
PROF SRVS - ACCTG/AUDITING	32,868	32,500	32,168	36,000	3,500
PROF SRVS - OTHER	80	0	102	0	0
TEMP HELP - INSTRUCTORS	279	2,000	288	2,000	0
REPAIR AND MAINTENANCE	50,981	35,000	56,146	50,000	15,000
MAINTENANCE SERVICE CONTRACTS	33,961	39,000	37,130	39,000	0
PRINTING & BINDING	968	1,000	1,152	1,000	0
ADVERTISING	1,431	1,000	574	1,000	0
POSTAL SERVICE	266	500	409	500	0
TELECOMMUNICATIONS	3,999	4,000	3,743	4,000	0
CONTRIBUTION-MEDFLIGHT	2,000	2,000	2,000	2,000	0
REFUNDS-REVENUE RECOVERY	2,445	1,500	2,726	2,500	1,000
OFFICE SUPPLIES	361	500	173	500	0
MEDICAL SUPPLIES	23,999	27,000	27,440	29,000	2,000
JANITORIAL SUPPLIES	2,000	2,000	2,129	2,000	0
REPAIR & MAINTENANCE SUPPLIES	321	500	936	1,000	500
VEHICLE/EQUIPMENT FUEL	24,498	24,000	20,000	25,200	1,200
UNIFORMS/APPAREL	5,110	5,000	3,199	5,000	0
BOOKS AND SUBSCRIPTIONS	44	0	53	0	0
EDUCATION/RECREATION SUPPLIES	304	200	57	200	0
--TOTAL DEPARTMENT--	1,217,669	1,226,038	1,225,259	1,296,930	70,892

FIRE AND RESCUE SERVICES

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

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

Direct Hurricane Irene-related expenditures and associated indirect administrative expenditures were captured in the Emergency Management department and were reimbursed by both federal and state emergency management agencies by fiscal year end.

	ACTUAL EXPEND FY/2011	AMENDED BUDGET FY/2012	PROJECTED EXPEND FY/2012	ADOPTED BUDGET FY/2013	BUDGET CHANGE
FIRE & RESCUE SERVICES					
DIV CHIEF FIRE & EMS	85,882	85,882	85,882	86,801	919
FIRE & EMS COORDINATOR	52,661	52,661	23,232	47,765	(4,896)
PROG SUPPORT SPEC	32,329	32,329	32,329	32,675	346
PART TIME HELP	8,600	4,756	2,580	0	(4,756)
FICA	12,825	13,072	11,018	12,794	(278)
RETIREMENT – VSRS	28,006	28,006	23,605	27,842	(164)
HOSPITAL/MEDICAL PLANS	26,200	26,232	25,200	26,237	5
GROUP LIFE INSURANCE	478	478	396	1,990	1,512
PROF SRVS – MEDICAL	54	0	90	0	0
PROF SRVS - OTHER	50	0	0	0	0
REPAIR AND MAINTENANCE	415	1,100	1,166	1,100	0
MAINTENANCE SERVICE CONTRACTS	323	545	407	323	(222)
ADVERTISING	0	0	272	300	300
POSTAL SERVICE	606	550	478	550	0
TELECOMMUNICATIONS	2,448	2,500	1,775	2,000	(500)
CONVENTION & EDUCATION	0	0	120	0	0
CONTRIBUTION-FORESTRY SRVS	20,188	20,188	20,188	20,188	0
CONTRIBUTION-RED CROSS	6,332	6,333	6,332	6,333	0
DUES/MEMBERSHIPS	185	410	185	410	0
OFFICE SUPPLIES	1,188	1,500	868	1,200	(300)
REPAIR & MAINTENANCE SUPPLIES	983	2,000	657	2,000	0
VEHICLE/EQUIPMENT FUEL	2,728	1,700	4,760	4,900	3,200
UNIFORMS/APPAREL	100	500	191	500	0
BOOKS AND SUBSCRIPTIONS	1,334	500	1,067	500	0
OTHER OPERATING SUPPLIES-DISASTER	21,468	5,000	768	5,000	0
MACHINERY & EQUIPMENT	791	3,000	2,291	0	(3,000)
MOTOR VEHICLES	30,823	0	0	0	0
--TOTAL DEPARTMENT--	336,996	289,242	245,857	281,408	(7,834)

	ACTUAL EXPEND FY/2011	AMENDED BUDGET FY/2012	PROJECTED EXPEND FY/2012	ADOPTED BUDGET FY/2013	BUDGET CHANGE
EMERGENCY MANAGEMENT					
OVERTIME	0	0	14,411	0	0
FICA	0	0	1,052	0	0
REPAIR & MAINTENANCE	0	0	8,176	0	0
LEASE/RENTAL OF EQUIPMENT	0	0	229	0	0
FOOD SUPPLIES	0	0	27,194	0	0
MEDICAL SUPPLIES	0	0	1,337	0	0
JANITORIAL & LAUNDRY SUPPLIES	0	0	4	0	0
REPAIR & MAINTENANCE SUPPLIES	0	0	2,628	0	0
VEHICLE/EQUIPMENT FUEL	0	0	25,492	0	0
--TOTAL DEPARTMENT--	0	0	80,523	0	0

CONFINEMENT AND CARE OF PRISONERS

The County has joined with Brunswick and Mecklenburg counties to form the Meherrin River Regional Jail Authority to address the long-term inmate population needs, and that facility located in Brunswick County opened in July 2012. Since the County's inmates have been transferred to the new facility, the Sheriff's Office will now only operate a lock-up facility that will hold arrestees until they can be transported to the regional jail. Expected expenditures in FY 13 are payments to the regional jail for care of the inmates and building maintenance and utilities.

	ACTUAL EXPEND FY/2011	AMENDED BUDGET FY/2012	PROJECTED EXPEND FY/2012	ADOPTED BUDGET FY/2013	BUDGET CHANGE
CONFINEMENT & CARE OF PRISONERS					
CORRECTIONS OFFICERS	449,621	460,939	406,921	0	(460,939)
COOK	29,376	29,376	29,376	0	(29,376)
OVERTIME	31,276	36,000	36,202	0	(36,000)
CORRECTIONS OFFICER PART-TIME	36,736	40,263	33,481	0	(40,263)
FICA	79,612	80,363	72,329	0	(80,363)
RETIREMENT - VSRS	102,953	106,164	103,854	0	(106,164)
HOSPITAL/MEDICAL PLANS	1,380	1,373	1,269	0	(1,373)
GROUP LIFE INSURANCE	211,005	150,000	89,915	0	(150,000)
PROF SRVS - MEDICAL	449,621	460,939	406,921	0	(460,939)
PROF SRVS - OTHER	0	0	5	0	0
REPAIR AND MAINTENANCE	17,977	40,000	21,595	5,000	(35,000)
MAINTENANCE SERVICE CONTRACTS	13,972	15,000	16,927	4,000	(11,000)
ADVERTISING	110	0	0	0	0
LAUNDRY AND DRY CLEANING	1,825	1,595	1,947	0	(1,595)
PURCH GOVT SRVS-JAIL BEDS	715,262	750,000	593,291	1,451,966	701,966
ELECTRICAL SERVICE	24,295	25,000	26,593	17,000	(8,000)
HEATING SERVICE	23,387	25,000	27,400	18,000	(7,000)
WATER & SEWER	60,698	61,738	70,875	22,493	(39,245)
TELECOMMUNICATIONS	3,243	3,400	2,803	0	(3,400)
OFFICE SUPPLIES	1,443	4,100	1,034	0	(4,100)
FOOD SUPPLIES	116,361	135,000	121,290	0	(135,000)
MEDICAL SUPPLIES	34,192	26,500	35,626	500	(26,000)
JANITORIAL SUPPLIES	17,063	16,000	18,749	0	(16,000)
LINEN SUPPLIES	0	1,600	0	0	(1,600)
REPAIR & MAINTENANCE SUPPLIES	3,686	2,000	2,321	0	(2,000)
VEHICLE/EQUIPMENT FUEL	10,715	12,222	11,858	0	(12,222)
POLICE SUPPLIES	670	1,120	304	0	(1,120)
UNIFORMS/APPAREL	2,178	2,200	1,934	0	(2,200)
MACHINERY & EQUIPMENT	0	15,000	418	0	(15,000)
--TOTAL DEPARTMENT--	1,989,034	2,041,953	1,728,318	1,518,959	(522,994)

COURT SERVICES OFFICE

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

	ACTUAL EXPEND FY/2011	AMENDED BUDGET FY/2012	PROJECTED EXPEND FY/2012	ADOPTED BUDGET FY/2013	BUDGET CHANGE
COURT SERVICES					
PART-TIME COMM SUPERVISION OFFICER	10,340	10,400	10,604	10,400	0
FICA	791	796	811	796	0
PROF SRVS – OTHER	3,790	3,200	3,951	4,000	800
PURCH GOVT SRVS-CRATER YOUTH CARE	255,919	267,775	267,775	259,586	(8,189)
TELECOMMUNICATIONS	1,440	1,600	981	1,000	(600)
OFFICE SUPPLIES	372	400	400	400	0
--TOTAL DEPARTMENT--	272,652	284,171	284,521	276,182	(7,989)

OTHER CORRECTIONS AND DETENTION

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

	ACTUAL EXPEND FY/2011	AMENDED BUDGET FY/2012	PROJECTED EXPEND FY/2012	ADOPTED BUDGET FY/2013	BUDGET CHANGE
OTHER CORRECTION & DETENTION					
DIRECTOR OF COMPREHENSIVE SRVS	64,010	64,010	64,010	64,695	685
PART TIME COMM SUPERVISION COORD	15,532	17,374	16,263	17,374	0
PART TIME VJCCCA COORDINATOR	19,237	26,068	26,414	26,068	0
PARENT REPRESENTATIVES FAPT/CPMT	0	0	0	240	240
FICA	7,340	8,220	7,918	8,272	52
RETIREMENT - VSRS	10,491	10,491	10,491	11,509	1,018
HOSPITAL/MEDICAL PLANS	6,323	7,404	7,404	7,404	0
GROUP LIFE INSURANCE	179	179	179	770	591
PROF SRVS - OTHER	0	0	0	300	300
REPAIR AND MAINTENANCE	0	0	54	0	0
MAINTENANCE SERVICE CONTRACTS	275	240	575	320	80
ADVERTISING	82	0	0	0	0
POSTAL SERVICE	509	425	426	450	25
TELECOMMUNICATIONS	1,767	1,750	1,239	1,750	0
INSURANCE	470	470	495	495	25
OFFICE SUPPLIES	1,946	1,500	778	1,000	(500)
VEHICLE/EQUIPMENT FUEL	387	300	459	500	200
EDUCATION/RECREATION SUPPLIES	303	1,000	267	500	(500)
--TOTAL DEPARTMENT--	128,853	139,431	136,973	141,647	2,216

BUILDING INSPECTIONS

This department handles all stages of building and safety code regulation compliance, which include but are not limited to, inspection of footings, plumbing, framing, electrical, insulation, soil related issues, utility hookups, and unsafe structures that threaten the health and safety of the citizens. To fulfill this duty, the employees must remain current in building and safety code regulations. In an effort to reduce costs and increase efficiency both for the County and the Meherrin River Regional Jail Authority, the County's Building Official was assigned to work for the Authority as an inspector during that facility's construction in FY 2011 and FY 2012. The Jail Authority reimbursed the County on a monthly basis for the Building Official's salary and benefits, mileage and cell phone. Upon the Building Official's completion of the jail project and subsequent retirement from County service, the Assistant Building Official was promoted to Building Official, leaving that position vacant for the FY 2013 budget. Funds also have been appropriated for the demolition of dilapidated structures as needed.

	ACTUAL EXPEND FY/2011	AMENDED BUDGET FY/2012	PROJECTED EXPEND FY/2012	ADOPTED BUDGET FY/2013	BUDGET CHANGE
BUILDING INSPECTION					
BUILDING OFFICIAL	25,243	6,035	44,753	66,312	60,277
ASSISTANT BUILDING OFFICIAL	54,058	55,294	55,294	0	(55,294)
BUILDING INSPECTOR	39,343	39,343	37,693	42,746	3,403
PLANS REVIEWER/BUILDING INSPECTOR	56,879	56,879	55,924	57,488	609
FICA	13,424	12,053	15,132	12,741	688
RETIREMENT - VSRS	28,768	25,823	31,790	29,628	3,805
HOSPITAL/MEDICAL PLANS	5,781	9,615	7,354	4,637	(4,978)
GROUP LIFE INSURANCE	494	441	543	1,982	1,541
PROF SRVS - OTHER	0	30,000	5,000	16,000	(14,000)
REPAIR AND MAINTENANCE	1,730	1,500	1,500	1,500	0
MAINTENANCE SERVICE CONTRACTS	335	450	27	0	(450)
ADVERTISING	192	500	183	500	0
POSTAL SERVICE	554	500	338	500	0
TELECOMMUNICATIONS	3,644	3,175	2,708	3,175	0
CONVENTION & EDUCATION	180	0	0	0	0
DUES/MEMBERSHIPS	656	630	630	630	0
REFUNDS-PERMITS	621	750	1,803	1,500	750
TRAINING - 2% STATE	1,893	2,500	3,584	2,500	0
OFFICE SUPPLIES	2,572	2,400	1,620	2,000	(400)
VEHICLE/EQUIPMENT FUEL	2,343	3,000	3,313	4,000	1,000
UNIFORMS/APPAREL	391	500	362	500	0
BOOKS AND SUBSCRIPTIONS	958	1,500	850	1,000	(500)
FURNITURE & FIXTURES	3,579	0	0	0	0
MOTOR VEHICLES	0	18,000	17,743	0	(18,000)
--TOTAL DEPARTMENT--	243,637	270,888	288,145	249,339	(21,549)

ANIMAL CONTROL & POUND

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

	ACTUAL EXPEND FY/2011	AMENDED BUDGET FY/2012	PROJECTED EXPEND FY/2012	ADOPTED BUDGET FY/2013	BUDGET CHANGE
ANIMAL CONTROL/POUND					
ANIMAL CONTROL OFFICERS	67,402	68,740	67,280	69,475	735
ANIMAL CONTROL MANAGER	35,979	39,250	39,250	47,765	8,515
OVERTIME	11,708	6,500	6,315	6,500	0
PART TIME ANIMAL POUND AIDE	22,043	19,100	19,978	34,133	15,033
FICA	10,236	9,455	9,915	10,387	932
RETIREMENT - VSRS	17,164	17,700	17,521	18,946	1,246
HOSPITAL/MEDICAL PLANS	12,194	13,896	13,910	13,911	15
GROUP LIFE INSURANCE	293	302	302	1,395	1,093
PROF SRVS - MEDICAL	10,723	6,200	7,264	6,200	0
PROF SRVS - OTHER	175	500	811	700	200
REPAIR AND MAINTENANCE	6,058	3,000	3,905	3,000	0
MAINTENANCE SERVICE CONTRACTS	1,009	1,100	1,343	1,200	100
ADVERTISING	1,478	500	578	500	0
ELECTRICAL SERVICE	6,593	7,200	5,857	6,500	(700)
HEATING SERVICE	2,315	1,500	1,835	2,000	500
POSTAL SERVICE	21	50	73	50	0
TELECOMMUNICATIONS	2,357	2,100	2,375	2,500	400
DUES/MEMBERSHIPS	30	125	210	125	0
LIVESTOCK AND FOWL CLAIMS	0	1,000	0	1,000	0
COURT CASES - EXP TO BE REIMBURSED	0	0	10,000	0	0
COMMISSION ON SALE OF DOG TAGS	857	1,100	777	1,000	(100)
OFFICE SUPPLIES	3,007	3,700	3,597	3,000	(700)
FOOD SUPPLIES	1,487	1,500	2,682	2,500	1,000
GROUNDS MAINTENANCE SUPPLIES	(2,108)	1,200	(2,165)	1,000	(200)
MEDICAL SUPPLIES	3,221	1,600	2,752	2,700	1,100
JANITORIAL SUPPLIES	1,870	1,500	3,621	3,500	2,000
REPAIR & MAINTENANCE SUPPLIES	1,268	500	231	500	0
VEHICLE/EQUIPMENT FUEL	13,722	13,000	16,366	17,700	4,700
POLICE SUPPLIES	1,831	1,600	2,140	500	(1,100)
UNIFORMS/APPAREL	3,354	2,850	1,699	2,850	0
BOOKS AND SUBSCRIPTIONS	25	25	25	25	0
MACHINERY & EQUIPMENT	2,805	0	950	0	0
--TOTAL DEPARTMENT--	239,116	226,793	241,398	261,562	34,769

MEDICAL EXAMINER

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

	ACTUAL EXPEND FY/2011	AMENDED BUDGET FY/2012	PROJECTED EXPEND FY/2012	ADOPTED BUDGET FY/2013	BUDGET CHANGE
MEDICAL EXAMINER					
PROF SRVS - MEDICAL	1,640	1,000	1,100	1,100	100
--TOTAL DEPARTMENT--	1,640	1,000	1,100	1,100	100

EMERGENCY COMMUNICATIONS

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

	ACTUAL EXPEND FY/2011	AMENDED BUDGET FY/2012	PROJECTED EXPEND FY/2012	ADOPTED BUDGET FY/2013	BUDGET CHANGE
COMMUNICATIONS					
COMMUNICATIONS MANAGER	52,598	52,598	52,598	53,161	563
COMMUNICATIONS OFFICERS	323,318	359,917	337,635	362,514	2,597
COMMUNICATIONS SUPERVISORS	123,027	130,048	130,048	131,440	1,392
OVERTIME	80,856	60,000	68,656	65,000	5,000
PART TIME HELP	14,130	20,000	16,151	15,000	(5,000)
FICA	43,651	47,626	44,228	47,974	348
RETIREMENT - VSRS	78,492	84,533	80,013	91,461	6,928
HOSPITAL/MEDICAL PLANS	56,188	66,360	67,243	74,133	7,773
GROUP LIFE INSURANCE	1,412	1,519	1,467	6,511	4,992
PROF SRVS - OTHER	781	400	284	400	0
REPAIR AND MAINTENANCE	11,077	9,000	5,924	9,000	0
MAINTENANCE SERVICE CONTRACTS	144,429	157,500	157,500	165,375	7,875
PRINTING & BINDING	0	3,500	12	3,500	0
ADVERTISING	558	500	224	500	0
ELECTRICAL SERVICE	13,966	14,000	19,194	19,000	5,000
HEATING SERVICE	1,096	900	734	600	(300)
POSTAL SERVICE	101	100	91	100	0
TELECOMMUNICATIONS	57,889	62,000	58,471	62,000	0
LEASE/RENTAL OF EQUIPMENT	23,957	24,000	28,388	28,388	4,388
CONVENTION & EDUCATION	0	2,000	1,846	0	(2,000)
DUES/MEMBERSHIPS	314	638	314	638	0
OFFICE SUPPLIES	2,093	3,000	2,655	2,300	(700)
JANITORIAL SUPPLIES	0	0	0	100	100
UNIFORMS/APPAREL	2,113	2,200	0	2,200	0
BOOKS AND SUBSCRIPTIONS	543	500	368	500	0
FURNITURE & FIXTURES	2,977	2,915	2,307	0	(2,915)
COMMUNICATION EQUIPMENT	47,570	50,620	50,620	18,095	(32,525)
--TOTAL DEPARTMENT--	1,083,136	1,156,374	1,126,971	1,159,890	3,516

PUBLIC WORKS

WASTE MANAGEMENT

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

	ACTUAL EXPEND FY/2011	AMENDED BUDGET FY/2012	PROJECTED EXPEND FY/2012	ADOPTED BUDGET FY/2013	BUDGET CHANGE
WASTE MANAGEMENT					
WASTE MANAGEMENT SUPERVISOR	47,765	47,766	28,781	0	(47,766)
PROGRAM SUPPORT TECH	0	0	0	25,301	25,301
EQUIPMENT OPERATOR	0	0	0	25,301	25,301
PART TIME CLEAN UP CREW	29,438	11,520	14,727	15,500	3,980
PART TIME EQUIPMENT OPERATORS	88,123	83,118	84,150	96,707	13,589
PART TIME MANNED SITE ATTENDANTS	197,287	237,306	234,510	196,711	(40,595)
FICA	27,252	29,048	27,678	27,503	(1,545)
RETIREMENT - VSRS	7,829	7,829	4,567	6,978	(851)
HOSPITAL/MEDICAL PLANS	10,968	10,800	6,300	15,437	4,637
GROUP LIFE INSURANCE	134	134	78	602	468
PROF SRVS - OTHER	817,644	850,000	803,096	850,000	0
REPAIR AND MAINTENANCE	41,641	35,000	41,628	42,000	7,000
MAINTENANCE SERVICE CONTRACTS	964	800	1,290	1,225	425
ADVERTISING	0	150	407	150	0
ELECTRICAL SERVICE	9,406	9,100	9,871	9,100	0
POSTAL SERVICE	271	250	475	300	50
TELECOMMUNICATIONS	4,046	3,900	3,992	4,300	400
OFFICE SUPPLIES	1,618	1,000	979	1,000	0
REPAIR & MAINTENANCE SUPPLIES	30,329	22,000	32,434	25,000	3,000
VEHICLE/EQUIPMENT FUEL	42,274	42,500	51,166	51,945	9,445
UNIFORMS/APPAREL	1,878	1,000	1,705	1,500	500
MACHINERY & EQUIPMENT	11,062	0	270	0	0
WASTE MANAGEMENT-ROHOIC					
REPAIR AND MAINTENANCE-ROHOIC	2,123	500	2,266	600	100
ELECTRICAL SERVICE-ROHOIC	224	1,500	1,148	1,150	(350)
WATER & SEWER-ROHOIC	897	900	834	925	25
WASTE MANAGEMENT-MCKENNEY					
REPAIR AND MAINTENANCE-MCKENNEY	989	500	1,692	500	0
ELECTRICAL SERVICE-MCKENNEY	851	850	1,089	1,025	175
WATER & SEWER-MCKENNEY	1,115	1,100	935	1,025	(75)
WASTE MANAGEMENT-HART RD					
REPAIR AND MAINTENANCE-HART RD	99	500	1,066	500	0
ELECTRICAL SERVICE-HART RD	1,479	1,700	1,286	1,300	(400)
WATER & SEWER-HART RD	900	900	925	1,075	175

	ACTUAL EXPEND FY/2010	AMENDED BUDGET FY/2012	PROJECTED EXPEND FY/2012	ADOPTED BUDGET FY/2013	BUDGET CHANGE
WASTE MANAGEMENT-OLD HICKORY					
REPAIR AND MAINTENANCE-OLD HICKORY	646	500	75	500	0
ELECTRICAL SERVICE-OLD HICKORY	823	1,000	904	900	(100)
WATER & SEWER-OLD HICKORY	900	900	810	900	0
WASTE MANAGEMENT-DINWIDDIE					
REPAIR AND MAINTENANCE-DINWIDDIE	2,329	500	290	500	0
ELECTRICAL SERVICE-DINWIDDIE	842	1,200	1,198	1,250	50
WATER & SEWER-DINWIDDIE	600	900	720	775	(125)
--TOTAL DEPARTMENT--	1,384,745	1,406,671	1,363,341	1,409,485	2,814

GENERAL PROPERTIES

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

	ACTUAL EXPEND FY/2011	AMENDED BUDGET FY/2012	PROJECTED EXPEND FY/2012	ADOPTED BUDGET FY/2013	BUDGET CHANGE
GENERAL PROPERTIES					
DIRECTOR OF BUILDINGS & GROUNDS	76,042	76,043	76,042	76,856	813
MAINTENANCE WORKERS	57,354	88,126	90,474	89,068	942
CUSTODIANS	44,931	44,284	44,009	44,524	240
GENERAL SERVICES COORDINATOR	26,384	0	0	0	0
PART TIME HELP	23,161	0	0	0	0
FICA	16,382	15,947	15,501	16,099	152
RETIREMENT - VSRS	32,383	31,533	33,072	36,564	5,031
HOSPITAL/MEDICAL PLANS	28,839	25,932	25,951	25,952	20
GROUP LIFE INSURANCE	567	584	584	2,504	1,920
PROF SRVS - OTHER	2,350	500	7,937	0	(500)
REPAIR AND MAINTENANCE	19,994	53,000	43,290	25,000	(28,000)
MAINTENANCE SERVICE CONTRACTS	133,966	125,000	175,000	175,000	50,000
ADVERTISING	621	0	456	0	0
PURCH GOVT SRVS-ARWA WATER	553,139	563,000	593,827	606,000	43,000
ELECTRICAL SERVICE	158,068	158,000	180,840	168,000	10,000
HEATING SERVICE	39,261	37,000	49,247	48,000	11,000
WATER & SEWER	189,396	246,952	236,260	202,442	(44,510)
TELECOMMUNICATIONS	7,141	7,900	5,100	5,500	(2,400)
BOILER INSURANCE	1,382	1,530	1,836	1,530	0
FIRE INSURANCE	14,700	22,081	25,198	21,000	(1,081)
OTHER PROPERTY INSURANCE	6,117	5,956	7,122	6,000	44
MOTOR VEHICLE INSURANCE	50,441	51,229	58,402	50,000	(1,229)
OFFICE SUPPLIES	0	0	199	250	250
GROUNDS MAINTENANCE SUPPLIES	706	1,000	622	1,000	0
JANITORIAL SUPPLIES	22,949	22,000	24,120	22,000	0
REPAIR & MAINTENANCE SUPPLIES	16,747	15,000	14,741	17,000	2,000
VEHICLE/EQUIPMENT FUEL	9,958	10,500	10,537	10,740	240
UNIFORMS/APPAREL	141	250	568	700	450
MACHINERY & EQUIPMENT	3,642	0	2,521	3,000	3,000
--TOTAL DEPARTMENT--	1,536,764	1,603,347	1,723,454	1,654,729	51,382
STREETLIGHTS					
ELECTRICAL SERVICE	34,665	36,000	42,832	42,700	6,700
--TOTAL DEPARTMENT--	34,665	36,000	42,832	42,700	6,700

HEALTH AND WELFARE

Dinwiddie County supports and contributes to the following agencies:

HEALTH

Local Health Department

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

	ACTUAL EXPEND FY/2011	AMENDED BUDGET FY/2012	PROJECTED EXPEND FY/2012	ADOPTED BUDGET FY/2013	BUDGET CHANGE
LOCAL HEALTH DEPARTMENT					
LEASE/RENTAL OF BUILDINGS	0	35,644	35,644	15,000	(20,644)
CONTRIBUTION-DINWIDDIE HEALTH	218,068	228,911	228,911	236,030	7,119
--TOTAL DEPARTMENT--	218,068	264,555	264,555	251,030	(13,525)

MENTAL HEALTH/RETARDATION

District 19 Community Services Board

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

	ACTUAL EXPEND FY/2011	AMENDED BUDGET FY/2012	PROJECTED EXPEND FY/2012	ADOPTED BUDGET FY/2013	BUDGET CHANGE
MENTAL HEALTH/RETARDATION					
CONTRIBUTION-DISTRICT 19 SRV	66,284	66,287	66,287	69,128	2,841
--TOTAL DEPARTMENT--	66,284	66,287	66,287	69,128	2,841

AREA AGENCY ON AGING

Crater District Area Agency on Aging

The mission of this organization is to provide support services to senior citizens, their families, and caregivers, and to serve as an advocate for people 60 years and older. Funds donated to this organization are used to supplement programs which help keep senior citizens at home instead of in a facility. Senior center meals, transportation, homemaker service, and home delivered meals allow senior residents to remain healthy and comfortable in their homes for as long as possible.

	ACTUAL EXPEND FY/2011	AMENDED BUDGET FY/2012	PROJECTED EXPEND FY/2012	ADOPTED BUDGET FY/2013	BUDGET CHANGE
AREA AGENCY ON AGING					
CONTRIBUTION-CRATER AREA AGE	10,768	10,767	10,767	10,767	0
--TOTAL DEPARTMENT--	10,768	10,767	10,767	10,767	0

OTHER SOCIAL SERVICES

Southside Center for Violence Prevention Madeline's House

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

CARES, Inc.

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

Legal Aid Justice Center

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

Foster Grandparent Program, Inc.

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

	ACTUAL EXPEND FY/2011	AMENDED BUDGET FY/2012	PROJECTED EXPEND FY/2012	ADOPTED BUDGET FY/2013	BUDGET CHANGE
OTHER SOCIAL SERVICES					
CONTRIBUTION-MADELINES HOUSE	633	633	633	633	0
CONTRIBUTION-CARES	1,742	1,742	1,742	1,742	0
CONTRIBUTION-LEGAL AID	8,472	8,471	8,471	8,471	0
CONTRIBUTION-FOSTER GRANDPARENTS	3,167	3,167	3,167	3,167	0
--TOTAL DEPARTMENT--	14,014	14,013	14,013	14,013	0

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 EXPEND FY/2011	AMENDED BUDGET FY/2012	PROJECTED EXPEND FY/2012	ADOPTED BUDGET FY/2013	BUDGET CHANGE
CONTRIBUTIONS TO COLLEGES					
CONTRIBUTION-VSU	1,000	1,000	1,000	1,000	0
CONTRIBUTION-RBC	1,000	1,000	1,000	1,000	0
CONTRIBUTION-JTCC	1,000	1,000	1,000	1,000	0
--TOTAL DEPARTMENT--	3,000	3,000	3,000	3,000	0

PARKS, RECREATION, AND CULTURE

PARKS, RECREATION, & TOURISM

The Parks, Recreation, and Tourism Department is committed to providing and enhancing the quality of recreation and leisure services to the entire community and to increasing tourism at the various attractions in the County. Youth athletic programs, adult health programs, and various other recreation programs are offered. The primary location for services is the Eastside Community Enhancement Center, with additional programs and activities held in various County schools and facilities. In addition, the Dinwiddie County Recreation Park opened in June 2011, offering additional baseball, softball, football and soccer fields to the community. Increases in the FY 2013 budget primarily reflect the added responsibility of tourism. The department has seven full-time employees and a number of part-time employees and volunteer coaches. See www.playdinwiddie.com for more information on recreation programs.

	ACTUAL EXPEND FY/2011	AMENDED BUDGET FY/2012	PROJECTED EXPEND FY/2012	ADOPTED BUDGET FY/2013	BUDGET CHANGE
PARKS AND RECREATION					
DIRECTOR OF PARKS/RECREATION	65,610	65,610	65,610	73,196	7,586
PROGRAM/FACILITIES COORDINATORS	80,587	96,873	95,063	97,219	346
ASST DIR PARKS/RECREATION	51,346	51,346	51,346	51,895	549
PROGRAM/ATHLETICS MANAGERS	63,440	84,586	84,586	88,524	3,938
PART TIME HELP - ATHLETICS	60,943	123,244	81,267	151,084	27,840
PART TIME HELP - PARK SERVICES	630	0	45,472	0	0
FICA	23,853	32,257	31,202	35,337	3,080
RETIREMENT - VSRS	42,049	47,296	45,787	52,714	5,418
HOSPITAL/MEDICAL PLANS	26,100	33,960	36,935	38,622	4,662
GROUP LIFE INSURANCE	732	836	827	3,699	2,863
PROF SRVS - OTHER	14,474	17,000	25,267	23,000	6,000
TEMP HELP - INSTRUCTORS	29,741	31,500	26,630	31,500	0
REPAIR AND MAINTENANCE	12,073	20,000	26,934	20,000	0
MAINTENANCE SERVICE CONTRACTS	9,247	14,500	9,405	11,000	(3,500)
ADVERTISING	1,492	1,300	3,374	1,800	500
MARKETING	0	0	0	20,000	20,000
ELECTRICAL SERVICE	38,906	69,000	63,308	61,760	(7,240)
HEATING SERVICE	266	700	544	700	0
WATER & SEWER	10,726	5,475	20,225	19,000	13,525
POSTAL SERVICE	571	1,200	492	1,200	0
TELECOMMUNICATIONS	9,267	6,000	4,378	4,550	(1,450)
DUES/MEMBERSHIPS	835	950	1,043	950	0
REFUNDS-PROGRAM FEES	0	0	0	0	0
OFFICE SUPPLIES	3,999	3,000	4,810	4,000	1,000
FOOD SUPPLIES	15,221	840	406	840	0
JANITORIAL SUPPLIES	5,278	7,000	8,465	9,700	2,700
REPAIR & MAINTENANCE SUPPLIES	5,588	7,000	7,787	7,000	0
VEHICLE/EQUIPMENT FUEL	3,307	3,000	5,713	6,000	3,000
EDUCATION/RECREATION SUPPLIES	81,994	82,950	82,950	82,950	0
SPECIAL EVENTS	24,540	24,710	24,615	24,710	0
MACHINERY & EQUIPMENT	21,739	52,000	52,000	40,000	(12,000)
COMPUTER EQUIPMENT	0	0	4,332	0	0
--TOTAL DEPARTMENT--	704,553	884,133	910,773	962,950	78,817

LIBRARY

Appomattox Regional Library

Dinwiddie County supports and contributes to the Appomattox Regional Library, offering four branch locations in the County. The mission of this organization is to provide services and programs to the communities it serves through support of lifelong learning, general information, and the exchange of ideas with effective use of traditional library resources, and emerging technology.

	ACTUAL EXPEND FY/2011	AMENDED BUDGET FY/2012	PROJECTED EXPEND FY/2012	ADOPTED BUDGET FY/2013	BUDGET CHANGE
REGIONAL LIBRARY					
CONTRIBUTION-REGIONAL LIBRARY	239,251	251,844	251,844	251,844	0
--TOTAL DEPARTMENT--	239,251	251,844	251,844	251,844	0

BOATLANDING

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

	ACTUAL EXPEND FY/2011	AMENDED BUDGET FY/2012	PROJECTED EXPEND FY/2012	ADOPTED BUDGET FY/2013	BUDGET CHANGE
BOATLANDINGS					
WATER & SEWER	1,200	1,200	1,200	1,200	0
--TOTAL DEPARTMENT--	1,200	1,200	1,200	1,200	0

COMMUNITY DEVELOPMENT

PLANNING/ZONING/GIS

The Planning/Zoning/GIS department provides staff support for the Planning Commission and the Board of Zoning Appeals, evaluates zoning changes, performs site plan review, enforces County Ordinances related to land use, and facilitates the update and implementation of the Comprehensive Land Use Plan. The director, zoning administrator, code compliance officer, and program support specialist can assist with questions regarding new development, subdivision of land, erosion and sediment control, rezoning, GIS and code compliance issues. The environmental planner position became vacant in FY 2012 and will remain vacant for the FY 2013 budget. A replacement vehicle is also budgeted for the code compliance officer in FY 2013.

	ACTUAL EXPEND FY/2011	AMENDED BUDGET FY/2012	PROJECTED EXPEND FY/2012	ADOPTED BUDGET FY/2013	BUDGET CHANGE
PLANNING/ZONING/GIS					
DIRECTOR OF PLANNING	77,943	77,943	77,943	78,777	834
ZONING ADMINISTRATOR	48,930	48,930	48,930	49,454	524
PROG SUPPORT SPEC	31,541	31,541	31,541	31,878	337
CODE ENFORCEMENT OFFICER	45,518	45,518	45,518	46,005	487
ENVIRONMENTAL PLANNER	37,000	37,000	27,750	0	(37,000)
DIV CHIEF PLANNING/COMM DEV	83,797	83,787	83,797	84,684	897
PLANNING COMMISSION SALARIES	7,078	12,600	7,863	12,600	0
BZA SALARIES	1,504	2,000	1,041	1,600	(400)
FICA	23,914	25,958	23,625	23,332	(2,626)
RETIREMENT – VSRS	53,223	53,221	52,121	51,733	(1,488)
HOSPITAL/MEDICAL PLANS	41,297	41,040	40,202	36,408	(4,632)
GROUP LIFE INSURANCE	909	909	890	3,460	2,551
PROF SRVS - ENGINEER/ARCHITECT	8,689	20,000	10,000	20,000	0
PROF SRVS – OTHER	23,800	32,000	24,000	37,000	5,000
REPAIR AND MAINTENANCE	943	1,600	2,533	1,600	0
MAINTENANCE SERVICE CONTRACTS	2,302	2,700	2,312	2,850	150
ADVERTISING	7,210	10,000	6,018	12,000	2,000
POSTAL SERVICE	1,445	1,500	1,248	2,000	500
TELECOMMUNICATIONS	2,473	2,600	2,206	2,000	(600)
DUES/MEMBERSHIPS	911	886	1,075	900	14
OFFICE SUPPLIES	2,690	3,000	2,898	3,000	0
REPAIR & MAINTENANCE SUPPLIES	7,476	10,000	9,051	10,000	0
VEHICLE/EQUIPMENT FUEL	3,044	2,600	3,625	3,833	1,233
UNIFORMS/APPAREL	0	200	26	0	(200)
MOTOR VEHICLES	0	0	0	18,000	18,000
--TOTAL DEPARTMENT--	513,639	547,533	506,212	533,114	(14,419)
PUBLIC NUISANCE CONTROL					
PROF SRVS – OTHER	4,588	8,000	10,910	15,000	7,000
--TOTAL DEPARTMENT--	4,588	8,000	10,910	15,000	7,000

ECONOMIC DEVELOPMENT

The objective of economic development in the County is to generate new tax revenue and create job opportunities through the expansion of existing and development of new businesses. With the retirement of the previous director, the director position was reclassified into a full-time manager and a part-time marketing coordinator. The manager and marketing coordinator working with state, regional, and local groups, including the Dinwiddie County Industrial Development Authority, market the County and generate economic opportunities. See www.accessdinwiddie.com for additional economic development information.

	ACTUAL EXPEND FY/2011	AMENDED BUDGET FY/2012	PROJECTED EXPEND FY/2012	ADOPTED BUDGET FY/2013	BUDGET CHANGE
ECONOMIC DEVELOPMENT					
ECONOMIC DEVELOPMENT MANAGER	72,421	72,421	64,733	50,630	(21,791)
MARKETING COORDINATOR	0	0	0	26,707	26,707
FICA	5,412	5,540	4,929	5,916	376
RETIREMENT - VSRS	11,870	11,870	10,609	9,007	(2,863)
HOSPITAL/MEDICAL PLANS	4,256	4,632	4,189	4,637	5
GROUP LIFE INSURANCE	203	203	181	602	399
PROF SRVS - ENGINEER/ARCHITECT	19,875	20,000	9,630	20,000	0
PROF SRVS - OTHER	0	0	1,924	0	0
REPAIR AND MAINTENANCE	1,000	0	0	0	0
ADVERTISING	0	0	764	0	0
MARKETING	96	0	170	0	0
POSTAL SERVICE	85	100	317	200	100
TELECOMMUNICATIONS	1,329	1,100	1,869	1,700	600
LEASE/RENTAL OF BLDGS	1,800	1,800	1,800	0	(1,800)
DUES/MEMBERSHIPS	595	595	595	595	0
OFFICE SUPPLIES	154	300	104	300	0
VEHICLE/EQUIPMENT FUEL	58	0	308	350	350
--TOTAL DEPARTMENT--	119,154	118,561	102,122	120,644	2,083

OTHER PLANNING AND COMMUNITY DEVELOPMENT

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

Dinwiddie Industrial Development Authority

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

Blackstone Area Bus System

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

Dinwiddie Airport and Industrial Authority

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

Petersburg Area Regional Tourism

The Petersburg Area Regional Tourism Corporation (PART) was founded in 2006 in order to help visitors discover one of Virginia's most historic and entertaining regions. PART is sponsored by six local government participants and focuses on attracting tourism to the Southside Virginia area and functions as a marketing tool for the region.

Crater Planning District Commission

The Crater Planning District Commission is comprised of eleven local governments in south central Virginia. The major focus of the Commission's work program is economic, industrial and small business development, reflecting the priorities which have been established by the member localities. Another important work area involves environmental issues, in response to local needs. These include: Chesapeake Bay Preservation Act - local ramifications, air quality standards and solid waste management. The Commission also addresses regional transportation issues and assists localities in their transportation planning efforts.

Virginia's Gateway Region

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

Friends of the Lower Appomattox River

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

Virginia's Retreat

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

Longwood University, Crater Small Business Development Center

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

Budget changes in this department are due to increased fees to agencies that are based upon the 2010 census and the increase in the transient occupancy tax in FY 13 which must be used for tourism purposes.

	ACTUAL EXPEND FY/2011	AMENDED BUDGET FY/2012	PROJECTED EXPEND FY/2012	ADOPTED BUDGET FY/2013	BUDGET CHANGE
OTHER PLAN/COMMUNITY DEV					
IDA MEMBER SALARIES	3,970	6,975	8,483	7,750	775
FICA	304	534	649	593	59
PURCH GOVT SRVS-BABS	16,000	16,000	16,000	17,000	1,000
CONTRIBUTION-AIRPORT AUTHORITY	43,500	43,500	43,500	45,300	1,800
CONTRIBUTION-PBURG AREA TOURISM	15,000	10,000	10,000	15,000	5,000
CONTRIBUTION-CRATER PDC	16,705	16,705	16,705	18,201	1,496
CONTRIBUTION-VA GATEWAY REGION	27,991	27,990	27,990	29,456	1,466
CONTRIBUTION-DINWIDDIE CO IDA	25,000	25,000	25,000	25,000	0
CONTRIBUTION-MISC	4,266	4,266	4,266	5,766	1,500
--TOTAL DEPARTMENT--	152,735	150,970	152,593	164,066	13,096

SOIL & WATER CONSERVATION DISTRICT

The County also supports and contributes to the following organizations:

South Centre' Corridors Resource Conservation and Development Council

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

Appomattox River Soil & Water Conservation District

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

	ACTUAL EXPEND FY/2011	AMENDED BUDGET FY/2012	PROJECTED EXPEND FY/2012	ADOPTED BUDGET FY/2013	BUDGET CHANGE
SOIL & WATER CONS DISTRICT					
CONTRIBUTION-RC&D COUNCIL	3,000	3,000	3,000	3,000	0
CONTRIBUTION-APPOMATTOX SOIL	12,500	12,500	12,500	12,500	0
--TOTAL DEPARTMENT--	15,500	15,500	15,500	15,500	0

VIRGINIA COOPERATIVE EXTENSION PROGRAM

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

	ACTUAL EXPEND FY/2011	AMENDED BUDGET FY/2012	PROJECTED EXPEND FY/2012	ADOPTED BUDGET FY/2013	BUDGET CHANGE
COOPERATIVE EXTENSION PROGRAM					
EXTENSION PROGRAM ASSISTANT	25,301	25,301	15,000	18,354	(6,947)
FICA	1,842	1,936	1,148	1,404	(532)
RETIREMENT - VSRS	4,147	4,147	691	0	(4,147)
HOSPITAL/MEDICAL PLANS	4,256	4,632	773	0	(4,632)
GROUP LIFE INSURANCE	71	71	12	0	(71)
PROF SRVS - OTHER	25	0	25	0	0
ADVERTISING	0	0	112	0	0
PURCH GOVT SRVS-COOP EXTENSION	29,159	51,332	40,710	50,896	(436)
TELECOMMUNICATIONS	1,130	1,100	174	1,100	0
LEASE/RENTAL OF BLDGS	18,996	18,996	21,685	20,892	1,896
CONVENTION & EDUCATION	0	1,000	0	1,100	100
DUES/MEMBERSHIPS	90	0	165	0	0
VEHICLE/EQUIPMENT FUEL	114	0	(114)	0	0
PLASTIC PEST CONTAINERS PROGRAM	1,699	1,800	1,095	1,800	0
--TOTAL DEPARTMENT--	86,829	110,315	81,476	95,546	(14,769)

TRANSFERS TO OTHER FUNDS

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

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

	ACTUAL EXPEND FY/2011	AMENDED BUDGET FY/2012	PROJECTED EXPEND FY/2012	ADOPTED BUDGET FY/2013	BUDGET CHANGE
TRANSFERS TO OTHER FUNDS					
TRANSFER TO SOCIAL SERVICES	287,070	374,423	374,423	374,423	0
TRANSFER TO SCHOOL FUND	13,215,360	12,155,398	12,155,398	11,841,287	(314,111)
TRANSFER TO COMMUNITY DEV FUND	0	0	0	13,265	13,265
TRANSFER TO CSA FUND	311,000	234,433	294,433	316,000	81,567
TRANSFER TO SCHOOL CONSTRUCTION TRANSFER TO SCHOOL CAPITAL PROJECTS	127,500	0	0	0	0
TRANSFER TO COUNTY CAPITAL PROJECTS	150,000	150,000	150,000	150,000	0
TRANSFER TO COUNTY DEBT SERVICE	635,000	1,843,800	1,843,800	2,496,178	652,378
TRANSFER TO SCHOOL DEBT SERVICE	2,129,575	1,784,080	1,784,080	1,752,710	(31,370)
TRANSFER TO OTHER FUNDS	4,880,962	5,425,973	5,425,973	5,370,062	(55,911)
TRANSFER TO OTHER FUNDS	1,000	10,000	10,000	10,000	0
--TOTAL DEPARTMENT--	21,737,467	21,978,107	22,038,107	22,323,925	345,818

SPECIAL REVENUE FUNDS

MEALS TAX

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

JAIL PHONE COMMISSION

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

SESQUICENTENNIAL COMMITTEE

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

RECREATION

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

SOCIAL SERVICES

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

COUNTY GRANTS

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

COMMUNITY DEVELOPMENT

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

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 and Administration building during normal office hours.

FIRE & EMS PROGRAMS

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

ASSET FORFEITURE SHARING PROGRAM

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

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

SCHOOL FUNDS

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

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

School Funds Revenue Analysis

Revenue assumptions for FY 2013 include the continuation of the FY 2012 original County local fund transfer, plus re-appropriation of \$273,111 from the FY 2012 remaining fund balance. FY 2013 State revenue shows a slight increase of approximately \$23,868. However, the FY 2012 federal jobs funding of approximately \$1.2 million is no longer available in FY 2013. Fund balances in the various school funds will be used along with current revenues to balance the FY 2013 School budget.

Local Aid

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

State Aid

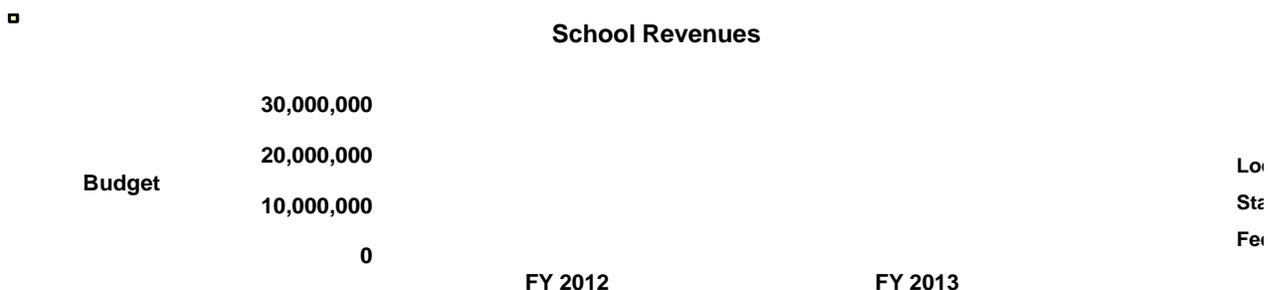
State Aid includes these primary categories: 1) sales tax distribution – 1% of all sales tax is returned to localities for education based on the locality’s school age population; 2) Standards of Quality – funds are distributed to a locality based on the locality’s ability to pay (composite index). This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

Federal Aid

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

Charges for Services & Local Miscellaneous Receipts

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



School Funds Expenditure Analysis

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

FUND	CATEGORY	FY 2013	FY 2012	% CHANGE
Fund 205	Instruction	26,043,864	26,892,191	-3.26%
Fund 205	Technology	1,704,775	1,652,477	3.07%
Fund 303	Federal Programs	2,152,733	1,854,165	13.87%
Fund 206	Textbooks	400,000	200,000	50.00%
	Total Instruction	30,301,372	30,598,833	-.98%
Fund 205	Total Administration Attendance & Health	1,666,632	1,727,674	-3.66%
Fund 205	Pupil Transportation	2,804,208	3,087,375	-10.10%
Fund 205	Operation and Maintenance	5,315,048	5,784,312	-8.83%
Fund 207	School Nutrition Services	1,800,486	1,824,163	-1.32%
Fund 302	Capital Projects	550,000	720,000	-30.91%
Fund 402	Debt Service	6,020,062	7,401,828	-22.95%
	Total Funds	48,457,808	51,144,185	-5.54%

Further details of the FY 2013 School budget are available in a separate document that may be obtained from the School Board Office or www.dinwiddie.k12.va.us.

CAPITAL PROJECTS FUND

Each year a Capital Improvements Plan (CIP) is developed for capital needs expenditures for the next five years. Although the Board of Supervisors approves the five-year plan, only the first year of the plan is actually appropriated. The following table lists CIP projects that were appropriated in past years and are still in progress. See Appendix B for the FY 2013-2017 CIP resolution.

Current CIP Fund Analysis

				Fiscal Year Ended:									Total
				6/30/06	6/30/07	6/30/08	6/30/09	6/30/10	6/30/11	6/30/12	Received		
Beg Fund Balance				1,423,585	2,596,654	1,457,619	1,154,220	1,617,705	1,675,974	599,464			
Funding Sources:													
Annual Cash Transfer				2,000,000	567,932	1,000,000	2,599,149	2,700,000	635,000	1,843,800	12,722,393		
Insurance Proceeds				0	0	0	0	0	0	349,750	349,750		
Donations				30,442	24,790	570	1,252	0	300,000	65,000	422,054		
Proffers				0	0	0	11,776	5,890	5,984	0	23,649		
Grant Funds				42,235	0	29,992	362,905	1,045,895	53,853	288,724	1,823,603		
Annual Funds Available				2,072,677	592,722	1,030,562	2,975,081	3,751,785	994,837	2,547,274	15,341,450		
Total Funds Available				3,496,262	3,189,376	2,488,181	4,129,302	5,369,490	2,670,810	3,146,738			
				Fiscal Year Ended:									Remaining
FY	Approved	Budget	Project	Donation/	6/30/06	6/30/07	6/30/08	6/30/09	6/30/10	6/30/11	6/30/12	Ongoing	
Approved	Budget	Amend	End	Grants								Project	
2005	Animal Shelter Expansion	148,000	0	52,751	(17,611)	(123,568)	(962)	(10,382)	(29,958)	(11,652)	(3,528)	3,089	
2005	Commerce Park Phase III Grant Match	25,000	0			(25,000)						0	
2005	GIS Completion Phase	26,760	(3,288)		(933)	(1,884)	(20,655)					0	
2005	Completion of E911 System-Digital Upgrade	376,512	1,209		(85,308)	(32,790)	(2,412)	(14,660)				(0)	
2005	Replace Tanker #4 Namozine (year 1)	225,000	(64,123)		(160,877)							0	
2005	Replace 1999 Ambulance	112,500	243		(112,743)							0	
2006	Replace Tanker #4 Namozine (year 2)	145,000	62,262		(207,262)							(0)	
2006	Two Tankers, Engine, Ambulance	1,012,500	(2,026)			(1,009,909)	(565)					(0)	
2006	Brush Truck	50,000	5,394		(55,394)							0	
2006	Ford Volunteer Fire Dept Addition	500,000				(300)	(38,594)	(148,170)	(312,936)			0	
2006	Sports Complex - original appropriation	370,000		4,183		(27,679)	(102,804)	(152,344)	(91,356)			(0)	
2006	Waste Mgmt Convenience Center (Re-locate Rohoic)	56,400				(1,855)	(54,545)					0	
2006	Waste Mgmt Backhoe	55,000	(695)			(54,305)						0	
2006	Police Cruisers - budgeted as a financed item	30,000	76,740		(106,740)							0	

FY	Approved	Budget	Project End	Donation/	Fiscal	Year	Ended:	6/30/10	6/30/11	6/30/12	Project		
Approved	Project Description	Budget	Amend	Adjust	Grants	6/30/06	6/30/07	6/30/08	6/30/09	6/30/10	6/30/11	6/30/12	Project
2006	Transportation Dept Generator - School Board	30,000		(4,767)			(25,233)						0
2007	Rechassis Ambulance	70,000		(5,668)	61,867			(61,973)	(64,226)				(0)
2007	Air Truck - Old Hickory	30,000		(30,000)									0
2007	Waste Mgmt Clean-up Truck	44,000		(4,981)			(11,360)	(15,430)	(12,229)				0
2007	Waste Mgmt Convenience Center - 1 site	59,610						(72,764)	13,154				0
2007	School Buses	176,286					(176,286)						0
2007	AS400 Computer System Upgrade	125,000					(11,611)	(79,308)		(34,081)			0
2008	Brush Truck - Namozine	65,000		(2,094)				(62,906)					0
2008	E911 Frequencies	350,000		(3,088)				(89,197)	(257,715)				0
2008	Aerial Orthophotography	33,800		(2,268)					(31,532)				0
2008	School Buses	196,557						(196,557)					0
2008	Courthouse Security Upgrades-Camera grant	45,178		404	62,178				(107,760)				(0)
2008	Eastside Renovation	150,000		(38,716)				(97,118)	(5,499)	(6,890)	(1,777)		0
2008	McKenney Recreation	179,643		0	1,148		(1,044)	(98,890)		(7,750)			73,108
2009	Ford Volunteer Fire Dept - additional funds	800,000	(651,111)		3,035					(151,924)			0
2009	Waste Mgmt Convenience Centers - 3 sites	240,000			38				(147,092)	(86,182)	(6,764)		(0)
2009	Waste Mgmt - Truck for Roll Off Containers	50,000		(100)					(49,900)				0
2009	Sports Complex -- including Grant Match	1,250,000	(1,114,529)		100,000					(235,471)			0
2009	South Central Waste Water Authority Expansion	150,000	(68,773)	13,352								(40,268)	54,311
2009	Commerce Park Road Access VDOT match & contingency	250,000	651,111		1,085,990				(635,265)	(1,407,249)	(95,354)	(359,342)	(510,110)
2009	IT -- Voice over IP telecommunications	28,500	68,773		570						(64,080)	(25,567)	8,196
2009	IT -- Network Infrastructure (PS grant projects)	125,000			471,327				(197,985)	(320,580)			77,763
2009	School Buses - 10	800,000							(800,000)				0
2010	Sports Complex	1,700,000			300,389					(352,661)	(1,647,727)		0
2010	Ford Volunteer Fire Dept - additional funds	1,000,000	(255,096)		987					(656,478)	(82,150)	(892)	6,371
2011	Manned Sites - Dinwiddie VFD, west & east sites	345,000			13						(61,869)	(5,500)	277,643
2011	Sports Complex	0	247,000		65,000						(9,847)	(228,123)	74,030
2011	Brush Truck 5 - Old Hickory	90,000								(90,000)			0
2011	Rohoic Renovations -- Interior	200,000	-179,543							(126)	(20,331)		(0)
2012	Addition Air/Electrical Support Unit - Old Hickory	85,000	4,472										89,472
2012	Addition Brush 1 - Dinwiddie	102,000										(101,356)	644
2012	Replace Ambulance 11	90,000	3,624									(53,522)	40,103
2012	Replace Ambulance 42	90,000										(53,522)	36,479
2012	Replace Engine Destroyed by Fire	0			349,750								349,750
2012	Radio System Expansion	680,000										(70,110)	609,890
2012	School Buses	320,000			17,595							(337,595)	0

FY	Approved	Budget	Project	Donation/	Fiscal	Year	Ended:					Project	
Approved	Budget	Amend	End	Grants	6/30/06	6/30/07	6/30/08	6/30/09	6/30/10	6/30/11	6/30/12	Project	
			Adjust										
2012	Southside Elem Wastewater Disposal Project	250,000									(250,000)	0	
2012	Demolition of Northside Elementary	168,000									(6,973)	161,027	
2012	Sports Complex - Maintenance Building	17,800										17,800	
2012	Sports Complex - Road Paving	41,000	179,543									220,543	
	Total Project Expenditures	14,647,989	(1,114,529)	(81,225)	2,619,056	(899,608)	(1,731,757)	(1,333,961)	(2,511,596)	(3,693,517)	(2,071,346)	(1,556,630)	1,590,107
	Ending Fund Balance					2,596,654	1,457,619	1,154,220	1,617,705	1,675,974	599,464	1,590,107	0

DEBT SERVICE FUNDS

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

The Debt Service Analysis chart below shows the anticipated debt service funding sources and uses in May 2012 when the Board of Supervisors passed the FY 2013 Budget. However, in June 2012 the County refinanced several outstanding bond issues through the Virginia Resources Authority Spring Pooled Financing Program for a savings of over \$6 million in interest through FY 2034. See the FY 2012 Comprehensive Annual Financial Report for details on outstanding debt balances and repayment schedules of the existing and the refinanced debt of the County and the Schools.

DEBT SERVICE ANALYSIS

FUNDING SOURCES - COUNTY DEBT SRV	2012	2013	2014	2015	2016	2017
TRANSFER FROM COUNTY GENERAL FUND	1,784,080	1,752,710	1,755,322	1,755,194	1,757,955	1,752,821
FUNDING SOURCES - SCHOOL DEBT SRV	2012	2013	2014	2015	2016	2017
TRANSFER FROM COUNTY DEBT SERVICE FUND	1,785,855	0	0	0	0	0
TRANSFER FROM COUNTY MEALS TAX FUND	550,000	650,000	650,000	650,000	650,000	650,000
TRANSFER FROM COUNTY GENERAL FUND	5,065,973	5,370,062	5,073,024	5,030,310	5,006,076	4,976,454
TOTAL	7,401,828	6,020,062	5,723,024	5,680,310	5,656,076	5,626,454
TOTAL FUNDING SOURCES	9,185,908	7,772,772	7,478,346	7,435,504	7,414,031	7,379,275
EXPENDITURES - COUNTY DEBT SRV	2012	2013	2014	2015	2016	2017
LEASE REVENUE BONDS	1,172,363	1,163,087	1,165,699	1,165,571	1,168,332	1,163,198
AIRPORT AUTHORITY VRA LOAN	59,038	55,144	55,144	55,144	55,144	55,144
DINWIDDIE WATER AUTHORITY LOANS	552,679	534,479	534,479	534,479	534,479	534,479
TOTAL	1,784,080	1,752,710	1,755,322	1,755,194	1,757,955	1,752,821
EXPENDITURES - SCHOOL DEBT SRV	2012	2013	2014	2015	2016	2017
GENERAL OBLIGATION BONDS	2,309,435	2,270,204	1,979,252	1,945,750	1,912,251	1,878,750
LEASE REVENUE BONDS	5,062,393	3,739,858	3,733,772	3,724,560	3,733,825	3,737,704
ADMIN FEES	30,000	10,000	10,000	10,000	10,000	10,000
TOTAL	7,401,828	6,020,062	5,723,024	5,680,310	5,656,076	5,626,454
TOTAL EXPENDITURES	9,185,908	7,772,772	7,478,346	7,435,504	7,414,031	7,379,275
ANNUAL CHANGE	-376,497	-1,413,136	-294,426	-42,842	-21,473	-34,756

APPENDIX A REVENUE CLASSIFICATIONS

General Property Taxes

Real Estate Tax – The real estate tax is \$.72 per \$100 of assessed value of real property, which is defined as land and improvements including buildings and other structures. Real property taxes are levied in May with payments due on June 5 and December 5.

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

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

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

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

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

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

Other Local Taxes

Local Sales & Use Tax – The 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.

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

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

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

Categorical State Aid

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

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

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

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

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

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

Categorical Federal Aid

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

Miscellaneous

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

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

**APPENDIX B
TAX & BUDGET RESOLUTIONS**

**RESOLUTION
ADOPTION OF CALENDAR YEAR 2012 PROPERTY TAX RATES AND
FISCAL YEAR 2012-2013 PERSONAL PROPERTY TAX RELIEF RATE**

WHEREAS, Section 58.1-3001 of the Code of Virginia requires that the governing body of each county fix the amount of the county taxes for the current year as soon as practicable between January and June of said year; and

WHEREAS, this imposition of taxes shall not constitute an appropriation nor an obligation to appropriate any funds for any purpose or expenditure until the Board of Supervisors of Dinwiddie County appropriates funds for that purpose or expenditure; and

WHEREAS, the Code of Virginia Section 58.1-3008 permits governing bodies to impose different rates of levy on real estate, merchants' capital, tangible personal property or any separate class thereof, and machinery and tools; and

WHEREAS, in accordance with Section 58.1-3007 of the Code of Virginia, notice of the proposed 2012 property tax rates for Dinwiddie County, Virginia has been published in local newspapers and a public hearing held on such proposed rates;

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

1. Property Tax Rates The property tax rates for calendar year 2012 shall be set in the amounts shown below:

<u>TAX RATES</u>	<u>Rate per \$100 of Assessed Valuation</u>
Real Estate	.72
Mobile Homes	.72
Mineral Land	.72
Public Services	.72
Personal Property	4.90
Personal Property – volunteer vehicles	.25
Machinery & Tools	3.30
Certified Recycling Equipment	3.30
Heavy Construction Machinery	3.30
Airplanes	.50

2. TAX RELIEF FOR QUALIFYING MOTOR VEHICLES In accordance with the Personal Property Tax Relief Act of 1998 (Section 58.1-3523 *et seq.* of the Code of Virginia) and Section 19-10(c) of the Dinwiddie County Code, the personal property tax relief rate for the 2012-2013 fiscal year shall be set at 46%.

Adopted by the Board of Supervisors of Dinwiddie County, Virginia, this 3rd day of April, 2012.

**RESOLUTION
ADOPTION OF FISCAL YEAR 2013 BUDGET
AND APPROPRIATION OF FUNDS**

WHEREAS, the County Administrator has prepared a Proposed Budget for the fiscal year beginning July 1, 2012 and ending June 30, 2013 (FY 2013); and

WHEREAS, a public hearing on the FY 2013 budget was advertised and public hearing held on May 1, 2012 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, 2012 and ending June 30, 2013, and;

WHEREAS, the tax rates on real estate, tangible personal property, and machinery and tools were set on April 3, 2012 to provide certain revenue in support of those appropriations.

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

1. The budget for Dinwiddie County in the sum of \$96,295,470 for FY 2013 is hereby approved as proposed on this date and hereby appropriated in the FY 2013 General and Other Funds for the offices and activities in the amounts as shown below:

Fund	Revenues	Expenditures
General	\$39,369,496	\$41,697,593
Meals Tax	\$600,000	\$650,000
Sesquicentennial	\$10,000	\$19,230
Recreation	\$60,000	\$95,000
Social Services	\$2,207,201	\$2,316,104
School Operations	\$37,261,416	\$37,534,527
School Textbooks	\$394,812	\$900,543
School Cafeteria	\$1,846,443	\$2,136,443
Comprehensive Services	\$999,000	\$999,000
Community Development	\$454,503	\$817,098
Law Library	\$2,350	\$2,350
Fire Programs	\$119,882	\$256,434
Forfeited Asset Sharing	\$0	\$81,000
School Construction	\$325,000	\$325,000
School Capital	\$550,000	\$1,017,232
School Grants	\$2,116,533	\$2,152,733
County Grants	\$46,809	\$115,106
County Capital	\$2,662,528	\$4,227,731
County Debt	\$1,752,710	\$1,752,710
School Debt	\$6,020,062	\$6,020,062
Total	\$96,798,745	\$103,115,896
Fund Balance	\$23,308,171	\$16,991,020
<u>Less: Inter-fund Transfers</u>	<u>-\$23,811,446</u>	<u>-\$23,811,446</u>
Total Resources & Requirements	\$96,295,470	\$96,295,470

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

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

Harrison A. Moody
Chair, Board of Supervisors of Dinwiddie County

ATTEST:

W. Kevin Massengill
Clerk to the Board

Adopted by the Board of Supervisors of Dinwiddie County, Virginia, this 15th day of May, 2012

**RESOLUTION
ADOPTION OF FISCAL YEARS 2013 - 2017
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 2013-2017 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 2013-2017 CIP and funding for the Fiscal Year 2013 CIP is included in the Fiscal Year 2013 County budget.

NOW THEREFORE BE IT RESOLVED by the Board of Supervisors of Dinwiddie County, Virginia that the proposed Fiscal Years 2013-2017 Capital Improvements Program is hereby adopted.

	Total Project Value	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
FY 2013 CIP						
Meherrin River Regional Jail Authority Satellite	843,100	843,100				
Demolition - McKenney Elementary	168,000	168,000				
SCWWA Credits/Capital & Nutrient Removal	2,036,100	86,900	194,500	1,023,300	731,400	
Replace Ambulance 81	195,000	195,000				
Sports Complex - Parking Lot Paving	250,000	250,000				
Admin Building Addition for HHS - A&E only	170,000	170,000				
Animal Pound Improvements	58,178	58,178				
Field house Completion - Interior	325,000	325,000				
School Buses (5)	400,000	400,000				
Total FY 2013 CIP	4,445,378	2,496,178	194,500	1,023,300	731,400	0
FY 2014 CIP						
School Buses	800,000		800,000			
Parking Lot Replacements-NVFD & OHVFD	170,000		170,000			
Admin Building Addition for HHS - Construction	2,600,000		2,600,000			
E911 Phone System Upgrade	150,000		150,000			
Replace Engine 4 - Namozine	485,000		485,000			
Replace Engine 5 - Old Hickory	485,000		485,000			
Replace Engine 2 - Ford	485,000		485,000			
Replace Ambulance 12	195,000		195,000			
Total FY 2014 CIP	5,370,000	0	5,370,000	0	0	0
FY 2015 CIP						
School Buses	800,000			800,000		
Demolition of Bank Bldg	100,000			100,000		
Demolition of Health Dept & Relocate Antennas	100,000			100,000		
Social Services Building Renovation	100,000			100,000		

	Total Project Value	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
FY 2015 CIP						
Replace Squad 5 - Old Hickory	265,000			265,000		
Replace Ambulance 83	195,000			195,000		
Total FY 2015 CIP	1,560,000	0	0	1,560,000	0	0
FY 2016 CIP						
McKenney Recreation - Phase I Library	2,000,000				363,000	500,000
Replace Responder 4 - Namozine	100,000				100,000	
Replace Ambulance 41	195,000				195,000	
Ambulance - for expanded coverage	195,000				195,000	
School Buses	800,000				800,000	
Total FY 2016 CIP	3,290,000	0	0	0	1,653,000	500,000
FY 2017 CIP						
County Museum	100,000					100,000
School Buses	800,000					800,000
School Renovations	28,655,450					28,655,450
Heavy Vehicle Maintenance Facility	800,000					800,000
Sports Complex - Phase II	750,000					750,000
Sutherland Fire Station	3,000,000					3,000,000
Eastern Area Fire Station	3,000,000					3,000,000
Western Area Fire Station	3,000,000					3,000,000
Total FY 2017 CIP	40,105,450	0	0	0	0	40,105,450

**APPENDIX C
PAID FULL-TIME EQUIVALENTS**

County Employees by Function	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Actual	FY 2013 Budget
General government					
County Administration	2.00	2.00	2.00	2.00	2.00
County Attorney	2.22	2.19	2.22	2.02	2.04
Human Resources	1.00	1.00	1.00	1.00	1.00
Commissioner of Revenue	5.31	5.19	6.17	6.19	6.17
Business License/Land Use	2.04	1.73	1.00	0.83	1.00
Treasurer	5.61	5.60	5.75	5.62	5.75
Accounting	2.00	2.19	3.00	3.00	3.00
Information Technology	3.00	3.00	3.00	3.00	3.00
Purchasing	0.00	0.00	0.00	0.00	0.00
Registrar	1.64	1.62	1.75	1.73	1.75
Judicial administration					
Clerk of the Circuit Court	5.10	5.00	5.00	5.06	5.00
Victim Witness Program	1.00	1.00	1.00	1.00	1.00
Commonwealth's Attorney	6.40	6.17	6.63	6.35	6.63
Public safety					
Law Enforcement	48.00	48.45	49.20	48.80	56.40
EMS	19.83	20.29	20.20	20.57	20.33
Fire & Rescue Services	3.00	3.00	3.00	2.37	3.00
Jail	16.58	15.78	16.11	14.27	0.00
Court Svcs-Community Supervision	0.45	0.50	0.50	0.50	0.50
Dept of Comprehensive Services	1.83	2.05	2.25	2.08	2.27
Building Inspections	4.00	4.00	4.00	3.83	3.00
Animal Control/Pound	3.70	3.99	3.93	3.90	4.61
Communications	16.40	17.44	19.05	18.21	19.10
Public works					
Waste Management	15.20	15.31	16.17	15.49	15.50
General Properties	6.00	6.39	6.00	6.00	6.00
Culture and recreation					
Parks and recreation	7.42	8.87	13.00	14.03	14.26
Community development					
Economic Development	0.67	1.00	1.00	1.00	1.75
Planning	5.86	6.00	6.00	5.86	5.00
Cooperative Extension-Assistant only	1.00	1.00	1.00	0.55	0.80
Totals	187.25	190.76	199.93	195.26	190.86

**APPENDIX D
MISCELLANEOUS COUNTY AND COMMUNITY STATISTICS**

DEPARTMENT STATISTICS	FY 2010 TOTAL	FY 2011 TOTAL	FY 2012 TOTAL
Sheriff			
Physical arrests	2,331	1,828	1,657
Traffic violations	14,211	16,974	11,478
Civil papers	12,225	10,456	11,471
Jail			
Inmate population-average monthly	108	122	94
Fire & Rescue			
Fire calls answered	2,316	2,269	2,360
Ems calls answered	3,039	3,982	3,226
Building Inspections			
Permits issued	994	1,004	939
Animal Control			
Calls answered	2,629	3,409	6,465
Animal Pound			
Adoptions	143	195	153
Landfill			
Refuse collected in tons	19,171	17,814	19,457
Recycled waste collected in tons	579	529	794
Social Services			
Caseload-average monthly	6,171	6,485	6,844
Comprehensive Services			
Caseload-average monthly	94	82	64
Recreation			
Program participants-average monthly	3,712	3,958	7,585
Rentals	398	426	312
Planning			
Addresses Assigned	125	118	64
Business License	163	183	171
Cell Tower Co-location	2	2	1
Conditional Use Permit	3	0	5
Agreement In Lieu of (E&S)	86	91	69
Erosion and Sediment Control	13	7	6
Ordinance Amendment	2	12	10
Plan Review	33	13	13

DEPARTMENT STATISTICS	FY 2010 TOTAL	FY 2011 TOTAL	FY 2012 TOTAL
Planning			
Plat Review	55	65	64
Rezoning Request	5	3	4
Sign Permit	19	14	7
Special Exception	0	0	0
Variance Request	2	3	1
Zoning Permit	82	44	41
Amendment of Conditions	1	0	1
Cash Proffers	2	1	0

Fiscal Year	Population	Personal Income*	Per Capita Personal Income*	School Enrollment	Unemploy- ment Rate
2012	28,018	3,014,207	38,428	4,435	6.8%
2011	28,001	2,921,618	37,365	4,545	6.9%
2010	28,087	2,829,028	36,303	4,679	7.9%
2009	27,209	2,678,605	34,527	4,675	8.9%
2008	27,047	2,654,563	34,296	4,687	4.2%
2007	25,747	2,530,704	32,927	4,623	3.4%
2006	25,695	2,386,237	31,244	4,573	3.1%
2005	25,391	2,243,173	29,740	4,530	4.0%
2004	25,111	2,144,108	28,452	4,469	3.8%
2003	24,873	2,088,309	27,801	4,423	4.0%

Source: Weldon Cooper Center, Annual School Report - prepared by county, Bureau of Economic Analysis
 *includes Colonial Heights & Petersburg, estimates used for 2011 & 2012

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.